

AN ACT concerning regulation.

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

Section 5. The Public Employment Office Act is amended by changing Section 7 as follows:

(20 ILCS 1015/7) (from Ch. 48, par. 183)

Sec. 7. No fee or compensation shall be charged or received directly or indirectly from persons applying for employment or help through said free employment offices, and any officer or employee of the Department of Employment Security who shall accept, directly or indirectly any fee or compensation from any applicant or from his or her representative shall be guilty of a Class C misdemeanor, except that this Section does not prohibit referral of an individual to an apprenticeship program that is approved by and registered with the United States Department of Labor, Bureau of Apprenticeship and Training and charges an application fee of \$50 or less. This Section does not prohibit the Department from attending or promoting hiring events hosted by someone other than the Department, at which an admission fee is charged, if neither the Department nor employees of the Department receive any portion of the fee in connection with the event.

(Source: P.A. 98-1133, eff. 12-23-14.)

Section 10. The State Tax Lien Registration Act is amended by changing Section 1-5 as follows:

(35 ILCS 750/1-5)

Sec. 1-5. Purpose.

(a) The purpose of this Act is to provide a uniform statewide system for filing notices of ~~tax~~ liens that are in favor of or enforced by the Department or the Department of Employment Security. The Department shall maintain the system.

(b) The scope of this Act is limited to ~~tax~~ liens in real property and personal property, tangible and intangible, of taxpayers or other persons or entities against whom the Department or the Department of Employment Security has liens pursuant to law for unpaid final ~~tax~~ liabilities ~~administered by the Department~~.

(c) Nothing in this Act shall be construed to invalidate any lien filed by the Department with a county recorder of deeds prior to January 1, 2018 or by the Department of Employment Security prior to January 1, 2020 ~~to the effective date of this Act~~.

(Source: P.A. 100-22, eff. 1-1-18.)

Section 15. The Unemployment Insurance Act is amended by changing Sections 401, 403, 1505, 1506.6, 2401, and 2402 and by adding Section 2401.1 as follows:

(820 ILCS 405/401) (from Ch. 48, par. 401)

Sec. 401. Weekly Benefit Amount - Dependents' Allowances.

A. With respect to any week beginning in a benefit year beginning prior to January 4, 2004, an individual's weekly benefit amount shall be an amount equal to the weekly benefit amount as defined in the provisions of this Act as amended and in effect on November 18, 2011.

B. 1. With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, an individual's weekly benefit amount shall be 48% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than \$51. Except as otherwise provided in this Section, with respect to any benefit year beginning on or after January 6, 2008, an individual's weekly benefit amount shall be 47% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than \$51. With respect to any benefit year beginning in calendar year 2022 ~~2020~~, an individual's weekly benefit amount shall be 40.6% ~~40.3%~~ of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly

benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than \$51.

2. For the purposes of this subsection:

An individual's "prior average weekly wage" means the total wages for insured work paid to that individual during the 2 calendar quarters of his base period in which such total wages were highest, divided by 26. If the quotient is not already a multiple of one dollar, it shall be rounded to the nearest dollar; however if the quotient is equally near 2 multiples of one dollar, it shall be rounded to the higher multiple of one dollar.

"Determination date" means June 1 and December 1 of each calendar year except that, for the purposes of this Act only, there shall be no June 1 determination date in any year.

"Determination period" means, with respect to each June 1 determination date, the 12 consecutive calendar months ending on the immediately preceding December 31 and, with respect to each December 1 determination date, the 12 consecutive calendar months ending on the immediately preceding June 30.

"Benefit period" means the 12 consecutive calendar month period beginning on the first day of the first calendar month immediately following a determination date, except that, with respect to any calendar year in which there is a June 1 determination date, "benefit period" shall mean the 6 consecutive calendar month period beginning on the first day of the first calendar month immediately following the preceding

December 1 determination date and the 6 consecutive calendar month period beginning on the first day of the first calendar month immediately following the June 1 determination date.

"Gross wages" means all the wages paid to individuals during the determination period immediately preceding a determination date for insured work, and reported to the Director by employers prior to the first day of the third calendar month preceding that date.

"Covered employment" for any calendar month means the total number of individuals, as determined by the Director, engaged in insured work at mid-month.

"Average monthly covered employment" means one-twelfth of the sum of the covered employment for the 12 months of a determination period.

"Statewide average annual wage" means the quotient, obtained by dividing gross wages by average monthly covered employment for the same determination period, rounded (if not already a multiple of one cent) to the nearest cent.

"Statewide average weekly wage" means the quotient, obtained by dividing the statewide average annual wage by 52, rounded (if not already a multiple of one cent) to the nearest cent. Notwithstanding any provision of this Section to the contrary, the statewide average weekly wage for any benefit period prior to calendar year 2012 shall be as determined by the provisions of this Act as amended and in effect on November 18, 2011. Notwithstanding any provisions of this Section to the

contrary, the statewide average weekly wage for the benefit period of calendar year 2012 shall be \$856.55 and for each calendar year thereafter, the statewide average weekly wage shall be the statewide average weekly wage, as determined in accordance with this sentence, for the immediately preceding benefit period plus (or minus) an amount equal to the percentage change in the statewide average weekly wage, as computed in accordance with the first sentence of this paragraph, between the 2 immediately preceding benefit periods, multiplied by the statewide average weekly wage, as determined in accordance with this sentence, for the immediately preceding benefit period. However, for purposes of the Workers' Compensation Act, the statewide average weekly wage will be computed using June 1 and December 1 determination dates of each calendar year and such determination shall not be subject to the limitation of the statewide average weekly wage as computed in accordance with the preceding sentence of this paragraph.

With respect to any week beginning in a benefit year beginning prior to January 4, 2004, "maximum weekly benefit amount" with respect to each week beginning within a benefit period shall be as defined in the provisions of this Act as amended and in effect on November 18, 2011.

With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, "maximum weekly benefit amount" with respect to each week beginning within a

benefit period means 48% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

Except as otherwise provided in this Section, with respect to any benefit year beginning on or after January 6, 2008, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 47% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

With respect to any benefit year beginning in calendar year 2022 ~~2020~~, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 40.6% ~~40.3%~~ of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

C. With respect to any week beginning in a benefit year beginning prior to January 4, 2004, an individual's eligibility for a dependent allowance with respect to a nonworking spouse or one or more dependent children shall be as defined by the provisions of this Act as amended and in effect on November 18, 2011.

With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, 9% of his or her prior average weekly wage, rounded (if

not already a multiple of one dollar) to the next higher dollar, provided, that the total amount payable to the individual with respect to a week shall not exceed 57% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, 17.2% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed 65.2% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

With respect to any benefit year beginning on or after January 6, 2008 and before January 1, 2010, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, 9% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided, that the total amount payable to the individual with respect to a week shall not exceed 56% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, 18.2% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next

higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed 65.2% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

The additional amount paid pursuant to this subsection in the case of an individual with a dependent child or dependent children shall be referred to as the "dependent child allowance", and the percentage rate by which an individual's prior average weekly wage is multiplied pursuant to this subsection to calculate the dependent child allowance shall be referred to as the "dependent child allowance rate".

Except as otherwise provided in this Section, with respect to any benefit year beginning on or after January 1, 2010, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, the greater of (i) 9% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) \$15, provided that the total amount payable to the individual with respect to a week shall not exceed 56% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, the greater of (i) the product of the dependent child allowance rate multiplied by his or her prior average weekly wage, rounded (if not already a

multiple of one dollar) to the next higher dollar, or (ii) the lesser of \$50 or 50% of his or her weekly benefit amount, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed the product of the statewide average weekly wage multiplied by the sum of 47% plus the dependent child allowance rate, rounded (if not already a multiple of one dollar) to the next higher dollar.

With respect to any benefit year beginning in calendar year 2022 ~~2020~~, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, the greater of (i) 9% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) \$15, provided that the total amount payable to the individual with respect to a week shall not exceed 49.6% ~~49.3%~~ of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, the greater of (i) the product of the dependent child allowance rate multiplied by his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) the lesser of \$50 or 50% of his or her weekly benefit amount, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total

amount payable to the individual with respect to a week shall not exceed the product of the statewide average weekly wage multiplied by the sum of 40.6% ~~40.3%~~ plus the dependent child allowance rate, rounded (if not already a multiple of one dollar) to the next higher dollar.

With respect to each benefit year beginning after calendar year 2012, the dependent child allowance rate shall be the sum of the allowance adjustment applicable pursuant to Section 1400.1 to the calendar year in which the benefit year begins, plus the dependent child allowance rate with respect to each benefit year beginning in the immediately preceding calendar year, except as otherwise provided in this subsection. The dependent child allowance rate with respect to each benefit year beginning in calendar year 2010 shall be 17.9%. The dependent child allowance rate with respect to each benefit year beginning in calendar year 2011 shall be 17.4%. The dependent child allowance rate with respect to each benefit year beginning in calendar year 2012 shall be 17.0% and, with respect to each benefit year beginning after calendar year 2012, shall not be less than 17.0% or greater than 17.9%.

For the purposes of this subsection:

"Dependent" means a child or a nonworking spouse.

"Child" means a natural child, stepchild, or adopted child of an individual claiming benefits under this Act or a child who is in the custody of any such individual by court order, for whom the individual is supplying and, for at least 90

consecutive days (or for the duration of the parental relationship if it has existed for less than 90 days) immediately preceding any week with respect to which the individual has filed a claim, has supplied more than one-half the cost of support, or has supplied at least 1/4 of the cost of support if the individual and the other parent, together, are supplying and, during the aforesaid period, have supplied more than one-half the cost of support, and are, and were during the aforesaid period, members of the same household; and who, on the first day of such week (a) is under 18 years of age, or (b) is, and has been during the immediately preceding 90 days, unable to work because of illness or other disability: provided, that no person who has been determined to be a child of an individual who has been allowed benefits with respect to a week in the individual's benefit year shall be deemed to be a child of the other parent, and no other person shall be determined to be a child of such other parent, during the remainder of that benefit year.

"Nonworking spouse" means the lawful husband or wife of an individual claiming benefits under this Act, for whom more than one-half the cost of support has been supplied by the individual for at least 90 consecutive days (or for the duration of the marital relationship if it has existed for less than 90 days) immediately preceding any week with respect to which the individual has filed a claim, but only if the nonworking spouse is currently ineligible to receive benefits

under this Act by reason of the provisions of Section 500E.

An individual who was obligated by law to provide for the support of a child or of a nonworking spouse for the aforesaid period of 90 consecutive days, but was prevented by illness or injury from doing so, shall be deemed to have provided more than one-half the cost of supporting the child or nonworking spouse for that period.

(Source: P.A. 99-488, eff. 12-4-15; 100-568, eff. 12-15-17.)

(820 ILCS 405/403) (from Ch. 48, par. 403)

Sec. 403. Maximum total amount of benefits.

A. With respect to any benefit year beginning prior to September 30, 1979, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits as shall be determined in the manner set forth in this Act as amended and in effect on November 9, 1977.

B. With respect to any benefit year beginning on or after September 30, 1979, except as otherwise provided in this Section, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits equal to 26 times his or her weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base period, whichever amount is smaller. With respect to any benefit year beginning in calendar year 2012, any otherwise eligible individual shall be entitled, during such benefit year, to a

maximum total amount of benefits equal to 25 times his or her weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base period, whichever amount is smaller. With respect to any benefit year beginning in calendar year 2022 ~~2020~~, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits equal to 24 times his or her weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base period, whichever amount is smaller.

(Source: P.A. 99-488, eff. 12-4-15; 100-568, eff. 12-15-17.)

(820 ILCS 405/1505) (from Ch. 48, par. 575)

Sec. 1505. Adjustment of state experience factor. The state experience factor shall be adjusted in accordance with the following provisions:

A. For calendar years prior to 1988, the state experience factor shall be adjusted in accordance with the provisions of this Act as amended and in effect on November 18, 2011.

B. (Blank).

C. For calendar year 1988 and each calendar year thereafter, for which the state experience factor is being determined.

1. For every \$50,000,000 (or fraction thereof) by which the adjusted trust fund balance falls below the target

balance set forth in this subsection, the state experience factor for the succeeding year shall be increased one percent absolute.

For every \$50,000,000 (or fraction thereof) by which the adjusted trust fund balance exceeds the target balance set forth in this subsection, the state experience factor for the succeeding year shall be decreased by one percent absolute.

The target balance in each calendar year prior to 2003 is \$750,000,000. The target balance in calendar year 2003 is \$920,000,000. The target balance in calendar year 2004 is \$960,000,000. The target balance in calendar year 2005 and each calendar year thereafter is \$1,000,000,000.

2. For the purposes of this subsection:

"Net trust fund balance" is the amount standing to the credit of this State's account in the unemployment trust fund as of June 30 of the calendar year immediately preceding the year for which a state experience factor is being determined.

"Adjusted trust fund balance" is the net trust fund balance minus the sum of the benefit reserves for fund building for July 1, 1987 through June 30 of the year prior to the year for which the state experience factor is being determined. The adjusted trust fund balance shall not be less than zero. If the preceding calculation results in a number which is less than zero, the amount by which it is

less than zero shall reduce the sum of the benefit reserves for fund building for subsequent years.

For the purpose of determining the state experience factor for 1989 and for each calendar year thereafter, the following "benefit reserves for fund building" shall apply for each state experience factor calculation in which that 12 month period is applicable:

a. For the 12 month period ending on June 30, 1988, the "benefit reserve for fund building" shall be 8/104th of the total benefits paid from January 1, 1988 through June 30, 1988.

b. For the 12 month period ending on June 30, 1989, the "benefit reserve for fund building" shall be the sum of:

i. 8/104ths of the total benefits paid from July 1, 1988 through December 31, 1988, plus

ii. 4/108ths of the total benefits paid from January 1, 1989 through June 30, 1989.

c. For the 12 month period ending on June 30, 1990, the "benefit reserve for fund building" shall be 4/108ths of the total benefits paid from July 1, 1989 through December 31, 1989.

d. For 1992 and for each calendar year thereafter, the "benefit reserve for fund building" for the 12 month period ending on June 30, 1991 and for each subsequent 12 month period shall be zero.

3. Notwithstanding the preceding provisions of this subsection, for calendar years 1988 through 2003, the state experience factor shall not be increased or decreased by more than 15 percent absolute.

D. Notwithstanding the provisions of subsection C, the adjusted state experience factor:

1. Shall be 111 percent for calendar year 1988;

2. Shall not be less than 75 percent nor greater than 135 percent for calendar years 1989 through 2003; and shall not be less than 75% nor greater than 150% for calendar year 2004 and each calendar year thereafter, not counting any increase pursuant to subsection D-1, D-2, or D-3;

3. Shall not be decreased by more than 5 percent absolute for any calendar year, beginning in calendar year 1989 and through calendar year 1992, by more than 6% absolute for calendar years 1993 through 1995, by more than 10% absolute for calendar years 1999 through 2003 and by more than 12% absolute for calendar year 2004 and each calendar year thereafter, from the adjusted state experience factor of the calendar year preceding the calendar year for which the adjusted state experience factor is being determined;

4. Shall not be increased by more than 15% absolute for calendar year 1993, by more than 14% absolute for calendar years 1994 and 1995, by more than 10% absolute for calendar years 1999 through 2003 and by more than 16% absolute for

calendar year 2004 and each calendar year thereafter, from the adjusted state experience factor for the calendar year preceding the calendar year for which the adjusted state experience factor is being determined;

5. Shall be 100% for calendar years 1996, 1997, and 1998.

D-1. The adjusted state experience factor for each of calendar years 2013 through 2015 shall be increased by 5% absolute above the adjusted state experience factor as calculated without regard to this subsection. The adjusted state experience factor for each of calendar years 2016 through 2018 shall be increased by 6% absolute above the adjusted state experience factor as calculated without regard to this subsection. The increase in the adjusted state experience factor for calendar year 2018 pursuant to this subsection shall not be counted for purposes of applying paragraph 3 or 4 of subsection D to the calculation of the adjusted state experience factor for calendar year 2019.

D-2. (Blank).

D-3. The adjusted state experience factor for calendar year 2022 ~~2020~~ shall be increased by 22% ~~21%~~ absolute above the adjusted state experience factor as calculated without regard to this subsection. The increase in the adjusted state experience factor for calendar year 2022 ~~2020~~ pursuant to this subsection shall not be counted for purposes of applying paragraph 3 or 4 of subsection D to the calculation of the

adjusted state experience factor for calendar year 2023 ~~2021~~.

E. The amount standing to the credit of this State's account in the unemployment trust fund as of June 30 shall be deemed to include as part thereof (a) any amount receivable on that date from any Federal governmental agency, or as a payment in lieu of contributions under the provisions of Sections 1403 and 1405 B and paragraph 2 of Section 302C, in reimbursement of benefits paid to individuals, and (b) amounts credited by the Secretary of the Treasury of the United States to this State's account in the unemployment trust fund pursuant to Section 903 of the Federal Social Security Act, as amended, including any such amounts which have been appropriated by the General Assembly in accordance with the provisions of Section 2100 B for expenses of administration, except any amounts which have been obligated on or before that date pursuant to such appropriation.

(Source: P.A. 99-488, eff. 12-4-15; 100-568, eff. 12-15-17.)

(820 ILCS 405/1506.6)

Sec. 1506.6. Surcharge; specified period. For each employer whose contribution rate for calendar year 2022 ~~2020~~ is determined pursuant to Section 1500 or 1506.1, in addition to the contribution rate established pursuant to Section 1506.3, an additional surcharge of 0.425% shall be added to the contribution rate. The surcharge established by this Section shall be due at the same time as other contributions with

respect to the quarter are due, as provided in Section 1400. Payments attributable to the surcharge established pursuant to this Section shall be contributions and deposited into the clearing account.

(Source: P.A. 99-488, eff. 12-4-15; 100-568, eff. 12-15-17.)

(820 ILCS 405/2401) (from Ch. 48, par. 721)

Sec. 2401. Recording and release of lien.

A. The lien created by Section 2400 shall be invalid only as to any innocent purchaser for value of stock in trade of any employer in the usual course of such employer's business, and shall be invalid as to any innocent purchaser for value of any of the other assets to which such lien has attached, unless, with respect to liens created prior to January 1, 2020, notice thereof has been filed by the Director in the office of the recorder of the county within which the property subject to the lien is situated or, with respect to liens created on or after January 1, 2020, notice has been filed in the Lien Registry as provided by Section 2401.1. The Director may, in his discretion, for good cause shown, issue a certificate of withdrawal of notice of lien filed against any employer, which certificate shall be recorded in the same manner as herein provided for the recording of notice of liens. Such withdrawal of notice of lien shall invalidate such lien as against any person acquiring any of such employer's property or any interest therein, subsequent to the recordation of the

withdrawal of notice of lien, but shall not otherwise affect the validity of such lien, nor shall it prevent the Director from re-recording notice of such lien. In the event notice of such lien is re-recorded, such notice shall be effective as against third persons only as of the date of such re-recording. Recording a lien in the Lien Registry which had previously been recorded by the Director with a county recorder of deeds shall not constitute a re-recording of that lien and does not change the original filing date of such lien.

B. The recorder of each county shall procure at the expense of the county a file labeled "Unemployment Compensation Contribution Lien Notice" and an index book labeled "Unemployment Compensation Contribution Lien Index." When a notice of any such lien is presented to him for filing, he shall file it in numerical order in the file and shall enter it alphabetically in the index. The entry shall show the name and last known business address of the employer named in the notice, the serial number of the notice, the date and hour of filing, and the amount of contribution, interest and penalty thereon due and unpaid. When a certificate of complete or partial release of such lien issued by the Director is presented for filing in the office of the recorder where a notice of lien was filed, the recorder shall permanently attach the certificate of release to the notice of lien and shall enter the certificate of release and the date in the Unemployment Compensation Contribution Lien Index on the line

~~where the notice of lien is entered. In case title to land to be affected by the Notice of Lien is registered under the provisions of "An Act Concerning Land Titles", approved May 1, 1897, as amended, such notice shall be filed in the office of the Registrar of Titles of the county within which the property subject to the lien is situated and shall be entered upon the register of titles as a memorial or charge upon each folium of the register of title affected by such notice, and the Director shall not have a preference over the rights of any bona fide purchaser, mortgagee, judgment creditor or other lien holder arising prior to the registration of such notice.~~

C. The Director shall have the power to issue a certificate of partial release of any part of the property subject to the lien if he shall find that the fair market value of that part of such property remaining subject to the lien is at least equal to the amount of all prior liens upon such property plus double the amount of the liability for contributions, interest and penalties thereon remaining unsatisfied.

D. Where the amount of or the liability for the payment of any contribution, interest or penalty is contested by any employing unit against whose property a lien has attached, and the determination of the Director with reference to such contribution has not become final, the Director may issue a certificate of release of lien upon the furnishing of bond by such employing unit in 125% the amount of the sum of such contribution, interest and penalty, for which lien is claimed,

with good and sufficient surety to be approved by the Director conditioned upon the prompt payment of such contribution, together with interest and penalty thereon, by such employing unit to the Director immediately upon the decision of the Director in respect to the liability for such contribution, interest and penalty becoming final.

E. When a lien filed by the Director before January 1, 2020 ~~obtained pursuant to this Act~~ has been satisfied, the Department shall issue a release to the person, or his or her agent, against whom the lien was obtained and such release shall contain in legible letters a statement as follows:

FOR THE PROTECTION OF THE OWNER, THIS RELEASE SHALL
BE FILED WITH THE RECORDER OR THE REGISTRAR
OF TITLES, IN WHOSE OFFICE, THE LIEN WAS FILED.

E-1. When a lien filed by the Director in the Lien Registry has been satisfied, the Department shall permanently attach a certificate of complete or partial release, as the case may be, in the Lien Registry and provide notice of the release to the person, or his or her agent, against whom the lien was obtained.

F. The Director may, by rule, require, as a condition of withdrawing, releasing, or partially releasing a lien recorded pursuant to this Section, that the employer reimburse the Department for any recording fees paid with respect to the lien.

(Source: P.A. 98-107, eff. 7-1-14; 98-1133, eff. 12-23-14.)

(820 ILCS 405/2401.1 new)

Sec. 2401.1. Lien registry.

A. As used in this Section:

1. "Debtor" means an employer or individual against whom there is an unpaid determination and assessment collectible by the Director.

2. "Lien Registry" means the public database maintained by the Department of Revenue as provided by the State Tax Lien Registration Act.

B. A notice of lien filed by the Director in the Lien Registry shall include:

1. the name and last known address of the debtor;

2. the name and address of the Department;

3. the lien number assigned to the lien by the Department;

4. the basis for the lien, including, but not limited to, the amount of contribution, interest, and penalty due and unpaid as of the date of filing in the Lien Registry; and

5. the county or counties where the real property of the debtor to which the lien will attach is located.

C. When a notice of lien is filed by the Director in the Lien Registry, the lien is perfected and shall be attached to all existing and after-acquired: (1) personal property of the debtor, both tangible and intangible, that is located in any

and all counties within the State of Illinois; and (2) real property of the debtor located in the county or counties as specified in the notice of lien.

D. The amount of the lien shall be a debt due the Director and shall remain a lien upon all property and rights to: (1) personal property of the debtor, both tangible and intangible, that is located in any and all counties within the State of Illinois; and (2) real property of the debtor located in the county or counties as specified in the notice of lien. Interest and penalty shall accrue on the lien as provided by this Act.

E. A notice of release, partial release, or withdrawal of lien filed in the Lien Registry shall constitute a release, partial release, or withdrawal, as the case may be, of the lien within the Department, the Lien Registry, and any county in which the lien was previously filed. The information contained on the Lien Registry shall be controlling, and the Lien Registry shall supersede the records of any county.

F. Information contained in the Lien Registry shall be maintained and made accessible as provided by Section 1-30 of the State Tax Lien Registration Act.

G. Nothing in this Section shall be construed to invalidate any lien filed by the Department with a county recorder of deeds prior to the effective date of this Act.

H. In the event of conflict between this Section and any other law, this Section shall control.

(820 ILCS 405/2402) (from Ch. 48, par. 722)

Sec. 2402. Priority of lien. The lien created by Section 2400 shall be prior to all other liens, whether general or specific, and shall be inferior only to any claim for wages filed pursuant to "An Act to protect employees and laborers in their claims for wages" approved June 15, 1887, as amended, in an amount not exceeding \$250.00 for work performed within six months from the date of filing such claim, and to such liens as shall attach prior to the filing of Notice of Lien by the Director ~~with the recorder~~ as provided in this Act; provided, however, that in all cases where statutory provision is made for the recordation or other public notice of a lien, the lien of the Director shall be inferior only to such liens as shall have been duly recorded, or of which public notice shall have been duly given, in the manner provided by such statute, prior to the filing of notice of lien by the Director ~~with the recorder~~ as in this Act provided.

(Source: P.A. 83-358.)

(820 ILCS 405/1900.2 rep.)

Section 20. The Unemployment Insurance Act is amended by repealing Section 1900.2.