



Sen. Dan Kotowski

Filed: 5/31/2013

09800HB2747sam001

LRB098 10557 WGH 46759 a

1 AMENDMENT TO HOUSE BILL 2747

2 AMENDMENT NO. _____. Amend House Bill 2747 by replacing
3 everything after the enacting clause with the following:

4 "ARTICLE 1.
5 SHORT TITLE; PURPOSE

6 Section 1-1. Short Title. This Act may be cited as the
7 FY2014 Budget Implementation Act.

8 Section 1-5. Purpose. It is the purpose of this Act to make
9 changes in State programs that are necessary to implement the
10 Governor's Fiscal Year 2014 budget recommendations.

11 ARTICLE 5.
12 AMENDATORY PROVISIONS

13 Section 5-10. The Department of Agriculture Law of the

1 Civil Administrative Code of Illinois is amended by adding
2 Section 205-103 as follows:

3 (20 ILCS 205/205-103 new)

4 Sec. 205-103. Forever Green Illinois Program.

5 (a) There is created within the Department the Forever
6 Green Illinois Program, to be administered by the Department as
7 provided in this Section.

8 (b) The Department has the power to engage in the
9 maintenance and beautification of greenery on property owned or
10 controlled by the State or a unit of local government. The
11 Department may contract with private entities to perform the
12 activities described in this subsection.

13 (c) The Department shall promulgate rules for the
14 administration, operation, and maintenance of the Program and
15 may adopt emergency rules as soon as practicable to begin
16 implementation of the Program.

17 (d) For the purposes of this Section, "greenery" includes
18 grass, weeds, trees, shrubs, bushes, plants, and other plant
19 material.

20 Section 5-15. The Illinois Criminal Justice Information
21 Act is amended by changing Section 9.2 as follows:

22 (20 ILCS 3930/9.2)

23 Sec. 9.2. The Juvenile Accountability Incentive Block

1 Grant Fund is hereby created as a special fund in the State
2 treasury. Deposits to this Fund shall consist of receipts from
3 the federal government under the Juvenile Accountability
4 Incentive Block Grant program and interest earned from the
5 investment of moneys in the Fund. Disbursements from the Fund
6 shall be made, subject to appropriation, through fiscal year
7 2013 by the Illinois Criminal Justice Information Authority and
8 beginning in fiscal year 2014 by the Department of Human
9 Services in accordance with the guidelines established by the
10 federal government for the Juvenile Accountability Incentive
11 Block Grant Program. Specifically, the Fund may be used to
12 provide financial support to State agencies (including the
13 Illinois Criminal Justice Information Authority and the
14 Department of Human Services) and units of local government and
15 to pay the Authority's or Department's administrative costs
16 associated with the Juvenile Accountability Incentive Block
17 Grant Program.

18 (Source: P.A. 90-587, eff. 7-1-98.)

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

21 (30 ILCS 115/12) (from Ch. 85, par. 616)

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

1 revenue realized:

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

8 (b) all amounts realized from the additional personal
9 property replacement invested capital taxes imposed by Section
10 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue
11 Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and
12 Section 3 of the Water Company Invested Capital Tax Act, and
13 amounts payable to the Department of Revenue under the
14 Telecommunications Infrastructure Maintenance Fee Act.

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

24 The payments of revenue into the Personal Property Tax
25 Replacement Fund shall be used exclusively for distribution to
26 taxing districts, regional offices and officials ~~for fiscal~~

1 ~~years 2012 and 2013 only~~, and local officials as provided in
2 this Section and in the School Code, payment of the ordinary
3 and contingent expenses of the Property Tax Appeal Board,
4 payment of the expenses of the Department of Revenue incurred
5 in administering the collection and distribution of monies paid
6 into the Personal Property Tax Replacement Fund and transfers
7 due to refunds to taxpayers for overpayment of liability for
8 taxes paid into the Personal Property Tax Replacement Fund.

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

19 As soon as may be after the effective date of this
20 amendatory Act of 1980, the Department of Revenue shall certify
21 to the Treasurer the amount of net replacement revenue paid
22 into the General Revenue Fund prior to that effective date from
23 the additional tax imposed by Section 2a.1 of the Messages Tax
24 Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of
25 the Public Utilities Revenue Act; Section 3 of the Water
26 Company Invested Capital Tax Act; amounts collected by the

1 Department of Revenue under the Telecommunications
2 Infrastructure Maintenance Fee Act; and the additional
3 personal property tax replacement income tax imposed by the
4 Illinois Income Tax Act, as amended by Public Act 81-1st
5 Special Session-1. Net replacement revenue shall be defined as
6 the total amount paid into and remaining in the General Revenue
7 Fund as a result of those Acts minus the amount outstanding and
8 obligated from the General Revenue Fund in state vouchers or
9 warrants prior to the effective date of this amendatory Act of
10 1980 as refunds to taxpayers for overpayment of liability under
11 those Acts.

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

16 Prior to December 31, 1980, as soon as may be after the end
17 of each quarter beginning with the quarter ending December 31,
18 1979, and on and after December 31, 1980, as soon as may be
19 after January 1, March 1, April 1, May 1, July 1, August 1,
20 October 1 and December 1 of each year, the Department of
21 Revenue shall allocate to each taxing district as defined in
22 Section 1-150 of the Property Tax Code, in accordance with the
23 provisions of paragraph (2) of this Section the portion of the
24 funds held in the Personal Property Tax Replacement Fund which
25 is required to be distributed, as provided in paragraph (1),
26 for each quarter. Provided, however, under no circumstances

1 shall any taxing district during each of the first two years of
2 distribution of the taxes imposed by this amendatory Act of
3 1979 be entitled to an annual allocation which is less than the
4 funds such taxing district collected from the 1978 personal
5 property tax. Provided further that under no circumstances
6 shall any taxing district during the third year of distribution
7 of the taxes imposed by this amendatory Act of 1979 receive
8 less than 60% of the funds such taxing district collected from
9 the 1978 personal property tax. In the event that the total of
10 the allocations made as above provided for all taxing
11 districts, during either of such 3 years, exceeds the amount
12 available for distribution the allocation of each taxing
13 district shall be proportionately reduced. Except as provided
14 in Section 13 of this Act, the Department shall then certify,
15 pursuant to appropriation, such allocations to the State
16 Comptroller who shall pay over to the several taxing districts
17 the respective amounts allocated to them.

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

25 Any municipality or township, other than a municipality
26 with a population in excess of 500,000, which receives an

1 allocation based in whole or in part on personal property taxes
2 which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the
3 Illinois Local Library Act and which was previously required to
4 be paid over to a public library shall immediately pay over to
5 that library a proportionate share of the personal property tax
6 replacement funds which such municipality or township
7 receives; provided that if such a public library has converted
8 to a library organized under The Illinois Public Library
9 District Act, regardless of whether such conversion has
10 occurred on, after or before January 1, 1988, such
11 proportionate share shall be immediately paid over to the
12 library district which maintains and operates the library.
13 However, any library that has converted prior to January 1,
14 1988, and which hitherto has not received the personal property
15 tax replacement funds, shall receive such funds commencing on
16 January 1, 1988.

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

25 Any taxing district which receives an allocation based in
26 whole or in part upon personal property taxes which it levied

1 for another governmental body or school district in Cook County
2 in 1976 or for another governmental body or school district in
3 the remainder of the State in 1977 shall immediately pay over
4 to that governmental body or school district the amount of
5 personal property replacement funds which such governmental
6 body or school district would receive directly under the
7 provisions of paragraph (2) of this Section, had it levied its
8 own taxes.

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

14 The amount available for distribution shall be the
15 total amount in the fund at such time minus the necessary
16 administrative and other authorized expenses as limited by
17 the appropriation and the amount determined by: (a) \$2.8
18 million for fiscal year 1981; (b) for fiscal year 1982,
19 .54% of the funds distributed from the fund during the
20 preceding fiscal year; (c) for fiscal year 1983 through
21 fiscal year 1988, .54% of the funds distributed from the
22 fund during the preceding fiscal year less .02% of such
23 fund for fiscal year 1983 and less .02% of such funds for
24 each fiscal year thereafter; (d) for fiscal year 1989
25 through fiscal year 2011 no more than 105% of the actual
26 administrative expenses of the prior fiscal year; (e) for

1 fiscal year 2012 and beyond, a sufficient amount to pay (i)
2 stipends, additional compensation, salary reimbursements,
3 and other amounts directed to be paid out of this Fund for
4 local officials as authorized or required by statute and
5 (ii) no more than 105% of the actual administrative
6 expenses of the prior fiscal year, including payment of the
7 ordinary and contingent expenses of the Property Tax Appeal
8 Board and payment of the expenses of the Department of
9 Revenue incurred in administering the collection and
10 distribution of moneys paid into the Fund; or (f) for
11 fiscal years 2012 and 2013 only, a sufficient amount to pay
12 stipends, additional compensation, salary reimbursements,
13 and other amounts directed to be paid out of this Fund for
14 regional offices and officials as authorized or required by
15 statute. Such portion of the fund shall be determined after
16 the transfer into the General Revenue Fund due to refunds,
17 if any, paid from the General Revenue Fund during the
18 preceding quarter. If at any time, for any reason, there is
19 insufficient amount in the Personal Property Tax
20 Replacement Fund for payments for regional offices and
21 officials or local officials or payment of costs of
22 administration or for transfers due to refunds at the end
23 of any particular month, the amount of such insufficiency
24 shall be carried over for the purposes of payments for
25 regional offices and officials, local officials, transfers
26 into the General Revenue Fund, and costs of administration

1 to the following month or months. Net replacement revenue
2 held, and defined above, shall be transferred by the
3 Treasurer and Comptroller to the Personal Property Tax
4 Replacement Fund within 10 days of such certification.

5 (2) Each quarterly allocation shall first be
6 apportioned in the following manner: 51.65% for taxing
7 districts in Cook County and 48.35% for taxing districts in
8 the remainder of the State.

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

20 The Personal Property Replacement Ratio of each Cook County
21 taxing district shall be the ratio which the Tax Base of that
22 taxing district bears to the Cook County Tax Base. The Tax Base
23 of each Cook County taxing district is the personal property
24 tax collections for that taxing district for the 1976 tax year.
25 The Cook County Tax Base is the personal property tax
26 collections for all taxing districts in Cook County for the

1 1976 tax year. The Department of Revenue shall have authority
2 to review for accuracy and completeness the personal property
3 tax collections for each taxing district within Cook County for
4 the 1976 tax year.

5 For all purposes of this Section 12, amounts paid to a
6 taxing district for such tax years as may be applicable by a
7 foreign corporation under the provisions of Section 7-202 of
8 the Public Utilities Act, as amended, shall be deemed to be
9 personal property taxes collected by such taxing district for
10 such tax years as may be applicable. The Director shall
11 determine from the Illinois Commerce Commission, for any tax
12 year as may be applicable, the amounts so paid by any such
13 foreign corporation to any and all taxing districts. The
14 Illinois Commerce Commission shall furnish such information to
15 the Director. For all purposes of this Section 12, the Director
16 shall deem such amounts to be collected personal property taxes
17 of each such taxing district for the applicable tax year or
18 years.

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

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

1 another taxing district, the Tax Base of the discontinued
2 taxing district shall be added to the Tax Base of the taxing
3 district assuming such powers, duties and obligations.

4 If two or more taxing districts in existence on July 1,
5 1979, or a successor or successors thereto shall consolidate
6 into one taxing district, the Tax Base of such consolidated
7 taxing district shall be the sum of the Tax Bases of each of
8 the taxing districts which have consolidated.

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

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

25 If a community college district is created after July 1,
26 1979, beginning on the effective date of this amendatory Act of

1 1995, its Tax Base shall be 3.5% of the sum of the personal
2 property tax collected for the 1977 tax year within the
3 territorial jurisdiction of the district.

4 The amounts allocated and paid to taxing districts pursuant
5 to the provisions of this amendatory Act of 1979 shall be
6 deemed to be substitute revenues for the revenues derived from
7 taxes imposed on personal property pursuant to the provisions
8 of the "Revenue Act of 1939" or "An Act for the assessment and
9 taxation of private car line companies", approved July 22,
10 1943, as amended, or Section 414 of the Illinois Insurance
11 Code, prior to the abolition of such taxes and shall be used
12 for the same purposes as the revenues derived from ad valorem
13 taxes on real estate.

14 Monies received by any taxing districts from the Personal
15 Property Tax Replacement Fund shall be first applied toward
16 payment of the proportionate amount of debt service which was
17 previously levied and collected from extensions against
18 personal property on bonds outstanding as of December 31, 1978
19 and next applied toward payment of the proportionate share of
20 the pension or retirement obligations of the taxing district
21 which were previously levied and collected from extensions
22 against personal property. For each such outstanding bond
23 issue, the County Clerk shall determine the percentage of the
24 debt service which was collected from extensions against real
25 estate in the taxing district for 1978 taxes payable in 1979,
26 as related to the total amount of such levies and collections

1 from extensions against both real and personal property. For
2 1979 and subsequent years' taxes, the County Clerk shall levy
3 and extend taxes against the real estate of each taxing
4 district which will yield the said percentage or percentages of
5 the debt service on such outstanding bonds. The balance of the
6 amount necessary to fully pay such debt service shall
7 constitute a first and prior lien upon the monies received by
8 each such taxing district through the Personal Property Tax
9 Replacement Fund and shall be first applied or set aside for
10 such purpose. In counties having fewer than 3,000,000
11 inhabitants, the amendments to this paragraph as made by this
12 amendatory Act of 1980 shall be first applicable to 1980 taxes
13 to be collected in 1981.

14 (Source: P.A. 96-45, eff. 7-15-09; 97-72, eff. 7-1-11; 97-619,
15 eff. 11-14-11; 97-732, eff. 6-30-12.)

16 Section 5-25. The State Finance Act is amended by changing
17 Sections 5.813, 5i, 6z-16, 6z-63, 6z-70, 6z-81, 6z-93, 8.3,
18 8g-1, 13.2, and 25 as follows:

19 (30 ILCS 105/5.813)

20 Sec. 5.813. The FY13/FY14 ~~FY13~~ Backlog Payment Fund.

21 (Source: P.A. 97-732, eff. 6-30-12.)

22 (30 ILCS 105/5i new)

23 Sec. 5i. Transfers. Each year, the Governor's Office of

1 Management and Budget shall, at the time set forth for the
2 submission of the State budget under Section 50-5 of the State
3 Budget Law, provide to the Chairperson and the Minority
4 Spokesperson of each of the appropriations committees of the
5 House of Representatives and the Senate a report of (i) all
6 full fiscal year transfers from State general funds to any
7 other special fund of the State in the previous fiscal year and
8 during the current fiscal year to date, and (ii) all projected
9 full fiscal year transfers from State general funds to those
10 funds for the remainder of the current fiscal year and the next
11 fiscal year, based on estimates prepared by the Governor's
12 Office of Management and Budget. The report shall include a
13 detailed summary of the estimates upon which the projected
14 transfers are based. The report shall also indicate, for each
15 transfer:

16 (1) whether or not there is statutory authority for the
17 transfer;

18 (2) if there is statutory authority for the transfer,
19 whether that statutory authority exists for the next fiscal
20 year; and

21 (3) whether there is debt service associated with the
22 transfer.

23 The General Assembly shall consider the report in the
24 appropriations process.

1 Sec. 6z-16. Illinois Tax Increment Fund.

2 (a) The Illinois Tax Increment Fund is hereby created in
3 the State Treasury. All tax revenues which by law are required
4 to be deposited in the Illinois Tax Increment Fund shall be
5 paid into the Illinois Tax Increment Fund. All tax revenues
6 paid into the Illinois Tax Increment Fund shall be promptly
7 invested by the State Treasurer in accordance with law. Three
8 percent of all deposits into the Illinois Tax Increment Fund
9 shall be appropriated to the Illinois Department of Revenue to
10 pay costs incurred by the Department in administering and
11 enforcing the Tax Increment Allocation Redevelopment Act.
12 Appropriations from the Illinois Tax Increment Fund shall also
13 be made for proportional distributions to municipalities. If no
14 appropriations are made during any fiscal year for distribution
15 to municipalities, this Section shall constitute an
16 irrevocable and continuing appropriation for the distribution
17 of those funds, including those funds transferred under
18 subsection (b) of this Section, in accordance with the
19 provisions of the Tax Increment Allocation Redevelopment Act.
20 Interest and other earnings accruing or received upon amounts
21 in the Illinois Tax Increment Fund shall be credited to and
22 paid into the Illinois Tax Increment Fund, and shall be used to
23 pay amounts owing to eligible municipalities pursuant to
24 Sections 11-74.4-8a and 11-74.4-3(i), but only to the extent
25 there are not otherwise sufficient funds in such Illinois Tax
26 Increment Fund to pay all amounts so due.

1 (b) Prior to January 31, 1993, the Comptroller and the
2 Treasurer shall transfer \$9,000,000 from the General Revenue
3 Fund to the Illinois Tax Increment Fund for distribution to
4 municipalities within 60 days after the effective date of this
5 amendatory Act of 1993.

6 (c) Notwithstanding any other provision of law, on December
7 31, 2013, or as soon thereafter as practical, the State
8 Comptroller shall direct and the State Treasurer shall transfer
9 the remaining balance from the Illinois Tax Increment Fund into
10 the General Revenue Fund. Upon completion of the transfers, the
11 Illinois Tax Increment Fund is dissolved, and any future
12 deposits due to that Fund and any outstanding obligations or
13 liabilities of that Fund pass to the General Revenue Fund.

14 (Source: P.A. 87-14; 87-1258; 87-1272.)

15 (30 ILCS 105/6z-63)

16 Sec. 6z-63. The Professional Services Fund.

17 (a) The Professional Services Fund is created as a
18 revolving fund in the State treasury. The following moneys
19 shall be deposited into the Fund:

20 (1) amounts authorized for transfer to the Fund from
21 the General Revenue Fund and other State funds (except for
22 funds classified by the Comptroller as federal trust funds
23 or State trust funds) pursuant to State law or Executive
24 Order;

25 (2) federal funds received by the Department of Central

1 Management Services (the "Department") as a result of
2 expenditures from the Fund;

3 (3) interest earned on moneys in the Fund; and

4 (4) receipts or inter-fund transfers resulting from
5 billings issued by the Department to State agencies for the
6 cost of professional services rendered by the Department
7 that are not compensated through the specific fund
8 transfers authorized by this Section.

9 (b) Moneys in the Fund may be used by the Department for
10 reimbursement or payment for:

11 (1) providing professional services to State agencies
12 or other State entities;

13 (2) rendering other services to State agencies at the
14 Governor's direction or to other State entities upon
15 agreement between the Director of Central Management
16 Services and the appropriate official or governing body of
17 the other State entity; or

18 (3) providing for payment of administrative and other
19 expenses incurred by the Department in providing
20 professional services.

21 (c) State agencies or other State entities may direct the
22 Comptroller to process inter-fund transfers or make payment
23 through the voucher and warrant process to the Professional
24 Services Fund in satisfaction of billings issued under
25 subsection (a) of this Section.

26 (d) Reconciliation. For the fiscal year beginning on July

1 1, 2004 only, the Director of Central Management Services (the
 2 "Director") shall order that each State agency's payments and
 3 transfers made to the Fund be reconciled with actual Fund costs
 4 for professional services provided by the Department on no less
 5 than an annual basis. The Director may require reports from
 6 State agencies as deemed necessary to perform this
 7 reconciliation.

8 (e) The following amounts are authorized for transfer into
 9 the Professional Services Fund for the fiscal year beginning
 10 July 1, 2004:

11	General Revenue Fund	\$5,440,431
12	Road Fund	\$814,468
13	Motor Fuel Tax Fund	\$263,500
14	Child Support Administrative Fund	\$234,013
15	Professions Indirect Cost Fund	\$276,800
16	Capital Development Board Revolving Fund	\$207,610
17	Bank & Trust Company Fund	\$200,214
18	State Lottery Fund	\$193,691
19	Insurance Producer Administration Fund	\$174,672
20	Insurance Financial Regulation Fund	\$168,327
21	Illinois Clean Water Fund	\$124,675
22	Clean Air Act (CAA) Permit Fund	\$91,803
23	Statistical Services Revolving Fund	\$90,959
24	Financial Institution Fund	\$109,428
25	Horse Racing Fund	\$71,127
26	Health Insurance Reserve Fund	\$66,577

1 Solid Waste Management Fund \$61,081
 2 Guardianship and Advocacy Fund \$1,068
 3 Agricultural Premium Fund \$493
 4 Wildlife and Fish Fund \$247
 5 Radiation Protection Fund \$33,277
 6 Nuclear Safety Emergency Preparedness Fund \$25,652
 7 Tourism Promotion Fund \$6,814

8 All of these transfers shall be made on July 1, 2004, or as
 9 soon thereafter as practical. These transfers shall be made
 10 notwithstanding any other provision of State law to the
 11 contrary.

12 (e-5) Notwithstanding any other provision of State law to
 13 the contrary, on or after July 1, 2005 and through June 30,
 14 2006, in addition to any other transfers that may be provided
 15 for by law, at the direction of and upon notification from the
 16 Director of Central Management Services, the State Comptroller
 17 shall direct and the State Treasurer shall transfer amounts
 18 into the Professional Services Fund from the designated funds
 19 not exceeding the following totals:

20 Food and Drug Safety Fund \$3,249
 21 Financial Institution Fund \$12,942
 22 General Professions Dedicated Fund \$8,579
 23 Illinois Department of Agriculture
 24 Laboratory Services Revolving Fund \$1,963
 25 Illinois Veterans' Rehabilitation Fund \$11,275
 26 State Boating Act Fund \$27,000

1	State Parks Fund	\$22,007
2	Agricultural Premium Fund	\$59,483
3	Fire Prevention Fund	\$29,862
4	Mental Health Fund	\$78,213
5	Illinois State Pharmacy Disciplinary Fund	\$2,744
6	Radiation Protection Fund	\$16,034
7	Solid Waste Management Fund	\$37,669
8	Illinois Gaming Law Enforcement Fund	\$7,260
9	Subtitle D Management Fund	\$4,659
10	Illinois State Medical Disciplinary Fund	\$8,602
11	Department of Children and	
12	Family Services Training Fund	\$29,906
13	Facility Licensing Fund	\$1,083
14	Youth Alcoholism and Substance	
15	Abuse Prevention Fund	\$2,783
16	Plugging and Restoration Fund	\$1,105
17	State Crime Laboratory Fund	\$1,353
18	Motor Vehicle Theft Prevention Trust Fund	\$9,190
19	Weights and Measures Fund	\$4,932
20	Solid Waste Management Revolving	
21	Loan Fund	\$2,735
22	Illinois School Asbestos Abatement Fund	\$2,166
23	Violence Prevention Fund	\$5,176
24	Capital Development Board Revolving Fund	\$14,777
25	DCFS Children's Services Fund	\$1,256,594
26	State Police DUI Fund	\$1,434

1	Illinois Health Facilities Planning Fund	\$3,191
2	Emergency Public Health Fund	\$7,996
3	Fair and Exposition Fund	\$3,732
4	Nursing Dedicated and Professional Fund	\$5,792
5	Optometric Licensing and Disciplinary Board Fund ..	\$1,032
6	Underground Resources Conservation Enforcement Fund	\$1,221
7	State Rail Freight Loan Repayment Fund	\$6,434
8	Drunk and Drugged Driving Prevention Fund	\$5,473
9	Illinois Affordable Housing Trust Fund	\$118,222
10	Community Water Supply Laboratory Fund	\$10,021
11	Used Tire Management Fund	\$17,524
12	Natural Areas Acquisition Fund	\$15,501
13	Open Space Lands Acquisition	
14	and Development Fund	\$49,105
15	Working Capital Revolving Fund	\$126,344
16	State Garage Revolving Fund	\$92,513
17	Statistical Services Revolving Fund	\$181,949
18	Paper and Printing Revolving Fund	\$3,632
19	Air Transportation Revolving Fund	\$1,969
20	Communications Revolving Fund	\$304,278
21	Environmental Laboratory Certification Fund	\$1,357
22	Public Health Laboratory Services Revolving Fund ..	\$5,892
23	Provider Inquiry Trust Fund	\$1,742
24	Lead Poisoning Screening,	
25	Prevention, and Abatement Fund	\$8,200
26	Drug Treatment Fund	\$14,028

1	Feed Control Fund	\$2,472
2	Plumbing Licensure and Program Fund	\$3,521
3	Insurance Premium Tax Refund Fund	\$7,872
4	Tax Compliance and Administration Fund	\$5,416
5	Appraisal Administration Fund	\$2,924
6	Trauma Center Fund	\$40,139
7	Alternate Fuels Fund	\$1,467
8	Illinois State Fair Fund	\$13,844
9	State Asset Forfeiture Fund	\$8,210
10	Federal Asset Forfeiture Fund	\$6,471
11	Department of Corrections Reimbursement	
12	and Education Fund	\$78,965
13	Health Facility Plan Review Fund	\$3,444
14	LEADS Maintenance Fund	\$6,075
15	State Offender DNA Identification	
16	System Fund	\$1,712
17	Illinois Historic Sites Fund	\$4,511
18	Public Pension Regulation Fund	\$2,313
19	Workforce, Technology, and Economic	
20	Development Fund	\$5,357
21	Renewable Energy Resources Trust Fund	\$29,920
22	Energy Efficiency Trust Fund	\$8,368
23	Pesticide Control Fund	\$6,687
24	Conservation 2000 Fund	\$30,764
25	Wireless Carrier Reimbursement Fund	\$91,024
26	International Tourism Fund	\$13,057

1	Public Transportation Fund	\$701,837
2	Horse Racing Fund	\$18,589
3	Death Certificate Surcharge Fund	\$1,901
4	State Police Wireless Service	
5	Emergency Fund	\$1,012
6	Downstate Public Transportation Fund	\$112,085
7	Motor Carrier Safety Inspection Fund	\$6,543
8	State Police Whistleblower Reward	
9	and Protection Fund	\$1,894
10	Illinois Standardbred Breeders Fund	\$4,412
11	Illinois Thoroughbred Breeders Fund	\$6,635
12	Illinois Clean Water Fund	\$17,579
13	Independent Academic Medical Center Fund	\$5,611
14	Child Support Administrative Fund	\$432,527
15	Corporate Headquarters Relocation	
16	Assistance Fund	\$4,047
17	Local Initiative Fund	\$58,762
18	Tourism Promotion Fund	\$88,072
19	Digital Divide Elimination Fund	\$11,593
20	Presidential Library and Museum Operating Fund	\$4,624
21	Metro-East Public Transportation Fund	\$47,787
22	Medical Special Purposes Trust Fund	\$11,779
23	Dram Shop Fund	\$11,317
24	Illinois State Dental Disciplinary Fund	\$1,986
25	Hazardous Waste Research Fund	\$1,333
26	Real Estate License Administration Fund	\$10,886

1	Traffic and Criminal Conviction	
2	Surcharge Fund	\$44,798
3	Criminal Justice Information	
4	Systems Trust Fund	\$5,693
5	Design Professionals Administration	
6	and Investigation Fund	\$2,036
7	State Surplus Property Revolving Fund	\$6,829
8	Illinois Forestry Development Fund	\$7,012
9	State Police Services Fund	\$47,072
10	Youth Drug Abuse Prevention Fund	\$1,299
11	Metabolic Screening and Treatment Fund	\$15,947
12	Insurance Producer Administration Fund	\$30,870
13	Coal Technology Development Assistance Fund	\$43,692
14	Rail Freight Loan Repayment Fund	\$1,016
15	Low-Level Radioactive Waste	
16	Facility Development and Operation Fund	\$1,989
17	Environmental Protection Permit and Inspection Fund	\$32,125
18	Park and Conservation Fund	\$41,038
19	Local Tourism Fund	\$34,492
20	Illinois Capital Revolving Loan Fund	\$10,624
21	Illinois Equity Fund	\$1,929
22	Large Business Attraction Fund	\$5,554
23	Illinois Beach Marina Fund	\$5,053
24	International and Promotional Fund	\$1,466
25	Public Infrastructure Construction	
26	Loan Revolving Fund	\$3,111

1 Insurance Financial Regulation Fund \$42,575
2 Total \$4,975,487

3 (e-7) Notwithstanding any other provision of State law to
4 the contrary, on or after July 1, 2006 and through June 30,
5 2007, in addition to any other transfers that may be provided
6 for by law, at the direction of and upon notification from the
7 Director of Central Management Services, the State Comptroller
8 shall direct and the State Treasurer shall transfer amounts
9 into the Professional Services Fund from the designated funds
10 not exceeding the following totals:

11 Food and Drug Safety Fund \$3,300
12 Financial Institution Fund \$13,000
13 General Professions Dedicated Fund \$8,600
14 Illinois Department of Agriculture
15 Laboratory Services Revolving Fund \$2,000
16 Illinois Veterans' Rehabilitation Fund \$11,300
17 State Boating Act Fund \$27,200
18 State Parks Fund \$22,100
19 Agricultural Premium Fund \$59,800
20 Fire Prevention Fund \$30,000
21 Mental Health Fund \$78,700
22 Illinois State Pharmacy Disciplinary Fund \$2,800
23 Radiation Protection Fund \$16,100
24 Solid Waste Management Fund \$37,900
25 Illinois Gaming Law Enforcement Fund \$7,300
26 Subtitle D Management Fund \$4,700

1	Illinois State Medical Disciplinary Fund	\$8,700
2	Facility Licensing Fund	\$1,100
3	Youth Alcoholism and	
4	Substance Abuse Prevention Fund	\$2,800
5	Plugging and Restoration Fund	\$1,100
6	State Crime Laboratory Fund	\$1,400
7	Motor Vehicle Theft Prevention Trust Fund	\$9,200
8	Weights and Measures Fund	\$5,000
9	Illinois School Asbestos Abatement Fund	\$2,200
10	Violence Prevention Fund	\$5,200
11	Capital Development Board Revolving Fund	\$14,900
12	DCFS Children's Services Fund	\$1,294,000
13	State Police DUI Fund	\$1,400
14	Illinois Health Facilities Planning Fund	\$3,200
15	Emergency Public Health Fund	\$8,000
16	Fair and Exposition Fund	\$3,800
17	Nursing Dedicated and Professional Fund	\$5,800
18	Optometric Licensing and Disciplinary Board Fund ..	\$1,000
19	Underground Resources Conservation	
20	Enforcement Fund	\$1,200
21	State Rail Freight Loan Repayment Fund	\$6,500
22	Drunk and Drugged Driving Prevention Fund	\$5,500
23	Illinois Affordable Housing Trust Fund	\$118,900
24	Community Water Supply Laboratory Fund	\$10,100
25	Used Tire Management Fund	\$17,600
26	Natural Areas Acquisition Fund	\$15,600

1	Open Space Lands Acquisition	
2	and Development Fund	\$49,400
3	Working Capital Revolving Fund	\$127,100
4	State Garage Revolving Fund	\$93,100
5	Statistical Services Revolving Fund	\$183,000
6	Paper and Printing Revolving Fund	\$3,700
7	Air Transportation Revolving Fund	\$2,000
8	Communications Revolving Fund	\$306,100
9	Environmental Laboratory Certification Fund	\$1,400
10	Public Health Laboratory Services	
11	Revolving Fund	\$5,900
12	Provider Inquiry Trust Fund	\$1,800
13	Lead Poisoning Screening, Prevention,	
14	and Abatement Fund	\$8,200
15	Drug Treatment Fund	\$14,100
16	Feed Control Fund	\$2,500
17	Plumbing Licensure and Program Fund	\$3,500
18	Insurance Premium Tax Refund Fund	\$7,900
19	Tax Compliance and Administration Fund	\$5,400
20	Appraisal Administration Fund	\$2,900
21	Trauma Center Fund	\$40,400
22	Alternate Fuels Fund	\$1,500
23	Illinois State Fair Fund	\$13,900
24	State Asset Forfeiture Fund	\$8,300
25	Department of Corrections	
26	Reimbursement and Education Fund	\$79,400

1	Health Facility Plan Review Fund	\$3,500
2	LEADS Maintenance Fund	\$6,100
3	State Offender DNA Identification System Fund	\$1,700
4	Illinois Historic Sites Fund	\$4,500
5	Public Pension Regulation Fund	\$2,300
6	Workforce, Technology, and Economic	
7	Development Fund	\$5,400
8	Renewable Energy Resources Trust Fund	\$30,100
9	Energy Efficiency Trust Fund	\$8,400
10	Pesticide Control Fund	\$6,700
11	Conservation 2000 Fund	\$30,900
12	Wireless Carrier Reimbursement Fund	\$91,600
13	International Tourism Fund	\$13,100
14	Public Transportation Fund	\$705,900
15	Horse Racing Fund	\$18,700
16	Death Certificate Surcharge Fund	\$1,900
17	State Police Wireless Service Emergency Fund	\$1,000
18	Downstate Public Transportation Fund	\$112,700
19	Motor Carrier Safety Inspection Fund	\$6,600
20	State Police Whistleblower	
21	Reward and Protection Fund	\$1,900
22	Illinois Standardbred Breeders Fund	\$4,400
23	Illinois Thoroughbred Breeders Fund	\$6,700
24	Illinois Clean Water Fund	\$17,700
25	Child Support Administrative Fund	\$435,100
26	Tourism Promotion Fund	\$88,600

1	Digital Divide Elimination Fund	\$11,700
2	Presidential Library and Museum Operating Fund	\$4,700
3	Metro-East Public Transportation Fund	\$48,100
4	Medical Special Purposes Trust Fund	\$11,800
5	Dram Shop Fund	\$11,400
6	Illinois State Dental Disciplinary Fund	\$2,000
7	Hazardous Waste Research Fund	\$1,300
8	Real Estate License Administration Fund	\$10,900
9	Traffic and Criminal Conviction Surcharge Fund ..	\$45,100
10	Criminal Justice Information Systems Trust Fund	\$5,700
11	Design Professionals Administration	
12	and Investigation Fund	\$2,000
13	State Surplus Property Revolving Fund	\$6,900
14	State Police Services Fund	\$47,300
15	Youth Drug Abuse Prevention Fund	\$1,300
16	Metabolic Screening and Treatment Fund	\$16,000
17	Insurance Producer Administration Fund	\$31,100
18	Coal Technology Development Assistance Fund	\$43,900
19	Low-Level Radioactive Waste Facility	
20	Development and Operation Fund	\$2,000
21	Environmental Protection Permit	
22	and Inspection Fund	\$32,300
23	Park and Conservation Fund	\$41,300
24	Local Tourism Fund	\$34,700
25	Illinois Capital Revolving Loan Fund	\$10,700
26	Illinois Equity Fund	\$1,900

1	Large Business Attraction Fund	\$5,600
2	Illinois Beach Marina Fund	\$5,100
3	International and Promotional Fund	\$1,500
4	Public Infrastructure Construction	
5	Loan Revolving Fund	\$3,100
6	Insurance Financial Regulation Fund	\$42,800
7	Total	\$4,918,200

8 (e-10) Notwithstanding any other provision of State law to
9 the contrary and in addition to any other transfers that may be
10 provided for by law, on the first day of each calendar quarter
11 of the fiscal year beginning July 1, 2005, or as soon as may be
12 practical thereafter, the State Comptroller shall direct and
13 the State Treasurer shall transfer from each designated fund
14 into the Professional Services Fund amounts equal to one-fourth
15 of each of the following totals:

16	General Revenue Fund	\$4,440,000
17	Road Fund	\$5,324,411
18	Total	\$9,764,411

19 (e-15) Notwithstanding any other provision of State law to
20 the contrary and in addition to any other transfers that may be
21 provided for by law, the State Comptroller shall direct and the
22 State Treasurer shall transfer from the funds specified into
23 the Professional Services Fund according to the schedule
24 specified herein as follows:

25	General Revenue Fund	\$4,466,000
26	Road Fund	\$5,355,500

1	Illinois Gaming Law Enforcement Fund	\$2,900
2	Subtitle D Management Fund	\$6,300
3	Illinois State Medical Disciplinary Fund	\$9,200
4	Weights and Measures Fund	\$6,700
5	Violence Prevention Fund	\$4,000
6	Capital Development Board Revolving Fund	\$7,900
7	DCFS Children's Services Fund	\$804,800
8	Illinois Health Facilities Planning Fund	\$4,000
9	Emergency Public Health Fund	\$7,600
10	Nursing Dedicated and Professional Fund	\$5,600
11	State Rail Freight Loan Repayment Fund	\$1,700
12	Drunk and Drugged Driving Prevention Fund	\$4,600
13	Community Water Supply Laboratory Fund	\$3,100
14	Used Tire Management Fund	\$15,200
15	Natural Areas Acquisition Fund	\$33,400
16	Open Space Lands Acquisition	
17	and Development Fund	\$62,100
18	Working Capital Revolving Fund	\$91,700
19	State Garage Revolving Fund	\$89,600
20	Statistical Services Revolving Fund	\$277,700
21	Communications Revolving Fund	\$248,100
22	Facilities Management Revolving Fund	\$472,600
23	Public Health Laboratory Services	
24	Revolving Fund	\$5,900
25	Lead Poisoning Screening, Prevention,	
26	and Abatement Fund	\$7,900

1	Drug Treatment Fund	\$8,700
2	Tax Compliance and Administration Fund	\$8,300
3	Trauma Center Fund	\$34,800
4	Illinois State Fair Fund	\$12,700
5	Department of Corrections	
6	Reimbursement and Education Fund	\$77,600
7	Illinois Historic Sites Fund	\$4,200
8	Pesticide Control Fund	\$7,000
9	Partners for Conservation Fund	\$25,000
10	International Tourism Fund	\$14,100
11	Horse Racing Fund	\$14,800
12	Motor Carrier Safety Inspection Fund	\$4,500
13	Illinois Standardbred Breeders Fund	\$3,400
14	Illinois Thoroughbred Breeders Fund	\$5,200
15	Illinois Clean Water Fund	\$19,400
16	Child Support Administrative Fund	\$398,000
17	Tourism Promotion Fund	\$75,300
18	Digital Divide Elimination Fund	\$11,800
19	Presidential Library and Museum Operating Fund ..	\$25,900
20	Medical Special Purposes Trust Fund	\$10,800
21	Dram Shop Fund	\$12,700
22	Cycle Rider Safety Training Fund	\$7,100
23	State Police Services Fund	\$43,600
24	Metabolic Screening and Treatment Fund	\$23,900
25	Insurance Producer Administration Fund	\$16,800
26	Coal Technology Development Assistance Fund	\$43,700

1	Environmental Protection Permit	
2	and Inspection Fund	\$21,600
3	Park and Conservation Fund	\$38,100
4	Local Tourism Fund	\$31,800
5	Illinois Capital Revolving Loan Fund	\$5,800
6	Large Business Attraction Fund	\$300
7	Adeline Jay Geo-Karis Illinois	
8	Beach Marina Fund	\$5,000
9	Insurance Financial Regulation Fund	\$23,000
10	Total	\$3,547,900

11 (e-25) Notwithstanding any other provision of State law to
 12 the contrary and in addition to any other transfers that may be
 13 provided for by law, the State Comptroller shall direct and the
 14 State Treasurer shall transfer from the funds specified into
 15 the Professional Services Fund according to the schedule
 16 specified as follows:

17	General Revenue Fund	\$4,600,000
18	Road Fund	\$4,852,500
19	Total	\$9,452,500

20 One fourth of the specified amount shall be transferred on
 21 each of July 1 and October 1, 2010, or as soon as may be
 22 practical thereafter, and one half of the specified amount
 23 shall be transferred on January 1, 2011, or as soon as may be
 24 practical thereafter.

25 (e-30) Notwithstanding any other provision of State law to
 26 the contrary and in addition to any other transfers that may be

1 provided for by law, the State Comptroller shall direct and the
 2 State Treasurer shall transfer from the funds specified into
 3 the Professional Services Fund according to the schedule
 4 specified as follows:

5 General Revenue Fund \$4,600,000

6 One-fourth of the specified amount shall be transferred on
 7 each of July 1 and October 1, 2011, or as soon as may be
 8 practical thereafter, and one-half of the specified amount
 9 shall be transferred on January 1, 2012, or as soon as may be
 10 practical thereafter.

11 (e-35) Notwithstanding any other provision of State law to
 12 the contrary, on or after July 1, 2013 and through June 30,
 13 2014, in addition to any other transfers that may be provided
 14 for by law, at the direction of and upon notification from the
 15 Director of Central Management Services, the State Comptroller
 16 shall direct and the State Treasurer shall transfer amounts
 17 into the Professional Services Fund from the designated funds
 18 not exceeding the following totals:

19	<u>Financial Institution Fund</u>	<u>.....</u>	<u>\$2,500</u>
20	<u>General Professions Dedicated Fund</u>	<u>.....</u>	<u>\$2,000</u>
21	<u>Illinois Veterans' Rehabilitation Fund</u>	<u>.....</u>	<u>\$2,300</u>
22	<u>State Boating Act Fund</u>	<u>.....</u>	<u>\$5,500</u>
23	<u>State Parks Fund</u>	<u>.....</u>	<u>\$4,800</u>
24	<u>Agricultural Premium Fund</u>	<u>.....</u>	<u>\$9,900</u>
25	<u>Fire Prevention Fund</u>	<u>.....</u>	<u>\$10,300</u>
26	<u>Mental Health Fund</u>	<u>.....</u>	<u>\$14,000</u>

1	<u>Illinois State Pharmacy Disciplinary Fund</u>	\$600
2	<u>Radiation Protection Fund</u>	\$3,400
3	<u>Solid Waste Management Fund</u>	\$7,600
4	<u>Illinois Gaming Law Enforcement Fund</u>	\$800
5	<u>Subtitle D Management Fund</u>	\$700
6	<u>Illinois State Medical Disciplinary Fund</u>	\$2,000
7	<u>Weights and Measures Fund</u>	\$20,300
8	<u>ICJIA Violence Prevention Fund</u>	\$900
9	<u>Capital Development Board Revolving Fund</u>	\$3,100
10	<u>DCFS Children's Services Fund</u>	\$175,500
11	<u>Illinois Health Facilities Planning Fund</u>	\$800
12	<u>Emergency Public Health Fund</u>	\$1,400
13	<u>Nursing Dedicated and Professional Fund</u>	\$1,200
14	<u>State Rail Freight Loan Repayment Fund</u>	\$2,300
15	<u>Drunk and Drugged Driving Prevention Fund</u>	\$800
16	<u>Community Water Supply Laboratory Fund</u>	\$500
17	<u>Used Tire Management Fund</u>	\$2,700
18	<u>Natural Areas Acquisition Fund</u>	\$3,000
19	<u>Open Space Lands Acquisition and Development Fund</u> ..	\$7,300
20	<u>Working Capital Revolving Fund</u>	\$22,900
21	<u>State Garage Revolving Fund</u>	\$22,100
22	<u>Statistical Services Revolving Fund</u>	\$67,100
23	<u>Communications Revolving Fund</u>	\$56,900
24	<u>Facilities Management Revolving Fund</u>	\$84,400
25	<u>Public Health Laboratory Services Revolving Fund</u>	\$300
26	<u>Lead Poisoning Screening, Prevention, and</u>	

1	<u>Abatement Fund</u>	<u>\$1,300</u>
2	<u>Tax Compliance and Administration Fund</u>	<u>\$1,700</u>
3	<u>Illinois State Fair Fund</u>	<u>\$2,300</u>
4	<u>Department of Corrections Reimbursement</u>	
5	<u>and Education Fund</u>	<u>\$14,700</u>
6	<u>Illinois Historic Sites Fund</u>	<u>\$900</u>
7	<u>Pesticide Control Fund</u>	<u>\$2,000</u>
8	<u>Partners for Conservation Fund</u>	<u>\$3,300</u>
9	<u>International Tourism Fund</u>	<u>\$1,200</u>
10	<u>Horse Racing Fund</u>	<u>\$3,100</u>
11	<u>Motor Carrier Safety Inspection Fund</u>	<u>\$1,000</u>
12	<u>Illinois Thoroughbred Breeders Fund</u>	<u>\$1,000</u>
13	<u>Illinois Clean Water Fund</u>	<u>\$7,400</u>
14	<u>Child Support Administrative Fund</u>	<u>\$82,100</u>
15	<u>Tourism Promotion Fund</u>	<u>\$15,200</u>
16	<u>Presidential Library and Museum</u>	
17	<u>Operating Fund</u>	<u>\$4,600</u>
18	<u>Dram Shop Fund</u>	<u>\$3,200</u>
19	<u>Cycle Rider Safety Training Fund</u>	<u>\$2,100</u>
20	<u>State Police Services Fund</u>	<u>\$8,500</u>
21	<u>Metabolic Screening and Treatment Fund</u>	<u>\$6,000</u>
22	<u>Insurance Producer Administration Fund</u>	<u>\$6,700</u>
23	<u>Coal Technology Development Assistance Fund</u>	<u>\$6,900</u>
24	<u>Environmental Protection Permit</u>	
25	<u>and Inspection Fund</u>	<u>\$3,800</u>
26	<u>Park and Conservation Fund</u>	<u>\$7,500</u>

1	<u>Local Tourism Fund</u>	<u>\$5,100</u>
2	<u>Illinois Capital Revolving Loan Fund</u>	<u>\$400</u>
3	<u>Adeline Jay Geo-Karis Illinois</u>	
4	<u>Beach Marina Fund</u>	<u>\$500</u>
5	<u>Insurance Financial Regulation Fund</u>	<u>\$8,200</u>
6	<u>Total</u>	<u>\$740,600</u>

7 (e-40) Notwithstanding any other provision of State law to
8 the contrary and in addition to any other transfers that may be
9 provided for by law, the State Comptroller shall direct and the
10 State Treasurer shall transfer from the funds specified into
11 the Professional Services Fund according to the schedule
12 specified as follows:

13	<u>General Revenue Fund</u>	<u>\$6,000,000</u>
14	<u>Road Fund</u>	<u>\$1,161,700</u>
15	<u>Total</u>	<u>\$7,161,700</u>

16 (f) The term "professional services" means services
17 rendered on behalf of State agencies and other State entities
18 pursuant to Section 405-293 of the Department of Central
19 Management Services Law of the Civil Administrative Code of
20 Illinois.

21 (Source: P.A. 96-959, eff. 7-1-10; 97-641, eff. 12-19-11.)

22 (30 ILCS 105/6z-70)

23 Sec. 6z-70. The Secretary of State Identification Security
24 and Theft Prevention Fund.

25 (a) The Secretary of State Identification Security and

1 Theft Prevention Fund is created as a special fund in the State
 2 treasury. The Fund shall consist of any fund transfers, grants,
 3 fees, or moneys from other sources received for the purpose of
 4 funding identification security and theft prevention measures.

5 (b) All moneys in the Secretary of State Identification
 6 Security and Theft Prevention Fund shall be used, subject to
 7 appropriation, for any costs related to implementing
 8 identification security and theft prevention measures.

9 (c) Notwithstanding any other provision of State law to the
 10 contrary, on or after July 1, 2007, and until June 30, 2008, in
 11 addition to any other transfers that may be provided for by
 12 law, at the direction of and upon notification of the Secretary
 13 of State, the State Comptroller shall direct and the State
 14 Treasurer shall transfer amounts into the Secretary of State
 15 Identification Security and Theft Prevention Fund from the
 16 designated funds not exceeding the following totals:

17	Lobbyist Registration Administration Fund	\$100,000
18	Registered Limited Liability Partnership Fund	\$75,000
19	Securities Investors Education Fund	\$500,000
20	Securities Audit and Enforcement Fund	\$5,725,000
21	Department of Business Services	
22	Special Operations Fund	\$3,000,000
23	Corporate Franchise Tax Refund Fund	\$3,000,000.

24 (d) Notwithstanding any other provision of State law to the
 25 contrary, on or after July 1, 2008, and until June 30, 2009, in
 26 addition to any other transfers that may be provided for by

1 law, at the direction of and upon notification of the Secretary
 2 of State, the State Comptroller shall direct and the State
 3 Treasurer shall transfer amounts into the Secretary of State
 4 Identification Security and Theft Prevention Fund from the
 5 designated funds not exceeding the following totals:

- 6 Lobbyist Registration Administration Fund \$100,000
- 7 Registered Limited Liability Partnership Fund \$75,000
- 8 Securities Investors Education Fund \$500,000
- 9 Securities Audit and Enforcement Fund..... \$5,725,000
- 10 Department of Business Services
 - 11 Special Operations Fund \$3,000,000
 - 12 Corporate Franchise Tax Refund Fund \$3,000,000
 - 13 State Parking Facility Maintenance Fund \$100,000

14 (e) Notwithstanding any other provision of State law to the
 15 contrary, on or after July 1, 2009, and until June 30, 2010, in
 16 addition to any other transfers that may be provided for by
 17 law, at the direction of and upon notification of the Secretary
 18 of State, the State Comptroller shall direct and the State
 19 Treasurer shall transfer amounts into the Secretary of State
 20 Identification Security and Theft Prevention Fund from the
 21 designated funds not exceeding the following totals:

- 22 Lobbyist Registration Administration Fund \$100,000
- 23 Registered Limited Liability Partnership Fund \$175,000
- 24 Securities Investors Education Fund \$750,000
- 25 Securities Audit and Enforcement Fund \$750,000
- 26 Department of Business Services

1 Special Operations Fund \$3,000,000
 2 Corporate Franchise Tax Refund Fund \$3,000,000
 3 State Parking Facility Maintenance Fund \$100,000

4 (f) Notwithstanding any other provision of State law to the
 5 contrary, on or after July 1, 2010, and until June 30, 2011, in
 6 addition to any other transfers that may be provided for by
 7 law, at the direction of and upon notification of the Secretary
 8 of State, the State Comptroller shall direct and the State
 9 Treasurer shall transfer amounts into the Secretary of State
 10 Identification Security and Theft Prevention Fund from the
 11 designated funds not exceeding the following totals:

12 Registered Limited Liability Partnership Fund \$287,000
 13 Securities Investors Education Board \$750,000
 14 Securities Audit and Enforcement Fund \$750,000
 15 Department of Business Services Special
 16 Operations Fund \$3,000,000

17 Corporate Franchise Tax Refund Fund \$3,000,000

18 (g) Notwithstanding any other provision of State law to the
 19 contrary, on or after July 1, 2011, and until June 30, 2012, in
 20 addition to any other transfers that may be provided for by
 21 law, at the direction of and upon notification of the Secretary
 22 of State, the State Comptroller shall direct and the State
 23 Treasurer shall transfer amounts into the Secretary of State
 24 Identification Security and Theft Prevention Fund from the
 25 designated funds not exceeding the following totals:

26 Division of Corporations Registered

1 Limited Liability Partnership Fund \$287,000
 2 Securities Investors Education Fund \$750,000
 3 Securities Audit and Enforcement Fund \$3,500,000
 4 Department of Business Services

5 Special Operations Fund \$3,000,000
 6 Corporate Franchise Tax Refund Fund \$3,000,000

7 (h) Notwithstanding any other provision of State law to the
 8 contrary, on or after the effective date of this amendatory Act
 9 of the 98th General Assembly, and until June 30, 2014, in
 10 addition to any other transfers that may be provided for by
 11 law, at the direction of and upon notification from the
 12 Secretary of State, the State Comptroller shall direct and the
 13 State Treasurer shall transfer amounts into the Secretary of
 14 State Identification Security and Theft Prevention Fund from
 15 the designated funds not exceeding the following totals:

16 Division of Corporations Registered Limited
 17 Liability Partnership Fund \$287,000
 18 Securities Investors Education Fund \$1,500,000
 19 Department of Business Services Special Operations Fund ..
 20 \$3,000,000
 21 Securities Audit and Enforcement Fund \$3,500,000
 22 Corporate Franchise Tax Refund Fund \$3,000,000

23 (Source: P.A. 96-45, eff. 7-15-09; 96-959, eff. 7-1-10; 97-72,
 24 eff. 7-1-11.)

1 Sec. 6z-81. Healthcare Provider Relief Fund.

2 (a) There is created in the State treasury a special fund
3 to be known as the Healthcare Provider Relief Fund.

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

7 (1) Subject to appropriation, for payment by the
8 Department of Healthcare and Family Services or by the
9 Department of Human Services of medical bills and related
10 expenses, including administrative expenses, for which the
11 State is responsible under Titles XIX and XXI of the Social
12 Security Act, the Illinois Public Aid Code, the Children's
13 Health Insurance Program Act, the Covering ALL KIDS Health
14 Insurance Act, and the Long Term Acute Care Hospital
15 Quality Improvement Transfer Program Act.

16 (2) For repayment of funds borrowed from other State
17 funds or from outside sources, including interest thereon.

18 (c) The Fund shall consist of the following:

19 (1) Moneys received by the State from short-term
20 borrowing pursuant to the Short Term Borrowing Act on or
21 after the effective date of this amendatory Act of the 96th
22 General Assembly.

23 (2) All federal matching funds received by the Illinois
24 Department of Healthcare and Family Services as a result of
25 expenditures made by the Department that are attributable
26 to moneys deposited in the Fund.

1 (3) All federal matching funds received by the Illinois
2 Department of Healthcare and Family Services as a result of
3 federal approval of Title XIX State plan amendment
4 transmittal number 07-09.

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

7 (5) All federal matching funds received by the Illinois
8 Department of Healthcare and Family Services as a result of
9 expenditures made by the Department for Medical Assistance
10 from the General Revenue Fund, the Tobacco Settlement
11 Recovery Fund, the Long-Term Care Provider Fund, and the
12 Drug Rebate Fund related to individuals eligible for
13 medical assistance pursuant to the Patient Protection and
14 Affordable Care Act (P.L. 111-148) and Section 5-2 of the
15 Illinois Public Aid Code.

16 (d) In addition to any other transfers that may be provided
17 for by law, on the effective date of this amendatory Act of the
18 97th General Assembly, or as soon thereafter as practical, the
19 State Comptroller shall direct and the State Treasurer shall
20 transfer the sum of \$365,000,000 from the General Revenue Fund
21 into the Healthcare Provider Relief Fund.

22 (e) In addition to any other transfers that may be provided
23 for by law, on July 1, 2011, or as soon thereafter as
24 practical, the State Comptroller shall direct and the State
25 Treasurer shall transfer the sum of \$160,000,000 from the
26 General Revenue Fund to the Healthcare Provider Relief Fund.

1 (f) Notwithstanding any other State law to the contrary,
2 and in addition to any other transfers that may be provided for
3 by law, the State Comptroller shall order transferred and the
4 State Treasurer shall transfer \$500,000,000 to the Healthcare
5 Provider Relief Fund from the General Revenue Fund in equal
6 monthly installments of \$100,000,000, with the first transfer
7 to be made on July 1, 2012, or as soon thereafter as practical,
8 and with each of the remaining transfers to be made on August
9 1, 2012, September 1, 2012, October 1, 2012, and November 1,
10 2012, or as soon thereafter as practical. This transfer may
11 assist the Department of Healthcare and Family Services in
12 improving Medical Assistance bill processing timeframes or in
13 meeting the possible requirements of Senate Bill 3397, or other
14 similar legislation, of the 97th General Assembly should it
15 become law.

16 (g) Notwithstanding any other State law to the contrary,
17 and in addition to any other transfers that may be provided for
18 by law, on July 1, 2013, or as soon thereafter as may be
19 practical, the State Comptroller shall direct and the State
20 Treasurer shall transfer the sum of \$601,000,000 from the
21 General Revenue Fund to the Healthcare Provider Relief Fund.

22 (Source: P.A. 96-820, eff. 11-18-09; 96-1100, eff. 1-1-11;
23 97-44, eff. 6-28-11; 97-641, eff. 12-19-11; 97-689, eff.
24 6-14-12; 97-732, eff. 6-30-12; revised 7-10-12.)

1 Sec. 6z-93. FY13/FY14 ~~FY-13~~ Backlog Payment Fund. The
2 FY13/FY14 ~~FY-13~~ Backlog Payment Fund is created as a special
3 fund in the State treasury. Beginning July 1, 2012 and on or
4 before December 31, 2013 ~~2012~~, the State Comptroller shall
5 direct and the State Treasurer shall transfer funds from the
6 FY13/FY14 ~~FY-13~~ Backlog Payment Fund to the General Revenue
7 Fund as needed for the payment of vouchers and transfers to
8 other State funds obligated in State fiscal years ~~year~~ 2012 and
9 2013, other than costs incurred for claims under the Medical
10 Assistance Program.

11 (Source: P.A. 97-732, eff. 6-30-12.)

12 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

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

21 first -- to pay the cost of administration of Chapters
22 2 through 10 of the Illinois Vehicle Code, except the cost
23 of administration of Articles I and II of Chapter 3 of that
24 Code; and

25 secondly -- for expenses of the Department of

1 Transportation for construction, reconstruction,
2 improvement, repair, maintenance, operation, and
3 administration of highways in accordance with the
4 provisions of laws relating thereto, or for any purpose
5 related or incident to and connected therewith, including
6 the separation of grades of those highways with railroads
7 and with highways and including the payment of awards made
8 by the Illinois Workers' Compensation Commission under the
9 terms of the Workers' Compensation Act or Workers'
10 Occupational Diseases Act for injury or death of an
11 employee of the Division of Highways in the Department of
12 Transportation; or for the acquisition of land and the
13 erection of buildings for highway purposes, including the
14 acquisition of highway right-of-way or for investigations
15 to determine the reasonably anticipated future highway
16 needs; or for making of surveys, plans, specifications and
17 estimates for and in the construction and maintenance of
18 flight strips and of highways necessary to provide access
19 to military and naval reservations, to defense industries
20 and defense-industry sites, and to the sources of raw
21 materials and for replacing existing highways and highway
22 connections shut off from general public use at military
23 and naval reservations and defense-industry sites, or for
24 the purchase of right-of-way, except that the State shall
25 be reimbursed in full for any expense incurred in building
26 the flight strips; or for the operating and maintaining of

1 highway garages; or for patrolling and policing the public
2 highways and conserving the peace; or for the operating
3 expenses of the Department relating to the administration
4 of public transportation programs; or, during fiscal year
5 2012 only, for the purposes of a grant not to exceed
6 \$8,500,000 to the Regional Transportation Authority on
7 behalf of PACE for the purpose of ADA/Para-transit
8 expenses; or, during fiscal year 2013 only, for the
9 purposes of a grant not to exceed \$3,825,000 to the
10 Regional Transportation Authority on behalf of PACE for the
11 purpose of ADA/Para-transit expenses; or, during fiscal
12 year 2014 only, for the purposes of a grant not to exceed
13 \$3,825,000 to the Regional Transportation Authority on
14 behalf of PACE for the purpose of ADA/Para-transit
15 expenses; or for any of those purposes or any other purpose
16 that may be provided by law.

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

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

1 eligible for federal reimbursement;

2 1. Department of Public Health;

3 2. Department of Transportation, only with respect to
4 subsidies for one-half fare Student Transportation and
5 Reduced Fare for Elderly, except during fiscal year 2012
6 only when no more than \$40,000,000 may be expended and
7 except during fiscal year 2013 only when no more than
8 \$17,570,300 may be expended and except during fiscal year
9 2014 only when no more than \$17,570,000 may be expended;

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

13 4. Judicial Systems and Agencies.

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

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

22 2. Department of Transportation, only with respect to
23 Intercity Rail Subsidies, except during fiscal year 2012
24 only when no more than \$40,000,000 may be expended and
25 except during fiscal year 2013 only when no more than
26 \$26,000,000 may be expended and except during fiscal year

1 2014 only when no more than \$38,000,000 may be expended,
2 and Rail Freight Services.

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

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

20 1. Department of State Police, except not more than 40%
21 of the funds appropriated for the Division of Operations;

22 2. State Officers.

23 Beginning with fiscal year 1984 and thereafter, no Road
24 Fund monies shall be appropriated to any Department or agency
25 of State government for administration, grants, or operations
26 except as provided hereafter; but this limitation is not a

1 restriction upon appropriating for those purposes any Road Fund
2 monies that are eligible for federal reimbursement. It shall
3 not be lawful to circumvent the above appropriation limitations
4 by governmental reorganization or other methods.
5 Appropriations shall be made from the Road Fund only in
6 accordance with the provisions of this Section.

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

16 first -- to pay the cost of administration of Chapters
17 2 through 10 of the Illinois Vehicle Code; and

18 secondly -- no Road Fund monies derived from fees,
19 excises, or license taxes relating to registration,
20 operation and use of vehicles on public highways or to
21 fuels used for the propulsion of those vehicles, shall be
22 appropriated or expended other than for costs of
23 administering the laws imposing those fees, excises, and
24 license taxes, statutory refunds and adjustments allowed
25 thereunder, administrative costs of the Department of
26 Transportation, including, but not limited to, the

1 operating expenses of the Department relating to the
2 administration of public transportation programs, payment
3 of debts and liabilities incurred in construction and
4 reconstruction of public highways and bridges, acquisition
5 of rights-of-way for and the cost of construction,
6 reconstruction, maintenance, repair, and operation of
7 public highways and bridges under the direction and
8 supervision of the State, political subdivision, or
9 municipality collecting those monies, or during fiscal
10 year 2012 only for the purposes of a grant not to exceed
11 \$8,500,000 to the Regional Transportation Authority on
12 behalf of PACE for the purpose of ADA/Para-transit
13 expenses, or during fiscal year 2013 only for the purposes
14 of a grant not to exceed \$3,825,000 to the Regional
15 Transportation Authority on behalf of PACE for the purpose
16 of ADA/Para-transit expenses, or during fiscal year 2014
17 only for the purposes of a grant not to exceed \$3,825,000
18 to the Regional Transportation Authority on behalf of PACE
19 for the purpose of ADA/Para-transit expenses, and the costs
20 for patrolling and policing the public highways (by State,
21 political subdivision, or municipality collecting that
22 money) for enforcement of traffic laws. The separation of
23 grades of such highways with railroads and costs associated
24 with protection of at-grade highway and railroad crossing
25 shall also be permissible.

26 Appropriations for any of such purposes are payable from

1 the Road Fund or the Grade Crossing Protection Fund as provided
2 in Section 8 of the Motor Fuel Tax Law.

3 Except as provided in this paragraph, beginning with fiscal
4 year 1991 and thereafter, no Road Fund monies shall be
5 appropriated to the Department of State Police for the purposes
6 of this Section in excess of its total fiscal year 1990 Road
7 Fund appropriations for those purposes unless otherwise
8 provided in Section 5g of this Act. For fiscal years 2003,
9 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
10 appropriated to the Department of State Police for the purposes
11 of this Section in excess of \$97,310,000. For fiscal year 2008
12 only, no Road Fund monies shall be appropriated to the
13 Department of State Police for the purposes of this Section in
14 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
15 monies shall be appropriated to the Department of State Police
16 for the purposes of this Section in excess of \$114,700,000.
17 Beginning in fiscal year 2010, no road fund moneys shall be
18 appropriated to the Department of State Police. It shall not be
19 lawful to circumvent this limitation on appropriations by
20 governmental reorganization or other methods unless otherwise
21 provided in Section 5g of this Act.

22 In fiscal year 1994, no Road Fund monies shall be
23 appropriated to the Secretary of State for the purposes of this
24 Section in excess of the total fiscal year 1991 Road Fund
25 appropriations to the Secretary of State for those purposes,
26 plus \$9,800,000. It shall not be lawful to circumvent this

1 limitation on appropriations by governmental reorganization or
2 other method.

3 Beginning with fiscal year 1995 and thereafter, no Road
4 Fund monies shall be appropriated to the Secretary of State for
5 the purposes of this Section in excess of the total fiscal year
6 1994 Road Fund appropriations to the Secretary of State for
7 those purposes. It shall not be lawful to circumvent this
8 limitation on appropriations by governmental reorganization or
9 other methods.

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

14	Fiscal Year 2000	\$80,500,000;
15	Fiscal Year 2001	\$80,500,000;
16	Fiscal Year 2002	\$80,500,000;
17	Fiscal Year 2003	\$130,500,000;
18	Fiscal Year 2004	\$130,500,000;
19	Fiscal Year 2005	\$130,500,000;
20	Fiscal Year 2006	\$130,500,000;
21	Fiscal Year 2007	\$130,500,000;
22	Fiscal Year 2008	\$130,500,000;
23	Fiscal Year 2009	\$130,500,000.

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

26 Beginning in fiscal year 2011, moneys in the Road Fund

1 shall be appropriated to the Secretary of State for the
2 exclusive purpose of paying refunds due to overpayment of fees
3 related to Chapter 3 of the Illinois Vehicle Code unless
4 otherwise provided for by law.

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

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

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

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

23 The additional amounts authorized for expenditure by the
24 Secretary of State and the Department of State Police in this
25 Section by this amendatory Act of the 94th General Assembly
26 shall be repaid to the Road Fund from the General Revenue Fund

1 in the next succeeding fiscal year that the General Revenue
2 Fund has a positive budgetary balance, as determined by
3 generally accepted accounting principles applicable to
4 government.

5 (Source: P.A. 96-34, eff. 7-13-09; 96-959, eff. 7-1-10; 97-72,
6 eff. 7-1-11; 97-732, eff. 6-30-12.)

7 (30 ILCS 105/8g-1)

8 Sec. 8g-1. FY13 fund transfers.

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

20 (b) In addition to any other transfers that may be provided
21 for by law, on and after July 1, 2013 and until May 1, 2014, at
22 the direction of and upon notification from the Governor, the
23 State Comptroller shall direct and the State Treasurer shall
24 transfer amounts not exceeding a total of \$80,000,000 from the
25 General Revenue Fund to the Tobacco Settlement Recovery Fund.

1 Any amounts so transferred shall be retransferred by the State
2 Comptroller and the State Treasurer from the Tobacco Settlement
3 Recovery Fund to the General Revenue Fund at the direction of
4 and upon notification from the Governor, but in any event on or
5 before June 30, 2014.

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

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

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

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

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

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

12 (Source: P.A. 97-732, eff. 6-30-12.)

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

14 Sec. 13.2. Transfers among line item appropriations.

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

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

25 (a-2) Except as otherwise provided in this Section,

1 transfers may be made only among the objects of expenditure
2 enumerated in this Section, except that no funds may be
3 transferred from any appropriation for personal services, from
4 any appropriation for State contributions to the State
5 Employees' Retirement System, from any separate appropriation
6 for employee retirement contributions paid by the employer, nor
7 from any appropriation for State contribution for employee
8 group insurance. During State fiscal year 2005, an agency may
9 transfer amounts among its appropriations within the same
10 treasury fund for personal services, employee retirement
11 contributions paid by employer, and State Contributions to
12 retirement systems; notwithstanding and in addition to the
13 transfers authorized in subsection (c) of this Section, the
14 fiscal year 2005 transfers authorized in this sentence may be
15 made in an amount not to exceed 2% of the aggregate amount
16 appropriated to an agency within the same treasury fund. During
17 State fiscal year 2007, the Departments of Children and Family
18 Services, Corrections, Human Services, and Juvenile Justice
19 may transfer amounts among their respective appropriations
20 within the same treasury fund for personal services, employee
21 retirement contributions paid by employer, and State
22 contributions to retirement systems. During State fiscal year
23 2010, the Department of Transportation may transfer amounts
24 among their respective appropriations within the same treasury
25 fund for personal services, employee retirement contributions
26 paid by employer, and State contributions to retirement

1 systems. During State fiscal years ~~year~~ 2010 and 2014 only, an
2 agency may transfer amounts among its respective
3 appropriations within the same treasury fund for personal
4 services, employee retirement contributions paid by employer,
5 and State contributions to retirement systems.
6 Notwithstanding, and in addition to, the transfers authorized
7 in subsection (c) of this Section, these transfers may be made
8 in an amount not to exceed 2% of the aggregate amount
9 appropriated to an agency within the same treasury fund.

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

18 (a-4) Long-Term Care Rebalancing. The Governor may
19 designate amounts set aside for institutional services
20 appropriated from the General Revenue Fund or any other State
21 fund that receives monies for long-term care services to be
22 transferred to all State agencies responsible for the
23 administration of community-based long-term care programs,
24 including, but not limited to, community-based long-term care
25 programs administered by the Department of Healthcare and
26 Family Services, the Department of Human Services, and the

1 Department on Aging, provided that the Director of Healthcare
2 and Family Services first certifies that the amounts being
3 transferred are necessary for the purpose of assisting persons
4 in or at risk of being in institutional care to transition to
5 community-based settings, including the financial data needed
6 to prove the need for the transfer of funds. The total amounts
7 transferred shall not exceed 4% in total of the amounts
8 appropriated from the General Revenue Fund or any other State
9 fund that receives monies for long-term care services for each
10 fiscal year. A notice of the fund transfer must be made to the
11 General Assembly and posted at a minimum on the Department of
12 Healthcare and Family Services website, the Governor's Office
13 of Management and Budget website, and any other website the
14 Governor sees fit. These postings shall serve as notice to the
15 General Assembly of the amounts to be transferred. Notice shall
16 be given at least 30 days prior to transfer.

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

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

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

8 The Department on Aging is authorized to make transfers not
9 exceeding 2% of the aggregate amount appropriated to it within
10 the same treasury fund for the following Community Care Program
11 line items among these same line items: purchase of services
12 covered by the Community Care Program and Comprehensive Case
13 Coordination ~~Homemaker and Senior Companion Services,~~
14 ~~Alternative Senior Services, Case Coordination Units, and~~
15 ~~Adult Day Care Services.~~

16 The State Treasurer is authorized to make transfers among
17 line item appropriations from the Capital Litigation Trust
18 Fund, with respect to costs incurred in fiscal years 2002 and
19 2003 only, when the balance remaining in one or more such line
20 item appropriations is insufficient for the purpose for which
21 the appropriation was made, provided that no such transfer may
22 be made unless the amount transferred is no longer required for
23 the purpose for which that appropriation was made.

24 The State Board of Education is authorized to make
25 transfers from line item appropriations within the same
26 treasury fund for General State Aid and General State Aid -

1 Hold Harmless, provided that no such transfer may be made
2 unless the amount transferred is no longer required for the
3 purpose for which that appropriation was made, to the line item
4 appropriation for Transitional Assistance when the balance
5 remaining in such line item appropriation is insufficient for
6 the purpose for which the appropriation was made.

7 The State Board of Education is authorized to make
8 transfers between the following line item appropriations
9 within the same treasury fund: Disabled Student
10 Services/Materials (Section 14-13.01 of the School Code),
11 Disabled Student Transportation Reimbursement (Section
12 14-13.01 of the School Code), Disabled Student Tuition -
13 Private Tuition (Section 14-7.02 of the School Code),
14 Extraordinary Special Education (Section 14-7.02b of the
15 School Code), Reimbursement for Free Lunch/Breakfast Program,
16 Summer School Payments (Section 18-4.3 of the School Code), and
17 Transportation - Regular/Vocational Reimbursement (Section
18 29-5 of the School Code). Such transfers shall be made only
19 when the balance remaining in one or more such line item
20 appropriations is insufficient for the purpose for which the
21 appropriation was made and provided that no such transfer may
22 be made unless the amount transferred is no longer required for
23 the purpose for which that appropriation was made.

24 The Department of Healthcare and Family Services is
25 authorized to make transfers not exceeding 4% of the aggregate
26 amount appropriated to it, within the same treasury fund, among

1 the various line items appropriated for Medical Assistance.

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

23 (c-1) Special provisions for State fiscal year 2003.
24 Notwithstanding any other provision of this Section to the
25 contrary, for State fiscal year 2003 only, transfers among line
26 item appropriations to an agency from the same treasury fund

1 may be made provided that the sum of such transfers for an
2 agency in State fiscal year 2003 shall not exceed 3% of the
3 aggregate amount appropriated to that State agency for State
4 fiscal year 2003 for the following objects: personal services,
5 except that no transfer may be approved which reduces the
6 aggregate appropriations for personal services within an
7 agency; extra help; student and inmate compensation; State
8 contributions to retirement systems; State contributions to
9 social security; State contributions for employee group
10 insurance; contractual services; travel; commodities;
11 printing; equipment; electronic data processing; operation of
12 automotive equipment; telecommunications services; travel and
13 allowance for committed, paroled, and discharged prisoners;
14 library books; federal matching grants for student loans;
15 refunds; workers' compensation, occupational disease, and tort
16 claims; and, in appropriations to institutions of higher
17 education, awards and grants.

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

1 to that State agency for fiscal year 2005.

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

16 The officer responsible for approval shall certify that the
17 transfer is necessary to carry out the programs and purposes
18 for which the appropriations were made by the General Assembly
19 and shall transmit to the State Comptroller a certified copy of
20 the approval which shall set forth the specific amounts
21 transferred so that the Comptroller may change his records
22 accordingly. The Comptroller shall furnish the Governor with
23 information copies of all transfers approved for agencies of
24 the Legislative and Judicial departments and transfers
25 approved by the constitutionally elected officials of the
26 Executive branch other than the Governor, showing the amounts

1 transferred and indicating the dates such changes were entered
2 on the Comptroller's records.

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

12 (1) Disabled Student Personnel Reimbursement (Section
13 14-13.01 of the School Code);

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

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

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

20 (5) Reimbursement for Free Lunch/Breakfast Programs;

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

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

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

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

3 (Source: P.A. 96-37, eff. 7-13-09; 96-820, eff. 11-18-09;
4 96-959, eff. 7-1-10; 96-1086, eff. 7-16-10; 96-1501, eff.
5 1-25-11; 97-689, eff. 7-1-12.)

6 (30 ILCS 105/25) (from Ch. 127, par. 161)
7 Sec. 25. Fiscal year limitations.

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

14 (b) Outstanding liabilities as of June 30, payable from
15 appropriations which have otherwise expired, may be paid out of
16 the expiring appropriations during the 2-month period ending at
17 the close of business on August 31. Any service involving
18 professional or artistic skills or any personal services by an
19 employee whose compensation is subject to income tax
20 withholding must be performed as of June 30 of the fiscal year
21 in order to be considered an "outstanding liability as of June
22 30" that is thereby eligible for payment out of the expiring
23 appropriation.

24 (b-1) However, payment of tuition reimbursement claims
25 under Section 14-7.03 or 18-3 of the School Code may be made by

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

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

23 (b-2.5) All outstanding liabilities as of June 30, 2011,
24 payable from appropriations that would otherwise expire at the
25 conclusion of the lapse period for fiscal year 2011, and
26 interest penalties payable on those liabilities under the State

1 Prompt Payment Act, may be paid out of the expiring
2 appropriations until December 31, 2011, without regard to the
3 fiscal year in which the payment is made, as long as vouchers
4 for the liabilities are received by the Comptroller no later
5 than August 31, 2011.

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

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

25 (b-3) Medical payments may be made by the Department of
26 Veterans' Affairs from its appropriations for those purposes

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

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

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

16 (b-6) Additionally, payments may be made by the Department
17 of Human Services from its appropriations, or any other State
18 agency from its appropriations with the approval of the
19 Department of Human Services, from the Immigration Reform and
20 Control Fund for purposes authorized pursuant to the
21 Immigration Reform and Control Act of 1986, without regard to
22 any fiscal year limitations, except as required by subsection
23 (j) of this Section. Beginning on June 30, 2021, payments made
24 by the Department of Human Services from the Immigration Reform
25 and Control Fund for purposes authorized pursuant to the
26 Immigration Reform and Control Act of 1986 payable from

1 appropriations that have otherwise expired may be paid out of
2 the expiring appropriation during the 4-month period ending at
3 the close of business on October 31.

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

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

19 (c) Further, payments may be made by the Department of
20 Public Health and the Department of Human Services (acting as
21 successor to the Department of Public Health under the
22 Department of Human Services Act) from their respective
23 appropriations for grants for medical care to or on behalf of
24 premature and high-mortality risk infants and their mothers and
25 for grants for supplemental food supplies provided under the
26 United States Department of Agriculture Women, Infants and

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

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

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

15 (f) The Department of Human Services (as successor to the
16 Department of Public Aid) shall annually submit to the State
17 Comptroller, Senate President, Senate Minority Leader, Speaker
18 of the House, House Minority Leader, and the respective
19 Chairmen and Minority Spokesmen of the Appropriations
20 Committees of the Senate and the House, on or before December
21 31, a report of fiscal year funds used to pay for services
22 (other than medical care) provided in any prior fiscal year.
23 This report shall document by program or service category those
24 expenditures from the most recently completed fiscal year used
25 to pay for services provided in prior fiscal years.

26 (g) In addition, each annual report required to be

1 submitted by the Department of Healthcare and Family Services
2 under subsection (e) shall include the following information
3 with respect to the State's Medicaid program:

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

7 (2) Factors affecting the Department of Healthcare and
8 Family Services' liabilities, including but not limited to
9 numbers of aid recipients, levels of medical service
10 utilization by aid recipients, and inflation in the cost of
11 medical services.

12 (3) The results of the Department's efforts to combat
13 fraud and abuse.

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

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

22 (1) billing user agencies in advance for payments or
23 authorized inter-fund transfers based on estimated charges
24 for goods or services;

25 (2) issuing credits, refunding through inter-fund
26 transfers, or reducing future inter-fund transfers during

1 the subsequent fiscal year for all user agency payments or
2 authorized inter-fund transfers received during the prior
3 fiscal year which were in excess of the final amounts owed
4 by the user agency for that period; and

5 (3) issuing catch-up billings to user agencies during
6 the subsequent fiscal year for amounts remaining due when
7 payments or authorized inter-fund transfers received from
8 the user agency during the prior fiscal year were less than
9 the total amount owed for that period.

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

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

1 received by September 30th following the end of the fiscal year
2 in which the service was rendered.

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

9 (1) \$6,000,000,000 for outstanding liabilities related
10 to fiscal year 2012;

11 (2) \$5,300,000,000 for outstanding liabilities related
12 to fiscal year 2013;

13 (3) \$4,600,000,000 for outstanding liabilities related
14 to fiscal year 2014;

15 (4) \$4,000,000,000 for outstanding liabilities related
16 to fiscal year 2015;

17 (5) \$3,300,000,000 for outstanding liabilities related
18 to fiscal year 2016;

19 (6) \$2,600,000,000 for outstanding liabilities related
20 to fiscal year 2017;

21 (7) \$2,000,000,000 for outstanding liabilities related
22 to fiscal year 2018;

23 (8) \$1,300,000,000 for outstanding liabilities related
24 to fiscal year 2019;

25 (9) \$600,000,000 for outstanding liabilities related
26 to fiscal year 2020; and

1 (10) \$0 for outstanding liabilities related to fiscal
2 year 2021 and fiscal years thereafter.

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

5 (1) Definition of Medical Assistance.

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

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

19 (A) The maximum amounts of annual unpaid Medical
20 Assistance bills received and recorded by the
21 Department of Healthcare and Family Services on or
22 before June 30th of a particular fiscal year
23 attributable in aggregate to the General Revenue Fund,
24 Healthcare Provider Relief Fund, Tobacco Settlement
25 Recovery Fund, Long-Term Care Provider Fund, and the
26 Drug Rebate Fund that may be paid in total by the

1 Department from future fiscal year Medical Assistance
2 appropriations to those funds are: \$700,000,000 for
3 fiscal year 2013 and \$100,000,000 for fiscal year 2014
4 and each fiscal year thereafter.

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

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

20 (D) Medical Assistance payments made by the
21 Department of Healthcare and Family Services from
22 funds other than those specifically referenced in
23 subparagraph (A) may be made from appropriations for
24 those purposes for any fiscal year without regard to
25 the fact that the Medical Assistance services being
26 compensated for by such payment may have been rendered

1 in a prior fiscal year. Such payments shall not be
2 subject to the requirements of subparagraph (A).

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

11 (1) The changes to this Section made by Public Act 97-691
12 shall be effective for payment of Medical Assistance bills
13 incurred in fiscal year 2013 and future fiscal years. The
14 changes to this Section made by Public Act 97-691 shall not be
15 applied to Medical Assistance bills incurred in fiscal year
16 2012 or prior fiscal years.

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

23 (Source: P.A. 97-75, eff. 6-30-11; 97-333, eff. 8-12-11;
24 97-691, eff. 7-1-12; 97-732, eff. 6-30-12; 97-932, eff.
25 8-10-12; 98-8, eff. 5-3-13.)

1 Section 5-35. The Illinois Income Tax Act is amended by
2 changing Section 901 as follows:

3 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

4 Sec. 901. Collection Authority.

5 (a) In general.

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

23 (b) Local Government Distributive Fund.

24 Beginning August 1, 1969, and continuing through June 30,
25 1994, the Treasurer shall transfer each month from the General

1 Revenue Fund to a special fund in the State treasury, to be
2 known as the "Local Government Distributive Fund", an amount
3 equal to 1/12 of the net revenue realized from the tax imposed
4 by subsections (a) and (b) of Section 201 of this Act during
5 the preceding month. Beginning July 1, 1994, and continuing
6 through June 30, 1995, the Treasurer shall transfer each month
7 from the General Revenue Fund to the Local Government
8 Distributive Fund an amount equal to 1/11 of the net revenue
9 realized from the tax imposed by subsections (a) and (b) of
10 Section 201 of this Act during the preceding month. Beginning
11 July 1, 1995 and continuing through January 31, 2011, the
12 Treasurer shall transfer each month from the General Revenue
13 Fund to the Local Government Distributive Fund an amount equal
14 to the net of (i) 1/10 of the net revenue realized from the tax
15 imposed by subsections (a) and (b) of Section 201 of the
16 Illinois Income Tax Act during the preceding month (ii) minus,
17 beginning July 1, 2003 and ending June 30, 2004, \$6,666,666,
18 and beginning July 1, 2004, zero. Beginning February 1, 2011,
19 and continuing through January 31, 2015, the Treasurer shall
20 transfer each month from the General Revenue Fund to the Local
21 Government Distributive Fund an amount equal to the sum of (i)
22 6% (10% of the ratio of the 3% individual income tax rate prior
23 to 2011 to the 5% individual income tax rate after 2010) of the
24 net revenue realized from the tax imposed by subsections (a)
25 and (b) of Section 201 of this Act upon individuals, trusts,
26 and estates during the preceding month and (ii) 6.86% (10% of

1 the ratio of the 4.8% corporate income tax rate prior to 2011
2 to the 7% corporate income tax rate after 2010) of the net
3 revenue realized from the tax imposed by subsections (a) and
4 (b) of Section 201 of this Act upon corporations during the
5 preceding month. Beginning February 1, 2015 and continuing
6 through January 31, 2025, the Treasurer shall transfer each
7 month from the General Revenue Fund to the Local Government
8 Distributive Fund an amount equal to the sum of (i) 8% (10% of
9 the ratio of the 3% individual income tax rate prior to 2011 to
10 the 3.75% individual income tax rate after 2014) of the net
11 revenue realized from the tax imposed by subsections (a) and
12 (b) of Section 201 of this Act upon individuals, trusts, and
13 estates during the preceding month and (ii) 9.14% (10% of the
14 ratio of the 4.8% corporate income tax rate prior to 2011 to
15 the 5.25% corporate income tax rate after 2014) of the net
16 revenue realized from the tax imposed by subsections (a) and
17 (b) of Section 201 of this Act upon corporations during the
18 preceding month. Beginning February 1, 2025, the Treasurer
19 shall transfer each month from the General Revenue Fund to the
20 Local Government Distributive Fund an amount equal to the sum
21 of (i) 9.23% (10% of the ratio of the 3% individual income tax
22 rate prior to 2011 to the 3.25% individual income tax rate
23 after 2024) of the net revenue realized from the tax imposed by
24 subsections (a) and (b) of Section 201 of this Act upon
25 individuals, trusts, and estates during the preceding month and
26 (ii) 10% of the net revenue realized from the tax imposed by

1 subsections (a) and (b) of Section 201 of this Act upon
2 corporations during the preceding month. Net revenue realized
3 for a month shall be defined as the revenue from the tax
4 imposed by subsections (a) and (b) of Section 201 of this Act
5 which is deposited in the General Revenue Fund, the Education
6 Assistance Fund, the Income Tax Surcharge Local Government
7 Distributive Fund, the Fund for the Advancement of Education,
8 and the Commitment to Human Services Fund during the month
9 minus the amount paid out of the General Revenue Fund in State
10 warrants during that same month as refunds to taxpayers for
11 overpayment of liability under the tax imposed by subsections
12 (a) and (b) of Section 201 of this Act.

13 (c) Deposits Into Income Tax Refund Fund.

14 (1) Beginning on January 1, 1989 and thereafter, the
15 Department shall deposit a percentage of the amounts
16 collected pursuant to subsections (a) and (b)(1), (2), and
17 (3), of Section 201 of this Act into a fund in the State
18 treasury known as the Income Tax Refund Fund. The
19 Department shall deposit 6% of such amounts during the
20 period beginning January 1, 1989 and ending on June 30,
21 1989. Beginning with State fiscal year 1990 and for each
22 fiscal year thereafter, the percentage deposited into the
23 Income Tax Refund Fund during a fiscal year shall be the
24 Annual Percentage. For fiscal years 1999 through 2001, the
25 Annual Percentage shall be 7.1%. For fiscal year 2003, the
26 Annual Percentage shall be 8%. For fiscal year 2004, the

1 Annual Percentage shall be 11.7%. Upon the effective date
2 of this amendatory Act of the 93rd General Assembly, the
3 Annual Percentage shall be 10% for fiscal year 2005. For
4 fiscal year 2006, the Annual Percentage shall be 9.75%. For
5 fiscal year 2007, the Annual Percentage shall be 9.75%. For
6 fiscal year 2008, the Annual Percentage shall be 7.75%. For
7 fiscal year 2009, the Annual Percentage shall be 9.75%. For
8 fiscal year 2010, the Annual Percentage shall be 9.75%. For
9 fiscal year 2011, the Annual Percentage shall be 8.75%. For
10 fiscal year 2012, the Annual Percentage shall be 8.75%. For
11 fiscal year 2013, the Annual Percentage shall be 9.75%. For
12 fiscal year 2014, the Annual Percentage shall be 9.5%. For
13 all other fiscal years, the Annual Percentage shall be
14 calculated as a fraction, the numerator of which shall be
15 the amount of refunds approved for payment by the
16 Department during the preceding fiscal year as a result of
17 overpayment of tax liability under subsections (a) and
18 (b) (1), (2), and (3) of Section 201 of this Act plus the
19 amount of such refunds remaining approved but unpaid at the
20 end of the preceding fiscal year, minus the amounts
21 transferred into the Income Tax Refund Fund from the
22 Tobacco Settlement Recovery Fund, and the denominator of
23 which shall be the amounts which will be collected pursuant
24 to subsections (a) and (b) (1), (2), and (3) of Section 201
25 of this Act during the preceding fiscal year; except that
26 in State fiscal year 2002, the Annual Percentage shall in

1 no event exceed 7.6%. The Director of Revenue shall certify
2 the Annual Percentage to the Comptroller on the last
3 business day of the fiscal year immediately preceding the
4 fiscal year for which it is to be effective.

5 (2) Beginning on January 1, 1989 and thereafter, the
6 Department shall deposit a percentage of the amounts
7 collected pursuant to subsections (a) and (b)(6), (7), and
8 (8), (c) and (d) of Section 201 of this Act into a fund in
9 the State treasury known as the Income Tax Refund Fund. The
10 Department shall deposit 18% of such amounts during the
11 period beginning January 1, 1989 and ending on June 30,
12 1989. Beginning with State fiscal year 1990 and for each
13 fiscal year thereafter, the percentage deposited into the
14 Income Tax Refund Fund during a fiscal year shall be the
15 Annual Percentage. For fiscal years 1999, 2000, and 2001,
16 the Annual Percentage shall be 19%. For fiscal year 2003,
17 the Annual Percentage shall be 27%. For fiscal year 2004,
18 the Annual Percentage shall be 32%. Upon the effective date
19 of this amendatory Act of the 93rd General Assembly, the
20 Annual Percentage shall be 24% for fiscal year 2005. For
21 fiscal year 2006, the Annual Percentage shall be 20%. For
22 fiscal year 2007, the Annual Percentage shall be 17.5%. For
23 fiscal year 2008, the Annual Percentage shall be 15.5%. For
24 fiscal year 2009, the Annual Percentage shall be 17.5%. For
25 fiscal year 2010, the Annual Percentage shall be 17.5%. For
26 fiscal year 2011, the Annual Percentage shall be 17.5%. For

1 fiscal year 2012, the Annual Percentage shall be 17.5%. For
2 fiscal year 2013, the Annual Percentage shall be 14%. For
3 fiscal year 2014, the Annual Percentage shall be 13.4%. For
4 all other fiscal years, the Annual Percentage shall be
5 calculated as a fraction, the numerator of which shall be
6 the amount of refunds approved for payment by the
7 Department during the preceding fiscal year as a result of
8 overpayment of tax liability under subsections (a) and
9 (b) (6), (7), and (8), (c) and (d) of Section 201 of this
10 Act plus the amount of such refunds remaining approved but
11 unpaid at the end of the preceding fiscal year, and the
12 denominator of which shall be the amounts which will be
13 collected pursuant to subsections (a) and (b) (6), (7), and
14 (8), (c) and (d) of Section 201 of this Act during the
15 preceding fiscal year; except that in State fiscal year
16 2002, the Annual Percentage shall in no event exceed 23%.
17 The Director of Revenue shall certify the Annual Percentage
18 to the Comptroller on the last business day of the fiscal
19 year immediately preceding the fiscal year for which it is
20 to be effective.

21 (3) The Comptroller shall order transferred and the
22 Treasurer shall transfer from the Tobacco Settlement
23 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000
24 in January, 2001, (ii) \$35,000,000 in January, 2002, and
25 (iii) \$35,000,000 in January, 2003.

26 (d) Expenditures from Income Tax Refund Fund.

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

9 (2) The Director shall order payment of refunds
10 resulting from overpayment of tax liability under Section
11 201 of this Act from the Income Tax Refund Fund only to the
12 extent that amounts collected pursuant to Section 201 of
13 this Act and transfers pursuant to this subsection (d) and
14 item (3) of subsection (c) have been deposited and retained
15 in the Fund.

16 (3) As soon as possible after the end of each fiscal
17 year, the Director shall order transferred and the State
18 Treasurer and State Comptroller shall transfer from the
19 Income Tax Refund Fund to the Personal Property Tax
20 Replacement Fund an amount, certified by the Director to
21 the Comptroller, equal to the excess of the amount
22 collected pursuant to subsections (c) and (d) of Section
23 201 of this Act deposited into the Income Tax Refund Fund
24 during the fiscal year over the amount of refunds resulting
25 from overpayment of tax liability under subsections (c) and
26 (d) of Section 201 of this Act paid from the Income Tax

1 Refund Fund during the fiscal year.

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

14 (4.5) As soon as possible after the end of fiscal year
15 1999 and of each fiscal year thereafter, the Director shall
16 order transferred and the State Treasurer and State
17 Comptroller shall transfer from the Income Tax Refund Fund
18 to the General Revenue Fund any surplus remaining in the
19 Income Tax Refund Fund as of the end of such fiscal year;
20 excluding for fiscal years 2000, 2001, and 2002 amounts
21 attributable to transfers under item (3) of subsection (c)
22 less refunds resulting from the earned income tax credit.

23 (5) This Act shall constitute an irrevocable and
24 continuing appropriation from the Income Tax Refund Fund
25 for the purpose of paying refunds upon the order of the
26 Director in accordance with the provisions of this Section.

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

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

24 (f) Deposits into the Fund for the Advancement of
25 Education. Beginning February 1, 2015, the Department shall
26 deposit the following portions of the revenue realized from the

1 tax imposed upon individuals, trusts, and estates by
2 subsections (a) and (b) of Section 201 of this Act during the
3 preceding month, minus deposits into the Income Tax Refund
4 Fund, into the Fund for the Advancement of Education:

5 (1) beginning February 1, 2015, and prior to February
6 1, 2025, 1/30; and

7 (2) beginning February 1, 2025, 1/26.

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

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

19 (1) beginning February 1, 2015, and prior to February
20 1, 2025, 1/30; and

21 (2) beginning February 1, 2025, 1/26.

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

26 (Source: P.A. 96-45, eff. 7-15-09; 96-328, eff. 8-11-09;

1 96-959, eff. 7-1-10; 96-1496, eff. 1-13-11; 97-72, eff. 7-1-11;
2 97-732, eff. 6-30-12.)

3 Section 5-40. The Use Tax Act is amended by changing
4 Section 9 as follows:

5 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

1 the sale of the same property.

2 Where such tangible personal property is sold under a
3 conditional sales contract, or under any other form of sale
4 wherein the payment of the principal sum, or a part thereof, is
5 extended beyond the close of the period for which the return is
6 filed, the retailer, in collecting the tax (except as to motor
7 vehicles, watercraft, aircraft, and trailers that are required
8 to be registered with an agency of this State), may collect for
9 each tax return period, only the tax applicable to that part of
10 the selling price actually received during such tax return
11 period.

12 Except as provided in this Section, on or before the
13 twentieth day of each calendar month, such retailer shall file
14 a return for the preceding calendar month. Such return shall be
15 filed on forms prescribed by the Department and shall furnish
16 such information as the Department may reasonably require.

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

- 24 1. The name of the seller;
- 25 2. The address of the principal place of business from
26 which he engages in the business of selling tangible

1 personal property at retail in this State;

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

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

9 5. The amount of tax due;

10 5-5. The signature of the taxpayer; and

11 6. Such other reasonable information as the Department
12 may require.

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

17 Beginning October 1, 1993, a taxpayer who has an average
18 monthly tax liability of \$150,000 or more shall make all
19 payments required by rules of the Department by electronic
20 funds transfer. Beginning October 1, 1994, a taxpayer who has
21 an average monthly tax liability of \$100,000 or more shall make
22 all payments required by rules of the Department by electronic
23 funds transfer. Beginning October 1, 1995, a taxpayer who has
24 an average monthly tax liability of \$50,000 or more shall make
25 all payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 2000, a taxpayer who has

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

16 Before August 1 of each year beginning in 1993, the
17 Department shall notify all taxpayers required to make payments
18 by electronic funds transfer. All taxpayers required to make
19 payments by electronic funds transfer shall make those payments
20 for a minimum of one year beginning on October 1.

21 Any taxpayer not required to make payments by electronic
22 funds transfer may make payments by electronic funds transfer
23 with the permission of the Department.

24 All taxpayers required to make payment by electronic funds
25 transfer and any taxpayers authorized to voluntarily make
26 payments by electronic funds transfer shall make those payments

1 in the manner authorized by the Department.

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

5 Before October 1, 2000, if the taxpayer's average monthly
6 tax liability to the Department under this Act, the Retailers'
7 Occupation Tax Act, the Service Occupation Tax Act, the Service
8 Use Tax Act was \$10,000 or more during the preceding 4 complete
9 calendar quarters, he shall file a return with the Department
10 each month by the 20th day of the month next following the
11 month during which such tax liability is incurred and shall
12 make payments to the Department on or before the 7th, 15th,
13 22nd and last day of the month during which such liability is
14 incurred. On and after October 1, 2000, if the taxpayer's
15 average monthly tax liability to the Department under this Act,
16 the Retailers' Occupation Tax Act, the Service Occupation Tax
17 Act, and the Service Use Tax Act was \$20,000 or more during the
18 preceding 4 complete calendar quarters, he shall file a return
19 with the Department each month by the 20th day of the month
20 next following the month during which such tax liability is
21 incurred and shall make payment to the Department on or before
22 the 7th, 15th, 22nd and last day of the month during which such
23 liability is incurred. If the month during which such tax
24 liability is incurred began prior to January 1, 1985, each
25 payment shall be in an amount equal to 1/4 of the taxpayer's
26 actual liability for the month or an amount set by the

1 Department not to exceed 1/4 of the average monthly liability
2 of the taxpayer to the Department for the preceding 4 complete
3 calendar quarters (excluding the month of highest liability and
4 the month of lowest liability in such 4 quarter period). If the
5 month during which such tax liability is incurred begins on or
6 after January 1, 1985, and prior to January 1, 1987, each
7 payment shall be in an amount equal to 22.5% of the taxpayer's
8 actual liability for the month or 27.5% of the taxpayer's
9 liability for the same calendar month of the preceding year. If
10 the month during which such tax liability is incurred begins on
11 or after January 1, 1987, and prior to January 1, 1988, each
12 payment shall be in an amount equal to 22.5% of the taxpayer's
13 actual liability for the month or 26.25% of the taxpayer's
14 liability for the same calendar month of the preceding year. If
15 the month during which such tax liability is incurred begins on
16 or after January 1, 1988, and prior to January 1, 1989, or
17 begins on or after January 1, 1996, each payment shall be in an
18 amount equal to 22.5% of the taxpayer's actual liability for
19 the month or 25% of the taxpayer's liability for the same
20 calendar month of the preceding year. If the month during which
21 such tax liability is incurred begins on or after January 1,
22 1989, and prior to January 1, 1996, each payment shall be in an
23 amount equal to 22.5% of the taxpayer's actual liability for
24 the month or 25% of the taxpayer's liability for the same
25 calendar month of the preceding year or 100% of the taxpayer's
26 actual liability for the quarter monthly reporting period. The

1 amount of such quarter monthly payments shall be credited
2 against the final tax liability of the taxpayer's return for
3 that month. Before October 1, 2000, once applicable, the
4 requirement of the making of quarter monthly payments to the
5 Department shall continue until such taxpayer's average
6 monthly liability to the Department during the preceding 4
7 complete calendar quarters (excluding the month of highest
8 liability and the month of lowest liability) is less than
9 \$9,000, or until such taxpayer's average monthly liability to
10 the Department as computed for each calendar quarter of the 4
11 preceding complete calendar quarter period is less than
12 \$10,000. However, if a taxpayer can show the Department that a
13 substantial change in the taxpayer's business has occurred
14 which causes the taxpayer to anticipate that his average
15 monthly tax liability for the reasonably foreseeable future
16 will fall below the \$10,000 threshold stated above, then such
17 taxpayer may petition the Department for change in such
18 taxpayer's reporting status. On and after October 1, 2000, once
19 applicable, the requirement of the making of quarter monthly
20 payments to the Department shall continue until such taxpayer's
21 average monthly liability to the Department during the
22 preceding 4 complete calendar quarters (excluding the month of
23 highest liability and the month of lowest liability) is less
24 than \$19,000 or until such taxpayer's average monthly liability
25 to the Department as computed for each calendar quarter of the
26 4 preceding complete calendar quarter period is less than

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

21 If any such payment provided for in this Section exceeds
22 the taxpayer's liabilities under this Act, the Retailers'
23 Occupation Tax Act, the Service Occupation Tax Act and the
24 Service Use Tax Act, as shown by an original monthly return,
25 the Department shall issue to the taxpayer a credit memorandum
26 no later than 30 days after the date of payment, which

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

22 If the retailer is otherwise required to file a monthly
23 return and if the retailer's average monthly tax liability to
24 the Department does not exceed \$200, the Department may
25 authorize his returns to be filed on a quarter annual basis,
26 with the return for January, February, and March of a given

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

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

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

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

23 In addition, with respect to motor vehicles, watercraft,
24 aircraft, and trailers that are required to be registered with
25 an agency of this State, every retailer selling this kind of
26 tangible personal property shall file, with the Department,

1 upon a form to be prescribed and supplied by the Department, a
2 separate return for each such item of tangible personal
3 property which the retailer sells, except that if, in the same
4 transaction, (i) a retailer of aircraft, watercraft, motor
5 vehicles or trailers transfers more than one aircraft,
6 watercraft, motor vehicle or trailer to another aircraft,
7 watercraft, motor vehicle or trailer retailer for the purpose
8 of resale or (ii) a retailer of aircraft, watercraft, motor
9 vehicles, or trailers transfers more than one aircraft,
10 watercraft, motor vehicle, or trailer to a purchaser for use as
11 a qualifying rolling stock as provided in Section 3-55 of this
12 Act, then that seller may report the transfer of all the
13 aircraft, watercraft, motor vehicles or trailers involved in
14 that transaction to the Department on the same uniform
15 invoice-transaction reporting return form. For purposes of
16 this Section, "watercraft" means a Class 2, Class 3, or Class 4
17 watercraft as defined in Section 3-2 of the Boat Registration
18 and Safety Act, a personal watercraft, or any boat equipped
19 with an inboard motor.

20 The transaction reporting return in the case of motor
21 vehicles or trailers that are required to be registered with an
22 agency of this State, shall be the same document as the Uniform
23 Invoice referred to in Section 5-402 of the Illinois Vehicle
24 Code and must show the name and address of the seller; the name
25 and address of the purchaser; the amount of the selling price
26 including the amount allowed by the retailer for traded-in

1 property, if any; the amount allowed by the retailer for the
2 traded-in tangible personal property, if any, to the extent to
3 which Section 2 of this Act allows an exemption for the value
4 of traded-in property; the balance payable after deducting such
5 trade-in allowance from the total selling price; the amount of
6 tax due from the retailer with respect to such transaction; the
7 amount of tax collected from the purchaser by the retailer on
8 such transaction (or satisfactory evidence that such tax is not
9 due in that particular instance, if that is claimed to be the
10 fact); the place and date of the sale; a sufficient
11 identification of the property sold; such other information as
12 is required in Section 5-402 of the Illinois Vehicle Code, and
13 such other information as the Department may reasonably
14 require.

15 The transaction reporting return in the case of watercraft
16 and aircraft must show the name and address of the seller; the
17 name and address of the purchaser; the amount of the selling
18 price including the amount allowed by the retailer for
19 traded-in property, if any; the amount allowed by the retailer
20 for the traded-in tangible personal property, if any, to the
21 extent to which Section 2 of this Act allows an exemption for
22 the value of traded-in property; the balance payable after
23 deducting such trade-in allowance from the total selling price;
24 the amount of tax due from the retailer with respect to such
25 transaction; the amount of tax collected from the purchaser by
26 the retailer on such transaction (or satisfactory evidence that

1 such tax is not due in that particular instance, if that is
2 claimed to be the fact); the place and date of the sale, a
3 sufficient identification of the property sold, and such other
4 information as the Department may reasonably require.

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

17 With each such transaction reporting return, the retailer
18 shall remit the proper amount of tax due (or shall submit
19 satisfactory evidence that the sale is not taxable if that is
20 the case), to the Department or its agents, whereupon the
21 Department shall issue, in the purchaser's name, a tax receipt
22 (or a certificate of exemption if the Department is satisfied
23 that the particular sale is tax exempt) which such purchaser
24 may submit to the agency with which, or State officer with
25 whom, he must title or register the tangible personal property
26 that is involved (if titling or registration is required) in

1 support of such purchaser's application for an Illinois
2 certificate or other evidence of title or registration to such
3 tangible personal property.

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

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

1 the tax directly to the Department, he shall pay the tax in the
2 same amount and in the same form in which it would be remitted
3 if the tax had been remitted to the Department by the retailer.

4 Where a retailer collects the tax with respect to the
5 selling price of tangible personal property which he sells and
6 the purchaser thereafter returns such tangible personal
7 property and the retailer refunds the selling price thereof to
8 the purchaser, such retailer shall also refund, to the
9 purchaser, the tax so collected from the purchaser. When filing
10 his return for the period in which he refunds such tax to the
11 purchaser, the retailer may deduct the amount of the tax so
12 refunded by him to the purchaser from any other use tax which
13 such retailer may be required to pay or remit to the
14 Department, as shown by such return, if the amount of the tax
15 to be deducted was previously remitted to the Department by
16 such retailer. If the retailer has not previously remitted the
17 amount of such tax to the Department, he is entitled to no
18 deduction under this Act upon refunding such tax to the
19 purchaser.

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

1 return.

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

8 Where the retailer has more than one business registered
9 with the Department under separate registration under this Act,
10 such retailer may not file each return that is due as a single
11 return covering all such registered businesses, but shall file
12 separate returns for each such registered business.

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund 4% of the
25 net revenue realized for the preceding month from the 6.25%
26 general rate on the selling price of tangible personal property

1 which is purchased outside Illinois at retail from a retailer
2 and which is titled or registered by an agency of this State's
3 government.

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

12 Beginning August 1, 2000, each month the Department shall
13 pay into the State and Local Sales Tax Reform Fund 100% of the
14 net revenue realized for the preceding month from the 1.25%
15 rate on the selling price of motor fuel and gasohol. Beginning
16 September 1, 2010, each month the Department shall pay into the
17 State and Local Sales Tax Reform Fund 100% of the net revenue
18 realized for the preceding month from the 1.25% rate on the
19 selling price of sales tax holiday items.

20 Beginning January 1, 1990, each month the Department shall
21 pay into the Local Government Tax Fund 16% of the net revenue
22 realized for the preceding month from the 6.25% general rate on
23 the selling price of tangible personal property which is
24 purchased outside Illinois at retail from a retailer and which
25 is titled or registered by an agency of this State's
26 government.

1 Beginning October 1, 2009, each month the Department shall
2 pay into the Capital Projects Fund an amount that is equal to
3 an amount estimated by the Department to represent 80% of the
4 net revenue realized for the preceding month from the sale of
5 candy, grooming and hygiene products, and soft drinks that had
6 been taxed at a rate of 1% prior to September 1, 2009 but that
7 is now taxed at 6.25%.

8 Beginning July 1, 2011, each month the Department shall pay
9 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue
10 realized for the preceding month from the 6.25% general rate on
11 the selling price of sorbents used in Illinois in the process
12 of sorbent injection as used to comply with the Environmental
13 Protection Act or the federal Clean Air Act, but the total
14 payment into the Clean Air Act (CAA) Permit Fund under this Act
15 and the Retailers' Occupation Tax Act shall not exceed
16 \$2,000,000 in any fiscal year.

17 Of the remainder of the moneys received by the Department
18 pursuant to this Act, (a) 1.75% thereof shall be paid into the
19 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
20 and after July 1, 1989, 3.8% thereof shall be paid into the
21 Build Illinois Fund; provided, however, that if in any fiscal
22 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
23 may be, of the moneys received by the Department and required
24 to be paid into the Build Illinois Fund pursuant to Section 3
25 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
26 Act, Section 9 of the Service Use Tax Act, and Section 9 of the

1 Service Occupation Tax Act, such Acts being hereinafter called
2 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
3 may be, of moneys being hereinafter called the "Tax Act
4 Amount", and (2) the amount transferred to the Build Illinois
5 Fund from the State and Local Sales Tax Reform Fund shall be
6 less than the Annual Specified Amount (as defined in Section 3
7 of the Retailers' Occupation Tax Act), an amount equal to the
8 difference shall be immediately paid into the Build Illinois
9 Fund from other moneys received by the Department pursuant to
10 the Tax Acts; and further provided, that if on the last
11 business day of any month the sum of (1) the Tax Act Amount
12 required to be deposited into the Build Illinois Bond Account
13 in the Build Illinois Fund during such month and (2) the amount
14 transferred during such month to the Build Illinois Fund from
15 the State and Local Sales Tax Reform Fund shall have been less
16 than 1/12 of the Annual Specified Amount, an amount equal to
17 the difference shall be immediately paid into the Build
18 Illinois Fund from other moneys received by the Department
19 pursuant to the Tax Acts; and, further provided, that in no
20 event shall the payments required under the preceding proviso
21 result in aggregate payments into the Build Illinois Fund
22 pursuant to this clause (b) for any fiscal year in excess of
23 the greater of (i) the Tax Act Amount or (ii) the Annual
24 Specified Amount for such fiscal year; and, further provided,
25 that the amounts payable into the Build Illinois Fund under
26 this clause (b) shall be payable only until such time as the

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

1 pursuant to this Act and required to be deposited into the
2 Build Illinois Fund are subject to the pledge, claim and charge
3 set forth in Section 12 of the Build Illinois Bond Act.

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

16	Fiscal Year	Total Deposit
17	1993	\$0
18	1994	53,000,000
19	1995	58,000,000
20	1996	61,000,000
21	1997	64,000,000
22	1998	68,000,000
23	1999	71,000,000
24	2000	75,000,000
25	2001	80,000,000
26	2002	93,000,000

1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	246,000,000
20	2022	260,000,000
21	2023	275,000,000
22	2024	275,000,000
23	2025	275,000,000
24	2026	279,000,000
25	2027	292,000,000
26	2028	307,000,000

1	2029	322,000,000
2	2030	338,000,000
3	2031	350,000,000
4	2032	350,000,000

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

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

26 Subject to payment of amounts into the Build Illinois Fund

1 and the McCormick Place Expansion Project Fund pursuant to the
2 preceding paragraphs or in any amendments thereto hereafter
3 enacted, beginning July 1, 1993 and ending on September 30,
4 2013, the Department shall each month pay into the Illinois Tax
5 Increment Fund 0.27% of 80% of the net revenue realized for the
6 preceding month from the 6.25% general rate on the selling
7 price of tangible personal property.

8 Subject to payment of amounts into the Build Illinois Fund
9 and the McCormick Place Expansion Project Fund pursuant to the
10 preceding paragraphs or in any amendments thereto hereafter
11 enacted, beginning with the receipt of the first report of
12 taxes paid by an eligible business and continuing for a 25-year
13 period, the Department shall each month pay into the Energy
14 Infrastructure Fund 80% of the net revenue realized from the
15 6.25% general rate on the selling price of Illinois-mined coal
16 that was sold to an eligible business. For purposes of this
17 paragraph, the term "eligible business" means a new electric
18 generating facility certified pursuant to Section 605-332 of
19 the Department of Commerce and Economic Opportunity Law of the
20 Civil Administrative Code of Illinois.

21 Of the remainder of the moneys received by the Department
22 pursuant to this Act, 75% thereof shall be paid into the State
23 Treasury and 25% shall be reserved in a special account and
24 used only for the transfer to the Common School Fund as part of
25 the monthly transfer from the General Revenue Fund in
26 accordance with Section 8a of the State Finance Act.

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

8 Net revenue realized for a month shall be the revenue
9 collected by the State pursuant to this Act, less the amount
10 paid out during that month as refunds to taxpayers for
11 overpayment of liability.

12 For greater simplicity of administration, manufacturers,
13 importers and wholesalers whose products are sold at retail in
14 Illinois by numerous retailers, and who wish to do so, may
15 assume the responsibility for accounting and paying to the
16 Department all tax accruing under this Act with respect to such
17 sales, if the retailers who are affected do not make written
18 objection to the Department to this arrangement.

19 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
20 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;
21 97-333, eff. 8-12-11.)

22 Section 5-45. The Service Use Tax Act is amended by
23 changing Section 9 as follows:

24 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

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

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

1 of the first two months of each calendar quarter, on or before
2 the twentieth day of the following calendar month, stating:

3 1. The name of the seller;

4 2. The address of the principal place of business from
5 which he engages in business as a serviceman in this State;

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

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

12 5. The amount of tax due;

13 5-5. The signature of the taxpayer; and

14 6. Such other reasonable information as the Department
15 may require.

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

20 Beginning October 1, 1993, a taxpayer who has an average
21 monthly tax liability of \$150,000 or more shall make all
22 payments required by rules of the Department by electronic
23 funds transfer. Beginning October 1, 1994, a taxpayer who has
24 an average monthly tax liability of \$100,000 or more shall make
25 all payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 1995, a taxpayer who has

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

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

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

1 All taxpayers required to make payment by electronic funds
2 transfer and any taxpayers authorized to voluntarily make
3 payments by electronic funds transfer shall make those payments
4 in the manner authorized by the Department.

5 The Department shall adopt such rules as are necessary to
6 effectuate a program of electronic funds transfer and the
7 requirements of this Section.

8 If the serviceman is otherwise required to file a monthly
9 return and if the serviceman's average monthly tax liability to
10 the Department does not exceed \$200, the Department may
11 authorize his returns to be filed on a quarter annual basis,
12 with the return for January, February and March of a given year
13 being due by April 20 of such year; with the return for April,
14 May and June of a given year being due by July 20 of such year;
15 with the return for July, August and September of a given year
16 being due by October 20 of such year, and with the return for
17 October, November and December of a given year being due by
18 January 20 of the following year.

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

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

1 returns.

2 Notwithstanding any other provision in this Act concerning
3 the time within which a serviceman may file his return, in the
4 case of any serviceman who ceases to engage in a kind of
5 business which makes him responsible for filing returns under
6 this Act, such serviceman shall file a final return under this
7 Act with the Department not more than 1 month after
8 discontinuing such business.

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

26 Any serviceman filing a return hereunder shall also include

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

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

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

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

26 Beginning January 1, 1990, each month the Department shall

1 pay into the State and Local Sales Tax Reform Fund 20% of the
2 net revenue realized for the preceding month from the 6.25%
3 general rate on transfers of tangible personal property, other
4 than tangible personal property which is purchased outside
5 Illinois at retail from a retailer and which is titled or
6 registered by an agency of this State's government.

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

11 Beginning October 1, 2009, each month the Department shall
12 pay into the Capital Projects Fund an amount that is equal to
13 an amount estimated by the Department to represent 80% of the
14 net revenue realized for the preceding month from the sale of
15 candy, grooming and hygiene products, and soft drinks that had
16 been taxed at a rate of 1% prior to September 1, 2009 but that
17 is now taxed at 6.25%.

18 Of the remainder of the moneys received by the Department
19 pursuant to this Act, (a) 1.75% thereof shall be paid into the
20 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
21 and after July 1, 1989, 3.8% thereof shall be paid into the
22 Build Illinois Fund; provided, however, that if in any fiscal
23 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
24 may be, of the moneys received by the Department and required
25 to be paid into the Build Illinois Fund pursuant to Section 3
26 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax

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

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

1 preceding sentence. The moneys received by the Department
2 pursuant to this Act and required to be deposited into the
3 Build Illinois Fund are subject to the pledge, claim and charge
4 set forth in Section 12 of the Build Illinois Bond Act.

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

	Fiscal Year	Total Deposit
17		
18	1993	\$0
19	1994	53,000,000
20	1995	58,000,000
21	1996	61,000,000
22	1997	64,000,000
23	1998	68,000,000
24	1999	71,000,000
25	2000	75,000,000

1	2001	80,000,000
2	2002	93,000,000
3	2003	99,000,000
4	2004	103,000,000
5	2005	108,000,000
6	2006	113,000,000
7	2007	119,000,000
8	2008	126,000,000
9	2009	132,000,000
10	2010	139,000,000
11	2011	146,000,000
12	2012	153,000,000
13	2013	161,000,000
14	2014	170,000,000
15	2015	179,000,000
16	2016	189,000,000
17	2017	199,000,000
18	2018	210,000,000
19	2019	221,000,000
20	2020	233,000,000
21	2021	246,000,000
22	2022	260,000,000
23	2023	275,000,000
24	2024	275,000,000
25	2025	275,000,000
26	2026	279,000,000

1	2027	292,000,000
2	2028	307,000,000
3	2029	322,000,000
4	2030	338,000,000
5	2031	350,000,000
6	2032	350,000,000

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2060.

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

1 has been deposited.

2 Subject to payment of amounts into the Build Illinois Fund
3 and the McCormick Place Expansion Project Fund pursuant to the
4 preceding paragraphs or in any amendments thereto hereafter
5 enacted, beginning July 1, 1993 and ending on September 30,
6 2013, the Department shall each month pay into the Illinois Tax
7 Increment Fund 0.27% of 80% of the net revenue realized for the
8 preceding month from the 6.25% general rate on the selling
9 price of tangible personal property.

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

23 All remaining moneys received by the Department pursuant to
24 this Act shall be paid into the General Revenue Fund of the
25 State Treasury.

26 As soon as possible after the first day of each month, upon

1 certification of the Department of Revenue, the Comptroller
2 shall order transferred and the Treasurer shall transfer from
3 the General Revenue Fund to the Motor Fuel Tax Fund an amount
4 equal to 1.7% of 80% of the net revenue realized under this Act
5 for the second preceding month. Beginning April 1, 2000, this
6 transfer is no longer required and shall not be made.

7 Net revenue realized for a month shall be the revenue
8 collected by the State pursuant to this Act, less the amount
9 paid out during that month as refunds to taxpayers for
10 overpayment of liability.

11 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
12 eff. 5-27-10.)

13 Section 5-50. The Service Occupation Tax Act is amended by
14 changing Section 9 as follows:

15 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

16 Sec. 9. Each serviceman required or authorized to collect
17 the tax herein imposed shall pay to the Department the amount
18 of such tax at the time when he is required to file his return
19 for the period during which such tax was collectible, less a
20 discount of 2.1% prior to January 1, 1990, and 1.75% on and
21 after January 1, 1990, or \$5 per calendar year, whichever is
22 greater, which is allowed to reimburse the serviceman for
23 expenses incurred in collecting the tax, keeping records,
24 preparing and filing returns, remitting the tax and supplying

1 data to the Department on request.

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

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

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

- 24 1. The name of the seller;
- 25 2. The address of the principal place of business from
26 which he engages in business as a serviceman in this State;

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

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

7 5. The amount of tax due;

8 5-5. The signature of the taxpayer; and

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

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

15 Prior to October 1, 2003, and on and after September 1,
16 2004 a serviceman may accept a Manufacturer's Purchase Credit
17 certification from a purchaser in satisfaction of Service Use
18 Tax as provided in Section 3-70 of the Service Use Tax Act if
19 the purchaser provides the appropriate documentation as
20 required by Section 3-70 of the Service Use Tax Act. A
21 Manufacturer's Purchase Credit certification, accepted prior
22 to October 1, 2003 or on or after September 1, 2004 by a
23 serviceman as provided in Section 3-70 of the Service Use Tax
24 Act, may be used by that serviceman to satisfy Service
25 Occupation Tax liability in the amount claimed in the
26 certification, not to exceed 6.25% of the receipts subject to

1 tax from a qualifying purchase. A Manufacturer's Purchase
2 Credit reported on any original or amended return filed under
3 this Act after October 20, 2003 for reporting periods prior to
4 September 1, 2004 shall be disallowed. Manufacturer's Purchase
5 Credit reported on annual returns due on or after January 1,
6 2005 will be disallowed for periods prior to September 1, 2004.
7 No Manufacturer's Purchase Credit may be used after September
8 30, 2003 through August 31, 2004 to satisfy any tax liability
9 imposed under this Act, including any audit liability.

10 If the serviceman's average monthly tax liability to the
11 Department does not exceed \$200, the Department may authorize
12 his returns to be filed on a quarter annual basis, with the
13 return for January, February and March of a given year being
14 due by April 20 of such year; with the return for April, May
15 and June of a given year being due by July 20 of such year; with
16 the return for July, August and September of a given year being
17 due by October 20 of such year, and with the return for
18 October, November and December of a given year being due by
19 January 20 of the following year.

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

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

1 Notwithstanding any other provision in this Act concerning
2 the time within which a serviceman may file his return, in the
3 case of any serviceman who ceases to engage in a kind of
4 business which makes him responsible for filing returns under
5 this Act, such serviceman shall file a final return under this
6 Act with the Department not more than 1 month after
7 discontinuing such business.

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

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

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

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

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

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

22 Where a serviceman collects the tax with respect to the
23 selling price of tangible personal property which he sells and
24 the purchaser thereafter returns such tangible personal
25 property and the serviceman refunds the selling price thereof
26 to the purchaser, such serviceman shall also refund, to the

1 purchaser, the tax so collected from the purchaser. When filing
2 his return for the period in which he refunds such tax to the
3 purchaser, the serviceman may deduct the amount of the tax so
4 refunded by him to the purchaser from any other Service
5 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
6 Use Tax which such serviceman may be required to pay or remit
7 to the Department, as shown by such return, provided that the
8 amount of the tax to be deducted shall previously have been
9 remitted to the Department by such serviceman. If the
10 serviceman shall not previously have remitted the amount of
11 such tax to the Department, he shall be entitled to no
12 deduction hereunder upon refunding such tax to the purchaser.

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

20 Where the serviceman has more than one business registered
21 with the Department under separate registrations hereunder,
22 such serviceman shall file separate returns for each registered
23 business.

24 Beginning January 1, 1990, each month the Department shall
25 pay into the Local Government Tax Fund the revenue realized for
26 the preceding month from the 1% tax on sales of food for human

1 consumption which is to be consumed off the premises where it
2 is sold (other than alcoholic beverages, soft drinks and food
3 which has been prepared for immediate consumption) and
4 prescription and nonprescription medicines, drugs, medical
5 appliances and insulin, urine testing materials, syringes and
6 needles used by diabetics.

7 Beginning January 1, 1990, each month the Department shall
8 pay into the County and Mass Transit District Fund 4% of the
9 revenue realized for the preceding month from the 6.25% general
10 rate.

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

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

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

23 Beginning October 1, 2009, each month the Department shall
24 pay into the Capital Projects Fund an amount that is equal to
25 an amount estimated by the Department to represent 80% of the
26 net revenue realized for the preceding month from the sale of

1 candy, grooming and hygiene products, and soft drinks that had
2 been taxed at a rate of 1% prior to September 1, 2009 but that
3 is now taxed at 6.25%.

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

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

1 Account in the Build Illinois Fund in such month shall be less
2 than the amount required to be transferred in such month from
3 the Build Illinois Bond Account to the Build Illinois Bond
4 Retirement and Interest Fund pursuant to Section 13 of the
5 Build Illinois Bond Act, an amount equal to such deficiency
6 shall be immediately paid from other moneys received by the
7 Department pursuant to the Tax Acts to the Build Illinois Fund;
8 provided, however, that any amounts paid to the Build Illinois
9 Fund in any fiscal year pursuant to this sentence shall be
10 deemed to constitute payments pursuant to clause (b) of the
11 preceding sentence and shall reduce the amount otherwise
12 payable for such fiscal year pursuant to clause (b) of the
13 preceding sentence. The moneys received by the Department
14 pursuant to this Act and required to be deposited into the
15 Build Illinois Fund are subject to the pledge, claim and charge
16 set forth in Section 12 of the Build Illinois Bond Act.

17 Subject to payment of amounts into the Build Illinois Fund
18 as provided in the preceding paragraph or in any amendment
19 thereto hereafter enacted, the following specified monthly
20 installment of the amount requested in the certificate of the
21 Chairman of the Metropolitan Pier and Exposition Authority
22 provided under Section 8.25f of the State Finance Act, but not
23 in excess of the sums designated as "Total Deposit", shall be
24 deposited in the aggregate from collections under Section 9 of
25 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
26 9 of the Service Occupation Tax Act, and Section 3 of the

1 Retailers' Occupation Tax Act into the McCormick Place
2 Expansion Project Fund in the specified fiscal years.

3	Fiscal Year	Total Deposit
4	1993	\$0
5	1994	53,000,000
6	1995	58,000,000
7	1996	61,000,000
8	1997	64,000,000
9	1998	68,000,000
10	1999	71,000,000
11	2000	75,000,000
12	2001	80,000,000
13	2002	93,000,000
14	2003	99,000,000
15	2004	103,000,000
16	2005	108,000,000
17	2006	113,000,000
18	2007	119,000,000
19	2008	126,000,000
20	2009	132,000,000
21	2010	139,000,000
22	2011	146,000,000
23	2012	153,000,000
24	2013	161,000,000
25	2014	170,000,000

1	2015	179,000,000
2	2016	189,000,000
3	2017	199,000,000
4	2018	210,000,000
5	2019	221,000,000
6	2020	233,000,000
7	2021	246,000,000
8	2022	260,000,000
9	2023	275,000,000
10	2024	275,000,000
11	2025	275,000,000
12	2026	279,000,000
13	2027	292,000,000
14	2028	307,000,000
15	2029	322,000,000
16	2030	338,000,000
17	2031	350,000,000
18	2032	350,000,000

19 and
20 each fiscal year
21 thereafter that bonds
22 are outstanding under
23 Section 13.2 of the
24 Metropolitan Pier and
25 Exposition Authority Act,
26 but not after fiscal year 2060.

1 Beginning July 20, 1993 and in each month of each fiscal
2 year thereafter, one-eighth of the amount requested in the
3 certificate of the Chairman of the Metropolitan Pier and
4 Exposition Authority for that fiscal year, less the amount
5 deposited into the McCormick Place Expansion Project Fund by
6 the State Treasurer in the respective month under subsection
7 (g) of Section 13 of the Metropolitan Pier and Exposition
8 Authority Act, plus cumulative deficiencies in the deposits
9 required under this Section for previous months and years,
10 shall be deposited into the McCormick Place Expansion Project
11 Fund, until the full amount requested for the fiscal year, but
12 not in excess of the amount specified above as "Total Deposit",
13 has been deposited.

14 Subject to payment of amounts into the Build Illinois Fund
15 and the McCormick Place Expansion Project Fund pursuant to the
16 preceding paragraphs or in any amendments thereto hereafter
17 enacted, beginning July 1, 1993 and ending on September 30,
18 2013, the Department shall each month pay into the Illinois Tax
19 Increment Fund 0.27% of 80% of the net revenue realized for the
20 preceding month from the 6.25% general rate on the selling
21 price of tangible personal property.

22 Subject to payment of amounts into the Build Illinois Fund
23 and the McCormick Place Expansion Project Fund pursuant to the
24 preceding paragraphs or in any amendments thereto hereafter
25 enacted, beginning with the receipt of the first report of
26 taxes paid by an eligible business and continuing for a 25-year

1 period, the Department shall each month pay into the Energy
2 Infrastructure Fund 80% of the net revenue realized from the
3 6.25% general rate on the selling price of Illinois-mined coal
4 that was sold to an eligible business. For purposes of this
5 paragraph, the term "eligible business" means a new electric
6 generating facility certified pursuant to Section 605-332 of
7 the Department of Commerce and Economic Opportunity Law of the
8 Civil Administrative Code of Illinois.

9 Remaining moneys received by the Department pursuant to
10 this Act shall be paid into the General Revenue Fund of the
11 State Treasury.

12 The Department may, upon separate written notice to a
13 taxpayer, require the taxpayer to prepare and file with the
14 Department on a form prescribed by the Department within not
15 less than 60 days after receipt of the notice an annual
16 information return for the tax year specified in the notice.
17 Such annual return to the Department shall include a statement
18 of gross receipts as shown by the taxpayer's last Federal
19 income tax return. If the total receipts of the business as
20 reported in the Federal income tax return do not agree with the
21 gross receipts reported to the Department of Revenue for the
22 same period, the taxpayer shall attach to his annual return a
23 schedule showing a reconciliation of the 2 amounts and the
24 reasons for the difference. The taxpayer's annual return to the
25 Department shall also disclose the cost of goods sold by the
26 taxpayer during the year covered by such return, opening and

1 closing inventories of such goods for such year, cost of goods
2 used from stock or taken from stock and given away by the
3 taxpayer during such year, pay roll information of the
4 taxpayer's business during such year and any additional
5 reasonable information which the Department deems would be
6 helpful in determining the accuracy of the monthly, quarterly
7 or annual returns filed by such taxpayer as hereinbefore
8 provided for in this Section.

9 If the annual information return required by this Section
10 is not filed when and as required, the taxpayer shall be liable
11 as follows:

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

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

22 The chief executive officer, proprietor, owner or highest
23 ranking manager shall sign the annual return to certify the
24 accuracy of the information contained therein. Any person who
25 willfully signs the annual return containing false or
26 inaccurate information shall be guilty of perjury and punished

1 accordingly. The annual return form prescribed by the
2 Department shall include a warning that the person signing the
3 return may be liable for perjury.

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

8 As soon as possible after the first day of each month, upon
9 certification of the Department of Revenue, the Comptroller
10 shall order transferred and the Treasurer shall transfer from
11 the General Revenue Fund to the Motor Fuel Tax Fund an amount
12 equal to 1.7% of 80% of the net revenue realized under this Act
13 for the second preceding month. Beginning April 1, 2000, this
14 transfer is no longer required and shall not be made.

15 Net revenue realized for a month shall be the revenue
16 collected by the State pursuant to this Act, less the amount
17 paid out during that month as refunds to taxpayers for
18 overpayment of liability.

19 For greater simplicity of administration, it shall be
20 permissible for manufacturers, importers and wholesalers whose
21 products are sold by numerous servicemen in Illinois, and who
22 wish to do so, to assume the responsibility for accounting and
23 paying to the Department all tax accruing under this Act with
24 respect to such sales, if the servicemen who are affected do
25 not make written objection to the Department to this
26 arrangement.

1 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
2 eff. 5-27-10.)

3 Section 5-55. The Retailers' Occupation Tax Act is amended
4 by changing Section 3 as follows:

5 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

11 1. The name of the seller;

12 2. His residence address and the address of his
13 principal place of business and the address of the
14 principal place of business (if that is a different
15 address) from which he engages in the business of selling
16 tangible personal property at retail in this State;

17 3. Total amount of receipts received by him during the
18 preceding calendar month or quarter, as the case may be,
19 from sales of tangible personal property, and from services
20 furnished, by him during such preceding calendar month or
21 quarter;

22 4. Total amount received by him during the preceding
23 calendar month or quarter on charge and time sales of
24 tangible personal property, and from services furnished,

1 by him prior to the month or quarter for which the return
2 is filed;

3 5. Deductions allowed by law;

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

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

9 8. The amount of tax due;

10 9. The signature of the taxpayer; and

11 10. Such other reasonable information as the
12 Department may require.

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

17 Each return shall be accompanied by the statement of
18 prepaid tax issued pursuant to Section 2e for which credit is
19 claimed.

20 Prior to October 1, 2003, and on and after September 1,
21 2004 a retailer may accept a Manufacturer's Purchase Credit
22 certification from a purchaser in satisfaction of Use Tax as
23 provided in Section 3-85 of the Use Tax Act if the purchaser
24 provides the appropriate documentation as required by Section
25 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
26 certification, accepted by a retailer prior to October 1, 2003

1 and on and after September 1, 2004 as provided in Section 3-85
2 of the Use Tax Act, may be used by that retailer to satisfy
3 Retailers' Occupation Tax liability in the amount claimed in
4 the certification, not to exceed 6.25% of the receipts subject
5 to tax from a qualifying purchase. A Manufacturer's Purchase
6 Credit reported on any original or amended return filed under
7 this Act after October 20, 2003 for reporting periods prior to
8 September 1, 2004 shall be disallowed. Manufacturer's
9 Purchaser Credit reported on annual returns due on or after
10 January 1, 2005 will be disallowed for periods prior to
11 September 1, 2004. No Manufacturer's Purchase Credit may be
12 used after September 30, 2003 through August 31, 2004 to
13 satisfy any tax liability imposed under this Act, including any
14 audit liability.

15 The Department may require returns to be filed on a
16 quarterly basis. If so required, a return for each calendar
17 quarter shall be filed on or before the twentieth day of the
18 calendar month following the end of such calendar quarter. The
19 taxpayer shall also file a return with the Department for each
20 of the first two months of each calendar quarter, on or before
21 the twentieth day of the following calendar month, stating:

22 1. The name of the seller;

23 2. The address of the principal place of business from
24 which he engages in the business of selling tangible
25 personal property at retail in this State;

26 3. The total amount of taxable receipts received by him

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

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

7 5. The amount of tax due; and

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

10 Beginning on October 1, 2003, any person who is not a
11 licensed distributor, importing distributor, or manufacturer,
12 as defined in the Liquor Control Act of 1934, but is engaged in
13 the business of selling, at retail, alcoholic liquor shall file
14 a statement with the Department of Revenue, in a format and at
15 a time prescribed by the Department, showing the total amount
16 paid for alcoholic liquor purchased during the preceding month
17 and such other information as is reasonably required by the
18 Department. The Department may adopt rules to require that this
19 statement be filed in an electronic or telephonic format. Such
20 rules may provide for exceptions from the filing requirements
21 of this paragraph. For the purposes of this paragraph, the term
22 "alcoholic liquor" shall have the meaning prescribed in the
23 Liquor Control Act of 1934.

24 Beginning on October 1, 2003, every distributor, importing
25 distributor, and manufacturer of alcoholic liquor as defined in
26 the Liquor Control Act of 1934, shall file a statement with the

1 Department of Revenue, no later than the 10th day of the month
2 for the preceding month during which transactions occurred, by
3 electronic means, showing the total amount of gross receipts
4 from the sale of alcoholic liquor sold or distributed during
5 the preceding month to purchasers; identifying the purchaser to
6 whom it was sold or distributed; the purchaser's tax
7 registration number; and such other information reasonably
8 required by the Department. A distributor, importing
9 distributor, or manufacturer of alcoholic liquor must
10 personally deliver, mail, or provide by electronic means to
11 each retailer listed on the monthly statement a report
12 containing a cumulative total of that distributor's, importing
13 distributor's, or manufacturer's total sales of alcoholic
14 liquor to that retailer no later than the 10th day of the month
15 for the preceding month during which the transaction occurred.
16 The distributor, importing distributor, or manufacturer shall
17 notify the retailer as to the method by which the distributor,
18 importing distributor, or manufacturer will provide the sales
19 information. If the retailer is unable to receive the sales
20 information by electronic means, the distributor, importing
21 distributor, or manufacturer shall furnish the sales
22 information by personal delivery or by mail. For purposes of
23 this paragraph, the term "electronic means" includes, but is
24 not limited to, the use of a secure Internet website, e-mail,
25 or facsimile.

26 If a total amount of less than \$1 is payable, refundable or

1 creditable, such amount shall be disregarded if it is less than
2 50 cents and shall be increased to \$1 if it is 50 cents or more.

3 Beginning October 1, 1993, a taxpayer who has an average
4 monthly tax liability of \$150,000 or more shall make all
5 payments required by rules of the Department by electronic
6 funds transfer. Beginning October 1, 1994, a taxpayer who has
7 an average monthly tax liability of \$100,000 or more shall make
8 all payments required by rules of the Department by electronic
9 funds transfer. Beginning October 1, 1995, a taxpayer who has
10 an average monthly tax liability of \$50,000 or more shall make
11 all payments required by rules of the Department by electronic
12 funds transfer. Beginning October 1, 2000, a taxpayer who has
13 an annual tax liability of \$200,000 or more shall make all
14 payments required by rules of the Department by electronic
15 funds transfer. The term "annual tax liability" shall be the
16 sum of the taxpayer's liabilities under this Act, and under all
17 other State and local occupation and use tax laws administered
18 by the Department, for the immediately preceding calendar year.
19 The term "average monthly tax liability" shall be the sum of
20 the taxpayer's liabilities under this Act, and under all other
21 State and local occupation and use tax laws administered by the
22 Department, for the immediately preceding calendar year
23 divided by 12. Beginning on October 1, 2002, a taxpayer who has
24 a tax liability in the amount set forth in subsection (b) of
25 Section 2505-210 of the Department of Revenue Law shall make
26 all payments required by rules of the Department by electronic

1 funds transfer.

2 Before August 1 of each year beginning in 1993, the
3 Department shall notify all taxpayers required to make payments
4 by electronic funds transfer. All taxpayers required to make
5 payments by electronic funds transfer shall make those payments
6 for a minimum of one year beginning on October 1.

7 Any taxpayer not required to make payments by electronic
8 funds transfer may make payments by electronic funds transfer
9 with the permission of the Department.

10 All taxpayers required to make payment by electronic funds
11 transfer and any taxpayers authorized to voluntarily make
12 payments by electronic funds transfer shall make those payments
13 in the manner authorized by the Department.

14 The Department shall adopt such rules as are necessary to
15 effectuate a program of electronic funds transfer and the
16 requirements of this Section.

17 Any amount which is required to be shown or reported on any
18 return or other document under this Act shall, if such amount
19 is not a whole-dollar amount, be increased to the nearest
20 whole-dollar amount in any case where the fractional part of a
21 dollar is 50 cents or more, and decreased to the nearest
22 whole-dollar amount where the fractional part of a dollar is
23 less than 50 cents.

24 If the retailer is otherwise required to file a monthly
25 return and if the retailer's average monthly tax liability to
26 the Department does not exceed \$200, the Department may

1 authorize his returns to be filed on a quarter annual basis,
2 with the return for January, February and March of a given year
3 being due by April 20 of such year; with the return for April,
4 May and June of a given year being due by July 20 of such year;
5 with the return for July, August and September of a given year
6 being due by October 20 of such year, and with the return for
7 October, November and December of a given year being due by
8 January 20 of the following year.

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

15 Such quarter annual and annual returns, as to form and
16 substance, shall be subject to the same requirements as monthly
17 returns.

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

25 Where the same person has more than one business registered
26 with the Department under separate registrations under this

1 Act, such person may not file each return that is due as a
2 single return covering all such registered businesses, but
3 shall file separate returns for each such registered business.

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

1 Any retailer who sells only motor vehicles, watercraft,
2 aircraft, or trailers that are required to be registered with
3 an agency of this State, so that all retailers' occupation tax
4 liability is required to be reported, and is reported, on such
5 transaction reporting returns and who is not otherwise required
6 to file monthly or quarterly returns, need not file monthly or
7 quarterly returns. However, those retailers shall be required
8 to file returns on an annual basis.

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

1 is required in Section 5-402 of The Illinois Vehicle Code, and
2 such other information as the Department may reasonably
3 require.

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

20 Such transaction reporting return shall be filed not later
21 than 20 days after the day of delivery of the item that is
22 being sold, but may be filed by the retailer at any time sooner
23 than that if he chooses to do so. The transaction reporting
24 return and tax remittance or proof of exemption from the
25 Illinois use tax may be transmitted to the Department by way of
26 the State agency with which, or State officer with whom the

1 tangible personal property must be titled or registered (if
2 titling or registration is required) if the Department and such
3 agency or State officer determine that this procedure will
4 expedite the processing of applications for title or
5 registration.

6 With each such transaction reporting return, the retailer
7 shall remit the proper amount of tax due (or shall submit
8 satisfactory evidence that the sale is not taxable if that is
9 the case), to the Department or its agents, whereupon the
10 Department shall issue, in the purchaser's name, a use tax
11 receipt (or a certificate of exemption if the Department is
12 satisfied that the particular sale is tax exempt) which such
13 purchaser may submit to the agency with which, or State officer
14 with whom, he must title or register the tangible personal
15 property that is involved (if titling or registration is
16 required) in support of such purchaser's application for an
17 Illinois certificate or other evidence of title or registration
18 to such tangible personal property.

19 No retailer's failure or refusal to remit tax under this
20 Act precludes a user, who has paid the proper tax to the
21 retailer, from obtaining his certificate of title or other
22 evidence of title or registration (if titling or registration
23 is required) upon satisfying the Department that such user has
24 paid the proper tax (if tax is due) to the retailer. The
25 Department shall adopt appropriate rules to carry out the
26 mandate of this paragraph.

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

19 Refunds made by the seller during the preceding return
20 period to purchasers, on account of tangible personal property
21 returned to the seller, shall be allowed as a deduction under
22 subdivision 5 of his monthly or quarterly return, as the case
23 may be, in case the seller had theretofore included the
24 receipts from the sale of such tangible personal property in a
25 return filed by him and had paid the tax imposed by this Act
26 with respect to such receipts.

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

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

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

24 Before October 1, 2000, if the taxpayer's average monthly
25 tax liability to the Department under this Act, the Use Tax
26 Act, the Service Occupation Tax Act, and the Service Use Tax

1 Act, excluding any liability for prepaid sales tax to be
2 remitted in accordance with Section 2d of this Act, was \$10,000
3 or more during the preceding 4 complete calendar quarters, he
4 shall file a return with the Department each month by the 20th
5 day of the month next following the month during which such tax
6 liability is incurred and shall make payments to the Department
7 on or before the 7th, 15th, 22nd and last day of the month
8 during which such liability is incurred. On and after October
9 1, 2000, if the taxpayer's average monthly tax liability to the
10 Department under this Act, the Use Tax Act, the Service
11 Occupation Tax Act, and the Service Use Tax Act, excluding any
12 liability for prepaid sales tax to be remitted in accordance
13 with Section 2d of this Act, was \$20,000 or more during the
14 preceding 4 complete calendar quarters, he shall file a return
15 with the Department each month by the 20th day of the month
16 next following the month during which such tax liability is
17 incurred and shall make payment to the Department on or before
18 the 7th, 15th, 22nd and last day of the month during which such
19 liability is incurred. If the month during which such tax
20 liability is incurred began prior to January 1, 1985, each
21 payment shall be in an amount equal to 1/4 of the taxpayer's
22 actual liability for the month or an amount set by the
23 Department not to exceed 1/4 of the average monthly liability
24 of the taxpayer to the Department for the preceding 4 complete
25 calendar quarters (excluding the month of highest liability and
26 the month of lowest liability in such 4 quarter period). If the

1 month during which such tax liability is incurred begins on or
2 after January 1, 1985 and prior to January 1, 1987, each
3 payment shall be in an amount equal to 22.5% of the taxpayer's
4 actual liability for the month or 27.5% of the taxpayer's
5 liability for the same calendar month of the preceding year. If
6 the month during which such tax liability is incurred begins on
7 or after January 1, 1987 and prior to January 1, 1988, each
8 payment shall be in an amount equal to 22.5% of the taxpayer's
9 actual liability for the month or 26.25% of the taxpayer's
10 liability for the same calendar month of the preceding year. If
11 the month during which such tax liability is incurred begins on
12 or after January 1, 1988, and prior to January 1, 1989, or
13 begins on or after January 1, 1996, each payment shall be in an
14 amount equal to 22.5% of the taxpayer's actual liability for
15 the month or 25% of the taxpayer's liability for the same
16 calendar month of the preceding year. If the month during which
17 such tax liability is incurred begins on or after January 1,
18 1989, and prior to January 1, 1996, each payment shall be in an
19 amount equal to 22.5% of the taxpayer's actual liability for
20 the month or 25% of the taxpayer's liability for the same
21 calendar month of the preceding year or 100% of the taxpayer's
22 actual liability for the quarter monthly reporting period. The
23 amount of such quarter monthly payments shall be credited
24 against the final tax liability of the taxpayer's return for
25 that month. Before October 1, 2000, once applicable, the
26 requirement of the making of quarter monthly payments to the

1 Department by taxpayers having an average monthly tax liability
2 of \$10,000 or more as determined in the manner provided above
3 shall continue until such taxpayer's average monthly liability
4 to the Department during the preceding 4 complete calendar
5 quarters (excluding the month of highest liability and the
6 month of lowest liability) is less than \$9,000, or until such
7 taxpayer's average monthly liability to the Department as
8 computed for each calendar quarter of the 4 preceding complete
9 calendar quarter period is less than \$10,000. However, if a
10 taxpayer can show the Department that a substantial change in
11 the taxpayer's business has occurred which causes the taxpayer
12 to anticipate that his average monthly tax liability for the
13 reasonably foreseeable future will fall below the \$10,000
14 threshold stated above, then such taxpayer may petition the
15 Department for a change in such taxpayer's reporting status. On
16 and after October 1, 2000, once applicable, the requirement of
17 the making of quarter monthly payments to the Department by
18 taxpayers having an average monthly tax liability of \$20,000 or
19 more as determined in the manner provided above shall continue
20 until such taxpayer's average monthly liability to the
21 Department during the preceding 4 complete calendar quarters
22 (excluding the month of highest liability and the month of
23 lowest liability) is less than \$19,000 or until such taxpayer's
24 average monthly liability to the Department as computed for
25 each calendar quarter of the 4 preceding complete calendar
26 quarter period is less than \$20,000. However, if a taxpayer can

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

21 The provisions of this paragraph apply before October 1,
22 2001. Without regard to whether a taxpayer is required to make
23 quarter monthly payments as specified above, any taxpayer who
24 is required by Section 2d of this Act to collect and remit
25 prepaid taxes and has collected prepaid taxes which average in
26 excess of \$25,000 per month during the preceding 2 complete

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

1 required, the taxpayer shall be liable for penalties and
2 interest on such difference, except insofar as the taxpayer has
3 previously made payments for that month in excess of the
4 minimum payments previously due.

5 The provisions of this paragraph apply on and after October
6 1, 2001. Without regard to whether a taxpayer is required to
7 make quarter monthly payments as specified above, any taxpayer
8 who is required by Section 2d of this Act to collect and remit
9 prepaid taxes and has collected prepaid taxes that average in
10 excess of \$20,000 per month during the preceding 4 complete
11 calendar quarters shall file a return with the Department as
12 required by Section 2f and shall make payments to the
13 Department on or before the 7th, 15th, 22nd and last day of the
14 month during which the liability is incurred. Each payment
15 shall be in an amount equal to 22.5% of the taxpayer's actual
16 liability for the month or 25% of the taxpayer's liability for
17 the same calendar month of the preceding year. The amount of
18 the quarter monthly payments shall be credited against the
19 final tax liability of the taxpayer's return for that month
20 filed under this Section or Section 2f, as the case may be.
21 Once applicable, the requirement of the making of quarter
22 monthly payments to the Department pursuant to this paragraph
23 shall continue until the taxpayer's average monthly prepaid tax
24 collections during the preceding 4 complete calendar quarters
25 (excluding the month of highest liability and the month of
26 lowest liability) is less than \$19,000 or until such taxpayer's

1 average monthly liability to the Department as computed for
2 each calendar quarter of the 4 preceding complete calendar
3 quarters is less than \$20,000. If any such quarter monthly
4 payment is not paid at the time or in the amount required, the
5 taxpayer shall be liable for penalties and interest on such
6 difference, except insofar as the taxpayer has previously made
7 payments for that month in excess of the minimum payments
8 previously due.

9 If any payment provided for in this Section exceeds the
10 taxpayer's liabilities under this Act, the Use Tax Act, the
11 Service Occupation Tax Act and the Service Use Tax Act, as
12 shown on an original monthly return, the Department shall, if
13 requested by the taxpayer, issue to the taxpayer a credit
14 memorandum no later than 30 days after the date of payment. The
15 credit evidenced by such credit memorandum may be assigned by
16 the taxpayer to a similar taxpayer under this Act, the Use Tax
17 Act, the Service Occupation Tax Act or the Service Use Tax Act,
18 in accordance with reasonable rules and regulations to be
19 prescribed by the Department. If no such request is made, the
20 taxpayer may credit such excess payment against tax liability
21 subsequently to be remitted to the Department under this Act,
22 the Use Tax Act, the Service Occupation Tax Act or the Service
23 Use Tax Act, in accordance with reasonable rules and
24 regulations prescribed by the Department. If the Department
25 subsequently determined that all or any part of the credit
26 taken was not actually due to the taxpayer, the taxpayer's 2.1%

1 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
2 of the difference between the credit taken and that actually
3 due, and that taxpayer shall be liable for penalties and
4 interest on such difference.

5 If a retailer of motor fuel is entitled to a credit under
6 Section 2d of this Act which exceeds the taxpayer's liability
7 to the Department under this Act for the month which the
8 taxpayer is filing a return, the Department shall issue the
9 taxpayer a credit memorandum for the excess.

10 Beginning January 1, 1990, each month the Department shall
11 pay into the Local Government Tax Fund, a special fund in the
12 State treasury which is hereby created, the net revenue
13 realized for the preceding month from the 1% tax on sales of
14 food for human consumption which is to be consumed off the
15 premises where it is sold (other than alcoholic beverages, soft
16 drinks and food which has been prepared for immediate
17 consumption) and prescription and nonprescription medicines,
18 drugs, medical appliances and insulin, urine testing
19 materials, syringes and needles used by diabetics.

20 Beginning January 1, 1990, each month the Department shall
21 pay into the County and Mass Transit District Fund, a special
22 fund in the State treasury which is hereby created, 4% of the
23 net revenue realized for the preceding month from the 6.25%
24 general rate.

25 Beginning August 1, 2000, each month the Department shall
26 pay into the County and Mass Transit District Fund 20% of the

1 net revenue realized for the preceding month from the 1.25%
2 rate on the selling price of motor fuel and gasohol. Beginning
3 September 1, 2010, each month the Department shall pay into the
4 County and Mass Transit District Fund 20% of the net revenue
5 realized for the preceding month from the 1.25% rate on the
6 selling price of sales tax holiday items.

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

11 Beginning August 1, 2000, each month the Department shall
12 pay into the Local Government Tax Fund 80% of the net revenue
13 realized for the preceding month from the 1.25% rate on the
14 selling price of motor fuel and gasohol. Beginning September 1,
15 2010, each month the Department shall pay into the Local
16 Government Tax Fund 80% of the net revenue realized for the
17 preceding month from the 1.25% rate on the selling price of
18 sales tax holiday items.

19 Beginning October 1, 2009, each month the Department shall
20 pay into the Capital Projects Fund an amount that is equal to
21 an amount estimated by the Department to represent 80% of the
22 net revenue realized for the preceding month from the sale of
23 candy, grooming and hygiene products, and soft drinks that had
24 been taxed at a rate of 1% prior to September 1, 2009 but that
25 is now taxed at 6.25%.

26 Beginning July 1, 2011, each month the Department shall pay

1 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue
2 realized for the preceding month from the 6.25% general rate on
3 the selling price of sorbents used in Illinois in the process
4 of sorbent injection as used to comply with the Environmental
5 Protection Act or the federal Clean Air Act, but the total
6 payment into the Clean Air Act (CAA) Permit Fund under this Act
7 and the Use Tax Act shall not exceed \$2,000,000 in any fiscal
8 year.

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

1 "Annual Specified Amount" means the amounts specified below for
2 fiscal years 1986 through 1993:

3	Fiscal Year	Annual Specified Amount
4	1986	\$54,800,000
5	1987	\$76,650,000
6	1988	\$80,480,000
7	1989	\$88,510,000
8	1990	\$115,330,000
9	1991	\$145,470,000
10	1992	\$182,730,000
11	1993	\$206,520,000;

12 and means the Certified Annual Debt Service Requirement (as
13 defined in Section 13 of the Build Illinois Bond Act) or the
14 Tax Act Amount, whichever is greater, for fiscal year 1994 and
15 each fiscal year thereafter; and further provided, that if on
16 the last business day of any month the sum of (1) the Tax Act
17 Amount required to be deposited into the Build Illinois Bond
18 Account in the Build Illinois Fund during such month and (2)
19 the amount transferred to the Build Illinois Fund from the
20 State and Local Sales Tax Reform Fund shall have been less than
21 1/12 of the Annual Specified Amount, an amount equal to the
22 difference shall be immediately paid into the Build Illinois
23 Fund from other moneys received by the Department pursuant to
24 the Tax Acts; and, further provided, that in no event shall the
25 payments required under the preceding proviso result in
26 aggregate payments into the Build Illinois Fund pursuant to

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

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

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

	Fiscal Year	Total Deposit
21		
22	1993	\$0
23	1994	53,000,000
24	1995	58,000,000
25	1996	61,000,000

1	1997	64,000,000
2	1998	68,000,000
3	1999	71,000,000
4	2000	75,000,000
5	2001	80,000,000
6	2002	93,000,000
7	2003	99,000,000
8	2004	103,000,000
9	2005	108,000,000
10	2006	113,000,000
11	2007	119,000,000
12	2008	126,000,000
13	2009	132,000,000
14	2010	139,000,000
15	2011	146,000,000
16	2012	153,000,000
17	2013	161,000,000
18	2014	170,000,000
19	2015	179,000,000
20	2016	189,000,000
21	2017	199,000,000
22	2018	210,000,000
23	2019	221,000,000
24	2020	233,000,000
25	2021	246,000,000
26	2022	260,000,000

1	2023	275,000,000
2	2024	275,000,000
3	2025	275,000,000
4	2026	279,000,000
5	2027	292,000,000
6	2028	307,000,000
7	2029	322,000,000
8	2030	338,000,000
9	2031	350,000,000
10	2032	350,000,000

11 and

12 each fiscal year

13 thereafter that bonds

14 are outstanding under

15 Section 13.2 of the

16 Metropolitan Pier and

17 Exposition Authority Act,

18 but not after fiscal year 2060.

19 Beginning July 20, 1993 and in each month of each fiscal
20 year thereafter, one-eighth of the amount requested in the
21 certificate of the Chairman of the Metropolitan Pier and
22 Exposition Authority for that fiscal year, less the amount
23 deposited into the McCormick Place Expansion Project Fund by
24 the State Treasurer in the respective month under subsection
25 (g) of Section 13 of the Metropolitan Pier and Exposition
26 Authority Act, plus cumulative deficiencies in the deposits

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

6 Subject to payment of amounts into the Build Illinois Fund
7 and the McCormick Place Expansion Project Fund pursuant to the
8 preceding paragraphs or in any amendments thereto hereafter
9 enacted, beginning July 1, 1993 and ending on September 30,
10 2013, the Department shall each month pay into the Illinois Tax
11 Increment Fund 0.27% of 80% of the net revenue realized for the
12 preceding month from the 6.25% general rate on the selling
13 price of tangible personal property.

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

1 Of the remainder of the moneys received by the Department
2 pursuant to this Act, 75% thereof shall be paid into the State
3 Treasury and 25% shall be reserved in a special account and
4 used only for the transfer to the Common School Fund as part of
5 the monthly transfer from the General Revenue Fund in
6 accordance with Section 8a of the State Finance Act.

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

1 helpful in determining the accuracy of the monthly, quarterly
2 or annual returns filed by such retailer as provided for in
3 this Section.

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

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

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

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

25 The provisions of this Section concerning the filing of an
26 annual information return do not apply to a retailer who is not

1 required to file an income tax return with the United States
2 Government.

3 As soon as possible after the first day of each month, upon
4 certification of the Department of Revenue, the Comptroller
5 shall order transferred and the Treasurer shall transfer from
6 the General Revenue Fund to the Motor Fuel Tax Fund an amount
7 equal to 1.7% of 80% of the net revenue realized under this Act
8 for the second preceding month. Beginning April 1, 2000, this
9 transfer is no longer required and shall not be made.

10 Net revenue realized for a month shall be the revenue
11 collected by the State pursuant to this Act, less the amount
12 paid out during that month as refunds to taxpayers for
13 overpayment of liability.

14 For greater simplicity of administration, manufacturers,
15 importers and wholesalers whose products are sold at retail in
16 Illinois by numerous retailers, and who wish to do so, may
17 assume the responsibility for accounting and paying to the
18 Department all tax accruing under this Act with respect to such
19 sales, if the retailers who are affected do not make written
20 objection to the Department to this arrangement.

21 Any person who promotes, organizes, provides retail
22 selling space for concessionaires or other types of sellers at
23 the Illinois State Fair, DuQuoin State Fair, county fairs,
24 local fairs, art shows, flea markets and similar exhibitions or
25 events, including any transient merchant as defined by Section
26 2 of the Transient Merchant Act of 1987, is required to file a

1 report with the Department providing the name of the merchant's
2 business, the name of the person or persons engaged in
3 merchant's business, the permanent address and Illinois
4 Retailers Occupation Tax Registration Number of the merchant,
5 the dates and location of the event and other reasonable
6 information that the Department may require. The report must be
7 filed not later than the 20th day of the month next following
8 the month during which the event with retail sales was held.
9 Any person who fails to file a report required by this Section
10 commits a business offense and is subject to a fine not to
11 exceed \$250.

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

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

6 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
7 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;
8 97-333, eff. 8-12-11.)

9 Section 5-60. The Motor Fuel Tax Law is amended by changing
10 Section 8 as follows:

11 (35 ILCS 505/8) (from Ch. 120, par. 424)

12 Sec. 8. Except as provided in Section 8a, subdivision
13 (h)(1) of Section 12a, Section 13a.6, and items 13, 14, 15, and
14 16 of Section 15, all money received by the Department under
15 this Act, including payments made to the Department by member
16 jurisdictions participating in the International Fuel Tax
17 Agreement, shall be deposited in a special fund in the State
18 treasury, to be known as the "Motor Fuel Tax Fund", and shall
19 be used as follows:

20 (a) 2 1/2 cents per gallon of the tax collected on special
21 fuel under paragraph (b) of Section 2 and Section 13a of this
22 Act shall be transferred to the State Construction Account Fund
23 in the State Treasury;

24 (b) \$420,000 shall be transferred each month to the State

1 Boating Act Fund to be used by the Department of Natural
2 Resources for the purposes specified in Article X of the Boat
3 Registration and Safety Act;

4 (c) \$3,500,000 shall be transferred each month to the Grade
5 Crossing Protection Fund to be used as follows: not less than
6 \$12,000,000 each fiscal year shall be used for the construction
7 or reconstruction of rail highway grade separation structures;
8 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
9 fiscal year 2010 and each fiscal year thereafter shall be
10 transferred to the Transportation Regulatory Fund and shall be
11 accounted for as part of the rail carrier portion of such funds
12 and shall be used to pay the cost of administration of the
13 Illinois Commerce Commission's railroad safety program in
14 connection with its duties under subsection (3) of Section
15 18c-7401 of the Illinois Vehicle Code, with the remainder to be
16 used by the Department of Transportation upon order of the
17 Illinois Commerce Commission, to pay that part of the cost
18 apportioned by such Commission to the State to cover the
19 interest of the public in the use of highways, roads, streets,
20 or pedestrian walkways in the county highway system, township
21 and district road system, or municipal street system as defined
22 in the Illinois Highway Code, as the same may from time to time
23 be amended, for separation of grades, for installation,
24 construction or reconstruction of crossing protection or
25 reconstruction, alteration, relocation including construction
26 or improvement of any existing highway necessary for access to

1 property or improvement of any grade crossing and grade
2 crossing surface including the necessary highway approaches
3 thereto of any railroad across the highway or public road, or
4 for the installation, construction, reconstruction, or
5 maintenance of a pedestrian walkway over or under a railroad
6 right-of-way, as provided for in and in accordance with Section
7 18c-7401 of the Illinois Vehicle Code. The Commission may order
8 up to \$2,000,000 per year in Grade Crossing Protection Fund
9 moneys for the improvement of grade crossing surfaces and up to
10 \$300,000 per year for the maintenance and renewal of 4-quadrant
11 gate vehicle detection systems located at non-high speed rail
12 grade crossings. The Commission shall not order more than
13 \$2,000,000 per year in Grade Crossing Protection Fund moneys
14 for pedestrian walkways. In entering orders for projects for
15 which payments from the Grade Crossing Protection Fund will be
16 made, the Commission shall account for expenditures authorized
17 by the orders on a cash rather than an accrual basis. For
18 purposes of this requirement an "accrual basis" assumes that
19 the total cost of the project is expended in the fiscal year in
20 which the order is entered, while a "cash basis" allocates the
21 cost of the project among fiscal years as expenditures are
22 actually made. To meet the requirements of this subsection, the
23 Illinois Commerce Commission shall develop annual and 5-year
24 project plans of rail crossing capital improvements that will
25 be paid for with moneys from the Grade Crossing Protection
26 Fund. The annual project plan shall identify projects for the

1 succeeding fiscal year and the 5-year project plan shall
2 identify projects for the 5 directly succeeding fiscal years.
3 The Commission shall submit the annual and 5-year project plans
4 for this Fund to the Governor, the President of the Senate, the
5 Senate Minority Leader, the Speaker of the House of
6 Representatives, and the Minority Leader of the House of
7 Representatives on the first Wednesday in April of each year;

8 (d) of the amount remaining after allocations provided for
9 in subsections (a), (b) and (c), a sufficient amount shall be
10 reserved to pay all of the following:

11 (1) the costs of the Department of Revenue in
12 administering this Act;

13 (2) the costs of the Department of Transportation in
14 performing its duties imposed by the Illinois Highway Code
15 for supervising the use of motor fuel tax funds apportioned
16 to municipalities, counties and road districts;

17 (3) refunds provided for in Section 13, refunds for
18 overpayment of decal fees paid under Section 13a.4 of this
19 Act, and refunds provided for under the terms of the
20 International Fuel Tax Agreement referenced in Section
21 14a;

22 (4) from October 1, 1985 until June 30, 1994, the
23 administration of the Vehicle Emissions Inspection Law,
24 which amount shall be certified monthly by the
25 Environmental Protection Agency to the State Comptroller
26 and shall promptly be transferred by the State Comptroller

1 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
2 Inspection Fund, and for the period July 1, 1994 through
3 June 30, 2000, one-twelfth of \$25,000,000 each month, for
4 the period July 1, 2000 through June 30, 2003, one-twelfth
5 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
6 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
7 July 1 and October 1, or as soon thereafter as may be
8 practical, during the period July 1, 2004 through June 30,
9 2012, and \$30,000,000 on June 1, 2013, or as soon
10 thereafter as may be practical, and \$15,000,000 on July 1
11 and October 1, or as soon thereafter as may be practical,
12 during the period of July 1, 2013 through June 30, 2014,
13 for the administration of the Vehicle Emissions Inspection
14 Law of 2005, to be transferred by the State Comptroller and
15 Treasurer from the Motor Fuel Tax Fund into the Vehicle
16 Inspection Fund;

17 (5) amounts ordered paid by the Court of Claims; and

18 (6) payment of motor fuel use taxes due to member
19 jurisdictions under the terms of the International Fuel Tax
20 Agreement. The Department shall certify these amounts to
21 the Comptroller by the 15th day of each month; the
22 Comptroller shall cause orders to be drawn for such
23 amounts, and the Treasurer shall administer those amounts
24 on or before the last day of each month;

25 (e) after allocations for the purposes set forth in
26 subsections (a), (b), (c) and (d), the remaining amount shall

1 be apportioned as follows:

2 (1) Until January 1, 2000, 58.4%, and beginning January
3 1, 2000, 45.6% shall be deposited as follows:

4 (A) 37% into the State Construction Account Fund,
5 and

6 (B) 63% into the Road Fund, \$1,250,000 of which
7 shall be reserved each month for the Department of
8 Transportation to be used in accordance with the
9 provisions of Sections 6-901 through 6-906 of the
10 Illinois Highway Code;

11 (2) Until January 1, 2000, 41.6%, and beginning January
12 1, 2000, 54.4% shall be transferred to the Department of
13 Transportation to be distributed as follows:

14 (A) 49.10% to the municipalities of the State,

15 (B) 16.74% to the counties of the State having
16 1,000,000 or more inhabitants,

17 (C) 18.27% to the counties of the State having less
18 than 1,000,000 inhabitants,

19 (D) 15.89% to the road districts of the State.

20 As soon as may be after the first day of each month the
21 Department of Transportation shall allot to each municipality
22 its share of the amount apportioned to the several
23 municipalities which shall be in proportion to the population
24 of such municipalities as determined by the last preceding
25 municipal census if conducted by the Federal Government or
26 Federal census. If territory is annexed to any municipality

1 subsequent to the time of the last preceding census the
2 corporate authorities of such municipality may cause a census
3 to be taken of such annexed territory and the population so
4 ascertained for such territory shall be added to the population
5 of the municipality as determined by the last preceding census
6 for the purpose of determining the allotment for that
7 municipality. If the population of any municipality was not
8 determined by the last Federal census preceding any
9 apportionment, the apportionment to such municipality shall be
10 in accordance with any census taken by such municipality. Any
11 municipal census used in accordance with this Section shall be
12 certified to the Department of Transportation by the clerk of
13 such municipality, and the accuracy thereof shall be subject to
14 approval of the Department which may make such corrections as
15 it ascertains to be necessary.

16 As soon as may be after the first day of each month the
17 Department of Transportation shall allot to each county its
18 share of the amount apportioned to the several counties of the
19 State as herein provided. Each allotment to the several
20 counties having less than 1,000,000 inhabitants shall be in
21 proportion to the amount of motor vehicle license fees received
22 from the residents of such counties, respectively, during the
23 preceding calendar year. The Secretary of State shall, on or
24 before April 15 of each year, transmit to the Department of
25 Transportation a full and complete report showing the amount of
26 motor vehicle license fees received from the residents of each

1 county, respectively, during the preceding calendar year. The
2 Department of Transportation shall, each month, use for
3 allotment purposes the last such report received from the
4 Secretary of State.

5 As soon as may be after the first day of each month, the
6 Department of Transportation shall allot to the several
7 counties their share of the amount apportioned for the use of
8 road districts. The allotment shall be apportioned among the
9 several counties in the State in the proportion which the total
10 mileage of township or district roads in the respective
11 counties bears to the total mileage of all township and
12 district roads in the State. Funds allotted to the respective
13 counties for the use of road districts therein shall be
14 allocated to the several road districts in the county in the
15 proportion which the total mileage of such township or district
16 roads in the respective road districts bears to the total
17 mileage of all such township or district roads in the county.
18 After July 1 of any year prior to 2011, no allocation shall be
19 made for any road district unless it levied a tax for road and
20 bridge purposes in an amount which will require the extension
21 of such tax against the taxable property in any such road
22 district at a rate of not less than either .08% of the value
23 thereof, based upon the assessment for the year immediately
24 prior to the year in which such tax was levied and as equalized
25 by the Department of Revenue or, in DuPage County, an amount
26 equal to or greater than \$12,000 per mile of road under the

1 jurisdiction of the road district, whichever is less. Beginning
2 July 1, 2011 and each July 1 thereafter, an allocation shall be
3 made for any road district if it levied a tax for road and
4 bridge purposes. In counties other than DuPage County, if the
5 amount of the tax levy requires the extension of the tax
6 against the taxable property in the road district at a rate
7 that is less than 0.08% of the value thereof, based upon the
8 assessment for the year immediately prior to the year in which
9 the tax was levied and as equalized by the Department of
10 Revenue, then the amount of the allocation for that road
11 district shall be a percentage of the maximum allocation equal
12 to the percentage obtained by dividing the rate extended by the
13 district by 0.08%. In DuPage County, if the amount of the tax
14 levy requires the extension of the tax against the taxable
15 property in the road district at a rate that is less than the
16 lesser of (i) 0.08% of the value of the taxable property in the
17 road district, based upon the assessment for the year
18 immediately prior to the year in which such tax was levied and
19 as equalized by the Department of Revenue, or (ii) a rate that
20 will yield an amount equal to \$12,000 per mile of road under
21 the jurisdiction of the road district, then the amount of the
22 allocation for the road district shall be a percentage of the
23 maximum allocation equal to the percentage obtained by dividing
24 the rate extended by the district by the lesser of (i) 0.08% or
25 (ii) the rate that will yield an amount equal to \$12,000 per
26 mile of road under the jurisdiction of the road district.

1 Prior to 2011, if any road district has levied a special
2 tax for road purposes pursuant to Sections 6-601, 6-602 and
3 6-603 of the Illinois Highway Code, and such tax was levied in
4 an amount which would require extension at a rate of not less
5 than .08% of the value of the taxable property thereof, as
6 equalized or assessed by the Department of Revenue, or, in
7 DuPage County, an amount equal to or greater than \$12,000 per
8 mile of road under the jurisdiction of the road district,
9 whichever is less, such levy shall, however, be deemed a proper
10 compliance with this Section and shall qualify such road
11 district for an allotment under this Section. Beginning in 2011
12 and thereafter, if any road district has levied a special tax
13 for road purposes under Sections 6-601, 6-602, and 6-603 of the
14 Illinois Highway Code, and the tax was levied in an amount that
15 would require extension at a rate of not less than 0.08% of the
16 value of the taxable property of that road district, as
17 equalized or assessed by the Department of Revenue or, in
18 DuPage County, an amount equal to or greater than \$12,000 per
19 mile of road under the jurisdiction of the road district,
20 whichever is less, that levy shall be deemed a proper
21 compliance with this Section and shall qualify such road
22 district for a full, rather than proportionate, allotment under
23 this Section. If the levy for the special tax is less than
24 0.08% of the value of the taxable property, or, in DuPage
25 County if the levy for the special tax is less than the lesser
26 of (i) 0.08% or (ii) \$12,000 per mile of road under the

1 jurisdiction of the road district, and if the levy for the
2 special tax is more than any other levy for road and bridge
3 purposes, then the levy for the special tax qualifies the road
4 district for a proportionate, rather than full, allotment under
5 this Section. If the levy for the special tax is equal to or
6 less than any other levy for road and bridge purposes, then any
7 allotment under this Section shall be determined by the other
8 levy for road and bridge purposes.

9 Prior to 2011, if a township has transferred to the road
10 and bridge fund money which, when added to the amount of any
11 tax levy of the road district would be the equivalent of a tax
12 levy requiring extension at a rate of at least .08%, or, in
13 DuPage County, an amount equal to or greater than \$12,000 per
14 mile of road under the jurisdiction of the road district,
15 whichever is less, such transfer, together with any such tax
16 levy, shall be deemed a proper compliance with this Section and
17 shall qualify the road district for an allotment under this
18 Section.

19 In counties in which a property tax extension limitation is
20 imposed under the Property Tax Extension Limitation Law, road
21 districts may retain their entitlement to a motor fuel tax
22 allotment or, beginning in 2011, their entitlement to a full
23 allotment if, at the time the property tax extension limitation
24 was imposed, the road district was levying a road and bridge
25 tax at a rate sufficient to entitle it to a motor fuel tax
26 allotment and continues to levy the maximum allowable amount

1 after the imposition of the property tax extension limitation.
2 Any road district may in all circumstances retain its
3 entitlement to a motor fuel tax allotment or, beginning in
4 2011, its entitlement to a full allotment if it levied a road
5 and bridge tax in an amount that will require the extension of
6 the tax against the taxable property in the road district at a
7 rate of not less than 0.08% of the assessed value of the
8 property, based upon the assessment for the year immediately
9 preceding the year in which the tax was levied and as equalized
10 by the Department of Revenue or, in DuPage County, an amount
11 equal to or greater than \$12,000 per mile of road under the
12 jurisdiction of the road district, whichever is less.

13 As used in this Section the term "road district" means any
14 road district, including a county unit road district, provided
15 for by the Illinois Highway Code; and the term "township or
16 district road" means any road in the township and district road
17 system as defined in the Illinois Highway Code. For the
18 purposes of this Section, "township or district road" also
19 includes such roads as are maintained by park districts, forest
20 preserve districts and conservation districts. The Department
21 of Transportation shall determine the mileage of all township
22 and district roads for the purposes of making allotments and
23 allocations of motor fuel tax funds for use in road districts.

24 Payment of motor fuel tax moneys to municipalities and
25 counties shall be made as soon as possible after the allotment
26 is made. The treasurer of the municipality or county may invest

1 these funds until their use is required and the interest earned
2 by these investments shall be limited to the same uses as the
3 principal funds.

4 (Source: P.A. 96-34, eff. 7-13-09; 96-45, eff. 7-15-09; 96-959,
5 eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1024, eff. 7-12-10;
6 96-1384, eff. 7-29-10; 97-72, eff. 7-1-11; 97-333, eff.
7 8-12-11.)

8 Section 5-65. The Illinois Independent Tax Tribunal Act of
9 2012 is amended by changing Section 1-15 as follows:

10 (35 ILCS 1010/1-15)

11 Sec. 1-15. Independent Tax Tribunal; establishment.

12 (a) For the purpose of effectuating the policy declared in
13 Section 1-5 of this Act, a State agency known as the Illinois
14 Independent Tax Tribunal is created. The Tax Tribunal shall
15 have the powers and duties enumerated in this Act, together
16 with such others conferred upon it by law. The Tax Tribunal
17 shall operate as an independent agency, and shall be separate
18 from the authority of the Director of Revenue and the
19 Department of Revenue.

20 (b) Except as otherwise limited by this Act, the Tax
21 Tribunal has all of the powers necessary or convenient to carry
22 out the purposes and provisions of this Act, including, without
23 limitation, each of the following:

24 (1) To have a seal, and to alter that seal at pleasure,

1 and to use it by causing it or a facsimile to be affixed or
2 impressed or reproduced in any other manner.

3 (2) To accept and expend appropriations.

4 (3) To obtain and employ personnel as required in this
5 Act, including any additional personnel necessary to
6 fulfill the Tax Tribunal's purposes, and to make
7 expenditures for personnel within the appropriations for
8 that purpose.

9 (4) To maintain offices at such places as required
10 under this Act, and elsewhere as the Tax Tribunal may
11 determine.

12 (5) To engage in any activity or operation that is
13 incidental to and in furtherance of efficient operation to
14 accomplish the Tax Tribunal's purposes.

15 (c) Unless otherwise stated, the Tax Tribunal is subject to
16 the provisions of all applicable laws, including, but not
17 limited to, each of the following:

18 (1) The State Records Act.

19 (2) The Illinois Procurement Code, except that the
20 Illinois Procurement Code does not apply to the hiring of
21 the chief administrative law judge or other administrative
22 law judges pursuant to Section 1-25 of this Act.

23 (3) The Freedom of Information Act, except as otherwise
24 provided in Section 7 of that Act.

25 (4) The State Property Control Act.

26 (5) The State Officials and Employees Ethics Act.

1 (6) The Illinois Administrative Procedure Act, to the
2 extent not inconsistent with the provisions of this Act.

3 (7) The Illinois State Auditing Act. For purposes of
4 the Illinois State Auditing Act, the Tax Tribunal is a
5 "State agency" within the meaning of the Act and is subject
6 to the jurisdiction of the Auditor General.

7 (d) Notwithstanding any provision in the tax statutes
8 listed in Section 1-45 of this Act, the ~~The~~ Tax Tribunal shall
9 exercise its jurisdiction on and after January 1, 2014, and any
10 protests prior to that date shall continue to be filed with the
11 Department, and the Department shall exercise jurisdiction
12 over such matters ~~July 1, 2013,~~ but the administrative law
13 judges of the Tax Tribunal may be appointed prior to that date
14 and may take any action prior to that date that is necessary to
15 enable the Tax Tribunal to properly exercise its jurisdiction
16 on or after that date. Any administrative proceeding commenced
17 prior to January 1, 2014 ~~July 1, 2013,~~ that would otherwise be
18 subject to the jurisdiction of the Illinois Independent Tax
19 Tribunal may be conducted according to the procedures set forth
20 in this Act if the taxpayer so elects. Such an election shall
21 be irrevocable and may be made on or after January 1, 2014 ~~July~~
22 ~~1, 2013,~~ but no later than 30 days after the date on which the
23 taxpayer's protest was filed.

24 (Source: P.A. 97-1129, eff. 8-28-12; revised 10-10-12.)

25 Section 5-70. The Illinois Pension Code is amended by

1 changing Section 14-131 as follows:

2 (40 ILCS 5/14-131)

3 Sec. 14-131. Contributions by State.

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

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

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

20 The Board shall also determine a State contribution rate
21 for each fiscal year, expressed as a percentage of payroll,
22 based on the total required State contribution for that fiscal
23 year (less the amount received by the System from
24 appropriations under Section 8.12 of the State Finance Act and
25 Section 1 of the State Pension Funds Continuing Appropriation

1 Act, if any, for the fiscal year ending on the June 30
2 immediately preceding the applicable November 15 certification
3 deadline), the estimated payroll (including all forms of
4 compensation) for personal services rendered by eligible
5 employees, and the recommendations of the actuary.

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

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

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

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

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

1 Act. The department or other employer shall resume payment of
2 contributions at the commencement of fiscal year 2005.

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

13 For State fiscal years 1996 through 2005, the State
14 contribution to the System, as a percentage of the applicable
15 employee payroll, shall be increased in equal annual increments
16 so that by State fiscal year 2011, the State is contributing at
17 the rate required under this Section; except that (i) for State
18 fiscal year 1998, for all purposes of this Code and any other
19 law of this State, the certified percentage of the applicable
20 employee payroll shall be 5.052% for employees earning eligible
21 creditable service under Section 14-110 and 6.500% for all
22 other employees, notwithstanding any contrary certification
23 made under Section 14-135.08 before the effective date of this
24 amendatory Act of 1997, and (ii) in the following specified
25 State fiscal years, the State contribution to the System shall
26 not be less than the following indicated percentages of the

1 applicable employee payroll, even if the indicated percentage
2 will produce a State contribution in excess of the amount
3 otherwise required under this subsection and subsection (a):
4 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY
5 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

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

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

12 For each of State fiscal years 2008 through 2009, the State
13 contribution to the System, as a percentage of the applicable
14 employee payroll, shall be increased in equal annual increments
15 from the required State contribution for State fiscal year
16 2007, so that by State fiscal year 2011, the State is
17 contributing at the rate otherwise required under this Section.

18 Notwithstanding any other provision of this Article, the
19 total required State General Revenue Fund contribution for
20 State fiscal year 2010 is \$723,703,100 and shall be made from
21 the proceeds of bonds sold in fiscal year 2010 pursuant to
22 Section 7.2 of the General Obligation Bond Act, less (i) the
23 pro rata share of bond sale expenses determined by the System's
24 share of total bond proceeds, (ii) any amounts received from
25 the General Revenue Fund in fiscal year 2010, and (iii) any
26 reduction in bond proceeds due to the issuance of discounted

1 bonds, if applicable.

2 Notwithstanding any other provision of this Article, the
3 total required State General Revenue Fund contribution for
4 State fiscal year 2011 is the amount recertified by the System
5 on or before April 1, 2011 pursuant to Section 14-135.08 and
6 shall be made from the proceeds of bonds sold in fiscal year
7 2011 pursuant to Section 7.2 of the General Obligation Bond
8 Act, less (i) the pro rata share of bond sale expenses
9 determined by the System's share of total bond proceeds, (ii)
10 any amounts received from the General Revenue Fund in fiscal
11 year 2011, and (iii) any reduction in bond proceeds due to the
12 issuance of discounted bonds, if applicable.

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

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

1 term does not include or apply to any amounts payable to the
2 System under Section 25 of the Budget Stabilization Act.

3 Notwithstanding any other provision of this Section, the
4 required State contribution for State fiscal year 2005 and for
5 fiscal year 2008 and each fiscal year thereafter, as calculated
6 under this Section and certified under Section 14-135.08, shall
7 not exceed an amount equal to (i) the amount of the required
8 State contribution that would have been calculated under this
9 Section for that fiscal year if the System had not received any
10 payments under subsection (d) of Section 7.2 of the General
11 Obligation Bond Act, minus (ii) the portion of the State's
12 total debt service payments for that fiscal year on the bonds
13 issued in fiscal year 2003 for the purposes of that Section
14 7.2, as determined and certified by the Comptroller, that is
15 the same as the System's portion of the total moneys
16 distributed under subsection (d) of Section 7.2 of the General
17 Obligation Bond Act. In determining this maximum for State
18 fiscal years 2008 through 2010, however, the amount referred to
19 in item (i) shall be increased, as a percentage of the
20 applicable employee payroll, in equal increments calculated
21 from the sum of the required State contribution for State
22 fiscal year 2007 plus the applicable portion of the State's
23 total debt service payments for fiscal year 2007 on the bonds
24 issued in fiscal year 2003 for the purposes of Section 7.2 of
25 the General Obligation Bond Act, so that, by State fiscal year
26 2011, the State is contributing at the rate otherwise required

1 under this Section.

2 (f) After the submission of all payments for eligible
3 employees from personal services line items in fiscal year 2004
4 have been made, the Comptroller shall provide to the System a
5 certification of the sum of all fiscal year 2004 expenditures
6 for personal services that would have been covered by payments
7 to the System under this Section if the provisions of this
8 amendatory Act of the 93rd General Assembly had not been
9 enacted. Upon receipt of the certification, the System shall
10 determine the amount due to the System based on the full rate
11 certified by the Board under Section 14-135.08 for fiscal year
12 2004 in order to meet the State's obligation under this
13 Section. The System shall compare this amount due to the amount
14 received by the System in fiscal year 2004 through payments
15 under this Section and under Section 6z-61 of the State Finance
16 Act. If the amount due is more than the amount received, the
17 difference shall be termed the "Fiscal Year 2004 Shortfall" for
18 purposes of this Section, and the Fiscal Year 2004 Shortfall
19 shall be satisfied under Section 1.2 of the State Pension Funds
20 Continuing Appropriation Act. If the amount due is less than
21 the amount received, the difference shall be termed the "Fiscal
22 Year 2004 Overpayment" for purposes of this Section, and the
23 Fiscal Year 2004 Overpayment shall be repaid by the System to
24 the Pension Contribution Fund as soon as practicable after the
25 certification.

26 (g) For purposes of determining the required State

1 contribution to the System, the value of the System's assets
2 shall be equal to the actuarial value of the System's assets,
3 which shall be calculated as follows:

4 As of June 30, 2008, the actuarial value of the System's
5 assets shall be equal to the market value of the assets as of
6 that date. In determining the actuarial value of the System's
7 assets for fiscal years after June 30, 2008, any actuarial
8 gains or losses from investment return incurred in a fiscal
9 year shall be recognized in equal annual amounts over the
10 5-year period following that fiscal year.

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

15 (i) After the submission of all payments for eligible
16 employees from personal services line items paid from the
17 General Revenue Fund in fiscal year 2010 have been made, the
18 Comptroller shall provide to the System a certification of the
19 sum of all fiscal year 2010 expenditures for personal services
20 that would have been covered by payments to the System under
21 this Section if the provisions of this amendatory Act of the
22 96th General Assembly had not been enacted. Upon receipt of the
23 certification, the System shall determine the amount due to the
24 System based on the full rate certified by the Board under
25 Section 14-135.08 for fiscal year 2010 in order to meet the
26 State's obligation under this Section. The System shall compare

1 this amount due to the amount received by the System in fiscal
2 year 2010 through payments under this Section. If the amount
3 due is more than the amount received, the difference shall be
4 termed the "Fiscal Year 2010 Shortfall" for purposes of this
5 Section, and the Fiscal Year 2010 Shortfall shall be satisfied
6 under Section 1.2 of the State Pension Funds Continuing
7 Appropriation Act. If the amount due is less than the amount
8 received, the difference shall be termed the "Fiscal Year 2010
9 Overpayment" for purposes of this Section, and the Fiscal Year
10 2010 Overpayment shall be repaid by the System to the General
11 Revenue Fund as soon as practicable after the certification.

12 (j) After the submission of all payments for eligible
13 employees from personal services line items paid from the
14 General Revenue Fund in fiscal year 2011 have been made, the
15 Comptroller shall provide to the System a certification of the
16 sum of all fiscal year 2011 expenditures for personal services
17 that would have been covered by payments to the System under
18 this Section if the provisions of this amendatory Act of the
19 96th General Assembly had not been enacted. Upon receipt of the
20 certification, the System shall determine the amount due to the
21 System based on the full rate certified by the Board under
22 Section 14-135.08 for fiscal year 2011 in order to meet the
23 State's obligation under this Section. The System shall compare
24 this amount due to the amount received by the System in fiscal
25 year 2011 through payments under this Section. If the amount
26 due is more than the amount received, the difference shall be

1 termed the "Fiscal Year 2011 Shortfall" for purposes of this
2 Section, and the Fiscal Year 2011 Shortfall shall be satisfied
3 under Section 1.2 of the State Pension Funds Continuing
4 Appropriation Act. If the amount due is less than the amount
5 received, the difference shall be termed the "Fiscal Year 2011
6 Overpayment" for purposes of this Section, and the Fiscal Year
7 2011 Overpayment shall be repaid by the System to the General
8 Revenue Fund as soon as practicable after the certification.

9 (k) For fiscal years 2012 through 2014 ~~and 2013~~ only, after
10 the submission of all payments for eligible employees from
11 personal services line items paid from the General Revenue Fund
12 in the fiscal year have been made, the Comptroller shall
13 provide to the System a certification of the sum of all
14 expenditures in the fiscal year for personal services. Upon
15 receipt of the certification, the System shall determine the
16 amount due to the System based on the full rate certified by
17 the Board under Section 14-135.08 for the fiscal year in order
18 to meet the State's obligation under this Section. The System
19 shall compare this amount due to the amount received by the
20 System for the fiscal year. If the amount due is more than the
21 amount received, the difference shall be termed the "Prior
22 Fiscal Year Shortfall" for purposes of this Section, and the
23 Prior Fiscal Year Shortfall shall be satisfied under Section
24 1.2 of the State Pension Funds Continuing Appropriation Act. If
25 the amount due is less than the amount received, the difference
26 shall be termed the "Prior Fiscal Year Overpayment" for

1 purposes of this Section, and the Prior Fiscal Year Overpayment
2 shall be repaid by the System to the General Revenue Fund as
3 soon as practicable after the certification.

4 (Source: P.A. 96-43, eff. 7-15-09; 96-45, eff. 7-15-09;
5 96-1000, eff. 7-2-10; 96-1497, eff. 1-14-11; 96-1511, eff.
6 1-27-11; 96-1554, eff. 3-18-11; 97-72, eff. 7-1-11; 97-732,
7 eff. 6-30-12.)

8 Section 5-75. The Illinois Police Training Act is amended
9 by changing Section 9 as follows:

10 (50 ILCS 705/9) (from Ch. 85, par. 509)

11 Sec. 9. A special fund is hereby established in the State
12 Treasury to be known as "The Traffic and Criminal Conviction
13 Surcharge Fund" and shall be financed as provided in Section
14 9.1 of this Act and Section 5-9-1 of the "Unified Code of
15 Corrections", unless the fines, costs or additional amounts
16 imposed are subject to disbursement by the circuit clerk under
17 Section 27.5 of the Clerks of Courts Act. Moneys in this Fund
18 shall be expended as follows:

19 (1) A portion of the total amount deposited in the Fund
20 may be used, as appropriated by the General Assembly, for
21 the ordinary and contingent expenses of the Illinois Law
22 Enforcement Training Standards Board;

23 (2) A portion of the total amount deposited in the Fund
24 shall be appropriated for the reimbursement of local

1 governmental agencies participating in training programs
2 certified by the Board, in an amount equaling 1/2 of the
3 total sum paid by such agencies during the State's previous
4 fiscal year for mandated training for probationary police
5 officers or probationary county corrections officers and
6 for optional advanced and specialized law enforcement or
7 county corrections training. These reimbursements may
8 include the costs for tuition at training schools, the
9 salaries of trainees while in schools, and the necessary
10 travel and room and board expenses for each trainee. If the
11 appropriations under this paragraph (2) are not sufficient
12 to fully reimburse the participating local governmental
13 agencies, the available funds shall be apportioned among
14 such agencies, with priority first given to repayment of
15 the costs of mandatory training given to law enforcement
16 officer or county corrections officer recruits, then to
17 repayment of costs of advanced or specialized training for
18 permanent police officers or permanent county corrections
19 officers;

20 (3) A portion of the total amount deposited in the Fund
21 may be used to fund the "Intergovernmental Law Enforcement
22 Officer's In-Service Training Act", veto overridden
23 October 29, 1981, as now or hereafter amended, at a rate
24 and method to be determined by the board;

25 (4) A portion of the Fund also may be used by the
26 Illinois Department of State Police for expenses incurred

1 in the training of employees from any State, county or
2 municipal agency whose function includes enforcement of
3 criminal or traffic law;

4 (5) A portion of the Fund may be used by the Board to
5 fund grant-in-aid programs and services for the training of
6 employees from any county or municipal agency whose
7 functions include corrections or the enforcement of
8 criminal or traffic law; and

9 (6) For fiscal years ~~year~~ 2013 and 2014 only, a portion
10 of the Fund also may be used by the Department of State
11 Police to finance any of its lawful purposes or functions.

12 All payments from The Traffic and Criminal Conviction
13 Surcharge Fund shall be made each year from moneys appropriated
14 for the purposes specified in this Section. No more than 50% of
15 any appropriation under this Act shall be spent in any city
16 having a population of more than 500,000. The State Comptroller
17 and the State Treasurer shall from time to time, at the
18 direction of the Governor, transfer from The Traffic and
19 Criminal Conviction Surcharge Fund to the General Revenue Fund
20 in the State Treasury such amounts as the Governor determines
21 are in excess of the amounts required to meet the obligations
22 of The Traffic and Criminal Conviction Surcharge Fund.

23 (Source: P.A. 97-732, eff. 6-30-12.)

24 Section 5-80. The Law Enforcement Camera Grant Act is
25 amended by changing Section 10 as follows:

1 (50 ILCS 707/10)

2 Sec. 10. Law Enforcement Camera Grant Fund; creation,
3 rules.

4 (a) The Law Enforcement Camera Grant Fund is created as a
5 special fund in the State treasury. From appropriations to the
6 Board from the Fund, the Board must make grants to units of
7 local government in Illinois for the purpose of installing
8 video cameras in law enforcement vehicles and training law
9 enforcement officers in the operation of the cameras.

10 Moneys received for the purposes of this Section,
11 including, without limitation, fee receipts and gifts, grants,
12 and awards from any public or private entity, must be deposited
13 into the Fund. Any interest earned on moneys in the Fund must
14 be deposited into the Fund.

15 (b) The Board may set requirements for the distribution of
16 grant moneys and determine which law enforcement agencies are
17 eligible.

18 (c) The Board shall develop model rules to be adopted by
19 law enforcement agencies that receive grants under this
20 Section. The rules shall include the following requirements:

21 (1) Cameras must be installed in the law enforcement
22 vehicles.

23 (2) Videotaping must provide audio of the officer when
24 the officer is outside of the vehicle.

25 (3) Camera access must be restricted to the supervisors

1 of the officer in the vehicle.

2 (4) Cameras must be turned on continuously throughout
3 the officer's shift.

4 (5) A copy of the videotape must be made available upon
5 request to personnel of the law enforcement agency, the
6 local State's Attorney, and any persons depicted in the
7 video. Procedures for distribution of the videotape must
8 include safeguards to protect the identities of
9 individuals who are not a party to the requested stop.

10 (6) Law enforcement agencies that receive moneys under
11 this grant shall provide for storage of the tapes for a
12 period of not less than 2 years.

13 (d) Any law enforcement agency receiving moneys under this
14 Section must provide an annual report to the Board, the
15 Governor, and the General Assembly, which will be due on May 1
16 of the year following the receipt of the grant and each May 1
17 thereafter during the period of the grant. The report shall
18 include (i) the number of cameras received by the law
19 enforcement agency, (ii) the number of cameras actually
20 installed in law enforcement vehicles, (iii) a brief
21 description of the review process used by supervisors within
22 the law enforcement agency, (iv) a list of any criminal,
23 traffic, ordinance, and civil cases where video recordings were
24 used, including party names, case numbers, offenses charged,
25 and disposition of the matter, (this item applies, but is not
26 limited to, court proceedings, coroner's inquests, grand jury

1 proceedings, and plea bargains), and (v) any other information
2 relevant to the administration of the program.

3 (e) No applications for grant money under this Section
4 shall be accepted before January 1, 2007 or after January 1,
5 2011.

6 (f) Notwithstanding any other provision of law, in addition
7 to any other transfers that may be provided by law, on July 1,
8 2012 only, or as soon thereafter as practical, the State
9 Comptroller shall direct and the State Treasurer shall transfer
10 any funds in excess of \$1,000,000 held in the Law Enforcement
11 Camera Grant Fund to the State Police Operations Assistance
12 Fund.

13 (g) Notwithstanding any other provision of law, in addition
14 to any other transfers that may be provided by law, on July 1,
15 2013 only, or as soon thereafter as practical, the State
16 Comptroller shall direct and the State Treasurer shall transfer
17 the sum of \$2,000,000 from the Law Enforcement Camera Grant
18 Fund to the Traffic and Criminal Conviction Surcharge Fund.

19 (Source: P.A. 97-732, eff. 6-30-12.)

20 Section 5-85. The School Code is amended by changing
21 Sections 2-3.62, 3-2.5, and 18-5 as follows:

22 (105 ILCS 5/2-3.62) (from Ch. 122, par. 2-3.62)

23 Sec. 2-3.62. Educational Service Centers.

24 (a) A regional network of educational service centers shall

1 be established by the State Board of Education to coordinate
2 and combine existing services in a manner which is practical
3 and efficient and to provide new services to schools as
4 provided in this Section. Services to be made available by such
5 centers shall include the planning, implementation and
6 evaluation of:

7 (1) (blank);

8 (2) computer technology education;

9 (3) mathematics, science and reading resources for
10 teachers including continuing education, inservice
11 training and staff development.

12 The centers may provide training, technical assistance,
13 coordination and planning in other program areas such as school
14 improvement, school accountability, financial planning,
15 consultation, and services, career guidance, early childhood
16 education, alcohol/drug education and prevention, family life
17 - sex education, electronic transmission of data from school
18 districts to the State, alternative education and regional
19 special education, and telecommunications systems that provide
20 distance learning. Such telecommunications systems may be
21 obtained through the Department of Central Management Services
22 pursuant to Section 405-270 of the Department of Central
23 Management Services Law (20 ILCS 405/405-270). The programs and
24 services of educational service centers may be offered to
25 private school teachers and private school students within each
26 service center area provided public schools have already been

1 afforded adequate access to such programs and services.

2 Upon the abolition of the office, removal from office,
3 disqualification for office, resignation from office, or
4 expiration of the current term of office of the regional
5 superintendent of schools, whichever is earlier, centers
6 serving that portion of a Class II county school unit outside
7 of a city of 500,000 or more inhabitants shall have and
8 exercise, in and with respect to each educational service
9 region having a population of 2,000,000 or more inhabitants and
10 in and with respect to each school district located in any such
11 educational service region, all of the rights, powers, duties,
12 and responsibilities theretofore vested by law in and exercised
13 and performed by the regional superintendent of schools for
14 that area under the provisions of this Code or any other laws
15 of this State.

16 The State Board of Education shall promulgate rules and
17 regulations necessary to implement this Section. The rules
18 shall include detailed standards which delineate the scope and
19 specific content of programs to be provided by each Educational
20 Service Center, as well as the specific planning,
21 implementation and evaluation services to be provided by each
22 Center relative to its programs. The Board shall also provide
23 the standards by which it will evaluate the programs provided
24 by each Center.

25 (b) Centers serving Class 1 county school units shall be
26 governed by an 11-member board, 3 members of which shall be

1 public school teachers nominated by the local bargaining
2 representatives to the appropriate regional superintendent for
3 appointment and no more than 3 members of which shall be from
4 each of the following categories, including but not limited to
5 superintendents, regional superintendents, school board
6 members and a representative of an institution of higher
7 education. The members of the board shall be appointed by the
8 regional superintendents whose school districts are served by
9 the educational service center. The composition of the board
10 will reflect the revisions of this amendatory Act of 1989 as
11 the terms of office of current members expire.

12 (c) The centers shall be of sufficient size and number to
13 assure delivery of services to all local school districts in
14 the State.

15 (d) From monies appropriated for this program the State
16 Board of Education shall provide grants paid from the Personal
17 Property Tax Replacement Fund ~~for fiscal year 2012 only, and~~
18 ~~from the General Revenue Fund for fiscal year 2013 and beyond~~
19 to qualifying Educational Service Centers applying for such
20 grants in accordance with rules and regulations promulgated by
21 the State Board of Education to implement this Section.

22 (e) The governing authority of each of the 18 regional
23 educational service centers shall appoint a family life - sex
24 education advisory board consisting of 2 parents, 2 teachers, 2
25 school administrators, 2 school board members, 2 health care
26 professionals, one library system representative, and the

1 director of the regional educational service center who shall
2 serve as chairperson of the advisory board so appointed.
3 Members of the family life - sex education advisory boards
4 shall serve without compensation. Each of the advisory boards
5 appointed pursuant to this subsection shall develop a plan for
6 regional teacher-parent family life - sex education training
7 sessions and shall file a written report of such plan with the
8 governing board of their regional educational service center.
9 The directors of each of the regional educational service
10 centers shall thereupon meet, review each of the reports
11 submitted by the advisory boards and combine those reports into
12 a single written report which they shall file with the Citizens
13 Council on School Problems prior to the end of the regular
14 school term of the 1987-1988 school year.

15 (f) The 14 educational service centers serving Class I
16 county school units shall be disbanded on the first Monday of
17 August, 1995, and their statutory responsibilities and
18 programs shall be assumed by the regional offices of education,
19 subject to rules and regulations developed by the State Board
20 of Education. The regional superintendents of schools elected
21 by the voters residing in all Class I counties shall serve as
22 the chief administrators for these programs and services. By
23 rule of the State Board of Education, the 10 educational
24 service regions of lowest population shall provide such
25 services under cooperative agreements with larger regions.

26 (Source: P.A. 96-893, eff. 7-1-10; 97-619, eff. 11-14-11.)

1 (105 ILCS 5/3-2.5)
2 Sec. 3-2.5. Salaries.

3 (a) Except as otherwise provided in this Section, the
4 regional superintendents of schools shall receive for their
5 services an annual salary according to the population, as
6 determined by the last preceding federal census, of the region
7 they serve, as set out in the following schedule:

8 SALARIES OF REGIONAL SUPERINTENDENTS OF
9 SCHOOLS

10 POPULATION OF REGION	ANNUAL SALARY
11 Less than 48,000	\$73,500
12 48,000 to 99,999	\$78,000
13 100,000 to 999,999	\$81,500
14 1,000,000 and over	\$83,500

15 The changes made by Public Act 86-98 in the annual salary
16 that the regional superintendents of schools shall receive for
17 their services shall apply to the annual salary received by the
18 regional superintendents of schools during each of their
19 elected terms of office that commence after July 26, 1989 and
20 before the first Monday of August, 1995.

21 The changes made by Public Act 89-225 in the annual salary
22 that regional superintendents of schools shall receive for
23 their services shall apply to the annual salary received by the
24 regional superintendents of schools during their elected terms
25 of office that commence after August 4, 1995 and end on August

1 1, 1999.

2 The changes made by this amendatory Act of the 91st General
3 Assembly in the annual salary that the regional superintendents
4 of schools shall receive for their services shall apply to the
5 annual salary received by the regional superintendents of
6 schools during each of their elected terms of office that
7 commence on or after August 2, 1999.

8 Beginning July 1, 2000, the salary that the regional
9 superintendent of schools receives for his or her services
10 shall be adjusted annually to reflect the percentage increase,
11 if any, in the most recent Consumer Price Index, as defined and
12 officially reported by the United States Department of Labor,
13 Bureau of Labor Statistics, except that no annual increment may
14 exceed 2.9%. If the percentage of change in the Consumer Price
15 Index is a percentage decrease, the salary that the regional
16 superintendent of schools receives shall not be adjusted for
17 that year.

18 When regional superintendents are authorized by the School
19 Code to appoint assistant regional superintendents, the
20 assistant regional superintendent shall receive an annual
21 salary based on his or her qualifications and computed as a
22 percentage of the salary of the regional superintendent to whom
23 he or she is assistant, as set out in the following schedule:

24 SALARIES OF ASSISTANT REGIONAL

25 SUPERINTENDENTS

26 QUALIFICATIONS OF

PERCENTAGE OF SALARY

1 ASSISTANT REGIONAL OF REGIONAL
2 SUPERINTENDENT SUPERINTENDENT

3 No Bachelor's degree, but State
4 certificate valid for teaching
5 and supervising. 70%

6 Bachelor's degree plus
7 State certificate valid
8 for supervising. 75%

9 Master's degree plus
10 State certificate valid
11 for supervising. 90%

12 However, in any region in which the appointment of more
13 than one assistant regional superintendent is authorized,
14 whether by Section 3-15.10 of this Code or otherwise, not more
15 than one assistant may be compensated at the 90% rate and any
16 other assistant shall be paid at not exceeding the 75% rate, in
17 each case depending on the qualifications of the assistant.

18 The salaries provided in this Section plus an amount for
19 other employment-related compensation or benefits for regional
20 superintendents and assistant regional superintendents are
21 payable monthly by the State Board of Education out of the
22 Personal Property Tax Replacement Fund ~~through a specific~~
23 ~~appropriation to that effect in the State Board of Education~~
24 ~~budget for the fiscal years 2012 and 2013 only, and are payable~~
25 ~~monthly from the Common School Fund for fiscal year 2014 and~~
26 ~~beyond~~ through a specific appropriation to that effect in the

1 State Board of Education budget. The State Comptroller in
2 making his or her warrant to any county for the amount due it
3 from the Personal Property Tax Replacement Fund ~~for the fiscal~~
4 ~~years 2012 and 2013 only, and from the Common School Fund for~~
5 ~~fiscal year 2014 and beyond~~ shall deduct from it the several
6 amounts for which warrants have been issued to the regional
7 superintendent, and any assistant regional superintendent, of
8 the educational service region encompassing the county since
9 the preceding apportionment from the Personal Property Tax
10 Replacement Fund ~~for the fiscal years 2012 and 2013 only, and~~
11 ~~from the Common School Fund for fiscal year 2014 and beyond.~~

12 County boards may provide for additional compensation for
13 the regional superintendent or the assistant regional
14 superintendents, or for each of them, to be paid quarterly from
15 the county treasury.

16 (b) Upon abolition of the office of regional superintendent
17 of schools in educational service regions containing 2,000,000
18 or more inhabitants as provided in Section 3-0.01 of this Code,
19 the funds provided under subsection (a) of this Section shall
20 continue to be appropriated and reallocated, as provided for
21 pursuant to subsection (b) of Section 3-0.01 of this Code, to
22 the educational service centers established pursuant to
23 Section 2-3.62 of this Code for an educational service region
24 containing 2,000,000 or more inhabitants.

25 (c) If the State pays all or any portion of the employee
26 contributions required under Section 16-152 of the Illinois

1 Pension Code for employees of the State Board of Education, it
2 shall also, subject to appropriation in the State Board of
3 Education budget for such payments to Regional Superintendents
4 and Assistant Regional Superintendents, pay the employee
5 contributions required of regional superintendents of schools
6 and assistant regional superintendents of schools on the same
7 basis, but excluding any contributions based on compensation
8 that is paid by the county rather than the State.

9 This subsection (c) applies to contributions based on
10 payments of salary earned after the effective date of this
11 amendatory Act of the 91st General Assembly, except that in the
12 case of an elected regional superintendent of schools, this
13 subsection does not apply to contributions based on payments of
14 salary earned during a term of office that commenced before the
15 effective date of this amendatory Act.

16 (Source: P.A. 96-893, eff. 7-1-10; 96-1086, eff. 7-16-10;
17 97-333, eff. 8-12-11; 97-619, eff. 11-14-11; 97-732, eff.
18 6-30-12.)

19 (105 ILCS 5/18-5) (from Ch. 122, par. 18-5)

20 Sec. 18-5. Compensation of regional superintendents and
21 assistants. The State Board of Education shall request an
22 appropriation payable from the Personal Property Tax
23 Replacement Fund ~~for fiscal years 2012 and 2013 only, and the~~
24 ~~common school fund for fiscal year 2014 and beyond as and for~~
25 compensation for regional superintendents of schools and the

1 assistant regional superintendents of schools authorized by
2 Section 3-15.10 of this Act, and as provided in "An Act
3 concerning fees and salaries and to classify the several
4 counties of this State with reference thereto", approved March
5 29, 1872 as amended, and shall present vouchers to the
6 Comptroller monthly for the payment to the several regional
7 superintendents and such assistant regional superintendents of
8 their compensation as fixed by law. Such payments shall be made
9 either (1) monthly, at the close of the month, or (2)
10 semimonthly on or around the 15th of the month and at the close
11 of the month, at the option of the regional superintendent or
12 assistant regional superintendent.

13 (Source: P.A. 97-619, eff. 11-14-11; 97-732, eff. 6-30-12.)

14 Section 5-90. The Illinois Public Aid Code is amended by
15 changing Sections 5-5.4 and 12-9.1 and by adding Section
16 12-10.10 as follows:

17 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

18 Sec. 5-5.4. Standards of Payment - Department of Healthcare
19 and Family Services. The Department of Healthcare and Family
20 Services shall develop standards of payment of nursing facility
21 and ICF/DD services in facilities providing such services under
22 this Article which:

23 (1) Provide for the determination of a facility's payment
24 for nursing facility or ICF/DD services on a prospective basis.

1 The amount of the payment rate for all nursing facilities
2 certified by the Department of Public Health under the ID/DD
3 Community Care Act or the Nursing Home Care Act as Intermediate
4 Care for the Developmentally Disabled facilities, Long Term
5 Care for Under Age 22 facilities, Skilled Nursing facilities,
6 or Intermediate Care facilities under the medical assistance
7 program shall be prospectively established annually on the
8 basis of historical, financial, and statistical data
9 reflecting actual costs from prior years, which shall be
10 applied to the current rate year and updated for inflation,
11 except that the capital cost element for newly constructed
12 facilities shall be based upon projected budgets. The annually
13 established payment rate shall take effect on July 1 in 1984
14 and subsequent years. No rate increase and no update for
15 inflation shall be provided on or after July 1, 1994 ~~and before~~
16 ~~January 1, 2014~~, unless specifically provided for in this
17 Section. The changes made by Public Act 93-841 extending the
18 duration of the prohibition against a rate increase or update
19 for inflation are effective retroactive to July 1, 2004.

20 For facilities licensed by the Department of Public Health
21 under the Nursing Home Care Act as Intermediate Care for the
22 Developmentally Disabled facilities or Long Term Care for Under
23 Age 22 facilities, the rates taking effect on July 1, 1998
24 shall include an increase of 3%. For facilities licensed by the
25 Department of Public Health under the Nursing Home Care Act as
26 Skilled Nursing facilities or Intermediate Care facilities,

1 the rates taking effect on July 1, 1998 shall include an
2 increase of 3% plus \$1.10 per resident-day, as defined by the
3 Department. For facilities licensed by the Department of Public
4 Health under the Nursing Home Care Act as Intermediate Care
5 Facilities for the Developmentally Disabled or Long Term Care
6 for Under Age 22 facilities, the rates taking effect on January
7 1, 2006 shall include an increase of 3%. For facilities
8 licensed by the Department of Public Health under the Nursing
9 Home Care Act as Intermediate Care Facilities for the
10 Developmentally Disabled or Long Term Care for Under Age 22
11 facilities, the rates taking effect on January 1, 2009 shall
12 include an increase sufficient to provide a \$0.50 per hour wage
13 increase for non-executive staff.

14 For facilities licensed by the Department of Public Health
15 under the Nursing Home Care Act as Intermediate Care for the
16 Developmentally Disabled facilities or Long Term Care for Under
17 Age 22 facilities, the rates taking effect on July 1, 1999
18 shall include an increase of 1.6% plus \$3.00 per resident-day,
19 as defined by the Department. For facilities licensed by the
20 Department of Public Health under the Nursing Home Care Act as
21 Skilled Nursing facilities or Intermediate Care facilities,
22 the rates taking effect on July 1, 1999 shall include an
23 increase of 1.6% and, for services provided on or after October
24 1, 1999, shall be increased by \$4.00 per resident-day, as
25 defined by the Department.

26 For facilities licensed by the Department of Public Health

1 under the Nursing Home Care Act as Intermediate Care for the
2 Developmentally Disabled facilities or Long Term Care for Under
3 Age 22 facilities, the rates taking effect on July 1, 2000
4 shall include an increase of 2.5% per resident-day, as defined
5 by the Department. For facilities licensed by the Department of
6 Public Health under the Nursing Home Care Act as Skilled
7 Nursing facilities or Intermediate Care facilities, the rates
8 taking effect on July 1, 2000 shall include an increase of 2.5%
9 per resident-day, as defined by the Department.

10 For facilities licensed by the Department of Public Health
11 under the Nursing Home Care Act as skilled nursing facilities
12 or intermediate care facilities, a new payment methodology must
13 be implemented for the nursing component of the rate effective
14 July 1, 2003. The Department of Public Aid (now Healthcare and
15 Family Services) shall develop the new payment methodology
16 using the Minimum Data Set (MDS) as the instrument to collect
17 information concerning nursing home resident condition
18 necessary to compute the rate. The Department shall develop the
19 new payment methodology to meet the unique needs of Illinois
20 nursing home residents while remaining subject to the
21 appropriations provided by the General Assembly. A transition
22 period from the payment methodology in effect on June 30, 2003
23 to the payment methodology in effect on July 1, 2003 shall be
24 provided for a period not exceeding 3 years and 184 days after
25 implementation of the new payment methodology as follows:

26 (A) For a facility that would receive a lower nursing

1 component rate per patient day under the new system than
2 the facility received effective on the date immediately
3 preceding the date that the Department implements the new
4 payment methodology, the nursing component rate per
5 patient day for the facility shall be held at the level in
6 effect on the date immediately preceding the date that the
7 Department implements the new payment methodology until a
8 higher nursing component rate of reimbursement is achieved
9 by that facility.

10 (B) For a facility that would receive a higher nursing
11 component rate per patient day under the payment
12 methodology in effect on July 1, 2003 than the facility
13 received effective on the date immediately preceding the
14 date that the Department implements the new payment
15 methodology, the nursing component rate per patient day for
16 the facility shall be adjusted.

17 (C) Notwithstanding paragraphs (A) and (B), the
18 nursing component rate per patient day for the facility
19 shall be adjusted subject to appropriations provided by the
20 General Assembly.

21 For facilities licensed by the Department of Public Health
22 under the Nursing Home Care Act as Intermediate Care for the
23 Developmentally Disabled facilities or Long Term Care for Under
24 Age 22 facilities, the rates taking effect on March 1, 2001
25 shall include a statewide increase of 7.85%, as defined by the
26 Department.

1 Notwithstanding any other provision of this Section, for
2 facilities licensed by the Department of Public Health under
3 the Nursing Home Care Act as skilled nursing facilities or
4 intermediate care facilities, except facilities participating
5 in the Department's demonstration program pursuant to the
6 provisions of Title 77, Part 300, Subpart T of the Illinois
7 Administrative Code, the numerator of the ratio used by the
8 Department of Healthcare and Family Services to compute the
9 rate payable under this Section using the Minimum Data Set
10 (MDS) methodology shall incorporate the following annual
11 amounts as the additional funds appropriated to the Department
12 specifically to pay for rates based on the MDS nursing
13 component methodology in excess of the funding in effect on
14 December 31, 2006:

15 (i) For rates taking effect January 1, 2007,
16 \$60,000,000.

17 (ii) For rates taking effect January 1, 2008,
18 \$110,000,000.

19 (iii) For rates taking effect January 1, 2009,
20 \$194,000,000.

21 (iv) For rates taking effect April 1, 2011, or the
22 first day of the month that begins at least 45 days after
23 the effective date of this amendatory Act of the 96th
24 General Assembly, \$416,500,000 or an amount as may be
25 necessary to complete the transition to the MDS methodology
26 for the nursing component of the rate. Increased payments

1 under this item (iv) are not due and payable, however,
2 until (i) the methodologies described in this paragraph are
3 approved by the federal government in an appropriate State
4 Plan amendment and (ii) the assessment imposed by Section
5 5B-2 of this Code is determined to be a permissible tax
6 under Title XIX of the Social Security Act.

7 Notwithstanding any other provision of this Section, for
8 facilities licensed by the Department of Public Health under
9 the Nursing Home Care Act as skilled nursing facilities or
10 intermediate care facilities, the support component of the
11 rates taking effect on January 1, 2008 shall be computed using
12 the most recent cost reports on file with the Department of
13 Healthcare and Family Services no later than April 1, 2005,
14 updated for inflation to January 1, 2006.

15 For facilities licensed by the Department of Public Health
16 under the Nursing Home Care Act as Intermediate Care for the
17 Developmentally Disabled facilities or Long Term Care for Under
18 Age 22 facilities, the rates taking effect on April 1, 2002
19 shall include a statewide increase of 2.0%, as defined by the
20 Department. This increase terminates on July 1, 2002; beginning
21 July 1, 2002 these rates are reduced to the level of the rates
22 in effect on March 31, 2002, as defined by the Department.

23 For facilities licensed by the Department of Public Health
24 under the Nursing Home Care Act as skilled nursing facilities
25 or intermediate care facilities, the rates taking effect on
26 July 1, 2001 shall be computed using the most recent cost

1 reports on file with the Department of Public Aid no later than
2 April 1, 2000, updated for inflation to January 1, 2001. For
3 rates effective July 1, 2001 only, rates shall be the greater
4 of the rate computed for July 1, 2001 or the rate effective on
5 June 30, 2001.

6 Notwithstanding any other provision of this Section, for
7 facilities licensed by the Department of Public Health under
8 the Nursing Home Care Act as skilled nursing facilities or
9 intermediate care facilities, the Illinois Department shall
10 determine by rule the rates taking effect on July 1, 2002,
11 which shall be 5.9% less than the rates in effect on June 30,
12 2002.

13 Notwithstanding any other provision of this Section, for
14 facilities licensed by the Department of Public Health under
15 the Nursing Home Care Act as skilled nursing facilities or
16 intermediate care facilities, if the payment methodologies
17 required under Section 5A-12 and the waiver granted under 42
18 CFR 433.68 are approved by the United States Centers for
19 Medicare and Medicaid Services, the rates taking effect on July
20 1, 2004 shall be 3.0% greater than the rates in effect on June
21 30, 2004. These rates shall take effect only upon approval and
22 implementation of the payment methodologies required under
23 Section 5A-12.

24 Notwithstanding any other provisions of this Section, for
25 facilities licensed by the Department of Public Health under
26 the Nursing Home Care Act as skilled nursing facilities or

1 intermediate care facilities, the rates taking effect on
2 January 1, 2005 shall be 3% more than the rates in effect on
3 December 31, 2004.

4 Notwithstanding any other provision of this Section, for
5 facilities licensed by the Department of Public Health under
6 the Nursing Home Care Act as skilled nursing facilities or
7 intermediate care facilities, effective January 1, 2009, the
8 per diem support component of the rates effective on January 1,
9 2008, computed using the most recent cost reports on file with
10 the Department of Healthcare and Family Services no later than
11 April 1, 2005, updated for inflation to January 1, 2006, shall
12 be increased to the amount that would have been derived using
13 standard Department of Healthcare and Family Services methods,
14 procedures, and inflators.

15 Notwithstanding any other provisions of this Section, for
16 facilities licensed by the Department of Public Health under
17 the Nursing Home Care Act as intermediate care facilities that
18 are federally defined as Institutions for Mental Disease, or
19 facilities licensed by the Department of Public Health under
20 the Specialized Mental Health Rehabilitation Act, a
21 socio-development component rate equal to 6.6% of the
22 facility's nursing component rate as of January 1, 2006 shall
23 be established and paid effective July 1, 2006. The
24 socio-development component of the rate shall be increased by a
25 factor of 2.53 on the first day of the month that begins at
26 least 45 days after January 11, 2008 (the effective date of

1 Public Act 95-707). As of August 1, 2008, the socio-development
2 component rate shall be equal to 6.6% of the facility's nursing
3 component rate as of January 1, 2006, multiplied by a factor of
4 3.53. For services provided on or after April 1, 2011, or the
5 first day of the month that begins at least 45 days after the
6 effective date of this amendatory Act of the 96th General
7 Assembly, whichever is later, the Illinois Department may by
8 rule adjust these socio-development component rates, and may
9 use different adjustment methodologies for those facilities
10 participating, and those not participating, in the Illinois
11 Department's demonstration program pursuant to the provisions
12 of Title 77, Part 300, Subpart T of the Illinois Administrative
13 Code, but in no case may such rates be diminished below those
14 in effect on August 1, 2008.

15 For facilities licensed by the Department of Public Health
16 under the Nursing Home Care Act as Intermediate Care for the
17 Developmentally Disabled facilities or as long-term care
18 facilities for residents under 22 years of age, the rates
19 taking effect on July 1, 2003 shall include a statewide
20 increase of 4%, as defined by the Department.

21 For facilities licensed by the Department of Public Health
22 under the Nursing Home Care Act as Intermediate Care for the
23 Developmentally Disabled facilities or Long Term Care for Under
24 Age 22 facilities, the rates taking effect on the first day of
25 the month that begins at least 45 days after the effective date
26 of this amendatory Act of the 95th General Assembly shall

1 include a statewide increase of 2.5%, as defined by the
2 Department.

3 Notwithstanding any other provision of this Section, for
4 facilities licensed by the Department of Public Health under
5 the Nursing Home Care Act as skilled nursing facilities or
6 intermediate care facilities, effective January 1, 2005,
7 facility rates shall be increased by the difference between (i)
8 a facility's per diem property, liability, and malpractice
9 insurance costs as reported in the cost report filed with the
10 Department of Public Aid and used to establish rates effective
11 July 1, 2001 and (ii) those same costs as reported in the
12 facility's 2002 cost report. These costs shall be passed
13 through to the facility without caps or limitations, except for
14 adjustments required under normal auditing procedures.

15 Rates established effective each July 1 shall govern
16 payment for services rendered throughout that fiscal year,
17 except that rates established on July 1, 1996 shall be
18 increased by 6.8% for services provided on or after January 1,
19 1997. Such rates will be based upon the rates calculated for
20 the year beginning July 1, 1990, and for subsequent years
21 thereafter until June 30, 2001 shall be based on the facility
22 cost reports for the facility fiscal year ending at any point
23 in time during the previous calendar year, updated to the
24 midpoint of the rate year. The cost report shall be on file
25 with the Department no later than April 1 of the current rate
26 year. Should the cost report not be on file by April 1, the

1 Department shall base the rate on the latest cost report filed
2 by each skilled care facility and intermediate care facility,
3 updated to the midpoint of the current rate year. In
4 determining rates for services rendered on and after July 1,
5 1985, fixed time shall not be computed at less than zero. The
6 Department shall not make any alterations of regulations which
7 would reduce any component of the Medicaid rate to a level
8 below what that component would have been utilizing in the rate
9 effective on July 1, 1984.

10 (2) Shall take into account the actual costs incurred by
11 facilities in providing services for recipients of skilled
12 nursing and intermediate care services under the medical
13 assistance program.

14 (3) Shall take into account the medical and psycho-social
15 characteristics and needs of the patients.

16 (4) Shall take into account the actual costs incurred by
17 facilities in meeting licensing and certification standards
18 imposed and prescribed by the State of Illinois, any of its
19 political subdivisions or municipalities and by the U.S.
20 Department of Health and Human Services pursuant to Title XIX
21 of the Social Security Act.

22 The Department of Healthcare and Family Services shall
23 develop precise standards for payments to reimburse nursing
24 facilities for any utilization of appropriate rehabilitative
25 personnel for the provision of rehabilitative services which is
26 authorized by federal regulations, including reimbursement for

1 services provided by qualified therapists or qualified
2 assistants, and which is in accordance with accepted
3 professional practices. Reimbursement also may be made for
4 utilization of other supportive personnel under appropriate
5 supervision.

6 The Department shall develop enhanced payments to offset
7 the additional costs incurred by a facility serving exceptional
8 need residents and shall allocate at least \$8,000,000 of the
9 funds collected from the assessment established by Section 5B-2
10 of this Code for such payments. For the purpose of this
11 Section, "exceptional needs" means, but need not be limited to,
12 ventilator care, tracheotomy care, bariatric care, complex
13 wound care, and traumatic brain injury care. The enhanced
14 payments for exceptional need residents under this paragraph
15 are not due and payable, however, until (i) the methodologies
16 described in this paragraph are approved by the federal
17 government in an appropriate State Plan amendment and (ii) the
18 assessment imposed by Section 5B-2 of this Code is determined
19 to be a permissible tax under Title XIX of the Social Security
20 Act.

21 Beginning January 1, 2014 the methodologies for
22 reimbursement of nursing facility services as provided under
23 this Section 5-5.4 shall no longer be applicable for services
24 provided on or after January 1, 2014.

25 No payment increase under this Section for the MDS
26 methodology, exceptional care residents, or the

1 socio-development component rate established by Public Act
2 96-1530 of the 96th General Assembly and funded by the
3 assessment imposed under Section 5B-2 of this Code shall be due
4 and payable until after the Department notifies the long-term
5 care providers, in writing, that the payment methodologies to
6 long-term care providers required under this Section have been
7 approved by the Centers for Medicare and Medicaid Services of
8 the U.S. Department of Health and Human Services and the
9 waivers under 42 CFR 433.68 for the assessment imposed by this
10 Section, if necessary, have been granted by the Centers for
11 Medicare and Medicaid Services of the U.S. Department of Health
12 and Human Services. Upon notification to the Department of
13 approval of the payment methodologies required under this
14 Section and the waivers granted under 42 CFR 433.68, all
15 increased payments otherwise due under this Section prior to
16 the date of notification shall be due and payable within 90
17 days of the date federal approval is received.

18 On and after July 1, 2012, the Department shall reduce any
19 rate of reimbursement for services or other payments or alter
20 any methodologies authorized by this Code to reduce any rate of
21 reimbursement for services or other payments in accordance with
22 Section 5-5e.

23 (Source: P.A. 96-45, eff. 7-15-09; 96-339, eff. 7-1-10; 96-959,
24 eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1530, eff. 2-16-11;
25 97-10, eff. 6-14-11; 97-38, eff. 6-28-11; 97-227, eff. 1-1-12;
26 97-584, eff. 8-26-11; 97-689, eff. 6-14-12; 97-813, eff.

1 7-13-12.)

2 (305 ILCS 5/12-9.1)

3 Sec. 12-9.1. DHS Recoveries Trust Fund; uses. The DHS
4 Recoveries Trust Fund shall consist of (1) recoveries
5 authorized by this Code in respect to applicants or recipients
6 under Articles III, IV, and VI, including recoveries from the
7 estates of deceased recipients, (2) ~~and~~ payments received by
8 the Illinois Department of Human Services under Sections
9 10-3.1, 10-8, 10-10, 10-16, 10-19, and 12-9 that are required
10 by those Sections to be paid into the DHS Recoveries Trust
11 Fund, (3) federal financial participation revenue related to
12 eligible disbursements made by the Illinois Department of Human
13 Services from appropriations required by this Section, and (4)
14 amounts received by the Illinois Department of Human Services
15 directly from federal or State grants and intended to be used
16 to pay a portion of the Department's administrative expenses
17 associated with those grants. This Fund shall be held as a
18 special fund in the State Treasury.

19 Disbursements from the Fund shall be only (1) for the
20 reimbursement of claims collected by the Illinois Department of
21 Human Services through error or mistake, (2) for payment to
22 persons or agencies designated as payees or co-payees on any
23 instrument, whether or not negotiable, delivered to the
24 Illinois Department of Human Services as a recovery under this
25 Section, such payment to be in proportion to the respective

1 interests of the payees in the amount so collected, (3) for
2 payments to non-recipients, or to former recipients of
3 financial aid of the collections which are made in their behalf
4 under Article X, (4) for payment to local governmental units of
5 support payments collected by the Illinois Department of Human
6 Services pursuant to an agreement under Section 10-3.1, (5) for
7 payment of administrative expenses incurred in performing the
8 activities authorized by Article X, (6) for payment of
9 administrative expenses associated with the administration of
10 federal or State grants, (7) for payment of fees to person or
11 agencies in the performance of activities pursuant to the
12 collection of moneys owed the State, (8) ~~(7)~~ for payments of
13 any amounts which are reimbursable to the federal government
14 which are required to be paid by State warrant by either the
15 State or federal government, and (9) ~~(8)~~ for disbursements to
16 attorneys or advocates for legal representation in an appeal of
17 any claim for federal Supplemental Security Income benefits
18 before an administrative law judge as provided for in Section
19 3-13 of this Code. Disbursements from the Fund for purposes of
20 items (5), (6), (7), and (9) ~~(8)~~ of this paragraph shall be
21 subject to appropriations from the Fund to the Illinois
22 Department of Human Services.

23 ~~The balance in the Fund on the first day of each calendar~~
24 ~~quarter, after payment therefrom of any amounts reimbursable to~~
25 ~~the federal government, and minus the amount reasonably~~
26 ~~anticipated to be needed to make the disbursements during that~~

1 ~~quarter authorized by this Section, shall be certified by the~~
2 ~~Secretary of Human Services and transferred by the State~~
3 ~~Comptroller to the General Revenue Fund within 30 days after~~
4 ~~the first day of each calendar quarter.~~

5 (Source: P.A. 91-24, eff. 7-1-99.)

6 (305 ILCS 5/12-10.10 new)

7 Sec. 12-10.10. DHS Technology Initiative Fund.

8 (a) The DHS Technology Initiative Fund is hereby created as
9 a trust fund within the State treasury with the State Treasurer
10 as the ex-officio custodian of the Fund.

11 (b) The Department of Human Services may accept and receive
12 grants, awards, gifts, and bequests from any source, public or
13 private, in support of information technology initiatives.
14 Moneys received in support of information technology
15 initiatives, and any interest earned thereon, shall be
16 deposited into the DHS Technology Initiative Fund.

17 (c) Moneys in the Fund may be used by the Department of
18 Human Services for the purpose of making grants associated with
19 the development and implementation of information technology
20 projects or paying for operational expenses of the Department
21 of Human Services related to such projects.

22 Section 5-95. The Illinois Vehicle Code is amended by
23 changing Section 13C-10 as follows:

1 (625 ILCS 5/13C-10)

2 Sec. 13C-10. Program.

3 (a) The Agency shall establish a program to begin February
4 1, 2007, to reduce the emission of pollutants by motor
5 vehicles. This program shall be a replacement for and
6 continuation of the program established under the Vehicle
7 Emissions Inspection Law of 1995, Chapter 13B of this Code.

8 At a minimum, this program shall provide for all of the
9 following:

10 (1) The inspection of certain motor vehicles every 2
11 years, as required under Section 13C-15.

12 (2) The establishment and operation of official
13 inspection stations.

14 (3) The designation of official test equipment and
15 testing procedures.

16 (4) The training and supervision of inspectors and
17 other personnel.

18 (5) Procedures to assure the correct operation,
19 maintenance, and calibration of test equipment.

20 (6) Procedures for certifying test results and for
21 reporting and maintaining relevant data and records.

22 (7) The funding of alternate fuel rebates and grants as
23 authorized by Section 30 of the Alternate Fuels Act.

24 (b) The Agency shall provide for the operation of a
25 sufficient number of official inspection stations to prevent
26 undue difficulty for motorists to obtain the inspections

1 required under this Chapter. In the event that the Agency
 2 operates inspection stations or contracts with one or more
 3 parties to operate inspection stations on its behalf, the
 4 Agency shall endeavor to: (i) locate the stations so that the
 5 owners of vehicles subject to inspection reside within 12 miles
 6 of an official inspection station; and (ii) have sufficient
 7 inspection capacity at the stations so that the usual wait
 8 before the start of an inspection does not exceed 15 minutes.

9 (Source: P.A. 94-526, eff. 1-1-06.)

10 Section 5-100. The Clerks of Courts Act is amended by
 11 changing Section 27.3 as follows:

12 (705 ILCS 105/27.3) (from Ch. 25, par. 27.3)

13 Sec. 27.3. Compensation.

14 (a) The county board shall provide the compensation of
 15 Clerks of the Circuit Court, and the amount necessary for clerk
 16 hire, stationery, fuel and other expenses. Beginning December
 17 1, 1989, the compensation per annum for Clerks of the Circuit
 18 Court shall be as follows:

19 In counties where the population is:

20	Less than 14,000	at least \$13,500
21	14,001-30,000	at least \$14,500
22	30,001-60,000	at least \$15,000
23	60,001-100,000	at least \$15,000
24	100,001-200,000	at least \$16,500

1	200,001-300,000.....	at least \$18,000
2	300,001- 3,000,000	at least \$20,000
3	Over 3,000,000	at least \$55,000

4 (b) In counties in which the population is 3,000,000 or
5 less, "base salary" is the compensation paid for each Clerk of
6 the Circuit Court, respectively, before July 1, 1989.

7 (c) The Clerks of the Circuit Court, in counties in which
8 the population is 3,000,000 or less, shall be compensated as
9 follows:

10 (1) Beginning December 1, 1989, base salary plus at
11 least 3% of base salary.

12 (2) Beginning December 1, 1990, base salary plus at
13 least 6% of base salary.

14 (3) Beginning December 1, 1991, base salary plus at
15 least 9% of base salary.

16 (4) Beginning December 1, 1992, base salary plus at
17 least 12% of base salary.

18 (d) In addition to the compensation provided by the county
19 board, each Clerk of the Circuit Court shall receive an award
20 from the State for the additional duties imposed by Sections
21 5-9-1 and 5-9-1.2 of the Unified Code of Corrections, Section
22 10 of the Violent Crime Victims Assistance Act, Section 16-104a
23 of the Illinois Vehicle Code, and other laws, in the following
24 amount:

25 (1) \$3,500 per year before January 1, 1997.

26 (2) \$4,500 per year beginning January 1, 1997.

1 (3) \$5,500 per year beginning January 1, 1998.

2 (4) \$6,500 per year beginning January 1, 1999.

3 The total amount required for such awards shall be appropriated
4 each year by the General Assembly to the Supreme Court, which
5 shall distribute such awards in annual lump sum payments to the
6 Clerks of the Circuit Court in all counties. This annual award,
7 and any other award or stipend paid out of State funds to the
8 Clerks of the Circuit Court, shall not affect any other
9 compensation provided by law to be paid to Clerks of the
10 Circuit Court.

11 (e) (Blank.) ~~Also in addition to the compensation provided~~
12 ~~by the county board, Clerks of the Circuit Court in counties in~~
13 ~~which one or more State correctional institutions are located~~
14 ~~shall receive a minimum reimbursement in the amount of \$2,500~~
15 ~~per year for administrative assistance to perform services in~~
16 ~~connection with the State correctional institution, payable~~
17 ~~monthly from the State Treasury to the treasurer of the county~~
18 ~~in which the additional staff is employed. Counties whose State~~
19 ~~correctional institution inmate population exceeds 250 shall~~
20 ~~receive reimbursement in the amount of \$2,500 per 250 inmates.~~
21 ~~This subsection (e) shall not apply to staff added before~~
22 ~~November 29, 1990.~~

23 ~~For purposes of this subsection (e), "State correctional~~
24 ~~institution" means any facility of the Department of~~
25 ~~Corrections, including without limitation adult facilities,~~
26 ~~juvenile facilities, pre release centers, community correction~~

1 ~~centers, and work camps.~~

2 (f) No county board may reduce or otherwise impair the
3 compensation payable from county funds to a Clerk of the
4 Circuit Court if the reduction or impairment is the result of
5 the Clerk of the Circuit Court receiving an award or stipend
6 payable from State funds.

7 (Source: P.A. 92-114, eff. 1-1-02.)

8 Section 5-105. The Uniform Disposition of Unclaimed
9 Property Act is amended by changing Section 18 as follows:

10 (765 ILCS 1025/18) (from Ch. 141, par. 118)

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

12 (a) The State Treasurer shall retain all funds received
13 under this Act, including the proceeds from the sale of
14 abandoned property under Section 17, in a trust fund. The State
15 Treasurer may deposit any amount in the Trust Fund into the
16 State Pensions Fund during the fiscal year at his or her
17 discretion; however, he or she shall, on April 15 and October
18 15 of each year, deposit any amount in the trust fund exceeding
19 \$2,500,000 into the State Pensions Fund. Beginning in State
20 fiscal year 2015 ~~2014~~, all amounts in excess of \$2,500,000 that
21 are deposited into the State Pensions Fund from the unclaimed
22 Property Trust Fund shall be apportioned to the designated
23 retirement systems as provided in subsection (c-6) of Section
24 8.12 of the State Finance Act to reduce their actuarial reserve

1 deficiencies. He or she shall make prompt payment of claims he
2 or she duly allows as provided for in this Act for the trust
3 fund. Before making the deposit the State Treasurer shall
4 record the name and last known address of each person appearing
5 from the holders' reports to be entitled to the abandoned
6 property. The record shall be available for public inspection
7 during reasonable business hours.

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

16 (Source: P.A. 96-1000, eff. 7-2-10; 97-732, eff. 6-30-12.)

17 ARTICLE 10.

18 RETIREMENT CONTRIBUTIONS

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

21 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

22 Sec. 8.12. State Pensions Fund.

23 (a) The moneys in the State Pensions Fund shall be used

1 exclusively for the administration of the Uniform Disposition
2 of Unclaimed Property Act and for the expenses incurred by the
3 Auditor General for administering the provisions of Section
4 2-8.1 of the Illinois State Auditing Act and for the funding of
5 the unfunded liabilities of the designated retirement systems.
6 Beginning in State fiscal year 2015 ~~2014~~, payments to the
7 designated retirement systems under this Section shall be in
8 addition to, and not in lieu of, any State contributions
9 required under the Illinois Pension Code.

10 "Designated retirement systems" means:

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

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

15 (3) the State Universities Retirement System;

16 (4) the Judges Retirement System of Illinois; and

17 (5) the General Assembly Retirement System.

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

21 Each month, the Commissioner of the Office of Banks and
22 Real Estate shall certify to the State Treasurer the actual
23 expenditures that the Office of Banks and Real Estate incurred
24 conducting unclaimed property examinations under the Uniform
25 Disposition of Unclaimed Property Act during the immediately
26 preceding month. Within a reasonable time following the

1 acceptance of such certification by the State Treasurer, the
2 State Treasurer shall pay from its appropriation from the State
3 Pensions Fund to the Bank and Trust Company Fund and the
4 Savings and Residential Finance Regulatory Fund an amount equal
5 to the expenditures incurred by each Fund for that month.

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

17 (c) As soon as possible after the effective date of this
18 amendatory Act of the 93rd General Assembly, the General
19 Assembly shall appropriate from the State Pensions Fund (1) to
20 the State Universities Retirement System the amount certified
21 under Section 15-165 during the prior year, (2) to the Judges
22 Retirement System of Illinois the amount certified under
23 Section 18-140 during the prior year, and (3) to the General
24 Assembly Retirement System the amount certified under Section
25 2-134 during the prior year as part of the required State
26 contributions to each of those designated retirement systems;

1 except that amounts appropriated under this subsection (c) in
2 State fiscal year 2005 shall not reduce the amount in the State
3 Pensions Fund below \$5,000,000. If the amount in the State
4 Pensions Fund does not exceed the sum of the amounts certified
5 in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000,
6 the amount paid to each designated retirement system under this
7 subsection shall be reduced in proportion to the amount
8 certified by each of those designated retirement systems.

9 (c-5) For fiscal years 2006 through 2014 ~~2013~~, the General
10 Assembly shall appropriate from the State Pensions Fund to the
11 State Universities Retirement System the amount estimated to be
12 available during the fiscal year in the State Pensions Fund;
13 provided, however, that the amounts appropriated under this
14 subsection (c-5) shall not reduce the amount in the State
15 Pensions Fund below \$5,000,000.

16 (c-6) For fiscal year 2015 ~~2014~~ and each fiscal year
17 thereafter, as soon as may be practical after any money is
18 deposited into the State Pensions Fund from the Unclaimed
19 Property Trust Fund, the State Treasurer shall apportion the
20 deposited amount among the designated retirement systems as
21 defined in subsection (a) to reduce their actuarial reserve
22 deficiencies. The State Comptroller and State Treasurer shall
23 pay the apportioned amounts to the designated retirement
24 systems to fund the unfunded liabilities of the designated
25 retirement systems. The amount apportioned to each designated
26 retirement system shall constitute a portion of the amount

1 estimated to be available for appropriation from the State
2 Pensions Fund that is the same as that retirement system's
3 portion of the total actual reserve deficiency of the systems,
4 as determined annually by the Governor's Office of Management
5 and Budget at the request of the State Treasurer. The amounts
6 apportioned under this subsection shall not reduce the amount
7 in the State Pensions Fund below \$5,000,000.

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

16 (d-1) As soon as practicable after the effective date of
17 this amendatory Act of the 93rd General Assembly, the
18 Comptroller shall direct and the Treasurer shall transfer from
19 the State Pensions Fund to the General Revenue Fund, as funds
20 become available, a sum equal to the amounts that would have
21 been paid from the State Pensions Fund to the Teachers'
22 Retirement System of the State of Illinois, the State
23 Universities Retirement System, the Judges Retirement System
24 of Illinois, the General Assembly Retirement System, and the
25 State Employees' Retirement System of Illinois after the
26 effective date of this amendatory Act during the remainder of

1 fiscal year 2004 to the designated retirement systems from the
2 appropriations provided for in this Section if the transfers
3 provided in Section 6z-61 had not occurred. The transfers
4 described in this subsection (d-1) are to partially repay the
5 General Revenue Fund for the costs associated with the bonds
6 used to fund the moneys transferred to the designated
7 retirement systems under Section 6z-61.

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

11 (Source: P.A. 96-959, eff. 7-1-10; 97-72, eff. 7-1-11; 97-732,
12 eff. 6-30-12; revised 10-17-12.)

13 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

14 Sec. 14.1. Appropriations for State contributions to the
15 State Employees' Retirement System; payroll requirements.

16 (a) Appropriations for State contributions to the State
17 Employees' Retirement System of Illinois shall be expended in
18 the manner provided in this Section. Except as otherwise
19 provided in subsections (a-1), (a-2), (a-3), and (a-4) at the
20 time of each payment of salary to an employee under the
21 personal services line item, payment shall be made to the State
22 Employees' Retirement System, from the amount appropriated for
23 State contributions to the State Employees' Retirement System,
24 of an amount calculated at the rate certified for the
25 applicable fiscal year by the Board of Trustees of the State

1 Employees' Retirement System under Section 14-135.08 of the
2 Illinois Pension Code. If a line item appropriation to an
3 employer for this purpose is exhausted or is unavailable due to
4 any limitation on appropriations that may apply, (including,
5 but not limited to, limitations on appropriations from the Road
6 Fund under Section 8.3 of the State Finance Act), the amounts
7 shall be paid under the continuing appropriation for this
8 purpose contained in the State Pension Funds Continuing
9 Appropriation Act.

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

1 conjunction with payment of salary to an employee under the
2 personal services line item from the General Revenue Fund.

3 (a-2) For fiscal year 2010 only, at the time of each
4 payment of salary to an employee under the personal services
5 line item from a fund other than the General Revenue Fund,
6 payment shall be made for deposit into the State Employees'
7 Retirement System of Illinois from the amount appropriated for
8 State contributions to the State Employees' Retirement System
9 of Illinois of an amount calculated at the rate certified for
10 fiscal year 2010 by the Board of Trustees of the State
11 Employees' Retirement System of Illinois under Section
12 14-135.08 of the Illinois Pension Code. This payment shall be
13 made to the extent that a line item appropriation to an
14 employer for this purpose is available or unexhausted. For
15 fiscal year 2010 only, no payment from appropriations for State
16 contributions shall be made in conjunction with payment of
17 salary to an employee under the personal services line item
18 from the General Revenue Fund.

19 (a-3) For fiscal year 2011 only, at the time of each
20 payment of salary to an employee under the personal services
21 line item from a fund other than the General Revenue Fund,
22 payment shall be made for deposit into the State Employees'
23 Retirement System of Illinois from the amount appropriated for
24 State contributions to the State Employees' Retirement System
25 of Illinois of an amount calculated at the rate certified for
26 fiscal year 2011 by the Board of Trustees of the State

1 Employees' Retirement System of Illinois under Section
2 14-135.08 of the Illinois Pension Code. This payment shall be
3 made to the extent that a line item appropriation to an
4 employer for this purpose is available or unexhausted. For
5 fiscal year 2011 only, no payment from appropriations for State
6 contributions shall be made in conjunction with payment of
7 salary to an employee under the personal services line item
8 from the General Revenue Fund.

9 (a-4) In fiscal years 2012 through 2014 ~~and 2013~~ only, at
10 the time of each payment of salary to an employee under the
11 personal services line item from a fund other than the General
12 Revenue Fund, payment shall be made for deposit into the State
13 Employees' Retirement System of Illinois from the amount
14 appropriated for State contributions to the State Employees'
15 Retirement System of Illinois of an amount calculated at the
16 rate certified for the applicable fiscal year by the Board of
17 Trustees of the State Employees' Retirement System of Illinois
18 under Section 14-135.08 of the Illinois Pension Code. In fiscal
19 years 2012 through 2014 ~~and 2013~~ only, no payment from
20 appropriations for State contributions shall be made in
21 conjunction with payment of salary to an employee under the
22 personal services line item from the General Revenue Fund.

23 (b) Except during the period beginning on the effective
24 date of this amendatory Act of the 93rd General Assembly and
25 ending at the time of the payment of the final payroll from
26 fiscal year 2004 appropriations, the State Comptroller shall

1 not approve for payment any payroll voucher that (1) includes
2 payments of salary to eligible employees in the State
3 Employees' Retirement System of Illinois and (2) does not
4 include the corresponding payment of State contributions to
5 that retirement system at the full rate certified under Section
6 14-135.08 for that fiscal year for eligible employees, unless
7 the balance in the fund on which the payroll voucher is drawn
8 is insufficient to pay the total payroll voucher, or
9 unavailable due to any limitation on appropriations that may
10 apply, including, but not limited to, limitations on
11 appropriations from the Road Fund under Section 8.3 of the
12 State Finance Act. If the State Comptroller approves a payroll
13 voucher under this Section for which the fund balance is
14 insufficient to pay the full amount of the required State
15 contribution to the State Employees' Retirement System, the
16 Comptroller shall promptly so notify the Retirement System.

17 (b-1) For fiscal year 2010 and fiscal year 2011 only, the
18 State Comptroller shall not approve for payment any non-General
19 Revenue Fund payroll voucher that (1) includes payments of
20 salary to eligible employees in the State Employees' Retirement
21 System of Illinois and (2) does not include the corresponding
22 payment of State contributions to that retirement system at the
23 full rate certified under Section 14-135.08 for that fiscal
24 year for eligible employees, unless the balance in the fund on
25 which the payroll voucher is drawn is insufficient to pay the
26 total payroll voucher, or unavailable due to any limitation on

1 appropriations that may apply, including, but not limited to,
2 limitations on appropriations from the Road Fund under Section
3 8.3 of the State Finance Act. If the State Comptroller approves
4 a payroll voucher under this Section for which the fund balance
5 is insufficient to pay the full amount of the required State
6 contribution to the State Employees' Retirement System of
7 Illinois, the Comptroller shall promptly so notify the
8 retirement system.

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

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

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

26 (Source: P.A. 96-45, eff. 7-15-09; 96-958, eff. 7-1-10;

1 96-1497, eff. 1-14-11; 97-72, eff. 7-1-11; 97-732, eff.
2 6-30-12.)

3 ARTICLE 15. GRANT FUNDS RECOVERY ACT

4 Section 15-5. The Illinois Grant Funds Recovery Act is
5 amended by changing Section 4.2 as follows:

6 (30 ILCS 705/4.2)

7 Sec. 4.2. Suspension of grant making authority. Any grant
8 funds and any grant program administered by a grantor agency
9 subject to this Act are indefinitely suspended on June 30, 2014
10 ~~2013~~, and on July 1st of every 5th year thereafter, unless the
11 General Assembly, by law, authorizes that grantor agency to
12 make grants or lifts the suspension of the authorization of
13 that grantor agency to make grants. In the case of a suspension
14 of the authorization of a grantor agency to make grants, the
15 authority of that grantor agency to make grants is suspended
16 until the suspension is explicitly lifted by law by the General
17 Assembly, even if an appropriation has been made for the
18 explicit purpose of such grants. This suspension of grant
19 making authority supersedes any other law or rule to the
20 contrary.

21 (Source: P.A. 96-1529, eff. 2-16-11; 97-732, eff. 6-30-12;
22 97-1144, eff. 12-28-12.)

1

ARTICLE 99.

2

Section 99-97. Severability. The provisions of this Act are
3 severable under Section 1.31 of the Statute on Statutes.

4

Section 99-99. Effective date. This Act takes effect upon
5 becoming law.".