State of Illinois
91st General Assembly
Final Senate Journal

SENATE JOURNAL

STATE OF ILLINOIS

NINETY-FIRST GENERAL ASSEMBLY

97TH LEGISLATIVE DAY

FRIDAY, APRIL 7, 2000

8:50 O'CLOCK A.M.

No. 97

[Apr. 7, 2000]

The Senate met pursuant to adjournment.

Honorable James "Pate" Philip, Wood Dale, Illinois, presiding.

Prayer by Father Sean Denny, St. Luke's Episcopal Church, Springfield, Illinois.

Senator W. Jones led the Senate in the Pledge of Allegiance.

The Journal of Wednesday, April 5, 2000, was being read when on motion of Senator Myers further reading of same was dispensed with and unless some Senator had corrections to offer, the Journal would stand approved. No corrections being offered, the Journal was ordered to stand approved.

Senator Myers moved that reading and approval of the Journal of Thursday, April 6, 2000 be postponed pending arrival of the printed Journal.

The motion prevailed.

JOINT ACTION MOTION FILED

The following Joint Action Motion to the Senate Bill listed below has been filed with the Secretary and referred to the Committee on Rules:

Motion to Concur in House Amendment 1 to Senate Bill 1268

LEGISLATIVE MEASURES FILED

The following floor amendments to the House Bills listed below have been filed with the Secretary, and referred to the Committee on Rules:

Senate Amendment No. 1 to House Bill 739
Senate Amendment No. 2 to House Bill 739
Senate Amendment No. 1 to House Bill 861
Senate Amendment No. 1 to House Bill 986
Senate Amendment No. 1 to House Bill 2855
Senate Amendment No. 2 to House Bill 3872
Senate Amendment No. 2 to House Bill 3873
Senate Amendment No. 3 to House Bill 3876
Senate Amendment No. 1 to House Bill 3939
Senate Amendment No. 4 to House Bill 4227

READING BILL FROM THE HOUSE OF REPRESENTATIVES A FIRST TIME

House Bill No. 298, sponsored by Senator Rauschenberger was taken up, read by title a first time and referred to the Committee on Rules.

At the hour of 8:55 o'clock a.m., Senator Maitland presiding.

PRESENTATION OF RESOLUTIONS

SENATE RESOLUTION NO. 341

Offered by Senator Sullivan and all Senators:
Mourns the death of Ralph Hinger of Des Plaines.

SENATE RESOLUTION NO. 342

Offered by Senator Sullivan and all Senators:
Mourns the death of David Johnson, Pastor of Fellowship of Christ Church in Arlington Heights.

SENATE RESOLUTION NO. 343

Offered by Senator Myers and all Senators:
Mourns the death of Ferris A. Coffrin of Charleston.

SENATE RESOLUTION NO. 344

Offered by Senator Myers and all Senators:
Mourns the death of Herman R. Potter of Danville.

SENATE RESOLUTION NO. 345

Offered by Senator Myers and all Senators:
Mourns the death of Marion E. Dysert.

The foregoing resolutions were referred to the Resolutions Consent Calendar.

READING BILLS FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Myers, **House Bill No. 840** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 56; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland

Mitchell
Molaro
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

On motion of Senator Lauzen, **House Bill No. 1324** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio

Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon

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Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority

of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Petka, **House Bill No. 1785** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke

Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker

Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not

adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Dillard, **House Bill No. 1841** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 45; Nays 11.

The following voted in the affirmative:

Bomke
Clayborne
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hendon
Jacobs
Jones, W.

Karpiel
Klemm
Link
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Sieben
Silverstein
Smith
Sullivan
Viverito
Walsh, L.
Walsh, T.
Weaver
Welch
Mr. President

The following voted in the negative:

Bowles
Burzynski
Cronin
Hawkinson
Jones, E.
Lauzen
Lightford
Luechtefeld
Shaw
Syverson
Watson

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives

thereof and ask their concurrence in the Senate Amendments adopted thereto.

On motion of Senator Klemm, **House Bill No. 2261** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 57; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz

Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno

Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Cronin, **House Bill No. 2980** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs

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Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

On motion of Senator Dillard, **House Bill No. 2991** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke

Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan

Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not

adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Bomke, **House Bill No. 3082** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.

Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben

[Apr. 7, 2000]

Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator R. Madigan, **House Bill No. 3093** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 56; Nays 1.

The following voted in the affirmative:

Bomke

Bowles
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers

Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.

Watson
Weaver
Welch
Mr. President

The following voted in the negative:

Burzynski

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

On motion of Senator Sullivan, **House Bill No. 3455** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson

Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.

Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Sullivan, **House Bill No. 3457** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

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Bomke
Bowles
Burzynski

Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority

of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

On motion of Senator Dudycz, **House Bill No. 3465** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley

Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw

Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

At the hour of 9:40 o'clock a.m., Senator Dudycz presiding.

On motion of Senator Noland, **House Bill No. 3476** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard

Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland

[Apr. 7, 2000]

Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not

adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Karpiel, **House Bill No. 3588** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 57; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson

Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker

Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

On motion of Senator Maitland, **House Bill No. 3621** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 42; Nays 12; Present 2.

The following voted in the affirmative:

[Apr. 7, 2000]

Bomke
Burzynski
Cronin
Cullerton
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Jacobs
Jones, W.
Karpiel
Klemm

Lauzen
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Myers
Noland
O'Daniel
O'Malley
Parker
Peterson
Radogno
Rauschenberger
Shadid
Sieben
Smith
Sullivan
Syverson
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

The following voted in the negative:

Bowles
Clayborne
DeLeo
Hendon
Jones, E.
Lightford
Molaro
Obama
Ronen
Shaw
Silverstein
Viverito

The following voted present:

Petka
Roskam

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator O'Malley, **House Bill No. 3756** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 54; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Roskam
Shaw

Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Radogno, **House Bill No. 3928** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld

Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro

Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

At the hour of 10:20 o'clock a.m., Senator Watson presiding.

On motion of Senator Molaro, **House Bill No. 3929** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 51; Nays 1; Present 5.

The following voted in the affirmative:

Bomke
Bowles
Clayborne
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs

Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Maitland
Molaro
Munoz
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver

Welch
Mr. President

The following voted in the negative:

Mitchell

The following voted present:

Cronin
Donahue
Mahar
Myers
Syverson

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator O'Malley, **House Bill No. 4045** having been printed as received from the House of Representatives, together with

all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 53; Nays None; Present 5.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm

Lauzen
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Roskam
Shadid
Shaw
Sieben
Silverstein
Sullivan
Syverson
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch

[Apr. 7, 2000]

Mr. President

The following voted present:

Cullerton
Lightford
Ronen
Smith
Trotter

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Cronin, **House Bill No. 4116** having been

printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama

O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam

Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Luechtefeld, **House Bill No. 4124** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm

Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

REPORT FROM RULES COMMITTEE

Senator Weaver, Chairperson of the Committee on Rules, during its April 7, 2000 meeting, reported the following Legislative Measures have been assigned to the indicated Standing Committee of the Senate:

Executive: **Senate Amendment No. 2 to House Bill 739; Senate Amendment No. 1 to House Bill 861; Senate Amendment No. 1 to House Bill 2855; Senate Amendment No. 2 to House Bill 3872; Senate Amendment No. 2 to House Bill 3873; Senate Amendment No. 3 to House**

Bill 3876; Senate Amendment No. 1 to House Bill 3939; Senate Amendment No. 1 to House Bill 4022.

COMMITTEE MEETING ANNOUNCEMENT

Senator Klemm, Chairperson of the Committee on Executive announced that the Executive Committee will meet today in Room 212, Capitol Building, at 11:55 o'clock a.m.

READING BILLS FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator T. Walsh, **House Bill No. 4176** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro

Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen

Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

On motion of Senator Klemm, **House Bill No. 4228** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 43; Nays 7; Present 1.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
del Valle

Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Jacobs
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Myers
Noland

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O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Ronen
Roskam
Shadid
Sieben
Syverson
Viverito
Watson
Weaver
Welch
Mr. President

The following voted in the negative:

Rauschenberger
Shaw
Silverstein
Sullivan
Trotter
Walsh, L.
Walsh, T.

The following voted present:

Cullerton

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Maitland, **House Bill No. 4231** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 57; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson

Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Munoz
Myers
Noland
Obama
O'Daniel

O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Parker, **House Bill No. 4369** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 56; Nays None; Present 1.

The following voted in the affirmative:

[Apr. 7, 2000]

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz

Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

The following voted present:

Rauschenberger

[Apr. 7, 2000]

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

Senator Karpiel asked and obtained unanimous consent for the Journal to reflect her affirmative vote on **House Bill No. 4369**.

On motion of Senator Dillard, **House Bill No. 4396** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 53; Nays None; Present 4.

The following voted in the affirmative:

Bomke
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Myers
Noland
Obama
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw

Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, T.
Watson
Weaver
Welch
Mr. President

The following voted present:

Bowles
Lightford
O'Daniel
Walsh, L.

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Rauschenberger, **House Bill No. 4447** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon

Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld

[Apr. 7, 2000]

Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

Senator Karpiel asked and obtained unanimous consent to recess

for the purpose of a Republican caucus.

At the hour of 11:13 o'clock a.m, the Chair announced that the Senate stand at recess subject to the call of the Chair.

AFTER RECESS

At the hour of 2:40 o'clock p.m., the Senate resumed consideration of business.
Senator Maitland, presiding.

LEGISLATIVE MEASURE FILED

The following floor amendment to the House Bill listed below has been filed with the Secretary, and referred to the Committee on Rules:

[Apr. 7, 2000]

Senate Amendment No. 3 to House Bill 739

REPORT FROM STANDING COMMITTEE

Senator Klemm, Chairperson of the Committee on Executive to which was referred **Senate floor Amendment No. 2 to House Bill No. 739,** reported the same back with the recommendation that it be adopted.
Under the rules, the foregoing amendment is eligible for consideration on second reading.

Senator Klemm, Chairperson of the Committee on Executive to which was referred **Senate floor Amendment No. 1 to House Bill No. 861,** reported the same back with the recommendation that it be adopted.
Under the rules, the foregoing amendment is eligible for consideration on second reading.

Senator Klemm, Chairperson of the Committee on Executive to which was referred **Senate floor Amendment No. 1 to House Bill No. 2855,** reported the same back with the recommendation that it be adopted.
Under the rules, the foregoing amendment is eligible for consideration on second reading.

Senator Klemm, Chairperson of the Committee on Executive to which was referred **Senate floor Amendment No. 2 to House Bill No. 3872,** reported the same back with the recommendation that it be adopted.
Under the rules, the foregoing amendment is eligible for consideration on second reading.

Senator Klemm, Chairperson of the Committee on Executive to which was referred **Senate floor Amendment No. 2 to House Bill No. 3873,** reported the same back with the recommendation that it be adopted.
Under the rules, the foregoing amendment is eligible for

consideration on second reading.

Senator Klemm, Chairperson of the Committee on Executive to which was referred **Senate floor Amendment No. 3 to House Bill No. 3876,** reported the same back with the recommendation that it be adopted.

Under the rules, the foregoing amendment is eligible for consideration on second reading.

Senator Klemm, Chairperson of the Committee on Executive to which was referred **Senate floor Amendment No. 1 to House Bill No. 4022,** reported the same back with the recommendation that it be adopted.

Under the rules, the foregoing amendment is eligible for consideration on second reading.

MESSAGES FROM THE HOUSE OF REPRESENTATIVES

A message from the House by

Mr. Rossi, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 730

A bill for AN ACT to amend the Juvenile Court Act of 1987 by changing Section 2-18.

Together with the following amendment which is attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

House Amendment No. 2 to SENATE BILL NO. 730

Passed the House, as amended, April 7, 2000.

ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 2 TO SENATE BILL 730

AMENDMENT NO. 2. Amend Senate Bill 730 by replacing the title with the following:

"AN ACT to amend the Juvenile Court Act of 1987 by adding Section 5-160."; and

by replacing everything after the enacting clause with the following:

"Section 5. The Juvenile Court Act of 1987 is amended by adding Section 5-160 as follows:

(705 ILCS 405/5-160 new)

Sec. 5-160. Representation by counsel. In a proceeding under this Article, a minor who was under 13 years of age at the time of the commission of an act that if committed by an adult would be a violation of Section 9-1, 9-1.2, 9-2, 9-2.1, 9-3, 9-3.2, 9-3.3, 12-13, 12-14, 12-14.1, 12-15, or 12-16 of the Criminal Code of 1961 must be represented by counsel during the entire custodial interrogation of the minor.".

Under the rules, the foregoing **Senate Bill No. 730**, with House Amendment No. 2, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:
Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 747

A bill for AN ACT to amend the Property Tax Code by changing Section 15-170.

Together with the following amendment which is attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:
House Amendment No. 1 to SENATE BILL NO. 747

Passed the House, as amended, April 7, 2000.
ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 747

AMENDMENT NO. 1. Amend Senate Bill 747 by replacing the title with the following:
"AN ACT to amend the Property Tax Code by changing Sections 16-125, 16-170, and 16-180 and by adding Section 16-169."; and
by replacing everything after the enacting clause with the following:
"Section 5. The Property Tax Code is amended by changing Sections 16-125, 16-170, and 16-180 and by adding Section 16-169 as follows:
(35 ILCS 200/16-125)
Sec. 16-125. Hearings. In counties with 3,000,000 or more inhabitants, complaints filed with the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) shall be classified by

townships. All complaints shall be docketed numerically, in the order in which they are presented, as nearly as possible, in books or computer records kept for that purpose, which shall be open to public inspection. The complaints shall be considered by townships until they have been heard and passed upon by the board. After completing final action on all matters in a township, the board shall transmit such final actions to the county assessor.
A hearing upon any complaint shall not be held until the taxpayer affected and the county assessor have each been notified and have been given an opportunity to be heard. All hearings shall be open to the public and the board shall sit together and hear the representations of the interested parties or their representatives. An order for a correction of any assessment shall not be made unless both commissioners of the board, or a majority of the members in the case of a board of review, concur therein, in which case, an order

therefor shall be made in open session and entered in the records of the board. When an assessment is ordered corrected, the board shall transmit a computer printout of the results, or make and sign a brief written statement of the reason for the change and the manner in which the method used by the assessor in making the assessment was erroneous, and shall deliver a copy of the statement to the county assessor. Upon request the board shall hear any taxpayer in opposition to a proposed reduction in any assessment.

The board may destroy or otherwise dispose of complaints and records pertaining thereto after the lapse of 5 ~~10~~ years from the date of filing.

(Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

(35 ILCS 200/16-169 new)

Sec. 16-169. Required disclosure of information in cases concerning commercial or industrial properties in counties of 3,000,000 or more. In counties with 3,000,000 or more inhabitants, for valuation appeals that concern a request for a change in assessed value of $100,000 or more for commercial or industrial property:

(1) the taxpayer shall submit copies of all valuation reports within the party's possession or control concerning the property in question which have a date of valuation 2 years prior to and through the end of the subject tax year; and

(2) the taxpayer shall produce documentation surrounding any sale of the subject property which occurred any time beginning 2 years prior to and through the end of the subject tax year.

These disclosures must be supported by an affidavit of compliance signed by the submitting party and must be tendered to the opposing party within the documentary filing period allowed by the Property Tax Appeal Board. These disclosures, along with the supporting affidavit, must be submitted before the appealing party may overcome the presumption in favor of the board of review.

(35 ILCS 200/16-170)

Sec. 16-170. Hearings. A hearing shall be granted if any party to the appeal so requests, and, upon motion of any party to the appeal or by direction of the Property Tax Appeal Board, any appeal may be set down for a hearing, with proper notice to the interested parties. Notice to all interested taxing bodies shall be deemed to have been given when served upon the State's Attorney of the county from which the appeal has been taken. Hearings may be held before less than a majority of the members of the Board, and the chairman may assign members or hearing officers to hold hearings. Such hearings shall be open to the public and shall be conducted in accordance with the rules of practice and procedure promulgated by the Board.

In counties with 3,000,000 or more inhabitants, when the appeal requests a change in assessed value of $100,000 or more, these additional requirements apply:

(1) The Property Tax Appeal Board shall notify the parties that the case has been set for hearing at least 60 days prior to the scheduled hearing date.

(2) Disclosure of information pursuant to Section 16-169 must be filed with the Property Tax Appeal Board and tendered to the opposing party prior to the hearing date.

(3) Opinion testimony.

(A) Names and copies of any reports that will be used during an opinion witness' testimony must be disclosed to the Property Tax Appeal Board and the opposing party prior to hearing or that witness will be excluded. This includes any opinion witness who testifies during rebuttal.

(B) Any valuation report prepared by a government office may be presented and testified to by any employee of that same office.

The Board or~~,~~ any member or hearing officer shall, on its own motion or on a motion of a party, ~~may~~ require the production of any books, records, papers or documents that are deemed ~~may be~~ material or relevant as evidence in any matter pending before it and necessary for the making of a just decision.

(Source: P.A. 76-689; 88-455.)

(35 ILCS 200/16-180)

Sec. 16-180. Procedure for determination of correct assessment. Except as otherwise provided in this Section and Sections 16-169 and 16-170, the Property Tax Appeal Board shall establish by rules an informal procedure for the determination of the correct assessment of property which is the subject of an appeal. The procedure, to the extent that the Board considers practicable, shall eliminate formal rules of pleading, practice and evidence, and except for any reasonable filing fee determined by the Board, may provide that costs shall be in the discretion of the Board. A copy of the appellant's petition shall be mailed by the clerk of the Property Tax Appeal Board to the board of review ~~or board of appeals~~ whose decision is being appealed. In all cases where a change in assessed valuation of $100,000 or more is sought, the board of review or board of appeals shall serve a copy of the petition on all taxing districts as shown on the last available tax bill. The chairman of the Property Tax Appeal Board shall provide for the speedy hearing of all such appeals. The decision of the board of review on any assessment from which any appeal is taken to the Property Tax Appeal Board shall be presumed correct and legal, but the presumption is rebuttable. When market value is the basis of the appeal, the appellant has the burden of proving each contested fact by a preponderance of the evidence. When uniformity is the basis for the appeal, the appellant has the burden of proving each contested fact by clear and convincing evidence. All appeals shall be considered de novo. Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalizing factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board shall not grant a reduction in assessment greater than the amount that was added as the result of the equalizing factor. Where property is classified for purposes of taxation and a classification ordinance has been adopted in accordance with Section 9-150, the correct assessment for property other than residential property of 6 units or less shall be determined by debasing the market value of the subject property by the ordinance level for that class of property.

(Source: P.A. 88-455; 89-671, eff. 8-14-96.)

Section 99. Effective date. This Act takes effect upon becoming law.".

Under the rules, the foregoing **Senate Bill No. 747**, with House Amendment No. 1, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1249

A bill for AN ACT to amend the Longtime Owner-Occupant Property Tax Relief Act by changing Section 15.

Together with the following amendment which is attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

House Amendment No. 2 to SENATE BILL NO. 1249

Passed the House, as amended, April 7, 2000.

ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 2 TO SENATE BILL 1249

AMENDMENT NO. 2. Amend Senate Bill 1249 by replacing lines 22 through 30 on page 1 and lines 1 through 3 on page 2 with the following:

"The ordinance or resolution must include a provision requiring that eligibility notification of the special real property tax relief be delivered to the record owner of the property taxed. The eligibility notification shall be mailed to the address of the record owner on file with the county. If the notification is mailed by the county to a mortgagee because it is the only address of the record owner filed with the county, then the mortgagee shall, within 30 days of receipt, forward a copy of the notice to each mortgagor of the property. There shall be no liability for the failure of the mortgagee to forward the notice to each mortgagor.".

Under the rules, the foregoing **Senate Bill No. 1249**, with House Amendment No. 2, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1296

A bill for AN ACT concerning taxation.

Together with the following amendment which is attached, in the adoption of which I am instructed to ask the concurrence of the

Senate, to-wit:

House Amendment No. 1 to SENATE BILL NO. 1296

Passed the House, as amended, April 7, 2000.

[Apr. 7, 2000]

ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 1296

AMENDMENT NO. 1. Amend Senate Bill 1296 on page 1, line 5, after "15-66", by inserting "and changing Section 18-101.25"; and on page 1, immediately below line 12, by inserting the following:

"(35 ILCS 200/18-101.25)

(Section scheduled to be repealed on January 1, 2003)

Sec. 18-101.25. Intent to adopt an aggregate levy; hearing required. Upon making the estimate as provided in Section 18-101.15, the corporate authority shall hold a hearing on its intent to adopt an aggregate levy. Except as otherwise provided in this Section, hearings shall be held according to the following schedule.

(1) First Monday in December: Park districts and municipalities.

(2) First Tuesday in December: Townships, road districts, and all school districts except high school districts.

(3) First Wednesday in December: High school districts and libraries.

(4) First Thursday in December: Counties and forest preserve districts.

(5) First Friday in December: All other taxing districts.

All hearings shall be open to the public. The corporate authority of the taxing district shall explain the reasons for the levy and any proposed increase and shall permit persons desiring to be heard an opportunity to present testimony within such reasonable time limits as it shall determine. The hearing shall not coincide with the hearing on the proposed budget. The corporate authority may, however, conduct any other business of the taxing district on the same day. Failure of a taxing district to convene or complete a public hearing on the day prescribed in this Section due to good cause unrelated to inadvertence, including, but not limited to, physical perils such as natural disasters or acts of God, shall not constitute a failure to hold a public hearing under this Division 2.1. In this event, a taxing district may either hold a separate public hearing on its proposed tax levy, or place the hearing on its proposed tax levy on the agenda of the taxing district's next scheduled meeting. In either case, a taxing district shall give notice of the hearing pursuant to Sections 2.02, 2.03, and 2.04 of the Open Meetings Act.

For the purpose of permitting the issuance of warrants or notes in anticipation of the taxes to be levied, a taxing district may hold (on any date prior to the first week in December) a hearing on its intent to adopt an aggregate levy. If the estimate of the aggregate levy is more than the amount extended or estimated to be extended,

plus any amount abated by the corporate authority prior to the extension, upon the final aggregate levy of the preceding year, exclusive of election costs, notice of this hearing shall be given in the same manner as provided in this Division 2.1. This earlier hearing shall be in addition to, and not instead of, the mandatory December hearing, but may be conducted in conjunction with a regular meeting of the taxing district.

Any taxing district with a fiscal year beginning on December 1 or any taxing district that is required to adopt a levy ordinance by the first Tuesday in December, for which the hearing day requirement of this Section would conflict with the adoption of its tax levy or ~~and~~ annual appropriation ordinance, or both, may hold a public hearing on its proposed tax levy prior to and instead of the day prescribed in this Section. This public hearing shall be restricted to the proposed tax levy, and no other business of the taxing district shall

be discussed or transacted. Notice of the hearing shall be given as provided in Section 18-101.35 of this Division 2.1.
(Source: P.A. 91-523, eff. 1-1-00.)".

Under the rules, the foregoing **Senate Bill No. 1296**, with House Amendment No. 1, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:
Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1307

A bill for AN ACT to amend the Property Tax Code by changing Section 15-172.

Together with the following amendment which is attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:
House Amendment No. 1 to SENATE BILL NO. 1307

Passed the House, as amended, April 7, 2000.
ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 1307

AMENDMENT NO. 1. Amend Senate Bill 1307 on page 2, line 34, by replacing "2000" with "2001".

Under the rules, the foregoing **Senate Bill No. 1307**, with House Amendment No. 1, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:
Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage

of a bill of the following title, to-wit:

SENATE BILL NO. 1377

A bill for AN ACT to amend the Fire Protection District Act by changing Section 14.05.

Together with the following amendment which is attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

House Amendment No. 1 to SENATE BILL NO. 1377

Passed the House, as amended, April 7, 2000.

ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 1377

AMENDMENT NO. 1. Amend Senate Bill 1377 on page 1, line 2, by replacing "Section 14.05" with "Sections 14.05 and 20"; and
on page 1, line 6, by replacing "Section 14.05" with "Sections 14.05 and 20"; and
on page 2, immediately below line 14, by inserting the following:

"(70 ILCS 705/20) (from Ch. 127 1/2, par. 38.3)

Sec. 20. Disconnection by operation of law.

(a) Any territory within a fire protection district that is or has been annexed to a city, village or incorporated town that

provides fire protection for property within such city, village or incorporated town is, by operation of law, disconnected from the fire protection district as of the January first after such territory is annexed to the city, village or incorporated town, or in case any such territory has been so annexed prior to the effective date of this amendatory Act of 1965, as of January 1, 1966.

(b) The disconnection by operation of law does not occur if, within 60 days after such annexation or after the effective date of this amendatory Act of 1965, whichever is later, the fire protection district files with the appropriate court and with the County Clerk of each county in which the fire protection district is located, a petition alleging that such disconnection will cause the territory remaining in the district to be noncontiguous or that the loss of assessed valuation by reason of such disconnection will impair the ability of the district to render fully adequate fire protection service to the territory remaining with the district. When such a petition is filed, with the court and with the County Clerk of each county in which the fire protection district is located, the court shall set it for hearing, and further proceedings shall be held, as provided in Section 15 of this Act, except that the city, village or incorporated town that annexed the territory shall be a necessary party to the proceedings, and it shall be served with summons in the manner for a party defendant under the Civil Practice Law. At such hearing, the district has the burden of proving the truth of the allegations in its petition.

(c) If disconnection does not occur, then the city, village or incorporated town in which part of a fire protection district's

territory is located, is prohibited from levying the tax provided for by Section 11-7-1 of the "Illinois Municipal Code" in such fire protection district territory for services provided to the residents of such territory by the fire protection district.

(d) If there are any general obligation bonds of the fire protection district outstanding and unpaid at the time such territory is disconnected from the fire protection district by operation of this Section, such territory shall remain liable for its proportionate share of such bonded indebtedness and the fire protection district may continue to levy and extend taxes upon the taxable property in such territory for the purpose of amortizing such bonds until such time as sufficient funds to retire such bonds have been collected.

(e) On and after the effective date of this amendatory Act of the 91st General Assembly, when territory is disconnected from a fire protection district under this Section, the annexing municipality shall pay, on or before December 31 of each year for a period of 5 years after the effective date of the disconnection, to the fire protection district from which the territory was disconnected, an amount as follows:

(1) In the first year after the disconnection, an amount equal to the real estate tax collected on the property in the disconnected territory by the fire protection district in the tax year immediately preceding the year in which the disconnection took effect.

(2) In the second year after the disconnection, an amount equal to 80% of the real estate tax collected on the property in the disconnected territory by the fire protection district in the tax year immediately preceding the year in which the disconnection took effect.

(3) In the third year after the disconnection, an amount equal to 60% of the real estate tax collected on the property in the disconnected territory by the fire protection district in the

tax year immediately preceding the year in which the disconnection took effect.

(4) In the fourth year after the disconnection, an amount equal to 40% of the real estate tax collected on the property in the disconnected territory by the fire protection district in the tax year immediately preceding the year in which the disconnection took effect.

(5) In the fifth year after the disconnection, an amount equal to 20% of the real estate tax collected on the property in the disconnected territory by the fire protection district in the tax year immediately preceding the year in which the disconnection took effect.

This subsection (e) applies to a fire protection district only if the corporate authorities of the district do not file a petition against the disconnection under subsection (b).

(Source: P.A. 91-307, eff. 1-1-00.)".

Under the rules, the foregoing **Senate Bill No. 1377**, with House

Amendment No. 1, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:
Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1404
A bill for AN ACT concerning the regulation of audiologists.

Together with the following amendment which is attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:
House Amendment No. 1 to SENATE BILL NO. 1404

Passed the House, as amended, April 7, 2000.
ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 1404
AMENDMENT NO. 1. Amend Senate Bill 1404, on page 8, line 14, after "period", by inserting ", except that the fee for a license for a person obtaining his or her supervised professional experience as required by subsection (f) of Section 8 of the Illinois Speech-Language Pathology and Audiology Practice Act shall be $60 per one year licensure period".

Under the rules, the foregoing **Senate Bill No. 1404**, with House Amendment No. 1, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:
Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1425
A bill for AN ACT concerning park districts.

Together with the following amendments which are attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

House Amendment No. 1 to SENATE BILL NO. 1425
House Amendment No. 2 to SENATE BILL NO. 1425
House Amendment No. 3 to SENATE BILL NO. 1425

Passed the House, as amended, April 7, 2000.
ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 1425
AMENDMENT NO. 1. Amend Senate Bill 1425 on page 1, by replacing

lines 27 and 28 with the following:
"to the public without charge for at least one day each week, and, when"; and
on page 1, line 31, after "times.", by inserting the following:
"During a 2-year period beginning on the effective date of this amendatory Act of the 91st General Assembly, any such aquarium or museum must be open to the public without charge for a period equivalent to 52 days, at least 6 of which must be during the period from June through August, each year, instead of at least one day each week."; and
on page 2, line 1, by replacing "provision" with "provisions ~~provision~~".

AMENDMENT NO. 2 TO SENATE BILL 1425

AMENDMENT NO. 2. Amend Senate Bill 1425 by replacing the title with the following:

"AN ACT in relation to special districts."; and

immediately below the enacting clause, by inserting the following:

"(70 ILCS 1105/2 rep.)

Section 2. The Museum District Act is amended by repealing Section 2.".

AMENDMENT NO. 3 TO SENATE BILL 1425

AMENDMENT NO. 3. Amend Senate Bill 1425 on page 14, immediately below line 1, by inserting the following:

"Section 10. The Park District Code is amended by changing Sections 10-7, 10-7a, 10-7b, and 10-7c as follows:

(70 ILCS 1205/10-7) (from Ch. 105, par. 10-7)

Sec. 10-7. Sale, lease, or exchange of realty.

(a) Any park district owning and holding any real estate is authorized to sell or lease such property to another unit of Illinois State or local government, or to lease upon the terms and at the price that the board determines for a period not to exceed 99 years to any corporation organized under the laws of this State, in either case for public use, and provided that the grantee or lessee covenants to hold and maintain such property for public park or recreational purposes or such park district obtains other real property of substantially the same size or larger and of substantially the same or greater suitability for park purposes without additional cost to such district.

(b) Any park district owning or holding any real estate is authorized to convey such property to a nongovernmental entity in exchange for other real property of substantially equal or greater value as determined by 2 appraisals of the property and of substantially the same or greater suitability for park purposes without additional cost to such district.

Prior to such exchange with a nongovernmental entity the park board shall hold a public meeting in order to consider the proposed conveyance. Notice of such meeting shall be published not less than three times (the first and last publication being not less than 10 days apart) in a newspaper of general circulation within the park

district. If there is no such newspaper, then such notice shall be posted in not less than 3 public places in said park district and such notice shall not become effective until 10 days after said publication or posting.

(c) Notwithstanding any other provision of this Act, this subsection (c) shall apply only to park districts that serve territory within a municipality having more than 40,000 inhabitants and within a county having more than 260,000 inhabitants and bordering the Mississippi River. Any park district owning or holding real estate is authorized to sell that property to any not-for-profit corporation organized under the laws of this State upon the condition that the corporation uses the property for public park or recreational programs for youth. The park district shall have the right of re-entry for breach of condition subsequent. If the corporation stops using the property for these purposes, the property shall revert back to ownership of the park district. Any temporary suspension of use caused by the construction of improvements on the property for public park or recreational programs for youth is not a breach of condition subsequent.

Prior to the sale of the property to a not-for-profit corporation, the park board shall hold a public meeting to consider the proposed sale. Notice of the meeting shall be published not less than 3 times (the first and last publication being not less than 10 days apart) in a newspaper of general circulation within the park district. If there is no such newspaper, then the notice shall be posted in not less than 3 public places in the park district. The notice shall be published or posted at least 10 days before the meeting. A resolution to approve the sale of the property to a not-for-profit corporation requires adoption by a majority of the park board.

(d) Real estate, not subject to such covenant or which has not been conveyed and replaced as provided in this Section, may be conveyed in the manner provided by Sections 10-7a to 10-7d hereof, inclusive.

(e) In addition to any other power provided in this Section, any park district owning or holding real estate that the board deems is not required for park or recreational purposes may lease such real estate to any individual or entity and may collect rents therefrom. Such lease shall not exceed 2 and one-half times the term of years provided for in Section 8-15 governing installment purchase contracts.

(f) Notwithstanding any other provision of law, if (i) the real estate that a park district with a population of 3,000 or less transfers by lease, license, development agreement, or other means to any private entity is greater than 70% of the district's total property and (ii) the current use of the real estate will be substantially altered by that private entity, the real estate may be conveyed only in the manner provided for in Sections 10-7a, 10-7b, and 10-7c.

(Source: P.A. 90-14, eff. 7-1-97; 91-423, eff. 8-6-99.)

(70 ILCS 1205/10-7a) (from Ch. 105, par. 10-7a)

Sec. 10-7a. When any park district owns and holds such real estate, and desires to sell the same under provisions of Section 10-7 hereof or to transfer real estate subject to subsection (f) of Section 10-7, the board shall, by four-fifths vote, adopt a resolution describing such property and in and by said resolution find and declare that said property is no longer needed or useful for

park purposes and that it intends to sell or transfer the same. After said resolution has been adopted the same shall be published not less than 3 ~~three~~ times (the first and last publication being not less

than 10 days apart) in a newspaper published and of general circulation within the park district, if there be such a paper. If there be no such newspaper, then publication shall be in some newspaper of general circulation in such district, if any, or if none, then such resolution shall be posted in not less than 3 ~~three~~ public places in said park district and said resolution shall not become effective until 10 ~~ten~~ days after said publication or posting.
(Source: P.A. 77-554.)

(70 ILCS 1205/10-7b) (from Ch. 105, par. 10-7b)

Sec. 10-7b. Such property, subject to the provisions of Section 10-7a, shall not be sold or transferred unless the sale or transfer thereof is approved by a majority of the voters of said park district voting on the question at a regular election.
(Source: P.A. 81-1489.)

(70 ILCS 1205/10-7c) (from Ch. 105, par. 10-7c)

Sec. 10-7c. Upon the completion of the publication required by Section 10-7a the board shall either abandon said sale or transfer or certify the question to the proper election officials, who shall submit the question of selling or transferring said property to the voters of said park district at a regular election in accordance to the general election law. The proposition shall be in substantially the following form:

Shall the.... park district (sell or transfer) ~~sell~~ the following real estate.... (here describe land proposed to be sold or transferred)?	YES NO

Notice of such referendum shall be given and said referendum shall be conducted in the manner provided by the general election law, but such notice shall describe the property to be sold.

If a majority of the electors voting on the question vote in the affirmative, the park district may thereafter sell or transfer the real estate.
(Source: P.A. 81-1489.)".

Under the rules, the foregoing **Senate Bill No. 1425**, with House Amendments numbered 1, 2 and 3, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1426

A bill for AN ACT in relation to probation and supervision.

Together with the following amendment which is attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

House Amendment No. 1 to SENATE BILL NO. 1426

Passed the House, as amended, April 7, 2000.

ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 1426

AMENDMENT NO. 1. Amend Senate Bill 1426 as follows:
on page 1, by replacing line 1 with the following:
"AN ACT in relation to education."; and

on page 1, immediately below line 3, by inserting the following:

"Section 3. The School Code is amended by changing Sections 2-3.13a and 10-22.6 as follows:

(105 ILCS 5/2-3.13a) (from Ch. 122, par. 2-3.13a)

Sec. 2-3.13a. Scholastic records; transferring students. The State Board of Education shall establish and implement rules requiring all of the public schools and all private or nonpublic elementary and secondary schools located in this State, whenever any such school has a student who is transferring to any other public elementary or secondary school located in this or in any other state, to forward within 10 days of notice of the student's transfer an unofficial record of that student's grades to the school to which such student is transferring. Each public school at the same time also shall forward to the school to which the student is transferring the remainder of the student's school student records as required by the Illinois School Student Records Act. In addition, if a student is transferring from a public school, whether located in this or any other state, from which the student has been suspended or expelled for knowingly possessing in a school building or on school grounds a weapon as defined in the Gun Free Schools Act (20 U.S.C. 8921 et seq.), for knowingly possessing, selling, or delivering in a school building or on school grounds a controlled substance or cannabis, or for battering a staff member of the school, and if the period of suspension or expulsion has not expired at the time the student attempts to transfer into another public school in the same or any other school district: (i) any school student records required to be transferred shall include the date and duration of the period of suspension or expulsion; and (ii) with the exception of transfers into the Department of Corrections school district, the student shall not be permitted to attend class in the public school into which he or she is transferring until the student has served the entire period of the suspension or expulsion imposed by the school from which the student is transferring, provided that the school board may approve the placement of the student in an alternative school program established under Article 13A of this Act. A school district may adopt a policy providing that if a student is suspended or expelled for any reason from any public or private school in this or any other state, the student must complete the entire term of the suspension or expulsion before being admitted into the school district. This policy

may allow placement of the student in an alternative school program established under Article 13A of this Code for the remainder of the suspension or expulsion. Each public school and each private or nonpublic elementary or secondary school in this State shall within 10 days after the student has paid all of his or her outstanding fines and fees and at its own expense forward an official transcript of the scholastic records of each student transferring from that school in strict accordance with the provisions of this Section and the rules established by the State Board of Education as herein provided.

The State Board of Education shall develop a one-page standard form that Illinois school districts are required to provide to any student who is moving out of the school district and that contains the information about whether or not the student is "in good standing" and whether or not his or her medical records are up-to-date and complete. As used in this Section, "in good standing" means that the student is not being disciplined by a suspension or expulsion, but is entitled to attend classes. No school district is required to admit a new student who is transferring from another Illinois school district unless he or she can produce the standard form from the student's previous school district enrollment. No

school district is required to admit a new student who is transferring from an out-of-state public school unless the parent or guardian of the student certifies in writing that the student is not currently serving a suspension or expulsion imposed by the school from which the student is transferring.

(Source: P.A. 91-365, eff. 7-30-99.)

(105 ILCS 5/10-22.6) (from Ch. 122, par. 10-22.6)

Sec. 10-22.6. Suspension or expulsion of pupils; school searches.

(a) To expel pupils guilty of gross disobedience or misconduct, and no action shall lie against them for such expulsion. Expulsion shall take place only after the parents have been requested to appear at a meeting of the board, or with a hearing officer appointed by it, to discuss their child's behavior. Such request shall be made by registered or certified mail and shall state the time, place and purpose of the meeting. The board, or a hearing officer appointed by it, at such meeting shall state the reasons for dismissal and the date on which the expulsion is to become effective. If a hearing officer is appointed by the board he shall report to the board a written summary of the evidence heard at the meeting and the board may take such action thereon as it finds appropriate.

(b) To suspend or by regulation to authorize the superintendent of the district or the principal, assistant principal, or dean of students of any school to suspend pupils guilty of gross disobedience or misconduct, or to suspend pupils guilty of gross disobedience or misconduct on the school bus from riding the school bus, and no action shall lie against them for such suspension. The board may by regulation authorize the superintendent of the district or the principal, assistant principal, or dean of students of any school to suspend pupils guilty of such acts for a period not to exceed 10 school days. If a pupil is suspended due to gross disobedience or

misconduct on a school bus, the board may suspend the pupil in excess of 10 school days for safety reasons. Any suspension shall be reported immediately to the parents or guardian of such pupil along with a full statement of the reasons for such suspension and a notice of their right to a review, a copy of which shall be given to the school board. Upon request of the parents or guardian the school board or a hearing officer appointed by it shall review such action of the superintendent or principal, assistant principal, or dean of students. At such review the parents or guardian of the pupil may appear and discuss the suspension with the board or its hearing officer. If a hearing officer is appointed by the board he shall report to the board a written summary of the evidence heard at the meeting. After its hearing or upon receipt of the written report of its hearing officer, the board may take such action as it finds appropriate.

(c) The Department of Human Services shall be invited to send a representative to consult with the board at such meeting whenever there is evidence that mental illness may be the cause for expulsion or suspension.

(d) The board may expel a student for a definite period of time not to exceed 2 calendar years, as determined on a case by case basis. A student who is determined to have brought a weapon to school, any school-sponsored activity or event, or any activity or event which bears a reasonable relationship to school shall be expelled for a period of not less than one year, except that the expulsion period may be modified by the superintendent, and the superintendent's determination may be modified by the board on a case by case basis. For the purpose of this Section, the term "weapon" means (1) possession, use, control, or transfer of any gun, rifle, shotgun, weapon as defined by Section 921 of Title 18, United States

Code, firearm as defined in Section 1.1 of the Firearm Owners Identification Act, or use of a weapon as defined in Section 24-1 of the Criminal Code, (2) any other object if used or attempted to be used to cause bodily harm, including but not limited to, knives, brass knuckles, or billy clubs, or (3) "look alikes" of any weapon as defined in this Section. Expulsion or suspension shall be construed in a manner consistent with the Federal Individuals with Disabilities Education Act. A student who is subject to suspension or expulsion as provided in this Section may be eligible for a transfer to an alternative school program in accordance with Article 13A of the School Code. The provisions of this subsection (d) apply in all school districts, including special charter districts and districts organized under Article 34.

(e) To maintain order and security in the schools, school authorities may inspect and search places and areas such as lockers, desks, parking lots, and other school property and equipment owned or controlled by the school, as well as personal effects left in those places and areas by students, without notice to or the consent of the student, and without a search warrant. As a matter of public policy, the General Assembly finds that students have no reasonable expectation of privacy in these places and areas or in their personal

effects left in these places and areas. School authorities may request the assistance of law enforcement officials for the purpose of conducting inspections and searches of lockers, desks, parking lots, and other school property and equipment owned or controlled by the school for illegal drugs, weapons, or other illegal or dangerous substances or materials, including searches conducted through the use of specially trained dogs. If a search conducted in accordance with this Section produces evidence that the student has violated or is violating either the law, local ordinance, or the school's policies or rules, such evidence may be seized by school authorities, and disciplinary action may be taken. School authorities may also turn over such evidence to law enforcement authorities. The provisions of this subsection (e) apply in all school districts, including special charter districts and districts organized under Article 34.

(f) Suspension or expulsion may include suspension or expulsion from school and all school activities and a prohibition from being present on school grounds.

(g) A school district may adopt a policy providing that if a student is suspended or expelled for any reason from any public or private school in this or any other state, the student must complete the entire term of the suspension or expulsion before being admitted into the school district. This policy may allow placement of the student in an alternative school program established under Article 13A of this Code for the remainder of the suspension or expulsion. This subsection (g) applies to all school districts, including special charter districts and districts organized under Article 34 of this Code.

(Source: P.A. 89-371, eff. 1-1-96; 89-507, eff. 7-1-97; 89-610, eff. 8-6-96; P.A. 90-14, eff. 7-1-97; 90-548, eff. 1-1-98; 90-757, eff. 8-14-98.)"; and

on page 2, lines 29 and 30; on page 7, lines 15 and 16; on page 13, lines 19 and 20; and on page 20, lines 27 and 28, by changing "chief administrative officer" wherever it appears to "superintendent".

Under the rules, the foregoing **Senate Bill No. 1426**, with House Amendment No. 1, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:

[Apr. 7, 2000]

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1451

A bill for AN ACT to amend the Illinois Municipal Code by changing Sections 8-8-3.5 and 11-74.6-22.

Together with the following amendments which are attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

House Amendment No. 1 to SENATE BILL NO. 1451

House Amendment No. 2 to SENATE BILL NO. 1451

Passed the House, as amended, April 7, 2000.
ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 1451

AMENDMENT NO. 1. Amend Senate Bill 1451 on page 1, lines 2 and 6, by replacing "Sections 8-8-3.5 and 11-74.6-22" each time it appears with "Sections 8-8-3.5, 11-74.4-5, and 11-74.6-22"; and on page 1, immediately below line 29, by inserting the following:

"(65 ILCS 5/11-74.4-5) (from Ch. 24, par. 11-74.4-5)

Sec. 11-74.4-5. (a) The changes made by this amendatory Act of the 91st General Assembly do not apply to a municipality that, (i) before the effective date of this amendatory Act of the 91st General Assembly, has adopted an ordinance or resolution fixing a time and place for a public hearing under this Section or (ii) before July 1, 1999, has adopted an ordinance or resolution providing for a feasibility study under Section 11-74.4-4.1, but has not yet adopted an ordinance approving redevelopment plans and redevelopment projects or designating redevelopment project areas under Section 11-74.4-4, until after that municipality adopts an ordinance approving redevelopment plans and redevelopment projects or designating redevelopment project areas under Section 11-74.4-4; thereafter the changes made by this amendatory Act of the 91st General Assembly apply to the same extent that they apply to redevelopment plans and redevelopment projects that were approved and redevelopment projects that were designated before the effective date of this amendatory Act of the 91st General Assembly.

Prior to the adoption of an ordinance proposing the designation of a redevelopment project area, or approving a redevelopment plan or redevelopment project, the municipality by its corporate authorities, or as it may determine by any commission designated under subsection (k) of Section 11-74.4-4 shall adopt an ordinance or resolution fixing a time and place for public hearing. Prior to the adoption of the ordinance or resolution establishing the time and place for the public hearing, the municipality shall make available for public inspection a redevelopment plan or a separate report that provides in reasonable detail the basis for the eligibility of the redevelopment project area. The report along with the name of a person to contact for further information shall be sent within a reasonable time after the adoption of such ordinance or resolution to the affected taxing districts by certified mail. On and after the effective date of this amendatory Act of the 91st General Assembly, the municipality shall print in a newspaper of general circulation within the municipality a notice that interested persons may register with the municipality in order to receive information on the proposed designation of a redevelopment project area or the approval of a redevelopment plan. The notice shall state the place of registration and the operating

hours of that place. The municipality shall have adopted reasonable rules to implement this registration process under Section 11-74.4-4.2. Notice of the availability of the redevelopment plan

and eligibility report, including how to obtain this information, shall also be sent by mail within a reasonable time after the adoption of the ordinance or resolution to all residents within the postal zip code area or areas contained in whole or in part within the proposed redevelopment project area or organizations that operate in the municipality that have registered with the municipality for that information in accordance with the registration guidelines established by the municipality under Section 11-74.4-4.2.

At the public hearing any interested person or affected taxing district may file with the municipal clerk written objections to and may be heard orally in respect to any issues embodied in the notice. The municipality shall hear and determine all protests and objections at the hearing and the hearing may be adjourned to another date without further notice other than a motion to be entered upon the minutes fixing the time and place of the subsequent hearing. At the public hearing or at any time prior to the adoption by the municipality of an ordinance approving a redevelopment plan, the municipality may make changes in the redevelopment plan. Changes which (1) add additional parcels of property to the proposed redevelopment project area, (2) substantially affect the general land uses proposed in the redevelopment plan, (3) substantially change the nature of or extend the life of the redevelopment project, or (4) increase the number of low or very low income households to be displaced from the redevelopment project area, provided that measured from the time of creation of the redevelopment project area the total displacement of the households will exceed 10, shall be made only after the municipality gives notice, convenes a joint review board, and conducts a public hearing pursuant to the procedures set forth in this Section and in Section 11-74.4-6 of this Act. Changes which do not (1) add additional parcels of property to the proposed redevelopment project area, (2) substantially affect the general land uses proposed in the redevelopment plan, (3) substantially change the nature of or extend the life of the redevelopment project, or (4) increase the number of low or very low income households to be displaced from the redevelopment project area, provided that measured from the time of creation of the redevelopment project area the total displacement of the households will exceed 10, may be made without further hearing, provided that the municipality shall give notice of any such changes by mail to each affected taxing district and registrant on the interested parties registry, provided for under Section 11-74.4-4.2, and by publication in a newspaper of general circulation within the affected taxing district. Such notice by mail and by publication shall each occur not later than 10 days following the adoption by ordinance of such changes. Hearings with regard to a redevelopment project area, project or plan may be held simultaneously.

(b) Prior to holding a public hearing to approve or amend a redevelopment plan or to designate or add additional parcels of property to a redevelopment project area, the municipality shall convene a joint review board. The board shall consist of a representative selected by each community college district, local elementary school district and high school district or each local community unit school district, park district, library district, township, fire protection district, and county that will have the authority to directly levy taxes on the property within the proposed redevelopment project area at the time that the proposed redevelopment project area is approved, a representative selected by

the municipality and a public member. The public member shall first be selected and then the board's chairperson shall be selected by a majority of the board members present and voting.

For redevelopment project areas with redevelopment plans or proposed redevelopment plans that would result in the displacement of residents from 10 or more inhabited residential units or that include 75 or more inhabited residential units, the public member shall be a person who resides in the redevelopment project area. If, as determined by the housing impact study provided for in paragraph (5) of subsection (n) of Section 11-74.4-3, or if no housing impact study is required then based on other reasonable data, the majority of residential units are occupied by very low, low, or moderate income households, as defined in Section 3 of the Illinois Affordable Housing Act, the public member shall be a person who resides in very low, low, or moderate income housing within the redevelopment project area. Municipalities with fewer than 15,000 residents shall not be required to select a person who lives in very low, low, or moderate income housing within the redevelopment project area, provided that the redevelopment plan or project will not result in displacement of residents from 10 or more inhabited units, and the municipality so certifies in the plan. If no person satisfying these requirements is available or if no qualified person will serve as the public member, then the joint review board is relieved of this paragraph's selection requirements for the public member.

Within 90 days of the effective date of this amendatory Act of the 91st General Assembly, each municipality that designated a redevelopment project area for which it was not required to convene a joint review board under this Section shall convene a joint review board to perform the duties specified under paragraph (e) of this Section.

All board members shall be appointed and the first board meeting held following at least 14 days after notice by the municipality to all the taxing districts as required by Section 11-74.4-6(c). Such notice shall also advise the taxing bodies represented on the joint review board of the time and place of the first meeting of the board. Additional meetings of the board shall be held upon the call of any member. The municipality seeking designation of the redevelopment project area shall provide administrative support to the board.

The board shall review (i) the public record, planning documents and proposed ordinances approving the redevelopment plan and project and (ii) proposed amendments to the redevelopment plan or additions of parcels of property to the redevelopment project area to be adopted by the municipality. As part of its deliberations, the board may hold additional hearings on the proposal. A board's recommendation shall be an advisory, non-binding recommendation. The recommendation shall be adopted by a majority of those members present and voting. The recommendations shall be submitted to the municipality within 30 days after convening of the board. Failure of the board to submit its report on a timely basis shall not be cause to delay the public hearing or any other step in the process of designating or amending the redevelopment project area but shall be

deemed to constitute approval by the joint review board of the matters before it.

The board shall base its recommendation to approve or disapprove the redevelopment plan and the designation of the redevelopment project area or the amendment of the redevelopment plan or addition of parcels of property to the redevelopment project area on the basis of the redevelopment project area and redevelopment plan satisfying the plan requirements, the eligibility criteria defined in Section 11-74.4-3, and the objectives of this Act.

The board shall issue a written report describing why the redevelopment plan and project area or the amendment thereof meets or fails to meet one or more of the objectives of this Act and both the plan requirements and the eligibility criteria defined in Section 11-74.4-3. In the event the Board does not file a report it shall be presumed that these taxing bodies find the redevelopment project area and redevelopment plan satisfy the objectives of this Act and the plan requirements and eligibility criteria.

If the board recommends rejection of the matters before it, the municipality will have 30 days within which to resubmit the plan or amendment. During this period, the municipality will meet and confer with the board and attempt to resolve those issues set forth in the board's written report that lead to the rejection of the plan or amendment. In the event that the municipality and the board are unable to resolve these differences, or in the event that the resubmitted plan or amendment is rejected by the board, the municipality may proceed with the plan or amendment, but only upon a three-fifths vote of the corporate authority responsible for approval of the plan or amendment, excluding positions of members that are vacant and those members that are ineligible to vote because of conflicts of interest.

(c) After a municipality has by ordinance approved a redevelopment plan and designated a redevelopment project area, the plan may be amended and additional properties may be added to the redevelopment project area only as herein provided. Amendments which (1) add additional parcels of property to the proposed redevelopment project area, (2) substantially affect the general land uses proposed in the redevelopment plan, (3) substantially change the nature of the redevelopment project, (4) increase the total estimated redevelopment project costs set out in the redevelopment plan by more than 5% after adjustment for inflation from the date the plan was adopted, (5) add additional redevelopment project costs to the itemized list of redevelopment project costs set out in the redevelopment plan, or (6) increase the number of low or very low income households to be displaced from the redevelopment project area, provided that measured from the time of creation of the redevelopment project area the total displacement of the households will exceed 10, shall be made only after the municipality gives notice, convenes a joint review board, and conducts a public hearing pursuant to the procedures set forth in this Section and in Section 11-74.4-6 of this Act. Changes which do not (1) add additional parcels of property to the proposed redevelopment project area, (2) substantially affect the general land

uses proposed in the redevelopment plan, (3) substantially change the nature of the redevelopment project, (4) increase the total estimated redevelopment project cost set out in the redevelopment plan by more than 5% after adjustment for inflation from the date the plan was adopted, (5) add additional redevelopment project costs to the itemized list of redevelopment project costs set out in the redevelopment plan, or (6) increase the number of low or very low income households to be displaced from the redevelopment project area, provided that measured from the time of creation of the redevelopment project area the total displacement of the households will exceed 10, may be made without further hearing, provided that the municipality shall give notice of any such changes by mail to each affected taxing district and registrant on the interested parties registry, provided for under Section 11-74.4-4.2, and by publication in a newspaper of general circulation within the affected taxing district. Such notice by mail and by publication shall each occur not later than 10 days following the adoption by ordinance of such changes.

[Apr. 7, 2000]

(d) After the effective date of this amendatory Act of the 91st General Assembly, a municipality shall submit the following information for each redevelopment project area (i) to the State Comptroller under Section 8-8-3.5 of the Illinois Municipal Code and (ii) to all taxing districts overlapping the redevelopment project area no later than 180 days after the close of each municipal fiscal year or as soon thereafter as the audited financial statements become available and, in any case, shall be submitted before the annual meeting of the Joint Review Board to each of the taxing districts that overlap the redevelopment project area:

(1) Any amendments to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary.

(1.5) A list of the redevelopment project areas administered by the municipality and, if applicable, the date each redevelopment project area was designated or terminated by the municipality.

(2) Audited financial statements of the special tax allocation fund once a cumulative total of $100,000 has been deposited in the fund.

(3) Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of this Act during the preceding fiscal year.

(4) An opinion of legal counsel that the municipality is in compliance with this Act.

(5) An analysis of the special tax allocation fund which sets forth:

(A) the balance in the special tax allocation fund at the beginning of the fiscal year;

(B) all amounts deposited in the special tax allocation fund by source;

(C) an itemized list of all expenditures from the special tax allocation fund by category of permissible redevelopment project cost; and

(D) the balance in the special tax allocation fund at the end of the fiscal year including a breakdown of that balance by source and a breakdown of that balance identifying any portion of the balance that is required, pledged, earmarked, or otherwise designated for payment of or securing of obligations and anticipated redevelopment project costs. Any portion of such ending balance that has not been identified or is not identified as being required, pledged, earmarked, or otherwise designated for payment of or securing of obligations or anticipated redevelopment projects costs shall be designated as surplus as set forth in Section 11-74.4-7 hereof.

(6) A description of all property purchased by the municipality within the redevelopment project area including:

(A) Street address.

(B) Approximate size or description of property.

(C) Purchase price.

(D) Seller of property.

(7) A statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including:

(A) Any project implemented in the preceding fiscal year.

(B) A description of the redevelopment activities undertaken.

(C) A description of any agreements entered into by the municipality with regard to the disposition or

redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary.

(D) Additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan.

(E) Information regarding contracts that the municipality's tax increment advisors or consultants have entered into with entities or persons that have received, or are receiving, payments financed by tax increment revenues produced by the same redevelopment project area.

(F) Any reports submitted to the municipality by the joint review board.

(G) A review of public and, to the extent possible, private investment actually undertaken to date after the effective date of this amendatory Act of the 91st General Assembly and estimated to be undertaken during the following year. This review shall, on a project-by-project basis, set forth the estimated amounts of public and private investment incurred after the effective date of this amendatory Act of the 91st General Assembly and provide the ratio of private investment to public investment to the date of the report and as estimated to the completion of the redevelopment

project.

(8) With regard to any obligations issued by the municipality:

(A) copies of any official statements; and

(B) an analysis prepared by financial advisor or underwriter setting forth: (i) nature and term of obligation; and (ii) projected debt service including required reserves and debt coverage.

(9) For special tax allocation funds that have experienced cumulative deposits of incremental tax revenues of $100,000 or more, a certified audit report reviewing compliance with this Act performed by an independent public accountant certified and licensed by the authority of the State of Illinois. The financial portion of the audit must be conducted in accordance with Standards for Audits of Governmental Organizations, Programs, Activities, and Functions adopted by the Comptroller General of the United States (1981), as amended, or the contents specified by Section 8-8-5 of the Illinois Municipal Auditing Law of the Illinois Municipal Code. The audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (q) of Section 11-74.4-3. For redevelopment plans or projects that would result in the displacement of residents from 10 or more inhabited residential units or that contain 75 or more inhabited residential units, notice of the availability of the information, including how to obtain the report, required in this subsection shall also be sent by mail to all residents or organizations that operate in the municipality that register with the municipality for that information according to registration procedures adopted under Section 11-74.4-4.2. All municipalities are subject to this provision.

(d-1) Prior to the effective date of this amendatory Act of the 91st General Assembly, municipalities with populations of over 1,000,000 shall, after adoption of a redevelopment plan or project, make available upon request to any taxing district in which the redevelopment project area is located the following information:

(1) Any amendments to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary; and

(2) In connection with any redevelopment project area for which the municipality has outstanding obligations issued to provide for redevelopment project costs pursuant to Section 11-74.4-7, audited financial statements of the special tax allocation fund.

(e) The joint review board shall meet annually 180 days after the close of the municipal fiscal year or as soon as the redevelopment project audit for that fiscal year becomes available to review the effectiveness and status of the redevelopment project area up to that date.

(f) (Blank).

(g) In the event that a municipality has held a public hearing under this Section prior to March 14, 1994 (the effective date of

Public Act 88-537), the requirements imposed by Public Act 88-537 relating to the method of fixing the time and place for public hearing, the materials and information required to be made available for public inspection, and the information required to be sent after adoption of an ordinance or resolution fixing a time and place for public hearing shall not be applicable.
(Source: P.A. 91-357, eff. 7-29-99; 91-478, eff. 11-1-99.)"; and
on page 9, line 2, after "amended", by inserting ", or the contents specified by Section 8-8-5 of the Illinois Municipal Auditing Law of the Illinois Municipal Code".

AMENDMENT NO. 2 TO SENATE BILL 1451

AMENDMENT NO. 2. Amend Senate Bill 1451, AS AMENDED, in Section 5, Sec. 11-74.4-5, subsection (d), paragraph (9), in the sentence beginning "The financial portion of the audit", by replacing "contents" with "standards"; and
in Section 5, Sec. 11-74.6-22, subsection (d), paragraph (9), in the sentence beginning "The financial portion of the audit", by replacing "contents" with "standards".

Under the rules, the foregoing **Senate Bill No. 1451**, with House Amendments numbered 1 and 2, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:
Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1453

A bill for AN ACT concerning taxation, amending named Acts.

Together with the following amendment which is attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:
House Amendment No. 1 to SENATE BILL NO. 1453

Passed the House, as amended, April 7, 2000.
ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 1453

AMENDMENT NO. 1. Amend Senate Bill 1453 by replacing the title with the following:
"AN ACT concerning taxation."; and
by replacing everything after the enacting clause with the following:

"Section 5. The Department of Revenue Law of the Civil Administrative Code of Illinois is amended by adding Section 2505-710 as follows:
(20 ILCS 2505/2505-710 new)
Sec. 2505-710. Occupation and Use Tax Reporting and Simplification Committee and report. The Department is authorized

and empowered to convene an Occupation and Use Tax Reporting and Simplification Committee for the purpose of reviewing proposed methods for simplifying Illinois occupation and use tax reporting requirements. The Committee shall consist of the Director or such person or persons as he or she may designate, 3 representatives of the business community appointed by the Director, and 3 representatives of local government appointed by the Director. The Committee so assembled shall study methods for simplifying occupation and use tax reporting requirements in general and, in particular, shall review the feasibility of reducing the number of occupation and use tax returns required to be filed each taxable year. The Committee shall submit a report of its findings to the General Assembly on or before January 1, 2001.

Section 10. The Use Tax Act is amended by changing Sections 3-5, 9, 10, and 22 as follows:

(35 ILCS 105/3-5) (from Ch. 120, par. 439.3-5)

Sec. 3-5. Exemptions. Use of the following tangible personal property is exempt from the tax imposed by this Act:

(1) Personal property purchased from a corporation, society, association, foundation, institution, or organization, other than a limited liability company, that is organized and operated as a not-for-profit service enterprise for the benefit of persons 65 years of age or older if the personal property was not purchased by the enterprise for the purpose of resale by the enterprise.

(2) Personal property purchased by a not-for-profit Illinois county fair association for use in conducting, operating, or promoting the county fair.

(3) Personal property purchased by a not-for-profit arts or cultural organization that establishes, by proof required by the Department by rule, that it has received an exemption under Section 501(c)(3) of the Internal Revenue Code and that is organized and operated for the presentation or support of arts or cultural programming, activities, or services. These organizations include, but are not limited to, music and dramatic arts organizations such as symphony orchestras and theatrical groups, arts and cultural service organizations, local arts councils, visual arts organizations, and media arts organizations.

(4) Personal property purchased by a governmental body, by a corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious, or educational purposes, or by a not-for-profit corporation, society, association, foundation, institution, or organization that has no compensated officers or employees and that is organized and operated primarily for the recreation of persons 55 years of age or older. A limited liability company may qualify for the exemption under this paragraph only if the limited liability company is organized and operated exclusively for educational purposes. On and after July 1, 1987, however, no entity otherwise eligible for this exemption shall make tax-free purchases unless it has an active exemption identification number issued by the Department.

(5) A passenger car that is a replacement vehicle to the extent that the purchase price of the car is subject to the Replacement Vehicle Tax.

(6) Graphic arts machinery and equipment, including repair and

replacement parts, both new and used, and including that manufactured on special order, certified by the purchaser to be used primarily for graphic arts production, and including machinery and equipment purchased for lease.

(7) Farm chemicals.

(8) Legal tender, currency, medallions, or gold or silver coinage issued by the State of Illinois, the government of the United States of America, or the government of any foreign country, and bullion.

(9) Personal property purchased from a teacher-sponsored student organization affiliated with an elementary or secondary school located in Illinois.

(10) A motor vehicle of the first division, a motor vehicle of the second division that is a self-contained motor vehicle designed or permanently converted to provide living quarters for recreational, camping, or travel use, with direct walk through to the living quarters from the driver's seat, or a motor vehicle of the second division that is of the van configuration designed for the transportation of not less than 7 nor more than 16 passengers, as defined in Section 1-146 of the Illinois Vehicle Code, that is used for automobile renting, as defined in the Automobile Renting Occupation and Use Tax Act.

(11) Farm machinery and equipment, both new and used, including that manufactured on special order, certified by the purchaser to be used primarily for production agriculture or State or federal agricultural programs, including individual replacement parts for the machinery and equipment, including machinery and equipment purchased for lease, and including implements of husbandry defined in Section 1-130 of the Illinois Vehicle Code, farm machinery and agricultural chemical and fertilizer spreaders, and nurse wagons required to be registered under Section 3-809 of the Illinois Vehicle Code, but excluding other motor vehicles required to be registered under the Illinois Vehicle Code. Horticultural polyhouses or hoop houses used for propagating, growing, or overwintering plants shall be considered farm machinery and equipment under this item (11). Agricultural chemical tender tanks and dry boxes shall include units sold separately from a motor vehicle required to be licensed and units sold mounted on a motor vehicle required to be licensed if the selling price of the tender is separately stated.

Farm machinery and equipment shall include precision farming equipment that is installed or purchased to be installed on farm machinery and equipment including, but not limited to, tractors, harvesters, sprayers, planters, seeders, or spreaders. Precision farming equipment includes, but is not limited to, soil testing sensors, computers, monitors, software, global positioning and mapping systems, and other such equipment.

Farm machinery and equipment also includes computers, sensors, software, and related equipment used primarily in the computer-assisted operation of production agriculture facilities, equipment, and activities such as, but not limited to, the collection, monitoring, and correlation of animal and crop data for the purpose of formulating animal diets and agricultural chemicals. This item (11) is exempt from the provisions of Section 3-90.

(12) Fuel and petroleum products sold to or used by an air

common carrier, certified by the carrier to be used for consumption, shipment, or storage in the conduct of its business as an air common carrier, for a flight destined for or returning from a location or locations outside the United States without regard to previous or subsequent domestic stopovers.

(13) Proceeds of mandatory service charges separately stated on

customers' bills for the purchase and consumption of food and beverages purchased at retail from a retailer, to the extent that the proceeds of the service charge are in fact turned over as tips or as a substitute for tips to the employees who participate directly in preparing, serving, hosting or cleaning up the food or beverage function with respect to which the service charge is imposed.

(14) Oil field exploration, drilling, and production equipment, including (i) rigs and parts of rigs, rotary rigs, cable tool rigs, and workover rigs, (ii) pipe and tubular goods, including casing and drill strings, (iii) pumps and pump-jack units, (iv) storage tanks and flow lines, (v) any individual replacement part for oil field exploration, drilling, and production equipment, and (vi) machinery and equipment purchased for lease; but excluding motor vehicles required to be registered under the Illinois Vehicle Code.

(15) Photoprocessing machinery and equipment, including repair and replacement parts, both new and used, including that manufactured on special order, certified by the purchaser to be used primarily for photoprocessing, and including photoprocessing machinery and equipment purchased for lease.

(16) Coal exploration, mining, offhighway hauling, processing, maintenance, and reclamation equipment, including replacement parts and equipment, and including equipment purchased for lease, but excluding motor vehicles required to be registered under the Illinois Vehicle Code.

(17) Distillation machinery and equipment, sold as a unit or kit, assembled or installed by the retailer, certified by the user to be used only for the production of ethyl alcohol that will be used for consumption as motor fuel or as a component of motor fuel for the personal use of the user, and not subject to sale or resale.

(18) Manufacturing and assembling machinery and equipment used primarily in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease, whether that sale or lease is made directly by the manufacturer or by some other person, whether the materials used in the process are owned by the manufacturer or some other person, or whether that sale or lease is made apart from or as an incident to the seller's engaging in the service occupation of producing machines, tools, dies, jigs, patterns, gauges, or other similar items of no commercial value on special order for a particular purchaser.

(19) Personal property delivered to a purchaser or purchaser's donee inside Illinois when the purchase order for that personal property was received by a florist located outside Illinois who has a florist located inside Illinois deliver the personal property.

(20) Semen used for artificial insemination of livestock for direct agricultural production.

(21) Horses, or interests in horses, registered with and meeting the requirements of any of the Arabian Horse Club Registry of America, Appaloosa Horse Club, American Quarter Horse Association, United States Trotting Association, or Jockey Club, as appropriate, used for purposes of breeding or racing for prizes.

(22) Computers and communications equipment utilized for any hospital purpose and equipment used in the diagnosis, analysis, or treatment of hospital patients purchased by a lessor who leases the equipment, under a lease of one year or longer executed or in effect at the time the lessor would otherwise be subject to the tax imposed by this Act, to a hospital that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. If the equipment is leased in a manner that does not qualify for this exemption or is used in any other non-exempt manner, the lessor shall be liable for the tax

imposed under this Act or the Service Use Tax Act, as the case may be, based on the fair market value of the property at the time the non-qualifying use occurs. No lessor shall collect or attempt to collect an amount (however designated) that purports to reimburse that lessor for the tax imposed by this Act or the Service Use Tax Act, as the case may be, if the tax has not been paid by the lessor. If a lessor improperly collects any such amount from the lessee, the lessee shall have a legal right to claim a refund of that amount from the lessor. If, however, that amount is not refunded to the lessee for any reason, the lessor is liable to pay that amount to the Department.

(23) Personal property purchased by a lessor who leases the property, under a lease of one year or longer executed or in effect at the time the lessor would otherwise be subject to the tax imposed by this Act, to a governmental body that has been issued an active sales tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. If the property is leased in a manner that does not qualify for this exemption or used in any other non-exempt manner, the lessor shall be liable for the tax imposed under this Act or the Service Use Tax Act, as the case may be, based on the fair market value of the property at the time the non-qualifying use occurs. No lessor shall collect or attempt to collect an amount (however designated) that purports to reimburse that lessor for the tax imposed by this Act or the Service Use Tax Act, as the case may be, if the tax has not been paid by the lessor. If a lessor improperly collects any such amount from the lessee, the lessee shall have a legal right to claim a refund of that amount from the lessor. If, however, that amount is not refunded to the lessee for any reason, the lessor is liable to pay that amount to the Department.

(24) Beginning with taxable years ending on or after December 31, 1995 and ending with taxable years ending on or before December 31, 2004, personal property that is donated for disaster relief to be used in a State or federally declared disaster area in Illinois or bordering Illinois by a manufacturer or retailer that is registered in this State to a corporation, society, association, foundation, or

institution that has been issued a sales tax exemption identification number by the Department that assists victims of the disaster who reside within the declared disaster area.

(25) Beginning with taxable years ending on or after December 31, 1995 and ending with taxable years ending on or before December 31, 2004, personal property that is used in the performance of infrastructure repairs in this State, including but not limited to municipal roads and streets, access roads, bridges, sidewalks, waste disposal systems, water and sewer line extensions, water distribution and purification facilities, storm water drainage and retention facilities, and sewage treatment facilities, resulting from a State or federally declared disaster in Illinois or bordering Illinois when such repairs are initiated on facilities located in the declared disaster area within 6 months after the disaster.

(26) Beginning July 1, 1999, game or game birds purchased at a "game breeding and hunting preserve area" or an "exotic game hunting area" as those terms are used in the Wildlife Code or at a hunting enclosure approved through rules adopted by the Department of Natural Resources. This paragraph is exempt from the provisions of Section 3-90.

(27) ~~(26)~~ A motor vehicle, as that term is defined in Section 1-146 of the Illinois Vehicle Code, that is donated to a corporation, limited liability company, society, association, foundation, or institution that is determined by the Department to be organized and

operated exclusively for educational purposes. For purposes of this exemption, "a corporation, limited liability company, society, association, foundation, or institution organized and operated exclusively for educational purposes" means all tax-supported public schools, private schools that offer systematic instruction in useful branches of learning by methods common to public schools and that compare favorably in their scope and intensity with the course of study presented in tax-supported schools, and vocational or technical schools or institutes organized and operated exclusively to provide a course of study of not less than 6 weeks duration and designed to prepare individuals to follow a trade or to pursue a manual, technical, mechanical, industrial, business, or commercial occupation.

(28) ~~(27)~~ Beginning January 1, 2000, personal property, including food, purchased through fundraising events for the benefit of a public or private elementary or secondary school, a group of those schools, or one or more school districts if the events are sponsored by an entity recognized by the school district that consists primarily of volunteers and includes parents and teachers of the school children. This paragraph does not apply to fundraising events (i) for the benefit of private home instruction or (ii) for which the fundraising entity purchases the personal property sold at the events from another individual or entity that sold the property for the purpose of resale by the fundraising entity and that profits from the sale to the fundraising entity. This paragraph is exempt from the provisions of Section 3-90.

(29) ~~(26)~~ Beginning January 1, 2000, new or used automatic

vending machines that prepare and serve hot food and beverages, including coffee, soup, and other items, and replacement parts for these machines. This paragraph is exempt from the provisions of Section 3-90.

(30) Food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, when purchased for use by a person receiving medical assistance under Article 5 of the Illinois Public Aid Code who resides in a licensed long-term care facility, as defined in the Nursing Home Care Act.

(Source: P.A. 90-14, eff. 7-1-97; 90-552, eff. 12-12-97; 90-605, eff. 6-30-98; 91-51, eff. 6-30-99; 91-200, eff. 7-20-99; 91-439, eff. 8-6-99; 91-637, eff. 8-20-99; 91-644, eff. 8-20-99; revised 9-29-99.)

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

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

remit and does remit the tax imposed by the Retailers' Occupation Tax Act, with respect to the sale of the same property.

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

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

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be

filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;

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

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

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

5. The amount of tax due;

5-5. The signature of the taxpayer; and

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

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

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12.

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

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

All taxpayers required to make payment by electronic funds

transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

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

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Service Use Tax Act was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of ~~or~~ the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985, and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987, and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be

credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $10,000 threshold stated above, then such taxpayer may petition the Department for change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

If any such payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown by an original monthly return, the Department shall issue to the taxpayer a credit memorandum no later than 30 days after the date of payment, which memorandum may be submitted by the taxpayer to the Department in payment of tax liability subsequently to be remitted by the taxpayer to the Department or be assigned by the taxpayer to a similar taxpayer under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department, except that if such excess payment is shown on an original monthly return and is made after December 31, 1986, no credit memorandum shall be issued, unless requested by the taxpayer. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted by the

taxpayer to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the

Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and the taxpayer shall be liable for penalties and interest on such difference.

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

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

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

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

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that if ~~where~~, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle or trailer retailer for the purpose of resale or (ii) a retailer of aircraft, watercraft, motor vehicles, or trailers transfers more than one aircraft, watercraft, motor vehicle, or trailer to a purchaser for use as a qualifying rolling stock as provided in Section 3-55 of this Act, then that seller ~~for resale~~ may report the transfer of all the aircraft, watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of

the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

The transaction reporting return in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such

trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may reasonably require.

The transaction reporting return in the case of watercraft and aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

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

With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in

the purchaser's name, a tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal property that is involved (if titling or registration is required) in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.

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

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer, such user may certify to the fact of such delay by the retailer, and may (upon the Department being satisfied of the truth

of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 2.1% or 1.75% discount provided for in this Section being allowed. When the user pays the tax directly to the Department, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

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

Any retailer filing a return under this Section shall also include (for the purpose of paying tax thereon) the total tax covered by such return upon the selling price of tangible personal property purchased by him at retail from a retailer, but as to which the tax imposed by this Act was not collected from the retailer filing such

return, and such retailer shall remit the amount of such tax to the Department when filing such return.

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

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

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

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the

State Treasury, 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property, other than tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

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

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

hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget. If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by

the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto

hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	84,000,000
2003	89,000,000
2004	93,000,000
2005	97,000,000
2006	102,000,000
2007	108,000,000
2008	115,000,000
2009	120,000,000
2010	126,000,000
2011	132,000,000
2012	138,000,000
2013 and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2029.	145,000,000

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in

excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Build Illinois Fund and

the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendment thereto hereafter enacted, each month the Department shall pay into the Local Government Distributive Fund .4% of the net revenue realized for the preceding month from the 5% general rate, or .4% of 80% of the net revenue realized for the preceding month from the 6.25% general rate, as the case may be, on the selling price of tangible personal property which amount shall, subject to appropriation, be distributed as provided in Section 2 of the State Revenue Sharing Act. No payments or distributions pursuant to this paragraph shall be made if the tax imposed by this Act on photoprocessing products is declared unconstitutional, or if the proceeds from such tax are unavailable for distribution because of litigation.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, and the Local Government Distributive Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

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

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

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

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

(Source: P.A. 90-491, eff. 1-1-99; 90-612, eff. 7-8-98; 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; revised 9-29-99.)

(35 ILCS 105/10) (from Ch. 120, par. 439.10)

Sec. 10. Except as to motor vehicles, ~~and~~ aircraft, watercraft, and trailers, when tangible personal property is purchased from a retailer for use in this State by a purchaser who did not pay the tax imposed by this Act to the retailer, and who does not file returns with the Department as a retailer under Section 9 of this Act, such purchaser (by the last day of the month following the calendar month in which such purchaser makes any payment upon the selling price of such property) shall, except as provided in this Section, file a return with the Department and pay the tax upon that portion of the

selling price so paid by the purchaser during the preceding calendar month. When tangible personal property, including but not limited to motor vehicles and aircraft, is purchased by a lessor, under a lease for one year or longer, executed or in effect at the time of purchase to an interstate carrier for hire, who did not pay the tax imposed by this Act to the retailer, such lessor (by the last day of the month following the calendar month in which such property reverts to the use of such lessor) shall file a return with the Department and pay the tax upon the fair market value of such property on the date of such reversion. However, in determining the fair market value at the time of reversion, the fair market value of such property shall not exceed the original purchase price of the property that was paid by the lessor at the time of purchase. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. Such return and payment from the purchaser shall be submitted to the Department sooner than the last day of the month after the month in which the purchase is made to the extent that that may be necessary in order to secure the title to a motor vehicle or the certificate of registration for an aircraft. However, except as to motor vehicles and aircraft, if the purchaser's annual use tax liability does not exceed $600, the purchaser may file the return on an annual basis on or before April 15th of the year following the year use tax liability was incurred.

In addition with respect to motor vehicles, ~~and~~ aircraft, watercraft, and trailers, a purchaser of such tangible personal property for use in this State, who purchases such tangible personal property from an out-of-state retailer, shall file with the Department, upon a form to be prescribed and supplied by the Department, a return for each such item of tangible personal property purchased, except that if, in the same transaction, (i) a purchaser of motor vehicles, aircraft, watercraft, or trailers who is a retailer of motor vehicles, aircraft, watercraft, or trailers purchases more than one motor vehicle, aircraft, watercraft, or trailer for the purpose of resale or (ii) a purchaser of motor vehicles, aircraft, watercraft, or trailers purchases more than one motor vehicle, aircraft, watercraft, or trailer for use as qualifying rolling stock as provided in Section 3-55 of this Act, then the purchaser may report the purchase of all motor vehicles, aircraft, watercraft, or trailers involved in that transaction to the Department on a single return prescribed by the Department. Such return in the case of motor vehicles and aircraft must show the name and address of the seller, the name, address of purchaser, the amount of the selling price including the amount allowed by the retailer for traded in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the purchaser with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular

instance if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

Such return shall be filed not later than 30 days after such motor vehicle or aircraft is brought into this State for use.

For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

[Apr. 7, 2000]

The return and tax remittance or proof of exemption from the tax that is imposed by this Act may be transmitted to the Department by way of the State agency with which, or State officer with whom, the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

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

When a purchaser pays a tax imposed by this Act directly to the Department, the Department (upon request therefor from such purchaser) shall issue an appropriate receipt to such purchaser showing that he has paid such tax to the Department. Such receipt shall be sufficient to relieve the purchaser from further liability for the tax to which such receipt may refer.

A user who is liable to pay use tax directly to the Department only occasionally and not on a frequently recurring basis, and who is not required to file returns with the Department as a retailer under Section 9 of this Act, or under the "Retailers' Occupation Tax Act", or as a registrant with the Department under the "Service Occupation Tax Act" or the "Service Use Tax Act", need not register with the Department. However, if such a user has a frequently recurring direct use tax liability to pay to the Department, such user shall be required to register with the Department on forms prescribed by the Department and to obtain and display a certificate of registration from the Department. In that event, all of the provisions of Section 9 of this Act concerning the filing of regular monthly, quarterly or annual tax returns and all of the provisions of Section 2a of the "Retailers' Occupation Tax Act" concerning the requirements for registrants to post bond or other security with the Department, as the provisions of such sections now exist or may hereafter be amended, shall apply to such users to the same extent as if such provisions were included herein.

(Source: P.A. 91-541, eff. 8-13-99.)

(35 ILCS 105/22) (from Ch. 120, par. 439.22)

Sec. 22. If it is determined that the Department should issue a credit or refund under this Act, the Department may first apply the amount thereof against any amount of tax or penalty or interest due hereunder, or under the "Retailers' Occupation Tax Act", the "Service Occupation Tax Act", the "Service Use Tax Act", any local occupation or use tax administered by the Department ~~the "Municipal Retailers' Occupation Tax Act", the "Municipal Use Tax Act", the "Municipal Service Occupation Tax Act", the "County Retailers' Occupation Tax Act", the "County Supplementary Retailers' Occupation Tax Act", the "County Service Occupation Tax Act", the "County Supplementary Service Occupation Tax Act", the "County Use Tax Act", the "County Supplementary Use Tax Act"~~, Section 4 of the "Water Commission Act of 1985", subsections (b), (c) and (d) of Section 5.01 of the "Local Mass Transit District Act", or subsections (e), (f) and (g) of Section 4.03 of the "Regional Transportation Authority Act", from the person entitled to such credit or refund. For this purpose, if

proceedings are pending to determine whether or not any tax or penalty or interest is due under this Act or under the "Retailers' Occupation Tax Act", the "Service Occupation Tax Act", the "Service Use Tax Act", any local occupation or use tax administered by the Department ~~the "Municipal Retailers' Occupation Tax Act", the "Municipal Use Tax Act", the "Municipal Service Occupation Tax Act", the "County Retailers' Occupation Tax Act", the "County Supplementary Retailers' Occupation Tax Act", the "County Service Occupation Tax Act", the "County Supplementary Service Occupation Tax Act", the "County Use Tax Act", the "County Supplementary Use Tax Act"~~, Section 4 of the "Water Commission Act of 1985", subsections (b), (c) and (d) of Section 5.01 of the "Local Mass Transit District Act", or subsections (e), (f) and (g) of Section 4.03 of the "Regional Transportation Authority Act", from such person, the Department may withhold issuance of the credit or refund pending the final disposition of such proceedings and may apply such credit or refund against any amount found to be due to the Department as a result of such proceedings. The balance, if any, of the credit or refund shall be issued to the person entitled thereto.

Any credit memorandum issued hereunder may be used by the authorized holder thereof to pay any tax or penalty or interest due or to become due under this Act or under the "Retailers' Occupation Tax Act", the "Service Occupation Tax Act", the "Service Use Tax Act", any local occupation or use tax administered by the Department ~~the "Municipal Retailers' Occupation Tax Act", the "Municipal Use Tax Act", the "Municipal Service Occupation Tax Act", the "County Retailers' Occupation Tax Act", the "County Supplementary Retailers' Occupation Tax Act", the "County Service Occupation Tax Act", the "County Supplementary Service Occupation Tax Act", the "County Use Tax Act", the "County Supplementary Use Tax Act"~~, Section 4 of the "Water Commission Act of 1985", subsections (b), (c) and (d) of Section 5.01 of the "Local Mass Transit District Act", or subsections (e), (f) and (g) of Section 4.03 of the "Regional Transportation

Authority Act", from such holder. Subject to reasonable rules of the Department, a credit memorandum issued hereunder may be assigned by the holder thereof to any other person for use in paying tax or penalty or interest which may be due or become due under this Act or under the "Retailers' Occupation Tax Act", the "Service Occupation Tax Act" or the "Service Use Tax Act", from the assignee.

In any case in which there has been an erroneous refund of tax payable under this Act, a notice of tax liability may be issued at any time within 3 years from the making of that refund, or within 5 years from the making of that refund if it appears that any part of the refund was induced by fraud or the misrepresentation of a material fact. The amount of any proposed assessment set forth in the notice shall be limited to the amount of the erroneous refund.
(Source: P.A. 87-876.)

Section 15. The Service Use Tax Act is amended by changing Section 20 as follows:

(35 ILCS 110/20) (from Ch. 120, par. 439.50)

Sec. 20. If it is determined that the Department should issue a credit or refund hereunder, the Department may first apply the amount thereof against any amount of tax or penalty or interest due hereunder, or under the Service Occupation Tax Act, the Retailers' Occupation Tax Act, the Use Tax Act, any local occupation or use tax administered by the Department ~~the Municipal Retailers' Occupation Tax Act, the Municipal Use Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act, the County Supplementary Retailers' Occupation Tax Act, the County Service Occupation Tax Act, the County Supplementary Service Occupation Tax~~

~~Act, the County Use Tax Act, the County Supplementary Use Tax Act~~, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from the person entitled to such credit or refund. For this purpose, if proceedings are pending to determine whether or not any tax or penalty or interest is due hereunder, or under the Service Occupation Tax Act, the Retailers' Occupation Tax Act, the Use Tax Act, any local occupation or use tax administered by the Department ~~the Municipal Retailers' Occupation Tax Act, the Municipal Use Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act, the County Supplementary Retailers' Occupation Tax Act, the County Service Occupation Tax Act, the County Supplementary Service Occupation Tax Act, the County Use Tax Act, the County Supplementary Use Tax Act~~, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from such person, the Department may withhold issuance of the credit or refund pending the final disposition of such proceedings and may apply such credit or refund against any amount found to be due to the Department as a result of such proceedings. The balance, if any, of the credit or refund shall be issued to the person entitled thereto.

Any credit memorandum issued hereunder may be used by the

authorized holder thereof to pay any tax or penalty or interest due or to become due under this Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, the Use Tax Act, any local occupation or use tax administered by the Department ~~the Municipal Retailers' Occupation Tax Act, the Municipal Use Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act, the County Supplementary Retailers' Occupation Tax Act, the County Service Occupation Tax Act, the County Supplementary Service Occupation Tax Act, the County Use Tax Act, the County Supplementary Use Tax Act~~, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from such holder. Subject to reasonable rules of the Department, a credit memorandum issued hereunder may be assigned by the holder thereof to any other person for use in paying tax or penalty or interest which may be due or become due under this Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, the Use Tax Act, any local occupation or use tax administered by the Department ~~the Municipal Retailers' Occupation Tax Act, the Municipal Use Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act, the County Supplementary Retailers' Occupation Tax Act, the County Service Occupation Tax Act, the County Supplementary Service Occupation Tax Act, the County Use Tax Act, the County Supplementary Use Tax Act~~, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from the assignee.

In any case which there has been an erroneous refund of tax payable under this Act, a notice of tax liability may be issued at any time within 3 years from the making of that refund, or within 5 years from the making of that refund if it appears that any part of the refund was induced by fraud or the misrepresentation of a material fact. The amount of any proposed assessment set forth in the notice shall be limited to the amount of the erroneous refund.
(Source: P.A. 87-876.)

[Apr. 7, 2000]

Section 20. The Service Occupation Tax Act is amended by changing Section 20 as follows:

(35 ILCS 115/20) (from Ch. 120, par. 439.120)

Sec. 20. If it is determined that the Department should issue a credit or refund hereunder, the Department may first apply the amount thereof against any amount of tax or penalty or interest due hereunder, or under the Service Use Tax Act, the Retailers' Occupation Tax Act, the Use Tax Act, any local occupation or use tax administered by the Department ~~the Municipal Retailers' Occupation Tax Act, the Municipal Use Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act, the County Supplementary Retailers' Occupation Tax Act, the County Service Occupation Tax Act, the County Supplementary Service Occupation Tax Act, the County Use Tax Act, the County Supplementary Use Tax Act~~, Section 4 of the Water Commission Act of 1985, subsections (b), (c)

and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from the person entitled to such credit or refund. For this purpose, if proceedings are pending to determine whether or not any tax or penalty or interest is due hereunder, or under the Service Use Tax Act, the Retailers' Occupation Tax Act, the Use Tax Act, any local occupation or use tax administered by the Department ~~the Municipal Retailers' Occupation Tax Act, the Municipal Use Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act, the County Supplementary Retailers' Occupation Tax Act, the County Service Occupation Tax Act, the County Supplementary Service Occupation Tax Act, the County Use Tax Act, the County Supplementary Use Tax Act~~, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from such person, the Department may withhold issuance of the credit or refund pending the final disposition of such proceedings and may apply such credit or refund against any amount found to be due to the Department as a result of such proceedings. The balance, if any, of the credit or refund shall be issued to the person entitled thereto.

Any credit memorandum issued hereunder may be used by the authorized holder thereof to pay any tax or penalty or interest due or to become due under this Act, or under the Service Use Tax Act, the Retailers' Occupation Tax Act, the Use Tax Act, any local occupation or use tax administered by the Department ~~the Municipal Retailers' Occupation Tax Act, the Municipal Use Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act, the County Supplementary Retailers' Occupation Tax Act, the County Service Occupation Tax Act, the County Supplementary Service Occupation Tax Act, the County Use Tax Act, the County Supplementary Use Tax Act~~, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from such holder. Subject to reasonable rules of the Department, a credit memorandum issued hereunder may be assigned by the holder thereof to any other person for use in paying tax or penalty or interest which may be due or become due under this Act, the Service Use Tax Act, the Retailers' Occupation Tax Act, the Use Tax Act, any local occupation or use tax administered by the Department ~~the Municipal Retailers' Occupation Tax Act, the Municipal Use Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act, the County Supplementary Retailers' Occupation Tax Act, the County Service Occupation Tax Act, the County Supplementary Service~~

~~Occupation Tax Act, the County Use Tax Act, the County Supplementary Use Tax Act~~, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from the assignee.

In any case in which there has been an erroneous refund of tax

payable under this Act, a notice of tax liability may be issued at any time within 3 years from the making of that refund, or within 5 years from the making of that refund if it appears that any part of the refund was induced by fraud or the misrepresentation of a material fact. The amount of any proposed assessment set forth in the notice shall be limited to the amount of the erroneous refund.
(Source: P.A. 87-876.)

Section 25. The Retailers' Occupation Tax Act is amended by changing Sections 3 and 6 as follows:

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

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

1. The name of the seller;

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

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

4. Total amount received by him during the preceding calendar month or quarter on charge and time sales of tangible personal property, and from services furnished, by him prior to the month or quarter for which the return is filed;

5. Deductions allowed by law;

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

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

8. The amount of tax due;

9. The signature of the taxpayer; and

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

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

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

A retailer may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Use Tax as provided in Section 3-85 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit certification, accepted by a retailer as provided in Section 3-85 of the Use Tax Act, may be used by that retailer to satisfy Retailers' Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase.

The Department may require returns to be filed on a quarterly

basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;

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

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

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

5. The amount of tax due; and

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

If a total amount of less than $1 is payable, refundable or creditable, such amount shall be disregarded if it is less than 50 cents and shall be increased to $1 if it is 50 cents or more.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12.

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

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

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

The Department shall adopt such rules as are necessary to

effectuate a program of electronic funds transfer and the requirements of this Section.

Any amount which is required to be shown or reported on any return or other document under this Act shall, if such amount is not a whole-dollar amount, be increased to the nearest whole-dollar amount in any case where the fractional part of a dollar is 50 cents

or more, and decreased to the nearest whole-dollar amount where the fractional part of a dollar is less than 50 cents.

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

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

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

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

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

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that if ~~where~~, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle retailer or trailer retailer for the purpose of resale or (ii) a retailer of aircraft, watercraft, motor vehicles, or trailers transfers more than one aircraft, watercraft, motor vehicle, or trailer to a purchaser for use as a qualifying rolling stock as provided in Section 2-5 of this Act, then that seller ~~for resale~~ may report the transfer of all aircraft,

watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

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

The transaction reporting return, in the case of motor vehicles or trailers that are required to be registered with an agency of this

State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of The Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 1 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of The Illinois Vehicle Code, and such other information as the Department may reasonably require.

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

Such transaction reporting return shall be filed not later than 20 days after the day of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so. The transaction reporting return and tax

remittance or proof of exemption from the Illinois use tax may be transmitted to the Department by way of the State agency with which, or State officer with whom the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

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

No retailer's failure or refusal to remit tax under this Act precludes a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration (if titling or registration is required) upon satisfying the Department that such user has paid the proper tax (if tax is due)

to the retailer. The Department shall adopt appropriate rules to carry out the mandate of this paragraph.

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

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

Where the seller is a corporation, the return filed on behalf of

such corporation shall be signed by the president, vice-president, secretary or treasurer or by the properly accredited agent of such corporation.

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

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

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the

Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985 and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or

27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987 and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of $10,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $10,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of $20,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average

monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it

finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes which average in excess of $25,000 per month during the preceding 2 complete calendar quarters, shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to the effective date of this amendatory Act of 1985, each payment shall be in an amount not less than 22.5% of the taxpayer's actual liability under Section 2d. If the month during which such tax liability is incurred begins on or after January 1, 1986, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding calendar year. If the month during which such tax liability is incurred begins on or after January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until such taxpayer's average monthly prepaid tax collections during the preceding 2 complete calendar quarters is $25,000 or less. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

If any payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown on an original monthly return, the Department shall, if requested by the taxpayer, issue to the taxpayer a credit memorandum no later than 30 days after the date of payment. The credit evidenced by such credit memorandum may be assigned by the taxpayer to a similar taxpayer

under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determined that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and that taxpayer shall be liable for penalties and interest on such difference.

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

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

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

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

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to this Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as hereinafter defined), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; the "Annual Specified Amount" means the amounts specified below for fiscal years 1986 through 1993:

Fiscal Year	Annual Specified Amount
1986	$54,800,000
1987	$76,650,000

1988	$80,480,000
1989	$88,510,000
1990	$115,330,000

1991	$145,470,000
1992	$182,730,000
1993	$206,520,000;

and means the Certified Annual Debt Service Requirement (as defined in Section 13 of the Build Illinois Bond Act) or the Tax Act Amount, whichever is greater, for fiscal year 1994 and each fiscal year thereafter; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year. The amounts payable into the Build Illinois Fund under clause (b) of the first sentence in this paragraph shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget. If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the first sentence of this paragraph and shall reduce the amount otherwise payable for such fiscal year pursuant to that clause (b). The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto

hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	$0
1994	53,000,000

1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	84,000,000
2003	89,000,000
2004	93,000,000
2005	97,000,000
2006	102,000,000
2007	108,000,000
2008	115,000,000
2009	120,000,000
2010	126,000,000
2011	132,000,000
2012	138,000,000
2013 and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2029.	145,000,000

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

Subject to payment of amounts into the Build Illinois Fund and

the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendment thereto hereafter enacted, each month the Department shall pay into the Local Government Distributive Fund 0.4% of the net revenue realized for the preceding month from the 5% general rate or 0.4% of 80% of the net revenue realized for the preceding month from the 6.25% general rate, as the case may be, on the selling price of tangible personal property which amount shall, subject to appropriation, be distributed as provided in Section 2 of the State Revenue Sharing Act. No payments or distributions pursuant to this paragraph shall be made if the tax imposed by this Act on photoprocessing products is declared unconstitutional, or if the proceeds from such tax are unavailable for distribution because of litigation.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Of the remainder of the moneys received by the Department

pursuant to this Act, 75% thereof shall be paid into the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the retailer's last Federal income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the gross receipts reported to the Department of Revenue for the same period, the retailer shall attach to his annual return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The retailer's annual return to the Department shall also disclose the cost of goods sold by the retailer during the year covered by such return, opening and closing inventories of such goods for such year, costs of goods used from stock or taken from stock and given away by the retailer during such year, payroll information of the retailer's business during such year and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual returns filed by such retailer as provided for in this Section.

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

(i) Until January 1, 1994, the taxpayer shall be liable for a penalty equal to 1/6 of 1% of the tax due from such taxpayer under this Act during the period to be covered by the annual

return for each month or fraction of a month until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

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

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

The provisions of this Section concerning the filing of an annual information return do not apply to a retailer who is not required to file an income tax return with the United States Government.

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

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

For greater simplicity of administration, manufacturers, importers and wholesalers whose products are sold at retail in Illinois by numerous retailers, and who wish to do so, may assume the responsibility for accounting and paying to the Department all tax

accruing under this Act with respect to such sales, if the retailers who are affected do not make written objection to the Department to this arrangement.

Any person who promotes, organizes, provides retail selling space for concessionaires or other types of sellers at the Illinois State Fair, DuQuoin State Fair, county fairs, local fairs, art shows, flea markets and similar exhibitions or events, including any transient merchant as defined by Section 2 of the Transient Merchant Act of 1987, is required to file a report with the Department providing the name of the merchant's business, the name of the person or persons engaged in merchant's business, the permanent address and Illinois Retailers Occupation Tax Registration Number of the merchant, the dates and location of the event and other reasonable information that the Department may require. The report must be filed not later than the 20th day of the month next following the month during which the event with retail sales was held. Any person who fails to file a report required by this Section commits a business offense and is subject to a fine not to exceed $250.

Any person engaged in the business of selling tangible personal property at retail as a concessionaire or other type of seller at the Illinois State Fair, county fairs, art shows, flea markets and

similar exhibitions or events, or any transient merchants, as defined by Section 2 of the Transient Merchant Act of 1987, may be required to make a daily report of the amount of such sales to the Department and to make a daily payment of the full amount of tax due. The Department shall impose this requirement when it finds that there is a significant risk of loss of revenue to the State at such an exhibition or event. Such a finding shall be based on evidence that a substantial number of concessionaires or other sellers who are not residents of Illinois will be engaging in the business of selling tangible personal property at retail at the exhibition or event, or other evidence of a significant risk of loss of revenue to the State. The Department shall notify concessionaires and other sellers affected by the imposition of this requirement. In the absence of notification by the Department, the concessionaires and other sellers shall file their returns as otherwise required in this Section.
(Source: P.A. 90-491, eff. 1-1-99; 90-612, eff. 7-8-98; 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; revised 9-29-99.)

(35 ILCS 120/6) (from Ch. 120, par. 445)

Sec. 6. Credit memorandum or refund. If it appears, after claim therefor filed with the Department, that an amount of tax or penalty or interest has been paid which was not due under this Act, whether as the result of a mistake of fact or an error of law, except as hereinafter provided, then the Department shall issue a credit memorandum or refund to the person who made the erroneous payment or, if that person died or became a person under legal disability, to his or her legal representative, as such. For purposes of this Section, the tax is deemed to be erroneously paid by a retailer when the manufacturer of a motor vehicle sold by the retailer accepts the return of that automobile and refunds to the purchaser the selling price of that vehicle as provided in the New Vehicle Buyer Protection Act. When a motor vehicle is returned for a refund of the purchase price under the New Vehicle Buyer Protection Act, the Department shall issue a credit memorandum or a refund for the amount of tax paid by the retailer under this Act attributable to the initial sale of that vehicle. Claims submitted by the retailer are subject to the same restrictions and procedures provided for in this Act. If it is determined that the Department should issue a credit memorandum or refund, the Department may first apply the amount thereof against any

tax or penalty or interest due or to become due under this Act or under the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, any local occupation or use tax administered by the Department ~~the Municipal Retailers' Occupation Tax Act, the Municipal Use Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act, the County Supplementary Retailers' Occupation Tax Act, the County Service Occupation Tax Act, the County Supplementary Service Occupation Tax Act, the County Use Tax Act, the County Supplementary Use Tax Act~~, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from the

person who made the erroneous payment. If no tax or penalty or interest is due and no proceeding is pending to determine whether such person is indebted to the Department for tax or penalty or interest, the credit memorandum or refund shall be issued to the claimant; or (in the case of a credit memorandum) the credit memorandum may be assigned and set over by the lawful holder thereof, subject to reasonable rules of the Department, to any other person who is subject to this Act, the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, any local occupation or use tax administered by the Department ~~the Municipal Retailers' Occupation Tax Act, the Municipal Use Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act, the County Supplementary Retailers' Occupation Tax Act, the County Service Occupation Tax Act, the County Supplementary Service Occupation Tax Act, the County Use Tax Act, the County Supplementary Use Tax Act~~, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, and the amount thereof applied by the Department against any tax or penalty or interest due or to become due under this Act or under the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, any local occupation or use tax administered by the Department ~~the Municipal Retailers' Occupation Tax Act, the Municipal Use Tax Act, the Municipal Service Occupation Tax Act, the County Retailers' Occupation Tax Act, the County Supplementary Retailers' Occupation Tax Act, the County Service Occupation Tax Act, the County Supplementary Service Occupation Tax Act, the County Use Tax Act, the County Supplementary Use Tax Act~~, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from such assignee. However, as to any claim for credit or refund filed with the Department on and after each January 1 and July 1 no amount of tax or penalty or interest erroneously paid (either in total or partial liquidation of a tax or penalty or amount of interest under this Act) more than 3 years prior to such January 1 and July 1, respectively, shall be credited or refunded, except that if both the Department and the taxpayer have agreed to an extension of time to issue a notice of tax liability as provided in Section 4 of this Act, such claim may be filed at any time prior to the expiration of the period agreed upon.

No claim may be allowed for any amount paid to the Department, whether paid voluntarily or involuntarily, if paid in total or partial liquidation of an assessment which had become final before the claim for credit or refund to recover the amount so paid is filed with the Department, or if paid in total or partial liquidation of a judgment or order of court. No credit may be allowed or refund made for any amount paid by or collected from any claimant unless it

appears (a) that the claimant bore the burden of such amount and has not been relieved thereof nor reimbursed therefor and has not shifted such burden directly or indirectly through inclusion of such amount

in the price of the tangible personal property sold by him or her or in any manner whatsoever; and that no understanding or agreement, written or oral, exists whereby he or she or his or her legal representative may be relieved of the burden of such amount, be reimbursed therefor or may shift the burden thereof; or (b) that he or she or his or her legal representative has repaid unconditionally such amount to his or her vendee (1) who bore the burden thereof and has not shifted such burden directly or indirectly, in any manner whatsoever; (2) who, if he or she has shifted such burden, has repaid unconditionally such amount to his own vendee; and (3) who is not entitled to receive any reimbursement therefor from any other source than from his or her vendor, nor to be relieved of such burden in any manner whatsoever. No credit may be allowed or refund made for any amount paid by or collected from any claimant unless it appears that the claimant has unconditionally repaid, to the purchaser, any amount collected from the purchaser and retained by the claimant with respect to the same transaction under the Use Tax Act.

Any credit or refund that is allowed under this Section shall bear interest at the rate and in the manner specified in the Uniform Penalty and Interest Act.

In case the Department determines that the claimant is entitled to a refund, such refund shall be made only from such appropriation as may be available for that purpose. If it appears unlikely that the amount appropriated would permit everyone having a claim allowed during the period covered by such appropriation to elect to receive a cash refund, the Department, by rule or regulation, shall provide for the payment of refunds in hardship cases and shall define what types of cases qualify as hardship cases.

If a retailer who has failed to pay retailers' occupation tax on gross receipts from retail sales is required by the Department to pay such tax, such retailer, without filing any formal claim with the Department, shall be allowed to take credit against such retailers' occupation tax liability to the extent, if any, to which such retailer has paid an amount equivalent to retailers' occupation tax or has paid use tax in error to his or her vendor or vendors of the same tangible personal property which such retailer bought for resale and did not first use before selling it, and no penalty or interest shall be charged to such retailer on the amount of such credit. However, when such credit is allowed to the retailer by the Department, the vendor is precluded from refunding any of that tax to the retailer and filing a claim for credit or refund with respect thereto with the Department. The provisions of this amendatory Act shall be applied retroactively, regardless of the date of the transaction.

(Source: P.A. 89-359, eff. 8-17-95.)

Section 30. The Cigarette Tax Act is amended by changing Sections 4 and 6 as follows:

(35 ILCS 130/4) (from Ch. 120, par. 453.4)

Sec. 4. Distributor's license. No person may engage in business as a distributor of cigarettes in this State within the meaning of the first 2 definitions of distributor in Section 1 of this Act without first having obtained a license therefor from the Department. Application for license shall be made to the Department in form as furnished and prescribed by the Department. Each applicant for a license under this Section shall furnish to the Department on the form signed and verified by the applicant the following information:

(a) The name and address of the applicant;

(b) The address of the location at which the applicant proposes to engage in business as a distributor of cigarettes in this State;

(c) Such other additional information as the Department may lawfully require by its rules and regulations.

The annual license fee payable to the Department for each distributor's license shall be $250. The purpose of such annual license fee is to defray the cost, to the Department, of coding, serializing or coding and serializing cigarette tax stamps. Each applicant for license shall pay such fee to the Department at the time of submitting his application for license to the Department.

Every applicant who is required to procure a distributor's license shall file with his application a joint and several bond. Such bond shall be executed to the Department of Revenue, with good and sufficient surety or sureties residing or licensed to do business within the State of Illinois, in the amount of $2,500, conditioned upon the true and faithful compliance by the licensee with all of the provisions of this Act. Such bond, or a reissue thereof, or a substitute therefor, shall be kept in effect during the entire period covered by the license. A separate application for license shall be made, a separate annual license fee paid, and a separate bond filed, for each place of business at which a person who is required to procure a distributor's license under this Section proposes to engage in business as a distributor in Illinois under this Act.

The following are ineligible to receive a distributor's license under this Act:

(1) a person who is not of good character and reputation in the community in which he resides;

(2) a person who has been convicted of a felony under any Federal or State law, if the Department, after investigation and a hearing, if requested by the applicant, determines that such person has not been sufficiently rehabilitated to warrant the public trust;

(3) a corporation, if any officer, manager or director thereof, or any stockholder or stockholders owning in the aggregate more than 5% of the stock of such corporation, would not be eligible to receive a license under this Act for any reason.

The Department, upon receipt of an application, license fee and bond in proper form, from a person who is eligible to receive a distributor's license under this Act, shall issue to such applicant a license in form as prescribed by the Department, which license shall permit the applicant to which it is issued to engage in business as a distributor at the place shown in his application. All licenses issued by the Department under this Act shall be valid for not to exceed one year after issuance unless sooner revoked, canceled or suspended as provided in this Act. No license issued under this Act is transferable or assignable. Such license shall be conspicuously displayed in the place of business conducted by the licensee in Illinois under such license.

Any person aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing. Upon receiving a request for a hearing, the Department shall give notice to the person requesting the hearing of

the time and place fixed for the hearing and shall hold a hearing in conformity with the provisions of this Act and then issue its final administrative decision in the matter to that person. In the absence of a protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given.

(Source: P.A. 78-255.)

(35 ILCS 130/6) (from Ch. 120, par. 453.6)

Sec. 6. Revocation, cancellation, or suspension of license. The

Department may, after notice and hearing as provided for by this Act, revoke, cancel or suspend the license of any distributor for the violation of any provision of this Act, or for noncompliance with any provision herein contained, or for any noncompliance with any lawful rule or regulation promulgated by the Department under Section 8 of this Act, or because the licensee is determined to be ineligible for a distributor's license for any one or more of the reasons provided for in Section 4 of this Act. However, no such license shall be revoked, cancelled or suspended, except after a hearing by the Department with notice to the distributor, as aforesaid, and affording such distributor a reasonable opportunity to appear and defend, and any distributor aggrieved by any decision of the Department with respect thereto may have the determination of the Department judicially reviewed, as herein provided. ~~Notice of such hearing shall be in writing and shall contain a statement of the charges preferred against the distributor.~~

Any distributor aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing. Upon receiving a request for a hearing, the Department shall give notice in writing to the distributor requesting the hearing that contains a statement of the charges preferred against the distributor and that states the time and place fixed for the hearing. The Department shall hold the hearing in conformity with the provisions of this Act and then issue its final administrative decision in the matter to the distributor. In the absence of a protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given.

No license so revoked, as aforesaid, shall be reissued to any such distributor within a period of 6 months after the date of the final determination of such revocation. No such license shall be reissued at all so long as the person who would receive the license is ineligible to receive a distributor's license under this Act for any one or more of the reasons provided for in Section 4 of this Act.

The Department upon complaint filed in the circuit court may by injunction restrain any person who fails, or refuses, to comply with any of the provisions of this Act from acting as a distributor of cigarettes in this State.

(Source: P.A. 79-1365; 79-1366.)

Section 35. The Cigarette Use Tax Act is amended by changing Sections 4 and 6 as follows:

(35 ILCS 135/4) (from Ch. 120, par. 453.34)

Sec. 4. Distributor's license. A distributor maintaining a place of business in this State, if required to procure a license or allowed to obtain a permit as a distributor under the Cigarette Tax Act, need not obtain an additional license or permit under this Act, but shall be deemed to be sufficiently licensed or registered by virtue of his being licensed or registered under the Cigarette Tax Act.

Every distributor maintaining a place of business in this State, if not required to procure a license or allowed to obtain a permit as a distributor under the Cigarette Tax Act, shall make a verified application to the Department (upon a form prescribed and furnished by the Department) for a license to act as a distributor under this Act. In completing such application, the applicant shall furnish such information as the Department may reasonably require.

The annual license fee payable to the Department for each distributor's license shall be $250. The purpose of such annual license fee is to defray the cost, to the Department, of coding, serializing or coding and serializing cigarette tax stamps. The

applicant for license shall pay such fee to the Department at the time of submitting the application for license to the Department.

Such applicant shall file, with his application, a joint and several bond. Such bond shall be executed to the Department of Revenue, with good and sufficient surety or sureties residing or licensed to do business within the State of Illinois, in the amount of $2,500, conditioned upon the true and faithful compliance by the licensee with all of the provisions of this Act. Such bond, or a reissue thereof, or a substitute therefor, shall be kept in effect during the entire period covered by the license. A separate application for license shall be made, a separate annual license fee paid, and a separate bond filed, for each place of business at or from which the applicant proposes to act as a distributor under this Act and for which the applicant is not required to procure a license or allowed to obtain a permit as a distributor under the Cigarette Tax Act.

The following are ineligible to receive a distributor's license under this Act:

(1) a person who is not of good character and reputation in the community in which he resides;

(2) a person who has been convicted of a felony under any Federal or State law, if the Department, after investigation and a hearing, if requested by the applicant, determines that such person has not been sufficiently rehabilitated to warrant the public trust;

(3) a corporation, if any officer, manager or director thereof, or any stockholder or stockholders owning in the aggregate more than 5% of the stock of such corporation, would not be eligible to receive a license hereunder for any reason.

Upon approval of such application and bond and payment of the required annual license fee, the Department shall issue a license to the applicant. Such license shall permit the applicant to engage in business as a distributor at or from the place shown in his application. All licenses issued by the Department under this Act

shall be valid for not to exceed one year after issuance unless sooner revoked, canceled or suspended as in this Act provided. No license issued under this Act is transferable or assignable. Such license shall be conspicuously displayed at the place of business for which it is issued.

Any person aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing. Upon receiving a request for a hearing, the Department shall give notice to the person requesting the hearing of the time and place fixed for the hearing and shall hold a hearing in conformity with the provisions of this Act and then issue its final administrative decision in the matter to that person. In the absence of a protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given.

(Source: P.A. 78-255.)

(35 ILCS 135/6) (from Ch. 120, par. 453.36)

Sec. 6. Revocation, cancellation, or suspension of license. The Department may, after notice and hearing as provided for by this Act, revoke, cancel or suspend the license of any distributor for the violation of any provision of this Act, or for non-compliance with any provision herein contained, or for any non-compliance with any lawful rule or regulation promulgated by the Department under Section 21 of this Act, or because the licensee is determined to be ineligible for a distributor's license for any one or more of the reasons provided for in Section 4 of this Act. However, no such license shall be revoked, canceled or suspended, except after a

hearing by the Department with notice to the distributor, as aforesaid, and affording such distributor a reasonable opportunity to appear and defend, and any distributor aggrieved by any decision of the Department with respect thereto may have the determination of the Department judicially reviewed, as herein provided. ~~Notice of such hearing shall be in writing and shall contain a statement of the charges preferred against the distributor.~~

Any distributor aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing. Upon receiving a request for a hearing, the Department shall give notice in writing to the distributor requesting the hearing that contains a statement of the charges preferred against the distributor and that states the time and place fixed for the hearing. The Department shall hold the hearing in conformity with the provisions of this Act and then issue its final administrative decision in the matter to the distributor. In the absence of a protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given.

No license so revoked, shall be reissued to any such distributor within a period of 6 months after the date of the final determination of such revocation. No such license shall be reissued at all so long as the person who would receive the license is ineligible to receive a distributor's license under this Act for any one or more of the

reasons provided for in Section 4 of this Act.

The Department upon complaint filed in the circuit court may by injunction restrain any person who fails, or refuses, to comply with this Act from acting as a distributor of cigarettes in this State.

(Source: P.A. 79-1365; 79-1366.)

Section 40. The Public Utilities Act is amended by changing Section 8-403.1 as follows:

(220 ILCS 5/8-403.1) (from Ch. 111 2/3, par. 8-403.1)

Sec. 8-403.1. Electricity purchased from qualified solid waste energy facility; tax credit; distributions for economic development.

(a) It is hereby declared to be the policy of this State to encourage the development of alternate energy production facilities in order to conserve our energy resources and to provide for their most efficient use.

(b) For the purpose of this Section and Section 9-215.1, "qualified solid waste energy facility" means a facility determined by the Illinois Commerce Commission to qualify as such under the Local Solid Waste Disposal Act, to use methane gas generated from landfills as its primary fuel, and to possess characteristics that would enable it to qualify as a cogeneration or small power production facility under federal law.

(c) In furtherance of the policy declared in this Section, the Illinois Commerce Commission shall require electric utilities to enter into long-term contracts to purchase electricity from qualified solid waste energy facilities located in the electric utility's service area, for a period beginning on the date that the facility begins generating electricity and having a duration of not less than 10 years in the case of facilities fueled by landfill-generated methane, or 20 years in the case of facilities fueled by methane generated from a landfill owned by a forest preserve district. The purchase rate contained in such contracts shall be equal to the average amount per kilowatt-hour paid from time to time by the unit or units of local government in which the electricity generating facilities are located, excluding amounts paid for street lighting and pumping service.

(d) Whenever a public utility is required to purchase

electricity pursuant to subsection (c) above, it shall be entitled to credits in respect of its obligations to remit to the State taxes it has collected under the Electricity Excise Tax Law equal to the amounts, if any, by which payments for such electricity exceed (i) the then current rate at which the utility must purchase the output of qualified facilities pursuant to the federal Public Utility Regulatory Policies Act of 1978, less (ii) any costs, expenses, losses, damages or other amounts incurred by the utility, or for which it becomes liable, arising out of its failure to obtain such electricity from such other sources. The amount of any such credit shall, in the first instance, be determined by the utility, which shall make a monthly report of such credits to the Illinois Commerce Commission and, on its monthly tax return, to the Illinois Department of Revenue. Under no circumstances shall a utility be required to purchase electricity from a qualified solid waste energy facility at

the rate prescribed in subsection (c) of this Section if such purchase would result in estimated tax credits that exceed, on a monthly basis, the utility's estimated obligation to remit to the State taxes it has collected under the Electricity Excise Tax Law. The owner or operator shall negotiate facility operating conditions with the purchasing utility in accordance with that utility's posted standard terms and conditions for small power producers. If the Department of Revenue disputes the amount of any such credit, such dispute shall be decided by the Illinois Commerce Commission. Whenever a qualified solid waste energy facility has paid or otherwise satisfied in full the capital costs or indebtedness incurred in developing and implementing the qualified facility, the qualified facility shall reimburse the Public Utility Fund and the General Revenue Fund in the State treasury for the actual reduction in payments to those Funds caused by this subsection (d) in a manner to be determined by the Illinois Commerce Commission and based on the manner in which revenues for those Funds were reduced.

(e) The Illinois Commerce Commission shall not require an electric utility to purchase electricity from any qualified solid waste energy facility which is owned or operated by an entity that is primarily engaged in the business of producing or selling electricity, gas, or useful thermal energy from a source other than one or more qualified solid waste energy facilities.

(f) This Section does not require an electric utility to construct additional facilities unless those facilities are paid for by the owner or operator of the affected qualified solid waste energy facility.

(g) The Illinois Commerce Commission shall require that: (1) electric utilities use the electricity purchased from a qualified solid waste energy facility to displace electricity generated from nuclear power or coal mined and purchased outside the boundaries of the State of Illinois before displacing electricity generated from coal mined and purchased within the State of Illinois, to the extent possible, and (2) electric utilities report annually to the Commission on the extent of such displacements.

(h) Nothing in this Section is intended to cause an electric utility that is required to purchase power hereunder to incur any economic loss as a result of its purchase. All amounts paid for power which a utility is required to purchase pursuant to subparagraph (c) shall be deemed to be costs prudently incurred for purposes of computing charges under rates authorized by Section 9-220 of this Act. Tax credits provided for herein shall be reflected in charges made pursuant to rates so authorized to the extent such credits are based upon a cost which is also reflected in such charges.

[Apr. 7, 2000]

(i) Beginning in February 1999 and through January 2009, each qualified solid waste energy facility that sells electricity to an electric utility at the purchase rate described in subsection (c) shall file with the Department of Revenue ~~State Treasurer~~ on or before the 15th of each month a form, prescribed by the Department of Revenue ~~State Treasurer~~, that states the number of kilowatt hours of

electricity for which payment was received at that purchase rate from electric utilities in Illinois during the immediately preceding month. This form shall be accompanied by a payment from the qualified solid waste energy facility in an amount equal to six-tenths of a mill ($0.0006) per kilowatt hour of electricity stated on the form. Payments received by the Department of Revenue ~~State Treasurer~~ shall be deposited into the Municipal Economic Development Fund, a trust fund created outside the State treasury. The State Treasurer may invest the moneys in the Fund in any investment authorized by the Public Funds Investment Act, and investment income shall be deposited into and become part of the Fund. Moneys in the Fund shall be used by the State Treasurer as provided in subsection (j). The obligation of a qualified solid waste energy facility to make payments into the Municipal Economic Development Fund shall terminate upon either: (1) expiration or termination of a facility's contract to sell electricity to an electric utility at the purchase rate described in subsection (c); or (2) entry of an enforceable, final, and non-appealable order by a court of competent jurisdiction that Public Act 89-448 is invalid. Payments by a qualified solid waste energy facility into the Municipal Economic Development Fund do not relieve the qualified solid waste energy facility of its obligation to reimburse the Public Utility Fund and the General Revenue Fund for the actual reduction in payments to those Funds as a result of credits received by electric utilities under subsection (d).

(j) The State Treasurer, without appropriation, must make distributions immediately after January 15, April 15, July 15, and October 15 of each year, up to maximum aggregate distributions of $500,000 for the distributions made in the 4 quarters beginning with the April distribution and ending with the January distribution, from the Municipal Economic Development Fund to each city, village, or incorporated town that has within its boundaries an incinerator that: (1) uses municipal waste as its primary fuel to generate electricity; (2) was determined by the Illinois Commerce Commission to qualify as a qualified solid waste energy facility prior to the effective date of Public Act 89-448; and (3) commenced operation prior to January 1, 1998. Total distributions in the aggregate to all qualified cities, villages, and incorporated towns in the 4 quarters beginning with the April distribution and ending with the January distribution shall not exceed $500,000. The amount of each distribution shall be determined pro rata based on the population of the city, village, or incorporated town compared to the total population of all cities, villages, and incorporated towns eligible to receive a distribution. Distributions received by a city, village, or incorporated town must be held in a separate account and may be used only to promote and enhance industrial, commercial, residential, service, transportation, and recreational activities and facilities within its boundaries, thereby enhancing the employment opportunities, public health and general welfare, and economic development within the community, including administrative expenditures exclusively to further these activities. These funds, however, shall not be used by the city, village, or incorporated town, directly or indirectly, to purchase, lease, operate, or in any way subsidize the operation of any incinerator, and these funds shall not be paid, directly or indirectly, by the city, village, or incorporated town to the owner,

operator, lessee, shareholder, or bondholder of any incinerator. Moreover, these funds shall not be used to pay attorneys fees in any litigation relating to the validity of Public Act 89-448. Nothing in this Section prevents a city, village, or incorporated town from using other corporate funds for any legitimate purpose. For purposes of this subsection, the term "municipal waste" has the meaning ascribed to it in Section 3.21 of the Environmental Protection Act.

(k) If maximum aggregate distributions of $500,000 under subsection (j) have been made after the January distribution from the Municipal Economic Development Fund, then the balance in the Fund shall be refunded to the qualified solid waste energy facilities that made payments that were deposited into the Fund during the previous 12-month period. The refunds shall be prorated based upon the facility's payments in relation to total payments for that 12-month period.

(l) Beginning January 1, 2000, and each January 1 thereafter, each city, village, or incorporated town that received distributions from the Municipal Economic Development Fund, continued to hold any of those distributions, or made expenditures from those distributions during the immediately preceding year shall submit to a financial and compliance and program audit of those distributions performed by the Auditor General at no cost to the city, village, or incorporated town that received the distributions. The audit should be completed by June 30 or as soon thereafter as possible. The audit shall be submitted to the State Treasurer and those officers enumerated in Section 3-14 of the Illinois State Auditing Act. If the Auditor General finds that distributions have been expended in violation of this Section, the Auditor General shall refer the matter to the Attorney General. The Attorney General may recover, in a civil action, 3 times the amount of any distributions illegally expended. For purposes of this subsection, the terms "financial audit," "compliance audit", and "program audit" have the meanings ascribed to them in Sections 1-13 and 1-15 of the Illinois State Auditing Act.

(Source: P.A. 89-448, eff. 3-14-96; 90-813, eff. 1-29-99.)

Section 99. Effective date. This Act takes effect January 1, 2001, except that this Section and Section 5 take effect upon becoming law.".

Under the rules, the foregoing **Senate Bill No. 1453**, with House Amendment No. 1, was referred to the Secretary's Desk.

A message from the House by

Mr. Rossi, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1541

A bill for AN ACT to amend the Public Utilities Act by adding Section 8-505.1.

Together with the following amendments which are attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

House Amendment No. 1 to SENATE BILL NO. 1541
House Amendment No. 3 to SENATE BILL NO. 1541

Passed the House, as amended, April 7, 2000.
ANTHONY D. ROSSI, Clerk of the House

[Apr. 7, 2000]

AMENDMENT NO. 1 TO SENATE BILL 1541

AMENDMENT NO. 1. Amend Senate Bill 1541 by replacing everything after the enacting clause with the following:

"Section 5. The Public Utilities Act is amended by adding Section 8-505.1 as follows:

(220 ILCS 5/8-505.1 new)

Sec. 8-505.1. Non-emergency vegetation management activities.

(a) In conducting its non-emergency vegetation management activities, an electric public utility shall:

(1) Follow the most current guidelines set forth by the International Society of Arboriculture and the most current applicable Occupational Safety and Health Administration or American National Standards Institute standards.

(2) Provide notice of vegetation management activities at least 21 days before beginning those activities. If the vegetation management activities will occur in an incorporated municipality, the notice must be given to the mayor. If the vegetation management activities will occur in an unincorporated area, the notice must be given to the chairman of the county board. Maps or a description of the area to be affected by vegetation management activities must accompany the notice. Notification may be discontinued upon the request of the governing body of the municipality or county. Requests for the termination of notices shall be in writing.

(3) Notify affected customers no fewer than 7 days before the activity is scheduled to begin.

(4) Provide notified customers with a toll-free telephone number to call regarding the vegetation management activities.

(b) A public utility shall not be required to comply with the requirements of paragraphs (2), (3), and (4) of subsection (a) when (i) it is taking actions to restore reliable service after interruptions of service; (ii) there is a franchise, contract, or written agreement between the public utility and the municipality mandating specific vegetation management practices; or (iii) there is a mutual agreement between the municipality or county and the public utility to waive the requirements of paragraph (2), (3), or (4) of subsection (a), to the extent of the waiver agreement. The Commission shall have sole authority to investigate and issue complaints against the utility under this Section. The provisions of this Section shall not in any way diminish or replace other civil or administrative remedies available to a customer or class of customers under this Act nor invalidate any tariff approved by the Commission.

(c) If no applicable tariff governing non-emergency vegetation management practices has been approved by the Commission and if a municipality enacts an ordinance establishing standards for

non-emergency vegetation management practices that are more restrictive than the standards established by this Section, the electric public utility may recover from the municipality the difference between the costs of complying with the standards established under the municipality's ordinance and the costs of complying with the standards established by this Section. Before beginning any non-emergency vegetation management activities in a municipality that has enacted an ordinance establishing standards for vegetation management practices that are more restrictive than the standards established by this Section, an electric public utility shall provide to the municipality a good faith estimate of the costs of complying with the more restrictive municipal standards for vegetation management practices.

Section 99. Effective date. This Act takes effect upon becoming law.".

[Apr. 7, 2000]

AMENDMENT NO. 3 TO SENATE BILL 1541

AMENDMENT NO. 3. Amend Senate Bill 1541, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 5. The Public Utilities Act is amended by adding Section 8-505.1 as follows:

(220 ILCS 5/8-505.1 new)

Sec. 8-505.1. Non-emergency vegetation management activities.

(a) In conducting its non-emergency vegetation management activities, an electric public utility shall:

(1) Follow the most current guidelines set forth by the International Society of Arboriculture and the most current applicable Occupational Safety and Health Administration or American National Standards Institute standards.

(2) Provide direct notice of vegetation management activities at least 21 days before beginning those activities. If the vegetation management activities will occur in an incorporated municipality, the notice must be given to the mayor. If the vegetation management activities will occur in an unincorporated area, the notice must be given to the chairman of the county board. Maps or a description of the area to be affected by vegetation management activities must accompany the notice. Notification may be discontinued upon the request of the governing body of the municipality or county. Requests for the termination of notices shall be in writing.

(3) Directly notify affected customers no fewer than 7 days before the activity is scheduled to begin.

(4) Provide notified customers with a toll-free telephone number to call regarding the vegetation management activities.

The Commission shall have sole authority to investigate and issue complaints against the utility under this subsection (a).

(b) A public utility shall not be required to comply with the requirements of paragraphs (2), (3), and (4) of subsection (a) when (i) it is taking actions to restore reliable service after interruptions of service; (ii) there is a franchise, contract, or written agreement between the public utility and the municipality mandating specific vegetation management practices; or (iii) there is

a mutual agreement between the municipality or county and the public utility to waive the requirements of paragraph (2), (3), or (4) of subsection (a), to the extent of the waiver agreement.

(c) If (i) no franchise, contract, or written agreement between a utility and a municipality mandates a specific vegetation management practice, (ii) no applicable tariff governing non-emergency vegetation management practices has been approved by the Commission, and (iii) the municipality enacts an ordinance establishing standards for non-emergency vegetation management practices that are more restrictive than the standards established by this Section, then the electric public utility may recover from the municipality the difference between the costs of complying with the standards established under the municipality's ordinance and the costs of complying with the standards established by this Section. Before beginning any non-emergency vegetation management activities in a municipality that has enacted an ordinance establishing standards for vegetation management practices that are more restrictive than the standards established by this Section, an electric public utility shall provide to the municipality a good faith estimate of the costs of complying with the more restrictive municipal standards for vegetation management practices.

The provisions of this Section shall not in any way diminish or replace other civil or administrative remedies available to a customer or class of customers under this Act nor invalidate any

tariff approved or rule promulgated by the Commission.

Section 99. Effective date. This Act takes effect upon becoming law.".

Under the rules, the foregoing **Senate Bill No. 1541**, with House Amendments numbered 1 and 3, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1660

A bill for AN ACT to amend the Illinois Public Aid Code by repealing Section 5-16.3.

Together with the following amendments which are attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

House Amendment No. 1 to SENATE BILL NO. 1660
House Amendment No. 2 to SENATE BILL NO. 1660

Passed the House, as amended, April 7, 2000.

ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 1660

AMENDMENT NO. 1. Amend Senate Bill 1660 on page 1, line 2 by inserting after "5-16.3" the following:
"and changing Section 5-5.4"; and
on page 1, by inserting after line 7 the following:

"Section 10. The Illinois Public Aid Code is amended by changing Section 5-5.4 as follows:

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

Sec. 5-5.4. Standards of Payment - Department of Public Aid. The Department of Public Aid shall develop standards of payment of skilled nursing and intermediate care services in facilities providing such services under this Article which:

(1) Provides for the determination of a facility's payment for skilled nursing and intermediate care services on a prospective basis. The amount of the payment rate for all nursing facilities certified under the medical assistance program shall be prospectively established annually on the basis of historical, financial, and statistical data reflecting actual costs from prior years, which shall be applied to the current rate year and updated for inflation, except that the capital cost element for newly constructed facilities shall be based upon projected budgets. The annually established payment rate shall take effect on July 1 in 1984 and subsequent years. Rate increases shall be provided annually thereafter on July 1 in 1984 and on each subsequent July 1 in the following years, except that no rate increase and no update for inflation shall be provided on or after July 1, 1994 and before July 1, 2000, unless specifically provided for in this Section.

For all facilities that (i) are licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities, (ii) have a capacity of 100 or more beds, and (iii) received a permit required under Sections 5 and 13.1 of the Illinois Health Facilities Planning Act after July 1, 1994, the capital cost element of the rates shall be increased to reimburse 100% of the permit amount set forth in the permit issued by

the Illinois Health Facilities Planning Board and actually incurred. Subject to appropriation, the increase shall take effect on the date the permitted structure is licensed or the permitted equipment is installed. If that date is before the effective date of this amendatory Act of the 91st General Assembly, the increase shall be retroactive to that date of licensure or installation and the total rate shall be adjusted to incorporate all rate increases taking effect after that date.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on July 1, 1998 shall include an increase of 3%. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Skilled Nursing facilities or Intermediate Care facilities, the rates taking effect on July 1, 1998 shall include an increase of 3% plus $1.10 per resident-day, as defined by the Department.

For facilities licensed by the Department of Public Health under

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

Rates established effective each July 1 shall govern payment for services rendered throughout that fiscal year, except that rates established on July 1, 1996 shall be increased by 6.8% for services provided on or after January 1, 1997. Such rates will be based upon the rates calculated for the year beginning July 1, 1990, and for subsequent years thereafter shall be based on the facility cost reports for the facility fiscal year ending at any point in time during the previous calendar year, updated to the midpoint of the rate year. The cost report shall be on file with the Department no later than April 1 of the current rate year. Should the cost report not be on file by April 1, the Department shall base the rate on the latest cost report filed by each skilled care facility and intermediate care facility, updated to the midpoint of the current rate year. In determining rates for services rendered on and after July 1, 1985, fixed time shall not be computed at less than zero. The Department shall not make any alterations of regulations which would reduce any component of the Medicaid rate to a level below what that component would have been utilizing in the rate effective on July 1, 1984.

(2) Shall take into account the actual costs incurred by facilities in providing services for recipients of skilled nursing and intermediate care services under the medical assistance program.

(3) Shall take into account the medical and psycho-social characteristics and needs of the patients.

(4) Shall take into account the actual costs incurred by facilities in meeting licensing and certification standards imposed and prescribed by the State of Illinois, any of its political subdivisions or municipalities and by the United States Department of Health, Education and Welfare pursuant to Title XIX of the Social Security Act.

The Department of Public Aid shall develop precise standards for payments to reimburse nursing facilities for any utilization of

appropriate rehabilitative personnel for the provision of rehabilitative services which is authorized by federal regulations, including reimbursement for services provided by qualified therapists or qualified assistants, and which is in accordance with accepted professional practices. Reimbursement also may be made for utilization of other supportive personnel under appropriate supervision.

(Source: P.A. 90-9, eff. 7-1-97; 90-588, eff. 7-1-98; 91-24, eff. 7-1-99.)

Section 99. Effective date. Section 10 and this Section take effect on July 1, 2000.".

AMENDMENT NO. 2 TO SENATE BILL 1660

AMENDMENT NO. 2. Amend Senate Bill 1660, AS AMENDED, with reference to page and line numbers of House Amendment No. 1, on page 2, line 18 by inserting "specific" after "Subject to"; and
on page 2, by replacing lines 21 through 25 with the following: "installed.".

Under the rules, the foregoing **Senate Bill No. 1660**, with House Amendments numbered 1 and 2, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1690

A bill for AN ACT to amend the Principal and Income Act by changing Sections 6 and 14.

Together with the following amendment which is attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

House Amendment No. 1 to SENATE BILL NO. 1690

Passed the House, as amended, April 7, 2000.

ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 1690

AMENDMENT NO. 1. Amend Senate Bill 1690 as follows:
on page 1, lines 2 and 6, by replacing "Sections 6 and" each time it appears with "Section"; and
by deleting lines 7 through 31; and
by deleting all of page 2; and
on page 3, by deleting lines 1 through 13; and
on line 26, by replacing "paragraph (7)" with "paragraphs ~~paragraph~~ (7) and (8)".

Under the rules, the foregoing **Senate Bill No. 1690**, with House Amendment No. 1, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO. 1871

A bill for AN ACT concerning State contracts.

Together with the following amendment which is attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

House Amendment No. 2 to SENATE BILL NO. 1871

Passed the House, as amended, April 7, 2000.

ANTHONY D. ROSSI, Clerk of the House

AMENDMENT NO. 2 TO SENATE BILL 1871

AMENDMENT NO. 2. Amend Senate Bill 1871 on page 2, in line 27, by replacing "contract or" with the following:
"grant, defined pursuant to accounting standards established by the Comptroller, or a contract"; and
on page 2, in line 28, by deleting "grant".

Under the rules, the foregoing **Senate Bill No. 1871**, with House Amendment No. 2, was referred to the Secretary's Desk.

A message from the House by
Mr. Rossi, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of a bill of the following title, to-wit:

SENATE BILL NO 1629

A bill for AN ACT to amend the Illinois Vehicle Code by changing Section 11-1301.

Passed the House, April 7, 2000.

ANTHONY D. ROSSI, Clerk of the House

A message from the House by
Mr. Rossi, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the passage of bills of the following titles, to-wit:

SENATE BILL NO 1780

A bill for AN ACT regarding appropriations.

SENATE BILL NO 1851

A bill for AN ACT to amend the State Finance Act by changing Section 6z-43.

Passed the House, April 7, 2000.

ANTHONY D. ROSSI, Clerk of the House

PRESENTATION OF RESOLUTION

SENATE RESOLUTION NO. 346

Offered by Senator Noland and all Senators:

Mourns the death of Wayne Lindley of Sullivan.

The foregoing resolution was referred to the Resolutions Consent Calendar.

On motion of Senator Philip, **House Bill No. 861** was recalled from the order of third reading to the order of second reading.

Senator Philip offered the following amendment:

AMENDMENT NO. 1

AMENDMENT NO. 1. Amend House Bill 861 by replacing the title with the following:

"AN ACT to amend the Criminal Code of 1961 by changing Sections 12-3.2, 12-11, 19-1, and 19-3."; and

by replacing everything after the enacting clause with the following:

"Section 5. The Criminal Code of 1961 is amended by changing Sections 12-3.2, 12-11, 19-1, and 19-3 as follows:

(720 ILCS 5/12-3.2) (from Ch. 38, par. 12-3.2)

Sec. 12-3.2. Domestic Battery.

(a) A person commits domestic battery if he intentionally or knowingly without legal justification by any means:

(1) Causes bodily harm to any family or household member as defined in subsection (3) of Section 112A-3 of the Code of Criminal Procedure of 1963, as amended;

(2) Makes physical contact of an insulting or provoking nature with any family or household member as defined in subsection (3) of Section 112A-3 of the Code of Criminal Procedure of 1963, as amended.

(b) Sentence. Domestic battery is a Class A Misdemeanor. Domestic battery is a Class 4 felony if the defendant has any prior conviction under this Code for domestic battery (Section 12-3.2) or violation of an order of protection (Section 12-30). Domestic battery is a Class 4 felony if the defendant has any prior conviction under this Code for aggravated battery (Section 12-4), stalking (Section 12-7.3), aggravated stalking (Section 12-7.4), unlawful restraint (Section 10-3), or aggravated unlawful restraint (Section 10-3.1), when any of these offenses have been committed against a family or household member as defined in Section 112A-3 of the Code of Criminal Procedure of 1963. In addition to any other sentencing alternatives, for any second conviction of violating this Section within 5 years of a previous conviction for violating this Section, the offender shall be mandatorily sentenced to a minimum of 48 consecutive hours of imprisonment. The imprisonment shall not be subject to suspension, nor shall the person be eligible for probation in order to reduce the sentence.

(c) Domestic battery committed in the presence of a child. In addition to any other sentencing alternatives, a defendant who commits, in the presence of a child, a felony domestic battery (enhanced under subsection (b)), aggravated domestic battery (Section 12-3.3), aggravated battery (Section 12-4), unlawful restraint (Section 10-3), or aggravated unlawful restraint (Section 10-3.1) against a family or household member, as defined in Section 112A-3 of the Code of Criminal Procedure of 1963, shall be required to serve a

mandatory minimum imprisonment of 10 days or perform 300 hours of community service, or both. ~~For any conviction for domestic battery, if a person under 18 years of age who is the child of the offender or of the victim was present and witnessed the domestic battery of the victim,~~ The defendant shall further be ~~is~~ liable for the cost of any counseling required for the child at the discretion of the court in accordance with subsection (b) of Section 5-5-6 of the Unified Code of Corrections. For purposes of this Section, "child" means a person under 16 years of age who is the defendant's or victim's child or step-child or who is a minor child residing within the household of the defendant or victim. For purposes of this Section, "in the presence of a child" means in the physical presence of a child or

knowing or having reason to know that a child is present and may see or hear an act constituting one of the offenses listed in this subsection.

(Source: P.A. 90-734, eff. 1-1-99; 91-112, eff. 10-1-99; 91-262, eff. 1-1-00; revised 10-7-99.)

(720 ILCS 5/12-11) (from Ch. 38, par. 12-11)

Sec. 12-11. Home Invasion.

(a) A person who is not a peace officer acting in the line of duty commits home invasion when without authority he or she knowingly enters the dwelling place of another when he or she knows or has reason to know that one or more persons is present or he or she knowingly enters the dwelling place of another and remains in such dwelling place until he or she knows or has reason to know that one or more persons is present and

(1) While armed with a dangerous weapon, other than a firearm, uses force or threatens the imminent use of force upon any person or persons within such dwelling place whether or not injury occurs, or

(2) Intentionally causes any injury, except as provided in subsection (a)(5), to any person or persons within such dwelling place, or

(3) While armed with a firearm uses force or threatens the imminent use of force upon any person or persons within such dwelling place whether or not injury occurs, or

(4) Uses force or threatens the imminent use of force upon any person or persons within such dwelling place whether or not injury occurs and during the commission of the offense personally discharges a firearm, or

(5) Personally discharges a firearm that proximately causes great bodily harm, permanent disability, permanent disfigurement, or death to another person within such dwelling place, or~~.~~

(6) Commits, against any person or persons within that dwelling place, a violation of Section 12-13, 12-14, 12-14.1, 12-15, or 12-16 of the Criminal Code of 1961.

(b) It is an affirmative defense to a charge of home invasion that the accused who knowingly enters the dwelling place of another and remains in such dwelling place until he or she knows or has reason to know that one or more persons is present either immediately leaves such premises or surrenders to the person or persons lawfully

present therein without either attempting to cause or causing serious bodily injury to any person present therein.

(c) Sentence. Home invasion in violation of subsection (a)(1) or (a)(2) is a Class X felony. A violation of subsection (a)(3) is a Class X felony for which 15 years shall be added to the term of imprisonment imposed by the court. A violation of subsection (a)(4) is a Class X felony for which 20 years shall be added to the term of imprisonment imposed by the court. A violation of subsection (a)(5) is a Class X felony for which 25 years or up to a term of natural life shall be added to the term of imprisonment imposed by the court.

(d) For purposes of this Section, "dwelling place of another" includes a dwelling place where the defendant maintains a tenancy interest but from which the defendant has been barred by a divorce decree, judgment of dissolution of marriage, order of protection, or other court order.

(Source: P.A. 90-787, eff. 8-14-98; 91-404, eff. 1-1-00.)

(720 ILCS 5/19-1) (from Ch. 38, par. 19-1)

Sec. 19-1. Burglary.

(a) A person commits burglary when without authority he knowingly enters or without authority remains within a building, housetrailer, watercraft, aircraft, motor vehicle as defined in The

Illinois Vehicle Code, railroad car, or any part thereof, with intent to commit therein a felony or theft. This offense shall not include the offenses set out in Section 4-102 of The Illinois Vehicle Code~~, nor the offense of residential burglary as defined in Section 19-3 hereof~~.

(b) Sentence.

Burglary is a Class 2 felony. A burglary committed in a school or place of worship is a Class 1 felony.

(Source: P.A. 91-360, eff. 7-29-99.)

(720 ILCS 5/19-3) (from Ch. 38, par. 19-3)

Sec. 19-3. Residential burglary.

(a) A person commits residential burglary who knowingly and without authority enters or knowingly and without authority remains within the dwelling place of another, or any part thereof, with the intent to commit therein a felony or theft. This offense includes the offense of burglary as defined in Section 19-1.

(b) Sentence. Residential burglary is a Class 1 felony.

(Source: P.A. 84-832.)".

Senator Petka moved the adoption of the foregoing amendment.

The motion prevailed and the amendment was adopted and ordered printed.

And **House Bill No. 861**, as amended, was returned to the order of third reading.

On motion of Senator Rauschenberger, **House Bill No. 1534** was recalled from the order of third reading to the order of second reading.

Senator Rauschenberger offered the following amendment and moved its adoption:

AMENDMENT NO. 2

AMENDMENT NO. 2. Amend House Bill 1534, in the Senate, on page 1, by deleting everything after the enacting clause and inserting in lieu thereof the following:

"ARTICLE 1

Section 1. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Section 6 of Article 13 as follows:

(P.A. 91-20, Art. 13, Sec. 6)

Sec. 6. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses of the Department on Aging:

DISTRIBUTIVE ITEMS

GRANTS-IN-AID

Payable from General Revenue Fund:		
For the purchase of Illinois Community Care Program homemaker and Senior Companion Services	$159,377,000	~~$162,377,000~~
For other services provided by the Illinois Act on the Aging		386,000
For Case Coordination Units	20,767,000	~~17,767,000~~
For Grants for distribution to the 13 Area Agencies on Aging for costs for home delivered meals and mobile food equipment ...		5,418,500
Grants for Community Based Services including information and referral services, transportation and delivered meals		3,107,200

For Grants for Adult Day Care Services	10,255,100
For Purchase of Services in connection with Alzheimer's Initiative and Related Programs	107,100
For Grants for Retired Senior Volunteer Program	800,000
For Planning and Service Grants to Area Agencies on Aging	2,293,300
For Grants for the Foster Grandparent Program	350,000
For Expenses to the Area Agencies on Aging for Long-Term Care Systems Development	282,400
For Grants for Suburban Area Agency on Aging for the Red Tape Cutter Program	232,500
For Grants for Chicago Department on Aging for the Red Tape Cutter Program	542,500
For the Ombudsman Program	400,000
Total	$204,318,600

Payable from Services for Older Americans Fund:

For Grants for Social Services ..... $ 18,330,100
For Grants for Nutrition Services 27,380,400
For Grants for Employment Services 3,383,700
For Grants for USDA Adult Day Care 1,000,000
Total $50,094,200

Section 2. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Sections 11A and 17 of Article 14 as follows:

(P.A. 91-20, Art. 14, Sec. 11A)

Sec. 11A. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Agriculture for:

BUREAU OF STATE FAIR

Payable from the Illinois State Fair Fund:

For Operations of the 1999 State Fair	$2,245,500	~~$2,200,000~~
For Entertainment at the 1999 State Fair		1,000,000
Total	$3,245,500	~~$3,200,000~~

(P.A. 91-20, Art. 14, Sec. 17)

Sec. 17. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Agriculture for:

ILLINOIS STATE FAIR PROGRAMS

Payable from the General Revenue Fund:

For Awards to Livestock Breeders at rates provided by law ..... $ 172,400
For Awards and Premiums at the Illinois State Fair 319,000
For Awards and Premiums for Grand Circuit Horse Racing at the Illinois State Fairgrounds 148,100
Total $639,500

Payable from the Illinois State Fair Fund:

For Awards to Livestock Breeders at rates provided by law	$ 69,900	~~$ 57,400~~
For Awards and Premiums at the Illinois State Fair	215,200	~~173,200~~
For Awards and Premiums for Grand Circuit Horse Racing at the Illinois State Fairgrounds		49,400

Total	$334,500	~~$280,000~~

Section 3. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Section 4 of Article 15 as follows:

(P.A. 91-20, Art. 15, Sec. 4)

Sec. 4. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named are appropriated to the Department of Central Management Services:

BUREAU OF BENEFITS

PAYABLE FROM GENERAL REVENUE FUND

For Personal Services ..... $ 528,600
For Employee Retirement Contributions

Paid by Employer		21,200
For State Contributions to State Employees' Retirement System		51,900
For State Contributions to Social Security		40,500
For Group Insurance	589,085,600	~~524,085,600~~
For Contractual Services		107,200
For Travel		8,600
For Commodities.....		9,900
For Printing		4,300
For Equipment		1,700
For Telecommunications Services		14,900
For Operation of Auto Equipment		900
For payment of claims under the Representation and Indemnification in Civil Law Suits Act		2,447,200
For payment of Workers' Compensation Act claims and contractual services in connection with said claims payments		17,703,000
For auto liability, adjusting and administration of claims, loss control and prevention services, and auto liability claims	3,402,900	~~1,752,900~~
Total	613,428,400	~~$546,778,400~~

PAYABLE FROM LOCAL GOVERNMENT HEALTH INSURANCE RESERVE FUND

For Personal Services	$ 473,100
For Employee Retirement Contributions Paid by Employer	19,000
For State Contributions to State Employees' Retirement System	46,400
For State Contributions to Social Security	36,200
For Group Insurance	69,600
For Contractual Services	180,000
For Travel	13,000
For Commodities.....	10,000
For Printing	140,000
For Equipment	17,700
For Electronic Data Processing	47,000
For Telecommunications Services	18,400
For Operation of Auto Equipment	2,000
Total	$1,072,400
For the Local Governments Contribution Under Program of Group Life, Dental, Hospital, And Surgical And Medical Insurance For Persons Serving Local Governments	$ 84,111,400

PAYABLE FROM ROAD FUND

For Group Insurance	$ 73,418,000
For payment of claims and claims administration under the	

Workers' Compensation Act .....$ 4,405,500

PAYABLE FROM GROUP INSURANCE PREMIUM FUND

For expenses of Cost Containment Program .....$ 288,000

For Life Insurance Coverage As Elected By Members Per The State Employees Group Insurance Act .....$ 74,712,000

PAYABLE FROM HEALTH INSURANCE RESERVE FUND

For Expenses of a Cost Containment Program .....$ 158,900

For Provisions of Health Care Coverage as Elected by Eligible Members Per State Employees Group Insurance Act .....$927,841,100 ~~$862,841,100~~

PAYABLE FROM WORKERS' COMPENSATION REVOLVING FUND

For administrative costs of claims services and payment of temporary total disability claims of any state agency or university employee .....$ 600,000

Expenditures from appropriations for treatment and expense may be made after the Department of Central Management Services has certified that the injured person was employed and that the nature of the injury is compensable in accordance with the provisions of the Workers' Compensation Act or the Workers' Occupational Diseases Act, and then has determined the amount of such compensation to be paid to the injured person.

Expenditures for this purpose may be made by the Department of Central Management Services without regard to the fiscal year in which benefit or services was rendered or cost incurred as allowable or provided by the Workers' Compensation Act or the Workers' Occupational Diseases Act.

PAYABLE FROM STATE EMPLOYEES DEFERRED COMPENSATION FUND

For expenses related to the administration of the State Employees Deferred Compensation Plan.....$ 1,856,900

Section 4. "AN ACT regarding appropriations," Public Act 91-23, approved June 9, 1999, is amended by changing Section 13 of Article 10 as follows:

(P.A. 91-23, Art. 10, Sec. 13)

Sec. 13. The following named amounts, or so much thereof as may be necessary, respectively, for payments for care of children served by the Department of Children and Family Services:

GRANTS-IN-AID

REGIONAL OFFICES

PAYABLE FROM GENERAL REVENUE FUND

For Foster Homes and Specialized Foster Care and Prevention	$268,192,900	~~$283,192,900~~
For Counseling Services		21,766,800
For Homemaker Services		7,665,800
For Institution and Group Home Care and Prevention		144,027,200
For Services Associated with the Foster Care Initiative		6,525,300
For Purchase of Adoption and Guardianship Services	$124,933,700	~~109,933,700~~
For Health Care Network		4,521,700
For Cash Assistance and Housing Locator Service to Families in the Class Defined in the Norman Consent Order ...		3,461,400
For Youth in Transition Program		698,000

For Children's Personal and Physical Maintenance	6,519,000
For MCO Technical Assistance and Program Development	1,693,300
For Pre Admission/Post Discharge Psychiatric Screening	8,016,100
For Counties to Assist in the Development of Children's Advocacy Centers	1,395,900
For Psychological Assessments including Operations and Administrative Expenses	5,605,400
For Payments for Services to Children in the Class Defined in the David B. Consent Order	5,150,000
Total	$611,991,800

PAYABLE FROM DCFS CHILDREN'S SERVICES FUND

For Foster Homes and Specialized Foster Care and Prevention	$190,263,800
For Counseling Services	10,529,000
For Homemaker Services	2,828,700
For Institution and Group Home Care and Prevention	120,730,800
For Services Associated with the Foster Care Initiative	2,657,500
For Purchase of Adoption and Guardianship Services	42,016,100
For Family Preservation Services.....	22,504,200
For Purchase of Children's Services.....	705,100
For Family Centered Services Initiative	11,000,000
Total	$402,945,800

Section 5. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, as amended, is amended by changing Sections 13, 72, 119, 185, 261, 276, 285, 357, 358, 359, 360, 362, 366, 433, 443, 476, 570, 599, 607, 614, 696, 701, 809, 820, 897, 972, 1017, 1126, 1250, 1281, 1282, 1283, 1284 and 1300 of Article 16, as amended by P.A. 91-687, approved March 8, 2000,as follows:

(P.A. 91-20, Art. 16, Sec. 13)

Sec. 13. The sum of $9,313,100 ~~$9,293,000~~, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Commerce and Community Affairs for the State's Share of State's Attorneys' and Assistant State's Attorneys' salaries, including prior year costs.

(P.A. 91-20, Art. 16, Sec. 72, as amended)

Sec. 72. The sum of $1,000,000 ~~$500,000~~, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Commerce and Community Affairs for a grant to the National Conference of State Legislatures - Chicago 2000.

(P.A. 91-20, Art. 16, Sec. 119)

Sec. 119. The sum of $100,000, or so much thereof as may be necessary and as remains unexpended at the close of business on June 30, 1999, from appropriations heretofore made for such purpose in Article

74, Section 198 of Public Act 90-0585, is reappropriated from the General Revenue Fund to the Department of Commerce and Community Affairs for the purpose of a grant to the Village of Chatham for recreation and play equipment. ~~a teen center.~~

(P.A. 91-20, Art. 16, Sec. 185)

Sec. 185. The amount of $50,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the City of LaSalle for the purpose of all costs associated with the construction of

a new library. ~~reconstruction of the wading/baby pool at Hegler Park.~~

(P.A. 91-20, Art. 16, Sec. 261)

Sec. 261. The amount of $5,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the Hyde Park Chamber of Commerce for the purpose of general operating expenses, including, but not limited to, program expenses, salaries, and miscellaneous purchases. ~~all costs associated with establishing and operating a trolley link with the Museum of Science and Industry.~~

(P.A. 91-20, Art. 16, Sec. 276)

Sec. 276. The amount of $5,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to Williamson County for infrastructure improvements in the Village of Crab Orchard ~~for the purpose of infrastructure improvements~~.

(P.A. 91-20, Art. 16, Sec. 285)

Sec. 285. The amount of $10,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to Alexander County for infrastructure improvements in the Village of Olive Branch ~~for the purpose of infrastructure improvements~~.

(P.A. 91-20, Art. 16, Sec. 357)

Sec. 357. The amount of $20,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a one-time grant to the ~~Village of~~ Hazel Crest Park District for all costs associated with the CORPS Program.

(P.A. 91-20, Art. 16, Sec. 358)

Sec. 358. The amount of $20,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a one-time grant to the ~~Village of~~ Dolton Park District for all costs associated with the CORPS Program.

(P.A. 91-20, Art. 16, Sec. 359)

Sec. 359. The amount of $20,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a one-time grant to the ~~Village of~~ Robbins Park District for all costs associated with the CORPS Program.

(P.A. 91-20, Art. 16, Sec. 360)

Sec. 360. The amount of $20,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the

Department of Commerce and Community Affairs for a grant to the ~~City of~~ Country Club Hills Park District for all costs associated with the CORPS Program.

(P.A. 91-20, Art. 16, Sec. 362)

Sec. 362. The amount of $20,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the ~~Village of~~ Phoenix Park District for all costs associated with the CORPS Program.

(P.A. 91-20, Art. 16, Sec. 366)

Sec. 366. The amount of $20,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the ~~City of~~ Markham Park District for all costs associated with the CORPS Program.

(P.A. 91-20, Art. 16, Sec. 433)

Sec. 433. The amount of $110,000, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Department of Commerce and Community Affairs for a grant to the Glen

Carbon Fire Protection District for the construction of a new facility. ~~Department for the purpose of renovating and upgrading the fire station.~~

(P.A. 91-20, Art. 16, Sec. 443)

Sec. 443. The amount of $100,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the Duncan YMCA for signage, landscaping, equipment, operational and programmatic expenses. ~~all costs associated with building expansion.~~

(P.A. 91-20, Art. 16, Sec. 476)

Sec. 476. The amount of $50,000 ~~$50,00~~, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a one-time grant to the Guatemala Chamber of Commerce.

(P.A. 91-20, Art. 16, Sec. 570)

Sec. 570. The amount of $100,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the ~~Village of~~ Tamms Volunteer Fire District for the purpose of all costs associated with a fire truck and equipment.

(P.A. 91-20, Art. 16, Sec. 599)

Sec. 599. The amount of $130,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the Village of Woodstock for the purpose of intersection improvements, including, but not limited to cross walk installation and the purchase and installation of two pedestrian crossing signs. ~~constructing a stoplight at Marion Catholic High School.~~

(P.A. 91-20, Art. 16, Sec. 607)

Sec. 607. The amount of $24,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the Village of McCullom Lake for the purpose of purchasing computers for squad cars and/or equipment. ~~computers for police cars.~~

(P.A. 91-20, Art. 16, Sec. 614)

Sec. 614. The amount of $25,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the Village of Richmond for the purpose of street improvements, median installation, and purchase and installation of lighting. ~~all costs associated with lighting on Broadway Street.~~

(P.A. 91-20, Art. 16, Sec. 696, as amended)

Sec. 696. The amount of $350,000, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Department of Commerce and Community Affairs for a grant to the Mt. Olive Fire Protection District for the purpose of a firehouse.

(P.A. 91-20, Art. 16, Sec. 701)

Sec. 701. The amount of $100,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to Roseland Little League Baseball Association ~~9th Ward City of Chicago~~ for all costs associated with constructing and/or repairing the ~~purpose of a~~ little league baseball field at 125th Place and Michigan Avenue.

(P.A. 91-20, Art. 16, Sec. 809)

Sec. 809. The amount of $75,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the Western Egyptian Economic Opportunity Council ~~Waterloo Senior Citizens Center~~ for expenses related to building improvements.

(P.A. 91-20, Art. 16, Sec. 820)

Sec. 820. The amount of $2,500, or so much thereof as may be

necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to Shawnee College for the Happy Hearts Senior Citizens. ~~Massac City.~~

(P.A. 91-20, Art. 16, Sec. 897)

Sec. 897. The amount of $50,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to Cornerstone for the purpose of modifying heating, air conditioning, and sprinkler systems.

(P.A. 91-20, Art. 16, Sec. 972, as amended)

Sec. 972. The amount of $25,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the YMCA ~~YWCA~~ of Lake County. ~~Waukegan.~~

(P.A. 91-20, Art. 16, Sec. 1017)

Sec. 1017. The amount of $80,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to Lawrence Hall Youth Services ~~the Department of Children and Family Services~~ for all costs associated with rehabilitating group homes in Rogers Park.

(P.A. 91-20, Art. 16, Sec. 1126)

Sec. 1126. The sum of $200,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for a grant to the Chatham

Business Association for various expenses of the organization. ~~for the Small Organization.~~

(P.A. 91-20, Art. 16, Sec. 1250, as amended)

Sec. 1250. The sum of $600,000, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Department of Commerce and Community Affairs for a grant to the Spring Garden Township ~~Rend Lake Conservancy District~~ for construction of a water distribution system.

(P.A. 91-20, Art. 16, Sec. 1281)

Sec. 1281. The sum of $1,008,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for grants to units of local government and not-for-profit organizations for infrastructure improvements including but not limited to planning, construction, reconstruction, renovation, equipment, vehicles for senior citizen services, and for all costs associated with economic development programs, educational training and programs, community services, public health programs and public safety programs. ~~and vehicles for senior citizen services.~~

(P.A. 91-20, Art. 16, Sec. 1282)

Sec. 1282. The sum of $2,532,700, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for grants to units of local government and not-for-profit organizations for infrastructure improvements including but not limited to planning, construction, reconstruction, renovation, equipment, supplies and all costs associated with economic development programs, educational training and programs, community services, public health programs, and public safety programs. ~~and supplies.~~

(P.A. 91-20, Art. 16, Sec. 1283, as amended)

Sec. 1283. The sum of $20,217,200, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for grants to units of local government, educational facilities and not-for-profit organizations for municipal, recreational, educational, and public safety infrastructure improvements and for other expenses, including but

not limited to training, planning, construction, reconstruction, renovation, utilities, and equipment, and all costs associated with economic development programs, educational training and programs, community services, public health programs, and public safety programs. ~~and equipment.~~

(P.A. 91-20, Art. 16, Sec. 1284)

Sec. 1284. The sum of $4,900,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for grants to units of local government, educational facilities and not-for-profit organizations for infrastructure improvements including, but not limited to salaries, miscellaneous operational expenses, program expenses, and material and printing costs, and planning, construction, reconstruction, renovation, utilities and equipment.

(P.A. 91-20, Art. 16, Sec. 1300, as amended)

Sec. 1300. The sum of $9,834,100, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the Department of Commerce and Community Affairs for grants to units of local government, educational facilities and not-for-profit organizations for education and training, infrastructure improvements and other capital projects, including but not limited to planning, construction, reconstruction, equipment, utilities and vehicles, and all costs associated with economic development programs, community service programs, public health programs, public safety programs, and other programs and activities.

Section 6. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Section 2 of Article 17 as follows:

(P.A. 91-20, Art. 17, Sec. 2)

Sec. 2. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Corrections for:

ADULT FIELD SERVICES

For Personal Services	$ 25,159,200	~~$ 24,718,100~~
For Employee Retirement Contributions Paid by Employer	1,383,800	~~1,359,500~~
For Student, Member and Inmate Compensation		130,400
For State Contributions to State Employees' Retirement System	2,444,000	~~2,401,200~~
For State Contributions to Social Security	1,879,200	~~1,845,500~~
For Contractual Services	20,854,400	~~20,761,400~~
For Travel		322,000
For Commodities	758,900	~~689,300~~
For Printing		22,000
For Equipment	3,998,900	~~1,842,500~~
For Telecommunications Services	1,936,900	~~1,913,400~~
For Operation of Auto Equipment .		406,000
Total	$59,295,700	~~$56,411,300~~

Section 7. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Sections 1, 5, 6.3, 11, 11.1, 12, 16, 17, 18.1, 21, 22, 25, 26, and 28 of Article 19 as follows:

(P.A. 91-20, Art. 19, Sec. 1)

Sec. 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named are appropriated to the Department of Human Services for income

assistance and related distributive purposes, including such Federal funds as are made available by the Federal Government for the following purposes:

DISTRIBUTIVE ITEMS
OPERATIONS

Payable from the Special Purposes Trust Fund:

For Personal Services	$	334,500
For Employee Retirement Contributions Paid by Employer		13,400
For Retirement Contributions		32,800
For State Contributions to Social Security		25,600
For Group Insurance		40,600
For Contractual Services		26,000
For Travel		31,500
For Commodities		9,000
For Printing		1,000
For Equipment		6,000
Total		$520,400

DISTRIBUTIVE ITEMS
GRANTS-IN-AID

Payable from General Revenue Fund:

For Aid to Aged, Blind or Disabled under Article III	$	27,505,400	
For Temporary Assistance for Needy Families under Article IV and other social services		384,628,000	
For Grants Associated with Child Care Services, Including Operating and Administrative Costs		186,079,900	~~146,079,900~~
For Emergency Assistance for Families with Dependent Children		2,000,000	
For Funeral and Burial Expenses under Articles III, IV, and V		5,637,000	
For Refugees		2,994,500	
For State Family and Children Assistance		1,390,000	
For State Transitional Assistance		10,860,700	
For Services to Non-Citizens pursuant to 305 ILCS 5/12-4.34		2,000,000	
Total		$583,095,500	

The Department, with the consent in writing from the Governor, may reapportion not more than ten percent of the total appropriation of General Revenue Funds in Section 1 above "For Income Assistance and Related Distributive Purposes" among the various purposes therein enumerated, excluding Emergency Assistance for Families with Dependent Children.

The Department, with the consent in writing from the Governor, may reapportion not more than six percent of the appropriation "For Temporary Assistance for Needy Families under Article IV" representing savings attributable to not increasing grants due to the births of additional children to the appropriation from the General Revenue Fund in Section 39.1 in this article for Employability Development Services.

(P.A. 91-20, Art. 19, Sec. 5)

Sec. 5. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the General Revenue Fund to meet the ordinary and contingent expenses of the Department of Human Services:

TINLEY PARK MENTAL HEALTH CENTER

For Personal Services	$17,394,600	~~$17,575,900~~

For Employee Retirement Contributions Paid by Employer	674,700	~~682,000~~
For Retirement Contributions ...	1,686,500	~~1,704,300~~
For State Contributions to Social Security	1,330,700	~~1,344,500~~
For Contractual Services		1,071,000
For Travel		33,400
For Commodities		2,468,000
For Printing		4,300
For Equipment		77,800
For Telecommunications Services		186,400
For Operation of Auto Equipment		33,300
For Expenses Related to Living Skills Program		21,400
For Costs Associated with Behavorial Health Services - Tinley Park Network		182,500
Total		$25,384,800

(P.A. 91-20, Art. 19, Sec. 6.3)

Sec. 6.3. The following named sums, or so much thereof as may be necessary, are appropriated from the General Revenue Fund to the Department of Human Services for repairs and maintenance, roof repairs and/or replacements and miscellaneous at the Department's various facilities and are to include capital improvements including construction, reconstruction, improvements, repairs and installation of capital facilities, cost of planning, supplies, materials, and all other expenses required for roof and other types of repairs and maintenance, capital improvements and demolition.

No contract shall be entered into or obligations incurred for any expenditures from appropriations made in this Section of the Article until after the purposes and amounts have been approved in writing by the Governor.

For Repair, Maintenance and other Capital Improvements at various facilities	$ 1,623,900	~~$ 2,123,900~~
For Miscellaneous Permanent Improvements		265,100
Total		$2,389,000

(P.A. 91-20, Art. 19, Sec. 11)

Sec. 11. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

HOME SERVICES PROGRAM

Payable from General Revenue Fund:

For Personal Services	$ 4,409,800	~~$ 4,559,800~~
For Employee Retirement Contributions Paid by Employer	173,300	~~179,300~~
For Retirement Contributions ...	430,000	~~444,700~~
For State Contribution to Social Security	337,300	~~348,800~~
For Contractual Services		138,800
For Travel		127,700
For Commodities		1,900
For Printing		3,700
For Equipment		1,000
For Telecommunications Services		30,100

For Operation of Auto Equipment 500
Total $5,836,300
(P.A. 91-20, Art. 19, Sec. 11.1)

Sec. 11.1. The following named amount, or so much thereof as may be necessary, is appropriated to the Department of Human Services:

HOME SERVICES PROGRAM

GRANTS-IN-AID

For Purchase of Services of the Home Services Program, pursuant to 20 ILCS 2405/3:
Payable from General Revenue Fund ..... $161,261,800 ~~$161,307,900~~
(P.A. 91-20, Art. 19, Sec. 12)

Sec. 12. The following named sums, or so much thereof as may be necessary, respectively, for the purposes hereinafter named, are appropriated to the Department of Human Services for Grants-In-Aid and Purchased Care in its various regions pursuant to Sections 3 and 4 of the Community Services Act and the Community Mental Health Act:

MENTAL HEALTH/DEVELOPMENTAL DISABILITIES
GRANTS-IN-AID AND PURCHASED CARE

For Community Service Grant Programs for Persons with Mental Illness:
Payable from General Revenue Fund $155,393,300
Payable from Community Mental Health Services Block Grant Fund..... 9,827,400 ~~8,068,200~~
Payable from the DHS Federal Projects Fund 10,000,000

For Community Integrated Living Arrangements for Persons with Mental Illness:
Payable from General Revenue Fund..... 33,774,300

For Medicaid Services for Persons with Mental Illness/and KidCare Clients:
Payable from General Revenue Fund..... 49,089,000

For Emergency Psychiatric Services:
Payable from General Revenue Fund 9,776,300

For Community Service Grant Programs for Children and Adolescents with Mental Illness:
Payable from General Revenue Fund 21,885,000
Payable from Community Mental Health Services Block Grant Fund .... 3,371,400 ~~2,730,600~~

For Purchase of Care for Children and Adolescents with Mental Illness approved through the Individual Care Grant Program:
Payable from General Revenue Fund 20,465,200

For Costs Associated with Children and Adolescent Mental Health Programs:
Payable from General Revenue Fund 10,771,500

For Teen Suicide Prevention Including Provisions Established in Public Act

85-0928:
Payable from Community Mental Health
Services Block Grant Fund 206,400
For Grants for Mental Health Research:
Payable from Mental Health Research
Fund 150,000
Total $322,309,800
For Community Service Grant Programs for
Persons with Developmental Disabilities:
Payable from General Revenue Fund: $94,486,300
For Community Integrated Living
Arrangements for the Persons with
Developmental Disabilities:
Payable from General Revenue Fund 209,300,300
For Purchase of Care for Persons with

Developmental Disabilities:
Payable from General Revenue Fund 80,658,700
Payable from the Mental Health Fund 9,965,600
For Medicaid Services for Persons with
Developmental Disabilities:
Payable from General Revenue Fund 13,790,800
For costs associated with the provision
of Specialized Services to Persons with
Developmental Disabilities,
Payable from General Revenue Fund 9,880,000
Total $418,081,700
(P.A. 91-20, Art. 19, Sec. 16)

Sec. 16. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the General Revenue Fund to meet the ordinary and contingent expenditures of the Department of Human Services:

LINCOLN DEVELOPMENTAL CENTER

For Personal Services	$23,227,900	~~$23,022,000~~
For Employee Retirement Contributions Paid by Employer	901,600	~~893,400~~
For Retirement Contributions ...	2,265,400	~~2,245,200~~
For State Contributions to Social Security	1,776,900	~~1,761,200~~
For Contractual Services		1,397,700
For Travel		13,300
For Commodities		1,555,900
For Printing		13,000
For Equipment		129,000
For Telecommunications Services		75,500
For Operation of Auto Equipment		44,300
For Expenses Related to Living Skills Program		9,000
Total		$31,159,500

(P.A. 91-20, Art. 19, Sec. 17)

Sec. 17. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named,

are appropriated from the General Revenue Fund to meet the ordinary and contingent expenditures of the Department of Human Services:

CLYDE L. CHOATE MENTAL HEALTH AND DEVELOPMENTAL CENTER

For Personal Services	$22,002,700	~~$21,627,100~~
For Employee Retirement Contributions Paid by Employer	854,400	~~839,400~~
For Retirement Contributions ...	2,118,600	~~2,081,800~~
For State Contributions to Social Security	1,683,100	~~1,654,400~~
For Contractual Services		1,536,900
For Travel		24,800
For Commodities		1,200,100
For Printing		14,500
For Equipment		113,800
For Telecommunications Services		154,500
For Operation of Auto Equipment		49,800
For Expenses Related to Living Skills Program		38,800
For Costs Associated with Behavioral Health Services - Choate Network		43,300
Total		$29,379,200

(P.A. 91-20, Art. 19, Sec. 18.1)

Sec. 18.1. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human

Services:

REHABILITATION SERVICES BUREAUS

GRANTS-IN-AID

For Case Services to Individuals:	
Payable from General Revenue Fund	$ 8,660,000
Payable from Illinois Veterans' Rehabilitation Fund	2,413,700
Payable from DORS State Projects Fund	100,000
Payable from Vocational Rehabilitation Fund ..	46,110,700
For Implementation of Title VI, Part C of the Vocational Rehabilitation Act of 1973 as Amended--Supported Employment:	
Payable from General Revenue Fund	2,222,200
Payable from Vocational Rehabilitation Fund ..	1,900,000
For Small Business Enterprise Program:	
Payable from Vocational Rehabilitation Fund ..	3,619,100
For Case Services to Migrant Workers:	
Payable from General Revenue Fund	20,000
Payable from Vocational Rehabilitation Fund ..	210,000
For Grants to Independent Living Centers:	
Payable from General Revenue Fund	3,834,600
Payable from Vocational Rehabilitation Fund...	2,000,000
For the Illinois Coalition for Citizens with Disabilities:	
Payable from General Revenue Fund.....	122,800
Payable from Vocational Rehabilitation Fund...	77,200
For the Establishment of Scandinavian	

Lekotek Play Libraries:		
Payable from General Revenue Fund.....		646,200
For Independent Living Older Blind Grant:		
Payable from the Vocational Rehabilitation Fund		245,500
Payable from General Revenue Fund	68,000	~~21,900~~
For Technology Related Assistance Project for Individuals of All Ages with Disabilities:		
Payable from the Vocational Rehabilitation Fund		1,050,000
Total		$73,253,900

(P.A. 91-20, Art. 19, Sec. 21)

Sec. 21. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the General Revenue Fund to meet the ordinary and contingent expenses of the Department of Human Services:

CHICAGO-READ MENTAL HEALTH CENTER

For Personal Services	$25,341,000	~~$25,600,500~~
For Employee Retirement Contributions Paid by Employer	983,100	~~993,400~~
For Retirement Contributions ...	2,462,000	~~2,487,400~~
For State Contributions to Social Security	1,938,500	~~1,958,400~~
For Contractual Services		2,498,600
For Travel		39,700
For Commodities		740,600
For Printing		15,100
For Equipment		99,700
For Telecommunications Services		192,200
For Operation of Auto Equipment.....		44,300
For Costs Associated with Behavioral Health Services - Chicago-Read Network		387,900
Total		$35,057,800

(P.A. 91-20, Art. 19, Sec. 22)

Sec. 22. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenditures of the Department of Human Services:

PROGRAM ADMINISTRATION - DISABILITIES AND BEHAVIORAL HEALTH

Payable from General Revenue Fund:

For Personal Services		$ 11,077,300
For Employee Retirement Contributions Paid by Employer		435,500
For Retirement Contributions		1,080,600
For State Contributions to Social Security ...		847,500
For Contractual Services		2,086,700
For Travel		420,300
For Commodities	15,021,600	~~14,521,600~~

For Printing	40,600
For Equipment	579,500
For Telecommunications Services	274,200
For Operation of Auto Equipment	3,500
For Contractual Services:	
For Private Hospitals for Recipients of State Facilities	1,273,900
Total	$32,641,200
Payable from the Prevention/Treatment - Alcoholism and Substance Abuse Block Grant Fund:	
For Personal Services	$ 1,303,600
For Employee Retirement Contributions Paid by Employer	52,100
For Retirement Contributions	127,800
For State Contributions to Social Security ...	99,700
For Group Insurance	168,200
For Contractual Services	1,375,300
For Travel	133,600
For Commodities	53,800
For Printing	80,200
For Equipment	5,300
For Electronic Data Processing	400,000
For Telecommunications Services	117,800
For Operation of Auto Equipment	2,100
For Expenses Associated with the Administration of the Alcohol and Substance Abuse Prevention and Treatment Programs	128,100
For Deposit into the Group Home Loan Revolving Fund	100,000
Total	$4,147,600
Payable from the Vocational Rehabilitation Fund:	
For Personal Services	$ 600,900
For Employee Retirement Contributions Paid by Employer	24,000
For Retirement Contributions	58,900
For State Contributions to Social Security ...	45,900
For Group Insurance	72,500
For Contractual Services	60,200
For Travel	15,100
For Commodities	300

For Equipment	40,000
For Telecommunications Services	16,900
Total	$934,700
Payable from the Drunk and Drugged Driving Prevention Fund:	
For Personal Services	$ 219,000
For Employee Retirement Contributions Paid by Employer	8,800
For Retirement Contributions	21,500

For State Contributions to Social Security ...		16,700
For Group Insurance		23,200
Total		$289,200
Payable from the Alcohol and Substance Abuse Fund:		
For Personal Services		$ 379,800
For Employee Retirement Contributions Paid by Employer		15,200
For Retirement Contributions		37,200
For State Contributions to Social Security ...		29,000
For Group Insurance		46,400
For Contractual Services		1,879,400
For Travel		24,400
For Commodities		6,400
For Printing		19,000
For Equipment		10,500
For Electronic Data Processing		451,300
For Telecommunications Services		5,100
For Expenses Associated with the Administration of the Alcohol and Substance Abuse Prevention and Treatment Programs		222,200
Total		$3,125,900
Payable from the Community Mental Health Services Block Grant Fund:		
For Personal Services		$ 422,400
For Employee Retirement Contributions Paid by Employer		16,900
For Retirement Contributions		41,400
For State Contributions to Social Security ...		32,100
For Group Insurance		58,000
For Contractual Services	128,100	~~18,100~~
For Travel		2,000
Total		$590,900
Payable from the DHS Federal Projects Fund:		
For Federally Assisted Programs		$ 7,299,200
Payable from the Mental Health Fund:		
For Costs Related to Provision of Support Services Provided to Departmental and Non-Departmental Organizations	$3,720,400	~~$2,220,400~~
Payable from the Youth Alcoholism and Substance Abuse Prevention Fund:		
For Deposit into the Fund Which Receives All Payments Under Section 5-3 of Act for Alcoholic Liquors		$ 150,000

(P.A. 91-20, Art. 19, Sec. 25)

Sec. 25. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the General Revenue Fund to meet the ordinary and contingent expenditures of the Department of Human Services:

ANN M. KILEY DEVELOPMENTAL CENTER

[Apr. 7, 2000]

For Personal Services	$14,807,100	~~$15,301,900~~
For Employee Retirement Contributions Paid by Employer	574,100	~~593,900~~
For Retirement Contributions ...	1,431,100	~~1,478,600~~
For State Contributions to Social Security	1,132,700	~~1,170,600~~
For Contractual Services		1,858,800
For Travel		26,800
For Commodities		713,000
For Printing		21,200
For Equipment		48,600
For Telecommunications Services		66,500
For Operation of Auto Equipment		54,700
For Expenses Related to Living Skills Program		14,000
For Expenses Related to the Kiley Transition		3,520,000
Total		$24,868,600

(P.A. 91-20, Art. 19, Sec. 26)

Sec. 26. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

ILLINOIS SCHOOL FOR THE DEAF

Payable from General Revenue Fund:

For Personal Services	$ 10,025,900	$~~ 9,867,300~~
For Student, Member or Inmate Compensation		14,000
For Employee Retirement Contributions Paid by Employer	389,200	~~382,900~~
For Retirement Contributions ...	642,700	~~632,500~~
For State Contributions to Social Security	761,900	~~754,800~~
For Contractual Services		1,365,300
For Travel		17,000
For Commodities		486,000
For Printing		1,000
For Equipment		61,100
For Telecommunications Services		126,200
For Operation of Auto Equipment		26,900
For Maintenance/Travel for Aided Persons		38,600
Total		$13,773,600

Payable from Vocational Rehabilitation Fund:

For Secondary Transitional Experience Program ..... $ 50,000

(P.A. 91-20, Art. 19, Sec. 28)

Sec. 28. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the General Revenue Fund to meet the ordinary and contingent expenses of the Department of Human Services:

JOHN J. MADDEN MENTAL HEALTH CENTER

For Personal Services	$18,556,100	~~$18,720,800~~
For Employee Retirement Contributions Paid by Employer	719,900	~~726,500~~
For Retirement Contributions ...	1,796,200	~~1,812,400~~
For State Contributions to Social Security	1,419,500	~~1,432,100~~

For Contractual Services 1,674,200
For Travel 28,400
For Commodities 502,400

For Printing 19,400
For Equipment 63,200
For Telecommunications Services 148,100
For Operation of Auto Equipment 16,600
For Expenses Related to Living
Skills Program 19,900
For Costs Associated with Behavioral Health
Services - Madden Network 150,000
Total $25,314,000

Section 8. "AN ACT regarding appropriations," Public Act 91-22, approved June 9, 1999, is amended by changing Sections 1, 2, 6 and 7 of Article 13 as follows:

(P.A. 91-22, Art. 13, Sec. 1)

Sec. 1. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Insurance:

ADMINISTRATIVE AND SUPPORT DIVISION

Payable from Insurance Producer
Administration Fund:

For Personal Services		$ 747,700
For Employee Retirement Contributions Paid by Employer		29,900
For State Contributions to the State Employees' Retirement System		73,300
For State Contributions to Social Security		56,600
For Group Insurance		127,600
For Contractual Services	848,300	~~838,300~~
For Travel		2,000
For Commodities		49,500
For Printing	69,800	~~59,800~~
For Equipment	139,800	~~109,800~~
For Telecommunications Services .		15,400
For Operation of Auto Equipment .		10,600
Total	2,170,500	~~$2,120,500~~

Payable from Insurance Financial Regulation Fund:

For Personal Services.....	$ 654,100
For Employee Retirement Contributions Paid by Employer	26,200
For State Contributions to the State Employees' Retirement System.....	64,100
For State Contributions to Social Security.....	49,300
For Group Insurance.....	116,000
For Contractual Services.....	1,022,000
For Travel.....	2,000
For Commodities	59,500

For Printing.....	46,500
For Equipment	48,600
For Telecommunications Services.....	10,900
For Operation of Auto Equipment.....	7,100
Total	$2,106,300

(P.A. 91-22, Art. 13, Sec. 2)

Sec. 2. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Insurance:

CONSUMER DIVISION

Payable from Insurance Producer Administration Fund:		
For Personal Services	$ 4,781,000	~~$ 4,733,000~~
For Employee Retirement Contributions Paid by Employer	191,200	~~189,300~~
For State Contributions to the State Employees' Retirement System ..	468,500	~~463,800~~
For State Contributions to Social Security	362,200	~~358,500~~
For Group Insurance	738,400	~~719,200~~
For Travel		286,200
For Telecommunications Services .		72,900
For Refunds		75,000
Total	6,975,400	~~$6,897,900~~
Payable from Insurance Financial Regulation Fund:		
For Personal Services		$ 363,600
For Employee Retirement Contributions Paid by Employer		14,500
For Retirement		35,600
For State Contributions to Social Security		27,400
For Group Insurance		52,200
For Travel		31,100
For Telecommunications Services		9,000
Total		$533,400

(P.A. 91-22, Art. 13, Sec. 6)

Sec. 6. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Insurance:

ELECTRONIC DATA PROCESSING DIVISION

Payable from Insurance Producer Administration Fund:	
For Personal Services	$ 469,700
For Employee Retirement Contributions Paid by Employer	18,800
For State Contributions to the State Employees' Retirement System	46,000
For State Contributions to	

Social Security		35,700
For Group Insurance		52,200
For Contractual Services	247,200	~~215,200~~
For Travel		8,500
For Commodities		6,500
For Printing		6,500
For Equipment		137,500
For Telecommunications Services		70,200
Total	1,098,800	~~$1,066,800~~

Payable From Insurance Financial Regulation Fund:

For Personal Services	$ 670,700
For Employee Retirement Contributions Paid by Employer	26,800
For State Contributions to the State Employees' Retirement System.....	65,700
For State Contributions to Social Security	50,600
For Group Insurance	87,000
For Contractual Services	252,400
For Travel	8,500
For Commodities	8,500

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For Printing	3,500
For Equipment	155,500
For Telecommunications Services	59,000
Total	$1,388,200

(P.A. 91-22, Art. 13, Sec. 7)

Sec. 7. The following named sums, or so much thereof as may be necessary, are appropriated to the Department of Insurance for the administration of the Senior Health Insurance Program:

Payable from the Insurance Producer Administration Fund		$ 323,500
Payable from the Senior Health Insurance Program Fund	600,000	~~500,000~~
Total	$923,500	~~$823,500~~

Section 9. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Sections 170 and 259 and adding new Section 295 to Article 20 as follows:

(P.A. 91-20, Art. 20, Sec. 170)

Sec. 170. The sum of $25,000, or so much thereof as may be necessary and as remains unexpended at the close of business on June 30, 1999, from an appropriation heretofore made in Article 51, Section 202 of Public Act 90-0585, is reappropriated from the General Revenue Fund to the Department of Natural Resources for a grant to the Memorial ~~Bellwood~~ Park District for the purchase of equipment.

(P.A. 91-20, Art. 20, Sec. 259)

Sec. 259. The sum of $5,000,000, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Department of Natural Resources for a grant to the Forest Preserve District of DuPage County for all costs associated with Oak Meadows and Maple Meadows and Green Meadows.

(P.A. 91-20, Art. 20, Sec. 295 new)

Sec. 295. The sum of $250,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Natural Resources for support of Bass Masters in Chicago, for purposes including but not limited to showcasing Chicago and Illinois' fishing and aquatic resources, tourism promotion, kids' fishing classic, sports show and Super Bowl classic events.

Section 10. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Sections 1, 2 and 8 of Article 21 as follows:

(P.A. 91-20, Art. 21, Sec. 1)

Sec. 1. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the Department of Public Aid for the purposes hereinafter named:

PROGRAM ADMINISTRATION

Payable from General Revenue Fund:

For Personal Services	$ 22,298,100
For Employee Retirement Contributions Paid by Employer	891,900
For State Contributions to State Employees' Retirement System	2,185,200
For State Contributions to Social Security	1,661,200
For Contractual Services	17,753,500
For Travel	238,300
For Commodities	801,700
For Printing	1,153,000
For Equipment	1,288,700
For Telecommunications Services	1,179,000
For Operation of Auto Equipment	83,700
Total	$49,534,300

OFFICE OF INSPECTOR GENERAL

Payable from General Revenue Fund:

For Personal Services	$ 13,785,100
For Employee Retirement Contributions Paid by Employer	551,400
For State Contributions to State Employees' Retirement System	1,351,000
For State Contributions to Social Security	1,027,000
For Contractual Services	2,439,000
For Travel	405,900
For Equipment	43,500
Total	$19,602,900

Payable from Long Term Care Provider Fund:

For Administrative Expenses	$ 149,000

CHILD SUPPORT ENFORCEMENT

Payable from Child Support Enforcement Trust Fund:

For Personal Services	44,790,500
For Employee Retirement Contributions Paid by Employer	1,791,600
For State Contributions to State	

Employees' Retirement System		4,389,400
For State Contributions to Social Security		3,336,900
For Group Insurance		7,109,900
For Contractual Services ...	95,735,300	~~75,785,300~~
For Travel		838,300
For Commodities		921,100
For Printing		551,100
For Equipment		1,800,800
For Telecommunications Services		4,036,300
For Administrative Costs Related to Enhanced Collection Efforts including Paternity Adjudication Demonstration		14,328,800
For Child Support Enforcement Demonstration Projects		1,500,000
Total	$178,880,000	~~$161,180,000~~

The amount of $31,800,000 ~~$16,500,000~~, or so much thereof as may be necessary, is appropriated to the Department of Public Aid from the General Revenue Fund for deposit into the Child Support Enforcement Trust Fund.

The amount of $200,000, or so much thereof as may be necessary, is appropriated to the Department of Public Aid from the DPA Special Purpose Trust Fund for deposit into the Child Support Enforcement Trust Fund.

ATTORNEY GENERAL REPRESENTATION

Payable from General Revenue Fund:

For Personal Services	$ 1,459,500
For Employee Retirement Contributions Paid by Employer	58,400
For State Contributions to State Employees' Retirement System	143,000
For State Contributions to Social Security	108,700
For Contractual Services	168,600
For Travel	11,400
For Equipment	20,600
Total	$1,970,200

MEDICAL

Payable from General Revenue Fund:

For Personal Services	$ 22,339,700
For Employee Retirement Contributions Paid by Employer	893,600
For State Contributions to State Employees' Retirement System	2,189,300
For State Contributions to Social Security	1,664,300
For Contractual Services	4,953,600
For Travel	606,000
For Equipment	77,700
For Telecommunications Services	1,766,200
For Purchase of Medical Management	

Services	9,091,900
For Purchase of Services Relating to and costs associated with the development and implementation of an electronic Medicaid client eligibility verification system	3,635,800
For Costs Associated with the Development, Implementation and Operation of a Medical Data Warehouse	3,000,000
For Refunds of Premium Payments Received Pursuant to Section 25(a)(2) of the Children's Health Insurance Program Act	100,000
Total	$50,318,100

Payable from Provider Inquiry Trust Fund:

For expenses associated with providing access and utilization of IDPA eligibility files	$ 7,500,000

The amount of $14,290,157, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 1999, from appropriations heretofore made in Article 38, Section 1, of Public Act 90-585, approved June 4, 1998, is reappropriated from the General Revenue Fund to the Department of Public Aid for costs associated with the development, implementation and operation of a Medical Data Warehouse.

PUBLIC AID RECOVERIES

Payable from Public Aid Recoveries Trust Fund:

For Personal Services	$ 3,375,300
For Employee Retirement Contributions Paid by Employer	135,000
For State Contributions to State Employees' Retirement System	330,800
For State Contributions to Social Security	251,500
For Group Insurance	487,900
For Contractual Services	7,645,200
For Travel	127,400
For Commodities	37,800
For Printing	23,300
For Equipment	458,000
For Telecommunications Services	49,500
Total	$12,921,700

(P.A. 91-20, Art. 21, Sec. 2)

Sec. 2. In addition to any amounts heretofore appropriated, the following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Public Aid for

Medical Assistance:

FOR MEDICAL ASSISTANCE UNDER THE ILLINOIS PUBLIC AID CODE AND THE CHILDREN'S HEALTH INSURANCE PROGRAM ACT

Payable from General Revenue Fund:

For Physicians.....	$354,378,700	~~$336,395,400~~
For Dentists.....		59,271,400
For Optometrists.....	7,530,600	~~7,421,300~~
For Podiatrists.....		2,701,500
For Chiropractors.....		1,152,200
For Hospital In-Patient and Disproportionate Share	1,241,147,500	~~1,221,038,800~~
For Hospital Ambulatory Care.....		329,273,500
For Prescribed Drugs	784,655,800	~~757,689,400~~
For Skilled, Intermediate, and Other Related Long Term Care Services	1,248,650,900	~~1,151,183,700~~
For Community Health Centers.....	80,110,300	~~75,685,700~~
For Hospice Care	17,950,600	~~17,831,000~~
For Independent Laboratories.....		12,338,400
For Home Health Care.....		54,248,200
For Appliances.....	34,543,600	~~31,028,100~~
For Transportation.....	59,663,400	~~53,624,700~~
For Other Related Medical Services and for development, implementation, and operation of the managed care and children's health insurance programs including operating and administrative costs and related distributive purposes	68,541,100	~~67,038,500~~
For Medicare Part A Premiums.....		12,594,200
For Medicare Part B Premiums.....	85,337,000	~~84,010,200~~
For Medicare Part B Premiums for Qualified Individuals under the Federal Balanced Budget Act of 1997	3,095,400	~~2,658,100~~
For Health Maintenance Organizations and Managed Care Entities		180,048,000
Total	$4,637,232,300	~~$4,457,232,300~~

The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Aid for the purposes hereinafter named:

FOR MEDICAL ASSISTANCE

Payable from General Revenue Fund:

For Grants for Medical Care for Persons Suffering from Chronic Renal Disease	$ 2,200,000
For Grants for Medical Care for Persons Suffering from Hemophilia	3,600,000
For Grants for Medical Care for Sexual Assault Victims	550,000
Total	$6,350,000

The Department, with the consent in writing from the Governor, may reapportion not more than two percent of the total appropriations in Section 2 above among the various purposes therein enumerated.

In addition to any amounts heretofore appropriated, the amount of $11,750,000, or so much thereof as may be necessary, is appropriated to the Department of Public Aid from the General Revenue Fund for expenses relating to the Children's Health Insurance Program Act, including payments under Section 25 (a)(1) of that Act, and related operating and administrative costs.

The following named amounts, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 1999, from appropriations heretofore made for such purposes in Article 38, Section 2 of Public Act 90-0585, approved June 4, 1998, respectively are reappropriated from the General Revenue Fund to the Department of Public Aid for Medical Assistance, including such Federal funds as are made available by the Federal Government for the following purposes:

FOR MEDICAL ASSISTANCE UNDER ARTICLES V, VI, VII,
AND SECTION 12-4.35 AND THE
CHILDREN'S HEALTH INSURANCE PROGRAM ACT

For Health Maintenance Organizations
and Managed Care Entities .....$ 41,000,000

(P.A. 91-20, Art. 21, Sec. 8)

Sec. 8. In addition to any amounts heretofore appropriated, the following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Public Aid for Medical Assistance and Administrative Expenditures:

FOR MEDICAL ASSISTANCE UNDER THE ILLINOIS PUBLIC AID CODE
AND THE CHILDREN'S HEALTH INSURANCE PROGRAM ACT

Payable from County Provider Trust Fund:

For Distributive Hospitals	$1,229,619,000	~~$963,619,000~~
For Administrative Expenditures		500,000
Total	$1,230,119,000	~~$964,119,000~~

Section 11. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Section 6 of Article 23 as follows:

(P.A. 91-20, Art. 23, Sec. 6)

Sec. 6. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Revenue for:

Payable from the Motor Fuel Tax Fund:
For Reimbursement to International
Fuel Tax Agreement Member
States.....$ 53,000,000

TAX OPERATIONS REFUNDS

For Refunds and Repayment to persons
as provided by law:

Payable from Motor Fuel Tax Fund	$ 18,000,000	~~$ 12,000,000~~

For Refund of certain taxes in lieu of

credit memoranda, where such refunds are
authorized by law:
Payable from General Revenue Fund .....$ 35,000,000
For Refunds provided for in Section 13a.8 of
the Motor Fuel Tax Act:
Payable from the Underground
Storage Tank Fund .....$ 100,000

Section 12. "AN ACT regarding appropriations," Public Act 91-19, approved June 7, 1999, is amended by adding new Section 10 to Article 2 as follows:

(P.A. 91-19, Art. 2, Sec. 10, new)

Sec. 10. In addition to any other amount appropriated, the sum of $5,321,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of State Police for the purchase of new vehicles and accessories.

Section 13. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, as amended, is amended by changing Sections 95 and 97 of Article 24a, as amended by P.A. 91-687, approved March 8, 2000, as follows:

(P.A. 91-20, Art. 24a, Sec. 95, as amended)

Sec. 95. In addition to any other funds that may be available, the sum of $1,832,000, or so much thereof as may be necessary, is appropriated to the Department of Transportation from the Capital Development Fund for the contract or intergovernmental agreement costs associated with the projects described below and having the estimated costs as follows:

For a pedestrian overpass and other transportation related activities ~~on Weiland Road~~ in the Village of Buffalo Grove 632,000
For improvements to St. Clair Avenue and drainage improvements in Granite City 450,000
For improvements to streets, sewers and sidewalks in Washington Park 450,000
For traffic signal intersection improvements at Manhattan Road, Route 52 and Foxford Drive in Village of Manhattan 150,000
For improvements to Matherville Road in Mercer County 150,000

(P.A. 91-20, Art. 24a, Sec. 97, as amended)

Sec. 97. The sum of $1,400,000, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Department of Transportation for a grant to McLean County ~~the Village of Towanda~~ for all costs associated with the resurfacing, reconstruction, and replacement of the Towanda-Barnes Road and its related infrastructure.

Section 14. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Section

1C of Article 25 as follows:

(P.A. 91-20, Art. 25, Sec. 1C)

Sec. 1C. The following named sums, or so much thereof as may be necessary, are appropriated to the Department of Veterans' Affairs for the objects and purposes and in the amounts set forth as follows:

GRANTS-IN-AID

For Bonus Payments to War Veterans and Peacetime Crisis Survivors		$ 124,000
For Providing Educational Opportunities for Children of Certain Veterans, as provided by law.....		153,500
For Specially Adapted Housing for Veterans.....		129,000
For Cartage and Erection of Veterans' Headstones.....	737,900	~~342,900~~
For Cartage and Erection of Veterans' Headstones/Prior Years Claims	300,000	~~15,000~~

Total	$1,444,400	~~$764,400~~

Section 15. "AN ACT making appropriations," Public Act 91-31, approved June 9, 1999, is amended by changing Section 5 as follows:

(P.A. 91-31, Sec. 5)

Sec. 5. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Appraisal Administration Fund to the Office of Banks and Real Estate to meet the ordinary and contingent expenses of the Office of Banks and Real Estate and the Appraisal Administration and Disciplinary Board in the Office of Banks and Real Estate:

For Personal Services	$ 318,600	~~$ 270,100~~
For Personal Services: Per Diem		30,000
For Employee Retirement Contributions Paid by Employer	12,700	~~10,800~~
For State Contributions to State Employees' Retirement System ..	30,900	~~26,200~~
For State Contributions to Social Security	23,100	~~19,400~~
For Group Insurance		40,600
For Contractual Services		188,300
For Travel		25,100
For Commodities		84,900
For Printing		8,000
For Equipment		3,100
For Electronic Data Processing		76,400
For Telecommunications Services		12,200
For forwarding real estate appraisal fees to the federal government		230,000
For Refunds		3,000
Total	$1,086,900	~~$1,028,100~~

Section 16. "AN ACT regarding appropriations," Public Act 91-23, approved June 9, 1999, is amended by changing Section 1 of Article 11 as

follows:

(P.A. 91-31, Art. 11, Sec. 1)

Sec. 1. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the objects and purposes hereinafter named, to meet the ordinary and contingent expenses of the Illinois Health Care Cost Containment Council:

Payable from the General Revenue Fund:

For Personal Services	$ 652,200	~~$ 616,500~~
For Employee Retirement Contributions Paid by Employer	25,800	~~24,400~~
For State Contributions to the State Employees' Retirement System ..	63,500	~~60,000~~
For State Contributions to Social Security	48,900	~~46,100~~
For Contractual Services		66,000
For Travel		15,000
For Commodities		9,000
For Printing		18,000
For Equipment		9,400
For Electronic Data Processing		9,000
For Telecommunications Services		45,000
For Hospital Reimbursements		2,300
Total	$964,100	~~$920,700~~

Section 17. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Section 34 of Article 27 as follows:

(P.A. 91-31, Art. 27, Sec. 34)

[Apr. 7, 2000]

Sec. 34. The sum of $300,000, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Capital Development Board for a grant to Cumberland County ~~the Village of Toledo~~ for courthouse improvements.

Section 18. "AN ACT regarding appropriations," Public Act 91-23, approved June 9, 1999, is amended by changing Section 1 of Article 8 as follows:

(P.A. 91-31, Art. 8, Sec. 1)

Sec. 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the General Revenue Fund to the Industrial Commission:

GENERAL OFFICE

For Personal Services:		
Regular Positions	$ 3,568,700	~~$ 3,483,700~~
Arbitrators		2,524,800
Court Reporters		889,600
For Employee Retirement Contributions Paid by Employer	297,600	~~294,200~~
For State Contributions to State Employees' Retirement System ..	349,500	~~341,400~~
For Arbitrators' Retirement System .		247,400
For Court Reporters' Retirement System .		87,200
For State Contributions to		

Social Security	528,800	~~523,200~~
For Contractual Services		440,800
For Travel		132,500
For Commodities		37,000
For Printing		38,000
For Equipment		30,200
For Telecommunications Services		82,900
Total		$9,152,900

ELECTRONIC DATA PROCESSING

For Personal Services	$ 456,100
For State Contributions to State Employees' Retirement System	44,700
For State Contributions to Social Security	34,900
For Contractual Services	234,200
For Travel	2,500
For Commodities	1,000
For Equipment	100
For Printing	3,000
For Telecommunications Services	40,000
Total	$816,500

Section 19. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Section 130, and adding new Section 420 to Article 10 as follows:

(P.A. 91-20, Art. 10, Sec. 130)

Sec. 130. The sum of $250,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund ~~Fund for Illinois' Future~~ to the Secretary Of State for the Penny Severns Summer Family Literacy Grants for obligations incurred after January 1, 1999.

(P.A. 91-20, Art. 10, Sec. 420, new)

Sec. 420. The amount of $6,000,000, or so much of this amount as may be necessary, is appropriated from the Capital Development Fund to the Office of the Secretary of State for the following work pursuant to the rehabilitation of the State Capitol Building:

Roof Replacement;

House and Senate Chambers Ceilings Repair;

Window replacements or repairs to existing windows.

This also includes other related costs incident to above work.

Section 20. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Sections 15 and 25 of Article 12 as follows:

(P.A. 91-20, Art. 12, Sec. 15)

Sec. 15. The amount of $7,750,000 ~~$6,000,000~~, or so much of that amount as may be necessary, is appropriated to the State Treasurer for the purpose of making refunds of overpayments of estate tax and accrued interest on those overpayments, if any, and payment of certain statutory costs of assessment.

(P.A. 91-20, Art. 12, Sec. 25)

Sec. 25. The amount of $18,300,000 ~~$18,000,000~~, or so much of that amount as may be necessary, is appropriated to the State Treasurer from the Transfer Tax Collection Distributive Fund for the purpose of making

payments to counties pursuant to Section 13b of the Illinois Estate and Generation-Skipping Transfer Tax Act.

Section 21. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Section 55 of Article 3 as follows:

(P.A. 91-20, Art. 3, Sec. 55)

Sec. 55. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the objects and purposes hereinafter named to meet the ordinary and contingent expenses of the Illinois Legislative Research Unit:

For Personal Services.....		$ 850,300
For Employee Retirement Contributions Paid by Employer.....		39,850
For State Contribution to State Employees' Retirement System.....		83,150
For State Contribution to Social Security.....		67,800
For Contractual Services.....	43,900	~~68,900~~
For Travel.....		5,150
For Commodities.....		11,300
For Printing.....		13,950
For Equipment.....	92,550	~~67,550~~
For Telecommunications Services.....		24,750
For New Member Conference.....		30,000
Total		$1,262,700

Section 22. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Section 2-122 of Article 40 as follows:

(P.A. 91-20, Art. 40, Sec. 2-122)

Sec. 2-122. The sum of $100,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Department of Transportation for a grant to the City of Bloomington for ~~widening and resurfacing~~ Airport Road improvements.

Section 23. "AN ACT regarding appropriations and reappropriations," Public Act 91-8, approved June 2, 1999, is amended by changing Sections 160 and 790 of Article 14 as follows:

(P.A. 91-8, Art. 14, Sec. 160)

Sec. 160. The sum of $52,000,000 ~~$50,000,000~~, or so much thereof as may be necessary, is appropriated from the School Infrastructure Fund to the State Board of Education for grants to elementary and secondary schools for maintenance projects pursuant to 105 ILCS 230/5-100 of the School Construction Law.

(P.A. 91-8, Art. 14, Sec. 790)

Sec. 790. The amount of $5,000, or so much thereof as may be necessary, is appropriated from the Fund for Illinois' Future to the

Illinois State Board of Education for a grant ~~to the City of Chicago School District 299~~ for the purpose of program development of the Chicago Academic Games by the Hyde Park Kenwood Community Conference.

Section 24. "AN ACT regarding appropriations and reappropriations," Public Act 91-20, approved June 7, 1999, is amended by changing Section 5 of Article 38 as follows:

(P.A. 91-20, Art. 38, Sec. 5)

Sec. 5. The following amounts, or so much of those amounts as may be necessary, respectively, are appropriated to the State Board of Elections for its ordinary and contingent expenses as follows:

The Board		
For Contractual Services.....		$19,200
For Travel.....		13,600
For Equipment.....		1,725
Total		$34,525
Administration		
For Personal Services.....		499,804
For Employee Retirement Contributions Paid By Employer.....		19,992
For State Contributions to State Employees' Retirement System.....		48,981
For State Contributions to Social Security.....		38,235
For Contractual Services.....		346,600
For Travel.....		12,000
For Commodities.....		17,000
For Printing.....		11,000
For Equipment.....		1,000
For Telecommunications.....		88,500
Operation of Automotive Equipment.....		2,900
Total		$1,086,012
Elections		
For Personal Services.....		1,255,964
For Employee Retirement Contributions Paid By Employer.....		50,239
For State Contributions to State Employees' Retirement System.....		123,084
For State Contributions to Social Security.....		96,081
For Contractual Services.....		26,886
For Travel.....		44,931
For Printing.....		27,700
For Equipment.....		2,500
For Purchase of Election Codes.....		15,000
For Uniform Data File Format for Registration Records.....		550,000
For Technical Design Development for the Statewide Voter Registration System.....	140,000	~~230,000~~
For completion of Phase II of the Census 2000 Redistricting Program pursuant to Public Law 94-171.....	140,000	~~50,000~~
Total		$2,472,385
General Counsel		
For Personal Services.....		221,348
For Employee Retirement Contributions Paid By Employer.....		8,854
For State Contributions to State Employees' Retirement System.....		21,692

For State Contributions to Social Security	16,933
For Contractual Services	45,900
For Travel	4,000
For Equipment	1,000
Total	$319,727

Campaign Financing

For Personal Services	643,712
For Employee Retirement Contributions Paid By Employer	25,749
For State Contributions to State Employees' Retirement System	63,084
For State Contributions to Social Security	49,244
For Contractual Services	9,860
For Travel	12,250
For Printing	14,400
For Equipment	8,800
Total	$827,099

EDP

For Personal Services	256,287
For Employee Retirement Contributions Paid By Employer	10,252
For State Contributions to State Employees' Retirement System	25,116
For State Contributions to Social Security	19,606
For Contractual Services	532,700
For Travel	10,900
For Commodities	14,610
For Printing	2,300
For Equipment	161,000
Total	$1,122,771

The sum of $50,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 1999, from an appropriation heretofore made in Section 5 of Article 12 of Public Act 90-0585, as amended, is reappropriated from the General Revenue Fund to the State Board of Elections for completion of Phase II of the Census 2000 Redistricting Program pursuant to Public Law 94-171.

(Total, this Section $5,912,519)

ARTICLE 2

Section 1. In addition to any amounts previously appropriated for such purposes, the amount of $7,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Court of Claims to pay claims under the Crime Victims Compensation Act.

Section 2. The following named amounts are appropriated from the General Revenue Fund to the Court of Claims to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 84-CC-0090, Foster G. McGaw Hospital. Medical Vendor, against the Department of Public Aid..... $26,208.69

No. 89-CC-0830, Billy E. Johnson. Back

Salary, against the Department of Corrections... $56,835.50

No. 89-CC-3435, Judith A. Moroz. Personal Injury, against the Department of State Police.. $33,491.67

No. 90-CC-0124, Metropolitan Water Reclamation District of Greater Chicago. Debt, against the Department of Central Management

Services..... $22,244.00

No. 91-CC-3439, Walter Jones. Personal Injury, against the Department of Corrections... $75,000.00

No. 92-CC-2996, SIU at Carbondale. Debt, against the Illinois Student Assistance Commission..... $24,456.07

No. 93-CC-2300, Darryl Whitehead. Personal Injury, against the Department of Corrections... $10,000.00

No. 93-CC-3412, Patricia Kipping. Personal Injury, against the Department of Employment Security..... $12,000.00

No. 94-CC-0468, Craig Niemiec. Personal Injury, against Illinois State University..... $75,000.00

No. 94-CC-0811, Harold Stojentin. Personal Injury, against the Department of Transportation. $8,935.00

No. 95-CC-0554, Evelyn Starr and Albert Starr. Personal Injury, against the Department of Transportation..... $150,000.00

No. 95-CC-1398, Swedish American Hospital. Medical Vendor, against the Department of Public Aid..... $17,021.89

No. 95-CC-1615, William King. Personal Injury, against the Department of Corrections... $12,000.00

No. 96-CC-1393, DuPage County Health Department. Debt, against the Department of Human Services..... $13,835.11

No. 96-CC-3336, Joseph L. Gannon. Lost Warrant, against the Office of the Comptroller.. $65,460.66

No. 96-CC-4318, Elroy Seay. Personal Injury, against the Department of Corrections..... $11,500.00

No. 96-CC-4350, Nathaniel Williams. Personal Injury, against the Department of Children and Family Services..... $6,000.00

No. 97-CC-0172, Board of Education of the City of St. Louis. Debt, against the Department of Children and Family Services..... $78,897.77

No. 97-CC-0686, Catholic Charities Archdiocese of Chicago. Debt, against the DCFS.. $81,787.72

No. 97-CC-0794, University of Illinois at Chicago, Board of Trustees. Debt, against the Illinois Student Assistance Commission..... $26,349.17

No. 97-CC-1030, U of I at Chicago. Debt, against the Illinois Student Assistance Commission..... $10,029.79

No. 97-CC-1031, U of I at Chicago. Debt,

against the Illinois Student Assistance Commission..... $14,798.65

No. 97-CC-3285, Century Healthcare Corp. Debt, against the DCFS..... $33,829.81

No. 97-CC-3805, Creative Child Care Kiddy Kabby. Debt, against the Department of Children and Family Services..... $93,066.00

No. 98-CC-0392, Larkin Center. Debt, against the DCFS..... $31,433.77

No. 98-CC-0603, Aunt Martha's Youth Service Center. Debt, against the DCFS..... $22,722.13

No. 98-CC-1511, St. Joseph's Carondolet Child Center. Debt, against the DCFS..... $16,698.24

No. 98-CC-2617 and 98-CC-2619, Fillmore Center for Human Services. Debt, against the DCFS..... $11,432.63

No. 98-CC-3468, Dr. Robert John Zagar. Debt, against the Department of Children and Family Services..... $123,349.10

No. 98-CC-3585, Allendale Association. Debt, against the Department of Human Services..... $18,732.80

No. 98-CC-3932, Southeast Alcohol & Drug Abuse Center. Debt, against the Department of Children and Family Services..... $14,305.90

No. 98-CC-4432, Central Baptist Children's Home. Debt, against the DCFS..... $16,442.31

No. 98-CC-4598, 98-CC-5072, 99-CC-0200, 99-CC-4600 and 99-CC- 0199, Gateway Foundation, Inc. Debt, against the Department of Human Services..... $81,869.80

No. 98-CC-4601, Illinois Primary Health Care Association. Debt, against the Department of Human Services..... $24,040.12

No. 98-CC-4602, Illinois Primary Health Care Association. Debt, against the Department of Human Services..... $31,500.00

No. 98-CC-4685, OSF Healthcare System. Debt, against the Department of Human Services..... $41,824.79

No. 99-CC-0070, Wllowglen Academy. Debt, against the DCFS..... $67,298.16

No. 99-CC-0122, Charter Manatee Palms CBHS. Debt, against the DCFS..... $56,358.51

No. 99-CC-0181, Center for Family Services. Debt, against the DCFS..... $11,997.84

No. 99-CC-0276, Clarinda Academy. Debt, against the DCFS..... $23,596.00

No. 99-CC-0279, Clarinda Academy. Debt, against the DCFS..... $26,160.00

No. 99-CC-0315 & 99-CC-0317 through

99-CC-0319, Debt, against the DCFS..... $47,596.27

No. 99-CC-0440, Lutheran Social Services of Illinois. Debt, against the DCFS..... $30,924.00

No. 99-CC-0569, Roche Biomedical Laboratories, Inc. Debt, against the DCFS..... $12,196.00

No. 99-CC-0609, Encyclopedia Brittanica, Inc. Debt, against the IDHS & the IDPA..... $30,173.00

No. 99-CC-0612, Peoria Association for Retarded Citizens. Debt, against the IDHS..... $17,575.69

No. 99-CC-0732, Loyola University Chicago. Debt, against the Illinois Student Assistance Commission..... $58,710.00

No. 99-CC-0734, Computerland. Debt, against the IDPA..... $17,607.30

No. 99-CC-0781, Carle Clinic Association. Debt, against the Department of Corrections..... $25,961.71

No. 99-CC-1013, Lutheran Child & Family Services of Illinois. Debt, against the Department of Children and Family Services..... $32,062.58

No. 99-CC-1186, Cagnoni Development. Debt, against the Secretary of State..... $15,187.29

No. 99-CC-1367, IBM Corporation. Debt, against the Illinois Department of Human Services..... $185,199.50

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No. 99-CC-1479, Will County Health Department. Debt, against the IDHS: Public Health..... $23,961.39

No. 99-CC-1516, Joe Hotze Ford, Inc. Debt, against the Illinois Department of Human Services..... $19,688.00

No. 99-CC-1531, Franklin-Williamson Bi-County Health Department. Debt, against the Illinois Department of Human Services..... $12,248.26

No. 99-CC-1591, University of Illinois at Chicago. Debt, against the Department of Human Services..... $83,888.05

No. 99-CC-1597, Robert Young Center for Community Mental Health. Debt, against the Department of Human Services..... $79,297.65

No. 99-CC-1620, Correctional Industries. Debt, against the Illinois Department of Human Services..... $13,911.84

No. 99-CC-1622, Correctional Industries. Debt, against the Illinois Department of Human Services..... $16,363.20

No. 99-CC-1822, Children's Place Association. Debt, against the Department of Children and Family Services..... $42,317.28

No. 99-CC-1914, Pike County Health Department. Debt, against the Illinois Department of Human Services..... $13,549.05

No. 99-CC-1921, ILHOP, Inc. DBA Chicago Staffing Service. Debt, against the DCFS..... $11,809.67

No. 99-CC-2127, Brown County Mental Health Center. Debt, against the IDHS..... $12,180.00

No. 99-CC-2208, Vermilion County Health Department. Debt, against the IDHS..... $13,054.47

No. 99-CC-2245, CDS Office Technologies. Debt, against the IDHS..... $18,706.00

No. 99-CC-2478, Youth Service Bureau. Debt, against the IDHS..... $14,419.97

No. 99-CC-2648, Jane Addams, Inc. Debt, against the IDHS..... $27,356.85

No. 99-CC-2825, Meridell Achievement Center. Debt, against the DCFS..... $39,868.50

No. 99-CC-2939, Joe Hotze Ford, Inc. Debt, against the Illinois Department of Human Services..... $19,688.00

No. 99-CC-2940, Joe Hotze Ford, Inc. Debt, against the Illinois Department of Human Services..... $19,688.00

No. 99-CC-2942, Joe Hotze Ford, Inc. Debt, against the Illinois Department of Natural Resources..... $18,377.00

No. 99-CC-3004, L. G. E. Energy Marketing. Debt, against the Illinois Department of Human Services..... $22,260.48

No. 99-CC-3086, Concurrent Computer Corporation. Debt, against the IDPA..... $10,410.61

No. 99-CC-3257, Drake Scruggs Equipment Company. Debt, against the Department of Corrections..... $28,019.00

No. 99-CC-3662, Legal Assistance Foundation of Chicago. Debt, against the Illinois Department of Human Services..... $53,895.72

No. 99-CC-3702, Gateway Foundation, Inc. Debt, against the Illinois Department of Corrections..... $23,754.85

No. 99-CC-3794, GE Capital ITS. Debt, against the Department of Public Aid..... $42,762.00

No. 99-CC-3811, Clinicare Corporation. Debt, against the Illinois Department of Human Services..... $11,997.30

No. 99-CC-3831, Community Family Serv & Mental Health Assoc. Debt, against the Illinois Department of Human Services..... $12,294.45

No. 99-CC-3881, John Deere Company. Debt, against the Illinois Department of Natural Resources..... $28,180.00

No. 99-CC-4050, Midwest Center for Youth &

Families. Debt, against the Illinois Department of Human Services..... $27,262.50

No. 99-CC-4077, Ewing, Lundberg & Associates. Debt, against the Illinois Department of Human Services..... $21,391.42

No. 99-CC-4140, Correctional Industries. Debt, against the Illinois Department of Human Services..... $18,158.90

No. 99-CC-4143, Correctional Industries. Debt, against the Illinois Department of Human Services..... $21,609.90

No. 99-CC-4144, Correctional Industries. Debt, against the Illinois Department of Human Services..... $35,390.25

No. 99-CC-4145, Correctional Industries. Debt, against the Illinois Department of Human Services..... $14,490.00

No. 99-CC-4151, Best Western Grant Park Hotel. Debt, against the DCFS..... $10,916.37

No. 99-CC-4201, Kale Uniforms, Inc. Debt, against the Department of Corrections..... $21,840.00

No. 99-CC-4360, Lake County Health Department. Debt, against the Illinois Department of Human Services..... $151,350.29

No. 99-CC-4495, Bethpage. Debt, against the Illinois Department of Human Services..... $82,063.83

No. 99-CC-4502, Gateway Foundation. Debt, against the Department of Corrections..... $40,678.86

No. 99-CC-4535, Blare House, Inc. Debt, against the DCFS..... $29,852.62

No. 99-CC-4568, Oconomowoc Developmental TC #1366. Debt, against the Illinois Department of Human Services..... $43,818.78

No. 99-CC-4587, Ashley's Quality Care, Inc. Debt, against the Illinois Department of Human Services..... $19,035.44

No. 99-CC-4737, Ingalls Hospital. Debt, against the IDHS: DMHDD..... $13,020.05

No. 99-CC-4751, Ingalls Hospital. Debt, against the IDHS: DMHDD..... $23,502.80

No. 99-CC-4821, Ericsson Inc. Debt, against the Department of State Police..... $122,742.17

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No. 99-CC-4900, Donald J. Wooters. Personal Injury, against Southern Illinois University Carbondale..... $30,000.00

No. 99-CC-4906, Countryside Association for the Handicapped. Debt, against the IDHS: DMHDD.. $12,993.62

No. 00-CC-0064, Thompson Electric. Debt, against the Department of Corrections..... $34,862.00

No. 00-CC-0336, Community Counseling Centers of Chicago. Debt, against the Department of

Human Services..... $29,806.48

No. 00-CC-0342, Interventions. Debt, against the Department of Corrections..... $42,151.76

No. 00-CC-0368, Misericordia Home. Debt, against the Department of Human Services..... $70,220.12

No. 00-CC-0644, Village of Orland Park. Debt, against the Department of Natural Resources..... $25,746.00

No. 00-CC-0673, Janet Wattles Center, Inc. Debt, against the Department of Human Services.. $152,567.18

No. 00-CC-0695, Correctional Physician Services, Inc. Debt, against the Department of Corrections..... $224,204.20

No. 00-CC-1329, Anthony Porter. Illegal Incarceration, against the Department of Corrections..... $145,875.29

No. 00-CC-1730, Devereux Foundation #1393. Debt, against the Department of Human Services.. $143,055.62

No. 00-CC-2289, Bancroft School. Debt, against the Department of Human Services..... $131,528.70

Section 3. The following named amounts are appropriated to the Court of Claims from the Education Assistance Fund 007, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-1094, John Wood Community College. Debt, against the Student Assistance Commission. $500.00

No. 00-CC-1655, Community College District 508. Debt, against the Student Assistance Commission..... $250.00

Section 4. The following named amounts are appropriated to the Court of Claims from State Fund 011, Road Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 89-CC-0332, S.J. Groves & Sons Co. Contract, against the Department of Transportation..... $1,730,829.62

No. 88-CC-3466, Joseph Spinnato. Back Salary, against the Department of Transportation. $22,921.41

Section 5. The following named amounts are appropriated to the Court of Claims from State Fund 012, Motor Fuel Tax Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-1674, Esquire Deposition Services. Debt, against Department of Revenue..... $115.00

No. 00-CC-1675, Esquire Deposition Services. Debt, against Department of Revenue..... $85.00

Section 6. The following named amounts are appropriated to the Court of Claims from State Fund 013, Alcoholism and Substance Abuse Block Grant Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4095, Alexian Bros Bonaventure House. Debt, against the DHS:DASA..... $50,975.00

No. 99-CC-4254, Xerox Corp. Debt, against Department of Human Services..... $1,184.11

No. 99-CC-4255, Xerox Corp. Debt, against Department of Human Services..... $825.67

No. 99-CC-4256, Xerox Corp. Debt, against Department of Human Services..... $1,605.23

No. 99-CC-4257, Xerox Corp. Debt, against Department of Human Services..... $2,221.58

No. 99-CC-4258, Xerox Corp. Debt, against Department of Human Services..... $355.00

No. 99-CC-4259, Xerox Corp. Debt, against Department of Human Services..... $1,272.20

No. 99-CC-4375, Richard A. Nance. Debt, against Department of Human Services..... $257.00

Section 7. The following named amounts are appropriated to the Court of Claims from State Fund 014, Food and Drug Safety Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4409, GE Capital. Debt, against Department of Public Health..... $3,413.00

No. 00-CC-1458, CTG, Inc. of Illinois. Debt, against Department of Public Health..... $81,012.50

Section 8. The following named amounts are appropriated to the Court of Claims from State Fund 021, Financial Institution Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0797, Illinois Correctional Industries. Debt, against Department of Financial Institutions..... $770.00

No. 00-CC-0798, Illinois Correctional Industries. Debt, against Department of Financial Institutions..... $770.00

Section 9. The following named amounts are appropriated to the Court of Claims from State Fund 037, Northeastern Illinois University Income Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 96-CC-3431, Micronet Systems #9029. Debt, against Northeastern Illinois University.. $5,785.00

Section 10. The following named amounts are appropriated to the Court of Claims from State Fund 041, Wildlife and Fish Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4800, Nextlink Interactive, Inc. Debt, against the Department of Natural Resources..... $10,093.50

No. 00-CC-0969, America Ambulance Service, Inc. Debt, against the Department of Natural Resources..... $450.00

Section 11. The following named amounts are appropriated to the Court of Claims from State Fund 045, Agricultural Premium Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 90-CC-3332, Emery Worldwide. Debt, against the Illinois Racing Board..... $720.52

No. 96-CC-1845, Unique Office Service. Debt,

against the Department of Agriculture..... $696.50

No. 96-CC-1846, Unique Office Service. Debt, against the Department of Agriculture..... $278.00

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No. 98-CC-3576, Identix, Inc. Debt, against the Department of Agriculture..... $1,300.00

No. 99-CC-2963, Steve's Mobil, Inc. Debt, against the Department of Agriculture..... $88.45

No. 99-CC-4397, GE Capital. Debt, against the Department of Agriculture..... $380.00

No. 99-CC-4398, GE Capital. Debt, against the Department of Agriculture..... $40.00

No. 00-CC-0634, Associates Capital Bank. Debt, against Illinois Racing Board..... $46.85

No. 00-CC-0790, Illinois Correctional Industries. Debt, against the Department of Agriculture..... $976.00

No. 00-CC-0794, Illinois Correctional Industries. Debt, against the Department of Agriculture..... $300.00

Section 12. The following named amounts are appropriated to the Court of Claims from State Fund 050, Mental Health Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0368, Misericordia Home. Debt, against the Department of Human Services..... $13,994.26

No. 00-CC-0536, Sertoma Center, Inc. Debt, against the Department of Human Services,..... $3,586.70

No. 00-CC-0544, St. Coletta of Wisconsin. Debt, against the Department of Human Services.. $20,571.06

Section 13. The following named amounts are appropriated to the Court of Claims from Federal Fund 052, Title III Social Security and Employment Service Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 97-CC-2057, 657 W. Lake Street Associates. Debt, against the Department of Employment Security,..... $1,448.22

No. 00-CC-0127, Xerox Corp. Debt, against the Department of Employment Security,..... $483.77

No. 00-CC-0639, Maxine B. Norris. Debt, against the Department of Employment Security... $582.02

No. 00-CC-0709, IL Department of Employment Security. Debt, against the Department of Employment Security,..... $49.60

No. 00-CC-0901, Susan M. Geltner. Debt, against the Department of Employment Security,.. $169.50

No. 00-CC-0903, Mark Miceli. Debt, against the Department of Employment Security,..... $39.37

No. 00-CC-0904, Collier Rutledge. Debt, against the Department of Employment Security,.. $297.85

No. 00-CC-0905, Kathleen Caruso. Debt, against the Department of Employment Security,.. $399.90

No. 00-CC-0906, Christine Garrett. Debt, against the Department of Employment Security,.. $274.50

No. 00-CC-0920, Michael Hutchcraft. Debt, against the Department of Employment Security,.. $135.99

No. 00-CC-0926, Mary Thompson. Debt, against the Department of Employment Security,..... $257.10

No. 00-CC-0941, Susan M. Geltner. Debt, against the Department of Employment Security,.. $133.98

No. 00-CC-1117, Alfred Mossner Co. Debt, against the Department of Employment Security,.. $30.00

No. 00-CC-1266, Veodis I. Johnson, Debt, against the Department of Employment Security,.. $81.47

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No. 00-CC-1369, Weber Management. Debt, against the Department of Employment Security,.. $12,959.25

No. 00-CC-1887, Coyne American Institute. Debt, against the Department of Employment Security,..... $981.70

Section 14. The following named amounts are appropriated to the Court of Claims from State Fund 054, State Pensions Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0783, IL Correctional Industries. Debt, against the Department of Financial Institutions,..... $2,169.00

No. 00-CC-0784, IL Correctional Industries. Debt, against the Department of Financial Institutions,..... $580.00

No. 00-CC-0785, IL Correctional Industries. Debt, against the Department of Financial Institutions,..... $770.00

No. 00-CC-0795, IL Correctional Industries. Debt, against the Department of Financial Institutions,..... $1,270.50

No. 00-CC-0796, IL Correctional Industries. Debt, against the Department of Financial Institutions,..... $2,293.50

No. 00-CC-0953, IL Correctional Industries. Debt, against the Department of Financial Institutions,..... $225.00

No. 00-CC-0954, IL Correctional Industries. Debt, against the Department of Financial Institutions,..... $1,182.50

Section 15. The following named amounts are appropriated to the Court of Claims from State Fund 057, Illinois State Pharmacy Disciplinary Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-1212, Associates Capital Bank. Debt, against the Department of Professional Regulation..... $11.26

Section 16. The following named amounts are appropriated to the Court of Claims from State Fund 059, Public Utility Fund, to pay claims

in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-2755, Glass Specialty Co., Inc. Debt, against the Commerce Commission..... $85.89

No. 00-CC-0314, JDC Investment LLC. Debt, against the Commerce Commission..... $903.00

Section 17. The following named amounts are appropriated to the Court of Claims from Federal Fund 063, Public Health Services Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 96-CC-4381, University of Chicago. Debt, against the Department of Public Health..... $14,257.63

No. 99-CC-1533, Coles County Public Health Department. Debt, against the Department of Public Health..... $3,492.52

No. 99-CC-4260, Clay County Health Dept. Debt, against the Department of Public Health... $3,000.00

No. 99-CC-4621, Children's Memorial Hospital. Debt, against the Department of Public Health..... $23,829.69

No. 99-CC-4712, Public Health & Safety, Inc. Debt, against the Department of Public Health... $42,545.50

No. 99-CC-4813, United Airlines, Inc. Debt, against the Department of Public Health..... $226.00

No. 00-CC-0071, SIU School of Medicine, Debt, against the Department of Human Services.. $7,172.00

No. 00-CC-1550, Rock Island County Health Dept., against the Department of Public Health.. $7,157.33

Section 18. The following named amounts are appropriated to the Court of Claims from Federal Fund 065, Environmental Protection Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 91-CC-0102, Forms World Stock Products. Debt, against the Environmental Protection Agency..... $426.00

No. 99-CC-0936, Gerald Willman. Debt, against the Environmental Protection Agency..... $22.50

No. 00-CC-2092, The Ross Agency, Inc. Debt, against the Environmental Protection Agency..... $1,227.20

Section 19. The following named amounts are appropriated to the Court of Claims from State Fund 067, Radiation Protection Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4322, Phillips 66 Company. Debt, against the Department of Nuclear Safety..... $186.69

Section 20. The following named amounts are appropriated to the Court of Claims from State Fund 071, Firearm Owners Notification Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-2963, Steve's Mobil, Inc. Debt,

against the Department of State Police..... $108.54

Section 21. The following named amounts are appropriated to the Court of Claims from Federal Fund 081, Vocational Rehabilitation Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 91-CC-0107, Forms World Stock Products. Debt, against the Department of Human Services/DORS..... $296.77

No. 00-CC-0327, Illinois Correctional Industries. Debt, against the Department of Human Services..... $429.00

Section 22. The following named amounts are appropriated to the Court of Claims from State Fund 085, Illinois Gaming Law Enforcement Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 98-CC-2952, Henry W. Lahmeyer, M.D. Debt, against the Attorney General..... $18.96

Section 23. The following named amounts are appropriated to the Court of Claims from State Fund 163, Weights and Measures Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0883, Associates Capital Bank. Debt, against the Department of Agriculture..... $309.70

Section 24. The following named amounts are appropriated to the Court of Claims from State Fund 218, Professional Indirect Cost Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0662, Rush Behavioral Health. Debt, against the Department of Professional Regulation..... $2,760.00

No. 00-CC-0674, T.J. Bowman Court Reporting. Debt, against the Department of Professional Regulation..... $1,398.40

No. 00-CC-0722, Daniel O'Sullivan. Debt, against the Department of Professional Regulation..... $2,483.00

Section 25. The following named amounts are appropriated to the Court of Claims from State Fund 231, Correctional Recoveries Trust Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 98-CC-1294, JCM Uniforms, Inc. Debt, against the Office of Banks and Real Estate..... $171.00

Section 26. The following named amounts are appropriated to the Court of Claims from State Fund 253, Horse Racing Tax Allocation Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0793, IL Correctional Industries. Debt, against the Department of Agriculture..... $11,324.72

Section 27. The following named amounts are appropriated to the Court of Claims from State Fund 259, Optometric Licensing and Disciplinary Committee Fund, to pay claims in conformity with awards and

recommendations made by the Court of Claims as follows:

No. 97-CC-3677, Bill Donohue c/o Department of Professional Regulation. Debt, against the Department of Professional Regulation..... $30.00

Section 28. The following named amounts are appropriated to the Court of Claims from State Fund 262, Mandatory Arbitration Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-1446, Mary A. Mazurk. Debt, against the Administrative Office of the Illinois Courts..... $150.00

No. 00-CC-2267, Michael J. Kane, Esq. Debt, against the Administrative Office of the Illinois Courts..... $150.00

Section 29. The following named amounts are appropriated to the Court of Claims from State Fund 270, Water Pollution Control Revolving Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0919, North Shore Sanitary District. Debt, against the Environmental Protection Agency..... $1,681.98

Section 30. The following named amounts are appropriated to the Court of Claims from State Fund 276, Drunk and Drugged Driving Prevention Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-3966, Professional Consultations, Debt, against the Department of Human Services.. $1,298.50

Section 31. The following named amounts are appropriated to the Court of Claims from State Fund 288, Community Water Supply Laboratory Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 98-CC-4281, Ultra Scientific, Inc. Debt, against the Environmental Protection Agency..... $7.00

No. 98-CC-4576, VWR Scientific Products. Debt, against the Environmental Protection Agency..... $3,610.48

No. 99-CC-0603, Novell, Inc. Debt, against the Environmental Protection Agency..... $50.00

No. 99-CC-2379, Old Dominion Freight Line. Debt, against the Environmental Protection Agency..... $55.76

No. 00-CC-0264, Biovir Laboratories, Inc. Debt, against the Environmental Protection Agency..... $280.00

Section 32. The following named amounts are appropriated to the Court of Claims from State Fund 294, Used Tire Management Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 96-CC-2952, John P. Leen. Debt, against the Environmental Protection Agency..... $79.00

Section 33. The following named amounts are appropriated to the Court of Claims from State Fund 301, Working Capital Revolving Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4152, Advance Uniform Company. Debt, against the Department of Corrections..... $38,878.40

No. 00-CC-0556, Windsor Woods, Inc. Debt, against the Department of Corrections..... $24,996.00

Section 34. The following named amounts are appropriated to the Court of Claims from State Fund 304, Statistical Services Revolving Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4553, Progressive Electric. Debt, against CMS..... $945.13

No. 99-CC-4592, Solar Turbines, Inc. Debt, against CMS..... $2,353.00

No. 99-CC-4728, Barnes & Noble, Inc. Debt, against CMS..... $41.75

Section 35. The following named amounts are appropriated to the Court of Claims from State Fund 312, Communications Revolving Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 89-CC-3447, Telecomm Management, Inc. Debt, against CMS..... $70.00

No. 98-CC-0615, AT&T Language Line. Debt, against CMS..... $125.00

No. 98-CC-4711, Economy Mechanical Industries. Debt, against CMS..... $736.05

No. 99-CC-0002, Ameritech. Debt, against CMS. $1,155.37

No. 99-CC-2901, Milgo Solutions, Inc. Debt, against CMS..... $2,716.00

No. 99-CC-4037, Friend & Assoc Consultants, Inc. Debt, against CMS..... $2,162.25

No. 99-CC-4278, Xerox Corp. Debt, against CMS..... $248.65

No. 99-CC-4483, Segno Communications. Debt, against CMS..... $28.95

No. 99-CC-4755, GTE North. Debt, against CMS. $2,273.10

No. 99-CC-4756, GTE North. Debt, against CMS. $309.12

No. 00-CC-0130, United Airlines, Inc. Debt, against CMS..... $223.00

Section 36. The following named amounts are appropriated to the Court of Claims from State Fund 360, Lead Poisoning, Screening, Prevention and Abatement Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-2084, Medical Technical Placements. Debt, against the Department of Public Health..... $1,443.00

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Section 37. The following named amounts are appropriated to the Court of Claims from State Fund 386, Appraisal Administration Fund, to pay claims in conformity with awards and recommendations made by the

Court of Claims as follows:

No. 99-CC-4776, Cunningham, Inc. Debt, against Office of Banks and Real Estate..... $500.00

Section 38. The following named amounts are appropriated to the Court of Claims from Federal Fund 410, SBE Federal Department of Agricultural Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0835, Gateway. Debt, against State Board of Education..... $28,470.00

Section 39. The following named amounts are appropriated to the Court of Claims from State Fund 421, Public Assistance Recoveries Trust Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4015, Correctional Industries. Debt, against the Department of Public Aid..... $2,349.60

No. 99-CC-4022, Correctional Industries. Debt, against the Department of Public Aid..... $350.00

No. 99-CC-4030, Correctional Industries. Debt, against the Department of Public Aid..... $700.00

No. 99-CC-4035, Correctional Industries. Debt, against the Department of Public Aid..... $381.46

No. 99-CC-4142, Illinois Correctional Industries. Debt, against the Department of Public Aid..... $649.00

No. 99-CC-4185, Savin Processing Center. Debt, against the Department of Public Aid..... $459.81

Section 40. The following named amounts are appropriated to the Court of Claims from State Fund 438, Illinois State Fair Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0804, National City. Debt, against the Department of Agriculture..... $4,296.78

No. 00-CC-1099, Watts Copy Systems, Inc. Debt, against the Department of Agriculture..... $150.28

Section 41. The following named amounts are appropriated to the Court of Claims from State Fund 462, Commercial Consolidation Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 97-CC-4423, Adams County Mental Health Center. Debt, against the Department of Human Services..... $3,392.05

Section 42. The following named amounts are appropriated to the Court of Claims from Federal Fund 476, Wholesome Meat Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0635, Associates Capital Bank. Debt, against the Department of Agriculture..... $65.46

No. 00-CC-2137, Bob Ridings, Inc. Debt, against the Department of Agriculture..... $14,085.00

Section 43. The following named amounts are appropriated to the Court of Claims from State Fund 483, SOS Special Services Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-2366, AV Networks, Inc. Debt, against the Secretary of State..... $17,230.95

No. 00-CC-2367, AV Networks, Inc. Debt, against the Secretary of State..... $15,477.00

Section 44. The following named amounts are appropriated to the Court of Claims from Federal Fund 488, Criminal Justice Trust Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4695, Sara Naureckas, MD. Debt, against the Criminal Justice Information Authority..... $569.44

Section 45. The following named amounts are appropriated to the Court of Claims from Federal Fund 495, Old Age Survivors Insurance Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 95-CC-0156, St. Therese Radiology Assoc. Debt, against the DHS: DORS..... $17.00

No. 96-CC-2682, Irwin K. Carson, M.D. Debt, against the DHS..... $76.00

No. 96-CC-3351, Edward Mann, MD. Debt, against the DHS: DORS..... $45.00

No. 96-CC-3890, Delnor-Community Hospital. Debt, against the DHS: DORS..... $27.00

No. 96-CC-4297, South Shore Hospital. Debt, against the DHS: DORS..... $60.00

No. 96-CC-4425, Good Samaritan Regional Health Center. Debt, against the DHS:DORS..... $60.00

No. 98-CC-0613, Nagpal & Arora Assoc. Debt, against the DHS: DORS..... $105.00

No. 99-CC-0140, Northwest Orthopaedic Assoc, LTD. Debt, against the DHS: DORS..... $249.00

No. 99-CC-2289, Lincoln Medical Center. Debt, against the DHS: DORS..... $45.00

No. 99-CC-2451, Chicago Consulting Physicians. Debt, against the DHS: DORS..... $1,524.00

No. 99-CC-2459, Chicago Consulting Physicians. Debt, against the DHS: DORS..... $15,571.50

No. 99-CC-2460, Chicago Consulting Physicians. Debt, against the DHS: DORS..... $14,156.50

No. 99-CC-3044, Richland Radiology. Debt, against the DHS: DORS..... $45.00

No. 99-CC-3245, IL Masonic Medical Center. Debt, against the DHS: DORS..... $22.00

No. 99-CC-3246, IL Masonic Medical Center. Debt, against the DHS: DORS..... $343.00

No. 99-CC-3247, IL Masonic Medical Center. Debt, against the DHS: DORS..... $54.00

No. 99-CC-3248, IL Masonic Medical Center. Debt, against the DHS: DORS..... $155.00

No. 99-CC-4045, University Neurologists. Debt, against the DHS: DORS..... $110.00

No. 99-CC-4075, Kishwaukee Community Hospital. Debt, against the DHS: DORS..... $36.00

No. 99-CC-4117, Sucharita Arora. Debt, against the DHS: DORS..... $60.00

No. 99-CC-4403, GE Capital. Debt, against the DHS: DORS..... $4,269.25

No. 99-CC-4416, Christie Clinic Association. Debt, against the DHS: DORS..... $20.00

No. 99-CC-4552, Carolyn L. Owens Psychological Services. Debt, against the DHS:DORS..... $2,100.00

No. 99-CC-4879, Linda D. Cornell. Debt, against the DHS: DORS..... $17.36

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No. 99-CC-4894, Chicago Hearing Society. Debt, against the DHS: DORS..... $74.00

No. 99-CC-4916, Crusader Central Clinic Association. Debt, against the DHS: DORS..... $20.00

No. 00-CC-0005, AIMS Services, Inc. Debt, against the DHS: DORS..... $140.00

No. 00-CC-0118, Xerox Corporation. Debt, against the DHS: DORS..... $347.36

No. 00-CC-1028, Metro Consultants. Debt, against the DHS: DORS..... $105.00

No. 00-CC-1029, Metro Consultants. Debt, against the DHS: DORS..... $105.00

No. 00-CC-1030, Metro Consultants. Debt, against the DHS: DORS..... $105.00

No. 00-CC-1031, Metro Consultants. Debt, against the DHS: DORS..... $105.00

No. 00-CC-1032, Metro Consultants. Debt, against the DHS: DORS..... $121.00

No. 00-CC-1033, Metro Consultants. Debt, against the DHS: DORS..... $105.00

No. 00-CC-1034, Metro Consultants. Debt, against the DHS: DORS..... $121.00

No. 00-CC-1035, Metro Consultants. Debt, against the DHS: DORS..... $105.00

Section 46. The following named amounts are appropriated to the Court of Claims from State Fund 542, Attorney General Court Order and Voluntary Compliance Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-1395, Lamantia Creative, LTD. Debt, against the Attorney General..... $10,000.00

Section 47. The following named amounts are appropriated to the Court of Claims from Federal Fund 561, SBE Federal Department of Education Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4090, Leyden Area Special Education Cooperative. Debt, against the State Board of Education..... $953.10

No. 99-CC-4369, Charles L. Aschenbrenner. Debt, against the State Board of Education..... $833.33

No. 99-CC-4534, Darryl Calhoun. Debt, against the State Board of Education..... $150.00

No. 00-CC-0043, Valley View Public Schools.

Debt, against the State Board of Education..... $1,027.13

No. 00-CC-1077, Millvinia Stiff. Debt, against the State Board of Education..... $300.00

No. 00-CC-1088, Teri Paulin. Debt, against the State Board of Education..... $100.00

No. 00-CC-1095, Sarah Alhassan. Debt, against the State Board of Education..... $125.00

No. 00-CC-1097, Mattoon Community Unit School Dist #2. Debt, against the State Board of Education..... $525.00

Section 48. The following named amounts are appropriated to the Court of Claims from Federal Fund 566, DCFS Federal Projects Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-2783, Lakeshore Learning Materials. Debt, against the Department of Children and Family Services..... $3,890.54

Section 49. The following named amounts are appropriated to the Court of Claims from Federal Fund 607, Special Projects Division Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 96-CC-3025, IBM Corporation. Debt, against the Human Rights Commission..... $70.00

Section 50. The following named amounts are appropriated to the Court of Claims from State Fund 676, Student Assistance Commission Student Loan Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-2140, Bob Ridings, Inc. Debt, against the Student Assistance Commission..... $14,085.00

Section 51. The following named amounts are appropriated to the Court of Claims from Federal Fund 700, USDA Women, Infants and Children Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 98-CC-0673, Currency Food and Liquor. Debt, against the DHS: Public Health..... $8,025.69

No. 99-CC-0647, Livingston County Health Department. Debt, against the DHS:Public Health. $1,236.72

Section 52. The following named amounts are appropriated to the Court of Claims from State Fund 708, Illinois Standardbred Breeders Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0630, Associates Capital Bank. Debt, against the Department of Agriculture..... $14.09

Section 53. The following named amounts are appropriated to the Court of Claims from State Fund 711, State Lottery Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-1179, Associates Capital Bank. Debt, against the Department of Lottery..... $28.81

No. 00-CC-1180, Associates Capital Bank.

Debt, against the Department of Lottery..... $14.17

No. 00-CC-2029, Associates Capital Bank. Debt, against the Department of Lottery..... $16.05

Section 54. The following named amounts are appropriated to the Court of Claims from State Fund 762, Local Initiative Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 98-CC-0709, Aunt Martha's Youth Service Center. Debt, against the Department of Human Services..... $1,519.16

No. 99-CC-3616, Clearbrook. Debt, against the Department of Human Services..... $1,958.84

No. 99-CC-3829, Alternatives, Inc. Debt, against the Department of Human Services..... $1,656.29

No. 99-CC-4081, Youth Service Bureau of Rock Island County. Debt, against the Department of Human Services..... $1,305.08

No. 99-CC-4476, Senior Citizens Services, Inc. Debt, against the Department of Human Services..... $285.26

Section 55. The following named amounts are appropriated to the Court of Claims from State Fund 763, Tourism Promotion Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-0607, Novell, Inc. Debt, against the Department of Commerce and Community Affairs. $62.00

Section 56. The following named amounts are appropriated to the Court of Claims from State Fund 795, Bank and Trust Company Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-2620, Michael D. Rolnik. Debt, against the Office of Banks and Real Estate..... $126.00

No. 99-CC-4342, SCS Trips, DBA A-1 Travel. Debt, against the Office of Banks and Real Estate..... $662.10

No. 00-CC-2131, Theresa Renik. Debt, against the Office of Banks and Real Estate..... $590.16

No. 00-CC-2446, Shell Oil Company. Debt, against the Office of Banks and Real Estate..... $46.14

Section 57. The following named amounts are appropriated to the Court of Claims from State Fund 796, Nuclear Safety Emergency Preparedness Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4283, Xerox Corporation. Debt, against the Department of Nuclear Safety..... $400.00

Section 58. The following named amounts are appropriated to the Court of Claims from State Fund 821, Dram Shop Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-0514, Leonard L. Branson. Debt,

against the Liquor Control Commission..... $118.35

No. 00-CC-2032, Associates Capital Bank. Debt, against the Liquor Control Commission..... $14.71

Section 59. The following named amounts are appropriated to the Court of Claims from State Fund 844, Continuing Legal Education Trust Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-1708, Northfield Inn and Suites. Debt, against the State's Attorneys Appellate Prosecutor..... $12,554.60

Section 60. The following named amounts are appropriated to the Court of Claims from State Fund 845, Environmental Protection Trust Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 95-CC-2490, Village of Keyesport. Debt, against the Environmental Protection Agency..... $250.00

No. 96-CC-3028, IBM Corporation. Debt, against the Pollution Control Board..... $129.10

Section 61. The following named amounts are appropriated to the Court of Claims from State Fund 850, Real Estate License Administration Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4445, Phillips 66 Company. Debt, against the Office of Banks and Real Estate..... $10.33

No. 99-CC-4772, Computer Associates International. Debt, against the Office of Banks and Real Estate..... $720.00

No. 00-CC-2138, Bob Ridings, Inc. Debt, against the Office of Banks and Real Estate..... $14,445.00

No. 00-CC-2088, Association of Real Estate License Law Officials. Debt, against the Office of Banks and Real Estate..... $174.00

Section 62. The following named amounts are appropriated to the Court of Claims from State Fund 865, Domestic Violence Shelter and Service Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 00-CC-1760, Starved Rock Lodge and Conference Center. Debt, against the Department of Human Services..... $1,328.62

Section 63. The following named amounts are appropriated to the Court of Claims from Federal Fund 872, Maternal and Child Health Services Block Grant Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-1527, Sound & Stagecraft, Inc. Debt, against the DHS:Public Health..... $86.80

No. 99-CC-2227, Cook County Dept of Public Health. Debt, against the DHS:Public Health..... $736,954.00

No. 99-CC-2913, RC Kerr and Associates. Debt, against the DHS:Public Health..... $329.70

No. 99-CC-4124, Family Focus. Debt, against the DHS:Public Health..... $14,271.76

No. 99-CC-4721, Kelly Services, Inc. Debt, against the DHS:Public Health..... $516.89

No. 00-CC-0315, Hancock County Health Department. Debt, against the DHS:Public Health. $1,711.51

Section 64. The following named amounts are appropriated to the Court of Claims from State Fund 888, Design Professionals Administration and Investigation Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4519, Associates Capital Bank. Debt, against the Department of Professional Regulation..... $31.78

Section 65. The following named amounts are appropriated to the Court of Claims from Federal Fund 900, Petroleum Violation Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-4591, Architectural Energy Corporation. Debt, against the Department of Commerce and Community Affairs..... $2,500.00

Section 66. The following named amounts are appropriated to the Court of Claims from State Fund 906, State Police Services Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-1458, Mobil Credit Finance Corp. Debt, payable to the State Police Federal Projects Fund..... $204.94

Section 67. The following named amounts are appropriated to the Court of Claims from State Fund 907, Health Insurance Reserve Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-2931, Adams County Health Department. Debt, against the Department of Central Management Services..... $2,710.00

Section 68. The following named amounts are appropriated to the Court of Claims from State Fund 955, Technology Innovation and Commercialization Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 98-CC-3949, Community College District #508. Debt, against the Department of Commerce and Community Affairs..... $14,456.45

Section 69. The following named amounts are appropriated to the Court of Claims from State Fund 957, Child Support Enforcement Trust Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-2349, Eastman Kodak Company. Debt, against the Department of Public Aid..... $34,627.00

No. 99-CC-2358, Connie Bonnell-Pierce. Debt, against the Department of Public Aid..... $303.36

No. 99-CC-3958, ARC Electric. Debt, against the Department of Public Aid..... $1,566.92

No. 99-CC-4012, Correctional Industries. Debt, against the Department of Public Aid..... $332.00

No. 99-CC-4013, Correctional Industries. Debt, against the Department of Public Aid..... $4,227.30

No. 99-CC-4014, Correctional Industries. Debt, against the Department of Public Aid..... $875.00

No. 99-CC-4017, Correctional Industries. Debt, against the Department of Public Aid..... $7,756.00

No. 99-CC-4018, Correctional Industries. Debt, against the Department of Public Aid..... $332.00

No. 99-CC-4020, Correctional Industries. Debt, against the Department of Public Aid..... $838.20

No. 99-CC-4031, Correctional Industries. Debt, against the Department of Public Aid..... $325.00

No. 99-CC-4032, Correctional Industries. Debt, against the Department of Public Aid..... $3,850.00

No. 99-CC-4033, Correctional Industries. Debt, against the Department of Public Aid..... $3,023.90

No. 99-CC-4076, Ewing Lunberg and Associates. Debt, against the Department of Public Aid..... $807.84

No. 99-CC-4185, Savin Processing Center. Debt, against the Department of Public Aid..... $345.08

No. 00-CC-0891, Clerk of the Circuit Court of Cook County. Debt, against the Department of Public Aid..... $190.00

No. 00-CC-0917, Ron Dziubek. Debt, against the Department of Public Aid..... $492.78

No. 00-CC-1024, Thomas Zimmerman. Debt, against the Department of Public Aid..... $315.17

Section 70. The following named amounts are appropriated to the Court of Claims from State Fund 980, Manteno Veterans' Home Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 96-CC-3247, St. Mary's Hospital. Debt, against the Department of Veterans' Affairs..... $572.90

No. 96-CC-3359, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $1,560.00

No. 96-CC-3361, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $486.00

No. 96-CC-3362, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $36.00

No. 96-CC-3363, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $216.00

No. 96-CC-3364, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $36.00

No. 96-CC-3365, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $234.00

No. 96-CC-3366, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $234.00

No. 96-CC-3367, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $36.00

No. 96-CC-3368, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $378.00

No. 96-CC-3369, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $108.00

No. 96-CC-3370, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $354.00

No. 96-CC-3371, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $744.00

No. 96-CC-3372, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $390.00

No. 96-CC-3373, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $666.00

No. 96-CC-3374, Comprehensive Rehabilitation, Inc. Debt, against the Department of Veterans' Affairs..... $36.00

Section 71. The following named amounts are appropriated to the Court of Claims from State Fund 991, Abandoned Mines Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 93-CC-2145, Boyd Brothers, Inc. Debt, against the Abandoned Mined Lands Reclamation Council/Department of Natural Resources..... $16,997.86

Section 72. The following named amounts are appropriated to the Court of Claims from State Fund 997, Insurance Financial Regulation Fund, to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 99-CC-3251, US Office Products. Debt, against the Department of Insurance..... $38.40

No. 99-CC-4822, Evare, LLC. Debt, against the Department of Insurance..... $15,000.00

Section 99. Effective Date. This Act takes effect immediately upon becoming law.".

The motion prevailed and the amendment was adopted and ordered printed.

And **House Bill No. 1534**, as amended, was returned to the order of third reading.

On motion of Senator W. Jones, **House Bill No. 4022** was recalled from the order of third reading to the order of second reading.

Senator W. Jones offered the following amendment and moved its adoption:

AMENDMENT NO. 1

AMENDMENT NO. 1. Amend House Bill 4022 on page 1, by replacing line 12 with the following:

"Director of Commerce and Community Affairs ~~Governor with the advice and consent of the Senate~~. Of those"; and

on page 1, line 17, by replacing "~~Governor~~" with "Director ~~Governor~~"; and

on page 1, line 29, by replacing "quarterly" with "annually ~~quarterly~~"; and

on page 2, by replacing lines 14 and 15 with the following:

"~~Lieutenant Governor shall employ and fix the salary of a Statewide coordinator who, to the extent possible,~~ shall"; and

on page 2, line 18, by replacing "Board" with "Department ~~Board~~"; and

on page 2, line 18, by changing "by the" to "~~by the~~"; and

on page 2, by replacing lines 19 through 21 with the following:

"~~Board~~ of local governments and community organizations. ~~The guidelines shall be approved by a majority of the members of the Board.~~"; and

on page 2, lines 22 and 24, by replacing "Statewide coordinator" each time it appears with "Department ~~Statewide coordinator~~"; and

on page 2, by replacing lines 27 through 33 with the following:

"~~The Statewide coordinator shall submit proposed programs to the Board. The Board shall approve program proposals by a majority vote of the quorum present. In no event shall the Board veto a program by a vote of fewer than 4 members. A vetoed proposal may be resubmitted to the Board by the Statewide coordinator after necessary changes in the proposal have been made.~~".

The motion prevailed and the amendment was adopted and ordered printed.

And **House Bill No. 4022**, as amended, was returned to the order of third reading.

REPORT FROM RULES COMMITTEE

Senator Weaver, Chairperson of the Committee on Rules, reported that the following Legislative Measure has been approved for consideration:

Senate Amendment No. 3 to House Bill 739

The foregoing floor amendment was placed on the Secretary's Desk.

HOUSE BILL RECALLED

On motion of Senator Philip, **House Bill No. 739** was recalled from the order of third reading to the order of second reading.

Floor Amendment No. 1 was held in the Committee on Rules.

Senator Philip offered the following amendment and moved its adoption:

AMENDMENT NO. 2

AMENDMENT NO. 2. Amend House Bill 739 by replacing the title with the following:

"AN ACT to re-enact the provisions of Section 24-1 of the Criminal Code of 1961 contained in Public Act 88-680 and to amend the Criminal Code of 1961 and the Firearm Owners Identification Card Act."; and

by replacing everything after the enacting clause with the following:

"Section 1. Purpose.

(1) The General Assembly finds and declares that:

(i) Public Act 88-680, effective January 1, 1995, contained provisions amending various criminal statutes. Public Act 88-680

also contained other provisions.

(ii) In addition, Public Act 88-680 was entitled "AN ACT to create a Safe Neighborhoods Law". (A) Article 5 was entitled JUVENILE JUSTICE and amended the Juvenile Court Act of 1987. (B) Article 15 was entitled GANGS and amended various provisions of the Criminal Code of 1961 and the Unified Code of Corrections. (C) Article 20 was entitled ALCOHOL ABUSE and amended various provisions of the Illinois Vehicle Code. (D) Article 25 was entitled DRUG ABUSE and amended the Cannabis Control Act and the Illinois Controlled Substances Act. (E) Article 30 was entitled FIREARMS and amended the Criminal Code of 1961 and the Code of Criminal Procedure of 1963. (F) Article 35 amended the Criminal Code of 1961, the Rights of Crime Victims and Witnesses Act, and the Unified Code of Corrections. (G) Article 40 amended the Criminal Code of 1961 to increase the penalty for compelling organization membership of persons. (H) Article 45 created the Secure Residential Youth Care Facility Licensing Act and amended the State Finance Act, the Juvenile Court Act of 1987, the Unified Code of Corrections, and the Private Correctional Facility Moratorium Act. (I) Article 50 amended the WIC Vendor Management Act, the Firearm Owners Identification Card Act, the Juvenile Court Act of 1987, the Criminal Code of 1961, the Wrongs to Children Act, and the Unified Code of Corrections.

(iii) On December 2, 1999, the Illinois Supreme Court, in People v. Cervantes, Docket No. 87229, ruled that Public Act 88-680 violates the single subject clause of the Illinois Constitution (Article IV, Section 8 (d)) and was unconstitutional in its entirety.

(iv) The provisions of Section 24-1 of the Criminal Code of 1961 contained in Public Act 88-680 are of vital concern to the people of this State and legislative action concerning these provisions of Public Act 88-680 is necessary.

(2) It is the purpose of this Act to re-enact Section 24-1 of the Criminal Code of 1961 contained in Public Act 88-680, including subsequent amendments. This re-enactment is intended to remove any question as to the validity or content of those provisions.

(3) This Act re-enacts Section 24-1 of the Criminal Code of 1961 contained in Public Act 88-680, including subsequent amendments, to remove any question as to the validity or content of those provisions; it is not intended to supersede any other Public Act that amends the text of the Sections as set forth in this Act. The material is shown as existing text (i.e., without underscoring), except (i) for technical changes having a revisory function and (ii) as provided in subsection (4) of this Section.

(4) In addition to re-enacting Section 24-1 of the Criminal Code of 1961, this Act amends that Section. This Act also adds Section 24-1.6 and amends Section 24-2 of the Criminal Code of 1961 and Section 13.2 of the Firearm Owners Identification Card Act. The amendments are shown by underscoring and striking text.

Section 5. The Firearm Owners Identification Card Act is amended by changing Section 13.2 as follows:

(430 ILCS 65/13.2) (from Ch. 38, par. 83-13.2)

Sec. 13.2. The Department of State Police shall, 60 ~~30~~ days prior to the expiration of a Firearm Owner's Identification Card, forward by first class mail to each person whose card is to expire a notification of the expiration of the card and an application which may be used to apply for renewal of the card. It is the obligation of the holder of a Firearm Owner's Identification Card to notify the Department of State Police of any address change since the issuance of the Firearm Owner's Identification Card.

[Apr. 7, 2000]

(Source: P.A. 84-25.)

Section 10. The Criminal Code of 1961 is amended by re-enacting and amending Section 24-1, amending Section 24-2, and adding Section 24-1.6 as follows:

(720 ILCS 5/24-1) (from Ch. 38, par. 24-1)

Sec. 24-1. Unlawful Use of Weapons.

(a) A person commits the offense of unlawful use of weapons when he knowingly:

(1) Sells, manufactures, purchases, possesses or carries any bludgeon, black-jack, slung-shot, sand-club, sand-bag, metal knuckles, throwing star, or any knife, commonly referred to as a switchblade knife, which has a blade that opens automatically by hand pressure applied to a button, spring or other device in the handle of the knife, or a ballistic knife, which is a device that propels a knifelike blade as a projectile by means of a coil spring, elastic material or compressed gas; or

(2) Carries or possesses with intent to use the same unlawfully against another, a dagger, dirk, billy, dangerous knife, razor, stiletto, broken bottle or other piece of glass, stun gun or taser or any other dangerous or deadly weapon or instrument of like character; or

(3) Carries on or about his person or in any vehicle, a tear gas gun projector or bomb or any object containing noxious liquid gas or substance, other than an object containing a non-lethal noxious liquid gas or substance designed solely for personal defense carried by a person 18 years of age or older; or

(4) Carries or possesses in any vehicle or concealed on or

about his person except when on his land or in his own abode or fixed place of business any pistol, revolver, stun gun or taser or other firearm, except that this subsection (a) (4) does not apply to or affect transportation of weapons that meet one of the following conditions:

(i) are broken down in a non-functioning state; or

(ii) are not immediately accessible; or

(iii) are unloaded and enclosed in a case, firearm carrying box, shipping box, or other container by a person who has been issued a currently valid Firearm Owner's Identification Card; or

(5) Sets a spring gun; or

(6) Possesses any device or attachment of any kind designed, used or intended for use in silencing the report of any firearm; or

(7) Sells, manufactures, purchases, possesses or carries:

(i) a machine gun, which shall be defined for the purposes of this subsection as any weapon, which shoots, is designed to shoot, or can be readily restored to shoot, automatically more than one shot without manually reloading by a single function of the trigger, including the frame or receiver of any such weapon, or sells, manufactures, purchases, possesses, or carries any combination of parts designed or intended for use in converting any weapon into a machine gun, or any combination or parts from which a machine gun can be assembled if such parts are in the possession or under the control of a person;

(ii) any rifle having one or more barrels less than 16 inches in length or a shotgun having one or more barrels less than 18 inches in length or any weapon made from a rifle or shotgun, whether by alteration, modification, or otherwise, if such a weapon as modified has an overall length of less than 26 inches; or

(iii) any bomb, bomb-shell, grenade, bottle or other container containing an explosive substance of over one-quarter ounce for like purposes, such as, but not limited to, black powder bombs and Molotov cocktails or artillery projectiles; or

(8) Carries or possesses any firearm, stun gun or taser or other deadly weapon in any place which is licensed to sell intoxicating beverages, or at any public gathering held pursuant to a license issued by any governmental body or any public gathering at which an admission is charged, excluding a place where a showing, demonstration or lecture involving the exhibition of unloaded firearms is conducted.

This subsection (a)(8) does not apply to any auction or raffle of a firearm held pursuant to a license or permit issued by a governmental body, nor does it apply to persons engaged in firearm safety training courses; or

(9) Carries or possesses in a vehicle or on or about his person any pistol, revolver, stun gun or taser or firearm or

ballistic knife, when he is hooded, robed or masked in such manner as to conceal his identity; or

(10) Carries or possesses on or about his person, upon any public street, alley, or other public lands within the corporate limits of a city, village or incorporated town, except when an invitee thereon or therein, for the purpose of the display of such weapon or the lawful commerce in weapons, or except when on his land or in his own abode or fixed place of business, any pistol, revolver, stun gun or taser or other firearm, except that this subsection (a) (10) does not apply to or affect transportation of weapons that meet one of the following conditions:

(i) are broken down in a non-functioning state; or

(ii) are not immediately accessible; or

(iii) are unloaded and enclosed in a case, firearm carrying box, shipping box, or other container by a person who has been issued a currently valid Firearm Owner's Identification Card.

A "stun gun or taser", as used in this paragraph (a) means (i) any device which is powered by electrical charging units, such as, batteries, and which fires one or several barbs attached to a length of wire and which, upon hitting a human, can send out a current capable of disrupting the person's nervous system in such a manner as to render him incapable of normal functioning or (ii) any device which is powered by electrical charging units, such as batteries, and which, upon contact with a human or clothing worn by a human, can send out current capable of disrupting the person's nervous system in such a manner as to render him incapable of normal functioning; or

(11) Sells, manufactures or purchases any explosive bullet. For purposes of this paragraph (a) "explosive bullet" means the projectile portion of an ammunition cartridge which contains or carries an explosive charge which will explode upon contact with the flesh of a human or an animal. "Cartridge" means a tubular metal case having a projectile affixed at the front thereof and a cap or primer at the rear end thereof, with the propellant contained in such tube between the projectile and the cap; or

(12) (Blank).

(b) Sentence. A person convicted of a violation of subsection 24-1(a)(1) through (5), subsection 24-1(a)(10), ~~(3), subsection 24-1(a)(5), subsection 24-1(a)(8),~~ or subsection 24-1(a)(11) commits a Class A misdemeanor. A person convicted of a violation of

subsection 24-1(a)(8) or ~~24-1(a)(4),~~ 24-1(a)(9)~~, or 24-1(a)(10)~~ commits a Class 4 felony; a person convicted of a violation of subsection 24-1(a)(6) or 24-1(a)(7)(ii) or (iii) commits a Class 3 felony. A person convicted of a violation of subsection 24-1(a)(7)(i) commits a Class 2 felony, unless the weapon is possessed in the passenger compartment of a motor vehicle as defined in Section 1-146 of the Illinois Vehicle Code, or on the person, while the weapon is loaded, in which case it shall be a Class X felony. A person convicted of a second or subsequent violation of

subsection 24-1(a)(4), 24-1(a)(8), 24-1(a)(9), or 24-1(a)(10) commits a Class 3 felony.

(c) Violations in specific places.

(1) A person who violates subsection 24-1(a)(6) or 24-1(a)(7) in any school, regardless of the time of day or the time of year, in residential property owned, operated or managed by a public housing agency or leased by a public housing agency as part of a scattered site or mixed-income development, in a public park, in a courthouse, on the real property comprising any school, regardless of the time of day or the time of year, on residential property owned, operated or managed by a public housing agency or leased by a public housing agency as part of a scattered site or mixed-income development, on the real property comprising any public park, on the real property comprising any courthouse, in any conveyance owned, leased or contracted by a school to transport students to or from school or a school related activity, or on any public way within 1,000 feet of the real property comprising any school, public park, courthouse, or residential property owned, operated, or managed by a public housing agency or leased by a public housing agency as part of a scattered site or mixed-income development commits a Class 2 felony.

(1.5) A person who violates subsection 24-1(a)(4), 24-1(a)(9), or 24-1(a)(10) in any school, regardless of the time of day or the time of year, in residential property owned, operated, or managed by a public housing agency or leased by a public housing agency as part of a scattered site or mixed-income development, in a public park, in a courthouse, on the real property comprising any school, regardless of the time of day or the time of year, on residential property owned, operated, or managed by a public housing agency or leased by a public housing agency as part of a scattered site or mixed-income development, on the real property comprising any public park, on the real property comprising any courthouse, in any conveyance owned, leased, or contracted by a school to transport students to or from school or a school related activity, or on any public way within 1,000 feet of the real property comprising any school, public park, courthouse, or residential property owned, operated, or managed by a public housing agency or leased by a public housing agency as part of a scattered site or mixed-income development commits a Class 3 felony.

(2) A person who violates subsection 24-1(a)(1), 24-1(a)(2), or 24-1(a)(3) in any school, regardless of the time of day or the time of year, in residential property owned, operated or managed by a public housing agency or leased by a public housing agency as part of a scattered site or mixed-income development, in a public park, in a courthouse, on the real property comprising any school, regardless of the time of day or the time of year, on residential property owned, operated or managed by a public housing agency or leased by a public housing agency as part of a scattered site or mixed-income development,

on the real property comprising any public park, on the real property comprising any courthouse, in any conveyance owned, leased or contracted by a school to transport students to or from school or a school related activity, or on any public way within 1,000 feet of the real property comprising any school, public park, courthouse, or residential property owned, operated, or managed by a public housing agency or leased by a public housing agency as part of a scattered site or mixed-income development commits a Class 4 felony. "Courthouse" means any building that is used by the Circuit, Appellate, or Supreme Court of this State for the conduct of official business.

(3) Paragraphs (1), (1.5), and (2) of this subsection (c) shall not apply to law enforcement officers or security officers of such school, college, or university or to students carrying or possessing firearms for use in training courses, parades, hunting, target shooting on school ranges, or otherwise with the consent of school authorities and which firearms are transported unloaded enclosed in a suitable case, box, or transportation package.

(4) For the purposes of this subsection (c), "school" means any public or private elementary or secondary school, community college, college, or university.

(d) The presence in an automobile other than a public omnibus of any weapon, instrument or substance referred to in subsection (a)(7) is prima facie evidence that it is in the possession of, and is being carried by, all persons occupying such automobile at the time such weapon, instrument or substance is found, except under the following circumstances: (i) if such weapon, instrument or instrumentality is found upon the person of one of the occupants therein; or (ii) if such weapon, instrument or substance is found in an automobile operated for hire by a duly licensed driver in the due, lawful and proper pursuit of his trade, then such presumption shall not apply to the driver.

(e) Exemptions. Crossbows, Common or Compound bows and Underwater Spearguns are exempted from the definition of ballistic knife as defined in paragraph (1) of subsection (a) of this Section.

(Source: P.A. 90-686, eff. 1-1-99; 91-673, eff. 12-22-99.)

(720 ILCS 5/24-1.6 new)

Sec. 24-1.6. Aggravated unlawful use of a weapon.

(a) A person commits the offense of aggravated unlawful use of a weapon when he or she knowingly:

(1) Carries on or about his or her person or in any vehicle or concealed on or about his or her person except when on his or her land or in his or her abode or fixed place of business any pistol, revolver, stun gun or taser or other firearm; or

(2) Carries or possesses on or about his or her person, upon any public street, alley, or other public lands within the corporate limits of a city, village or incorporated town, except when an invitee thereon or therein, for the purpose of the display of such weapon or the lawful commerce in weapons, or except when on his or her own land or in his or her own abode or fixed place of business, any pistol, revolver, stun gun or taser or other firearm; and

(3) One of the following factors is present:

(A) the firearm possessed was uncased, loaded and immediately accessible at the time of the offense; or

(B) the firearm possessed was uncased, unloaded and

the ammunition for the weapon was immediately accessible at the time of the offense; or

(C) the person possessing the firearm has not been

issued a currently valid Firearm Owner's Identification Card; or

(D) the person possessing the weapon was previously adjudicated a delinquent minor under the Juvenile Court Act of 1987 for an act that if committed by an adult would be a felony; or

(E) the person possessing the weapon was engaged in a misdemeanor violation of the Cannabis Control Act or in a misdemeanor violation of the Illinois Controlled Substances Act; or

(F) the person possessing the weapon is a member of or affiliated with a street gang or is engaged in street gang related activity, as defined in Section 10 of the Illinois Streetgang Terrorism Omnibus Prevention Act; or

(G) the person possessing the weapon had a order of protection issued against him or her within the previous 2 years; or

(H) the person possessing the weapon was engaged in the commission or attempted commission of a misdemeanor involving the use or threat of violence against the person or property of another; or

(I) the person possessing the weapon was under 21 years of age and in possession of a handgun as defined in Section 24-3, unless the person under 21 is engaged in lawful activities under the Wildlife Code or described in subsection 24-2(b)(1), (b)(3), or 24-2(f).

(b) "Stun gun or taser" as used in this Section has the same definition given to it in Section 24-1 of this Code.

(c) This Section does not apply to or affect the transportation or possession of weapons that:

(i) are broken down in a non-functioning state; or

(ii) are not immediately accessible; or

(iii) are unloaded and enclosed in a case, firearm carrying box, shipping box, or other container by a person who has been issued a currently valid Firearm Owner's Identification Card.

(d) Sentence. Aggravated unlawful use of a weapon is a Class 4 felony; a second or subsequent offense is a Class 2 felony. Aggravated unlawful use of a weapon by a person who has been previously convicted of a felony in this State or another jurisdiction is a Class 2 felony.

(720 ILCS 5/24-2) (from Ch. 38, par. 24-2)

Sec. 24-2. Exemptions.

(a) Subsections 24-1(a)(3), 24-1(a)(4) and 24-1(a)(10) and Section 24-1.6 do not apply to or affect any of the following:

(1) Peace officers, and any person summoned by a peace officer to assist in making arrests or preserving the peace, while actually engaged in assisting such officer.

(2) Wardens, superintendents and keepers of prisons, penitentiaries, jails and other institutions for the detention of persons accused or convicted of an offense, while in the performance of their official duty, or while commuting between their homes and places of employment.

(3) Members of the Armed Services or Reserve Forces of the United States or the Illinois National Guard or the Reserve Officers Training Corps, while in the performance of their official duty.

(4) Special agents employed by a railroad or a public utility to perform police functions, and guards of armored car companies, while actually engaged in the performance of the

duties of their employment or commuting between their homes and places of employment; and watchmen while actually engaged in the performance of the duties of their employment.

(5) Persons licensed as private security contractors, private detectives, or private alarm contractors, or employed by an agency certified by the Department of Professional Regulation, if their duties include the carrying of a weapon under the provisions of the Private Detective, Private Alarm, and Private Security Act of 1983, while actually engaged in the performance of the duties of their employment or commuting between their homes and places of employment, provided that such commuting is accomplished within one hour from departure from home or place of employment, as the case may be. Persons exempted under this subdivision (a)(5) shall be required to have completed a course of study in firearms handling and training approved and supervised by the Department of Professional Regulation as prescribed by Section 28 of the Private Detective, Private Alarm, and Private Security Act of 1983, prior to becoming eligible for this exemption. The Department of Professional Regulation shall provide suitable documentation demonstrating the successful completion of the prescribed firearms training. Such documentation shall be carried at all times when such persons are in possession of a concealable weapon.

(6) Any person regularly employed in a commercial or industrial operation as a security guard for the protection of persons employed and private property related to such commercial or industrial operation, while actually engaged in the performance of his or her duty or traveling between sites or properties belonging to the employer, and who, as a security guard, is a member of a security force of at least 5 persons registered with the Department of Professional Regulation; provided that such security guard has successfully completed a course of study, approved by and supervised by the Department of Professional Regulation, consisting of not less than 40 hours of training that includes the theory of law enforcement, liability for acts, and the handling of weapons. A person shall be considered eligible for this exemption if he or she has completed the required 20 hours of training for a security officer and 20 hours of required firearm training, and has been issued a firearm

authorization card by the Department of Professional Regulation. Conditions for the renewal of firearm authorization cards issued under the provisions of this Section shall be the same as for those cards issued under the provisions of the Private Detective, Private Alarm and Private Security Act of 1983. Such firearm authorization card shall be carried by the security guard at all times when he or she is in possession of a concealable weapon.

(7) Agents and investigators of the Illinois Legislative Investigating Commission authorized by the Commission to carry the weapons specified in subsections 24-1(a)(3) and 24-1(a)(4), while on duty in the course of any investigation for the Commission.

(8) Persons employed by a financial institution for the protection of other employees and property related to such financial institution, while actually engaged in the performance of their duties, commuting between their homes and places of employment, or traveling between sites or properties owned or operated by such financial institution, provided that any person so employed has successfully completed a course of study, approved by and supervised by the Department of Professional Regulation, consisting of not less than 40 hours of training

which includes theory of law enforcement, liability for acts, and the handling of weapons. A person shall be considered to be eligible for this exemption if he or she has completed the required 20 hours of training for a security officer and 20 hours of required firearm training, and has been issued a firearm authorization card by the Department of Professional Regulation. Conditions for renewal of firearm authorization cards issued under the provisions of this Section shall be the same as for those issued under the provisions of the Private Detective, Private Alarm and Private Security Act of 1983. Such firearm authorization card shall be carried by the person so trained at all times when such person is in possession of a concealable weapon. For purposes of this subsection, "financial institution" means a bank, savings and loan association, credit union or company providing armored car services.

(9) Any person employed by an armored car company to drive an armored car, while actually engaged in the performance of his duties.

(10) Persons who have been classified as peace officers pursuant to the Peace Officer Fire Investigation Act.

(11) Investigators of the Office of the State's Attorneys Appellate Prosecutor authorized by the board of governors of the Office of the State's Attorneys Appellate Prosecutor to carry weapons pursuant to Section 7.06 of the State's Attorneys Appellate Prosecutor's Act.

(12) Special investigators appointed by a State's Attorney under Section 3-9005 of the Counties Code.

(13) Court Security Officers while in the performance of their official duties, or while commuting between their homes and places of employment, with the consent of the Sheriff.

(13.5) A person employed as an armed security guard at a nuclear energy, storage, weapons or development site or facility regulated by the Nuclear Regulatory Commission who has completed the background screening and training mandated by the rules and regulations of the Nuclear Regulatory Commission.

(14) Manufacture, transportation, or sale of weapons to persons authorized under subdivisions (1) through (13.5) of this subsection to possess those weapons.

(b) Subsections 24-1(a)(4) and 24-1(a)(10) and Section 24-1.6 do not apply to or affect any of the following:

(1) Members of any club or organization organized for the purpose of practicing shooting at targets upon established target ranges, whether public or private, and patrons of such ranges, while such members or patrons are using their firearms on those target ranges.

(2) Duly authorized military or civil organizations while parading, with the special permission of the Governor.

(3) Licensed hunters, trappers or fishermen while engaged in hunting, trapping or fishing.

(4) Transportation of weapons that are broken down in a non-functioning state or are not immediately accessible.

(c) Subsection 24-1(a)(7) does not apply to or affect any of the following:

(1) Peace officers while in performance of their official duties.

(2) Wardens, superintendents and keepers of prisons, penitentiaries, jails and other institutions for the detention of persons accused or convicted of an offense.

(3) Members of the Armed Services or Reserve Forces of the United States or the Illinois National Guard, while in the

performance of their official duty.

(4) Manufacture, transportation, or sale of machine guns to persons authorized under subdivisions (1) through (3) of this subsection to possess machine guns, if the machine guns are broken down in a non-functioning state or are not immediately accessible.

(5) Persons licensed under federal law to manufacture any weapon from which 8 or more shots or bullets can be discharged by a single function of the firing device, or ammunition for such weapons, and actually engaged in the business of manufacturing such weapons or ammunition, but only with respect to activities which are within the lawful scope of such business, such as the manufacture, transportation, or testing of such weapons or ammunition. This exemption does not authorize the general private possession of any weapon from which 8 or more shots or bullets can be discharged by a single function of the firing device, but only such possession and activities as are within the lawful scope of a licensed manufacturing business described in this paragraph.

During transportation, such weapons shall be broken down in a non-functioning state or not immediately accessible.

(6) The manufacture, transport, testing, delivery, transfer or sale, and all lawful commercial or experimental activities necessary thereto, of rifles, shotguns, and weapons made from rifles or shotguns, or ammunition for such rifles, shotguns or weapons, where engaged in by a person operating as a contractor or subcontractor pursuant to a contract or subcontract for the development and supply of such rifles, shotguns, weapons or ammunition to the United States government or any branch of the Armed Forces of the United States, when such activities are necessary and incident to fulfilling the terms of such contract.

The exemption granted under this subdivision (c)(6) shall also apply to any authorized agent of any such contractor or subcontractor who is operating within the scope of his employment, where such activities involving such weapon, weapons or ammunition are necessary and incident to fulfilling the terms of such contract.

During transportation, any such weapon shall be broken down in a non-functioning state, or not immediately accessible.

(d) Subsection 24-1(a)(1) does not apply to the purchase, possession or carrying of a black-jack or slung-shot by a peace officer.

(e) Subsection 24-1(a)(8) does not apply to any owner, manager or authorized employee of any place specified in that subsection nor to any law enforcement officer.

(f) Subsection 24-1(a)(4) and subsection 24-1(a)(10) and Section 24-1.6 do not apply to members of any club or organization organized for the purpose of practicing shooting at targets upon established target ranges, whether public or private, while using their firearms on those target ranges.

(g) Subsections 24-1(a)(11) and 24-3.1(a)(6) do not apply to:

(1) Members of the Armed Services or Reserve Forces of the United States or the Illinois National Guard, while in the performance of their official duty.

(2) Bonafide collectors of antique or surplus military ordinance.

(3) Laboratories having a department of forensic ballistics, or specializing in the development of ammunition or explosive ordinance.

(4) Commerce, preparation, assembly or possession of

explosive bullets by manufacturers of ammunition licensed by the federal government, in connection with the supply of those organizations and persons exempted by subdivision (g)(1) of this Section, or like organizations and persons outside this State, or the transportation of explosive bullets to any organization or person exempted in this Section by a common carrier or by a vehicle owned or leased by an exempted manufacturer.

(h) An information or indictment based upon a violation of any subsection of this Article need not negative any exemptions contained in this Article. The defendant shall have the burden of proving such an exemption.

(i) Nothing in this Article shall prohibit, apply to, or affect

the transportation, carrying, or possession, of any pistol or revolver, stun gun, taser, or other firearm consigned to a common carrier operating under license of the State of Illinois or the federal government, where such transportation, carrying, or possession is incident to the lawful transportation in which such common carrier is engaged; and nothing in this Article shall prohibit, apply to, or affect the transportation, carrying, or possession of any pistol, revolver, stun gun, taser, or other firearm, not the subject of and regulated by subsection 24-1(a)(7) or subsection 24-2(c) of this Article, which is unloaded and enclosed in a case, firearm carrying box, shipping box, or other container, by the possessor of a valid Firearm Owners Identification Card.
(Source: P.A. 91-287, eff. 1-1-00.)

Section 99. Effective date. This Act takes effect upon becoming law.".

The motion prevailed and the amendment was adopted and ordered printed.

Senator Philip offered the following amendment and moved its adoption:

AMENDMENT NO. 3

AMENDMENT NO. 3. Amend House Bill 739, AS AMENDED, with reference to the page and line numbers of Senate Amendment No. 2, on page 12, line 8, by deleting "or affiliated with".

The motion prevailed and the amendment was adopted and ordered printed.

And **House Bill No. 739**, as amended, was returned to the order of third reading.

READING BILLS FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Philip, **House Bill No. 739** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin

Cullerton
DeLeo
del Valle

Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

On motion of Senator Philip, **House Bill No. 861** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen

Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter

Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Rauschenberger, **House Bill No. 1534** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.

Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley

Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

On motion of Senator Philip, **House Bill No. 1853** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title

a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen

Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw

Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Philip, **House Bill No. 1854** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 57; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton

[Apr. 7, 2000]

DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen

Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Philip, **House Bill No. 2884** having been

printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 58; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio
Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen
Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito

[Apr. 7, 2000]

Walsh, L.
Walsh, T.
Watson
Weaver
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

HOUSE BILLS RECALLED

On motion of Senator Radogno, **House Bill No. 3872** was recalled from the order of third reading to the order of second reading.

Floor Amendment No. 1 was held in the Committee on Executive.

Senators Radogno - O'Malley offered the following amendment:

AMENDMENT NO. 2

AMENDMENT NO. 2. Amend House Bill 3872 by replacing the title with the following:

"AN ACT in relation to citizen benefits."; and

by replacing everything after the enacting clause with the following:

"Section 5. The Property Tax Code is amended by changing Section 20-15 as follows:

(35 ILCS 200/20-15)

Sec. 20-15. Information on bill or separate statement. There shall be printed on each bill, or on a separate slip which shall be mailed with the bill:

(a) a statement itemizing the rate at which taxes have been extended for each of the taxing districts in the county in whose district the property is located, and in those counties utilizing electronic data processing equipment the dollar amount of tax due from the person assessed allocable to each of those taxing districts, including a separate statement of the dollar amount of tax due which is allocable to a tax levied under the Illinois Local Library Act or to any other tax levied by a municipality or township for public library purposes,

(b) a separate statement for each of the taxing districts of the dollar amount of tax due which is allocable to a tax levied under the Illinois Pension Code or to any other tax levied by a municipality or township for public pension or retirement purposes,

(c) the total tax rate,

(d) the total amount of tax due, and

(e) the amount by which the total tax and the tax allocable to each taxing district differs from the taxpayer's last prior tax bill.

The county treasurer shall ensure that only those taxing districts in which a parcel of property is located shall be listed on

the bill for that property.

In all counties the statement shall also provide:

(1) the property index number or other suitable description,

(2) the assessment of the property,

(3) the equalization factors imposed by the county and by

the Department, and

(4) the equalized assessment resulting from the application of the equalization factors to the basic assessment.

In all counties which do not classify property for purposes of taxation, for property on which a single family residence is situated the statement shall also include a statement to reflect the fair cash value determined for the property. In all counties which classify property for purposes of taxation in accordance with Section 4 of Article IX of the Illinois Constitution, for parcels of residential property in the lowest assessment classification the statement shall also include a statement to reflect the fair cash value determined for the property.

In all counties, the statement shall include information that certain taxpayers may be eligible for the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act and that applications are available from the Illinois Department of Revenue.

In counties which use the estimated or accelerated billing methods, these statements shall only be provided with the final installment of taxes due. The provisions of this Section create a mandatory statutory duty. They are not merely directory or discretionary. The failure or neglect of the collector to mail the bill, or the failure of the taxpayer to receive the bill, shall not affect the validity of any tax, or the liability for the payment of any tax.

(Source: P.A. 87-818; 88-455; incorporates 88-262; 88-670, eff. 12-2-94.)

Section 10. The Illinois Public Aid Code is amended by changing Section 5-2 as follows:

(305 ILCS 5/5-2) (from Ch. 23, par. 5-2)

Sec. 5-2. Classes of Persons Eligible. Medical assistance under this Article shall be available to any of the following classes of persons in respect to whom a plan for coverage has been submitted to the Governor by the Illinois Department and approved by him:

1. Recipients of basic maintenance grants under Articles III and IV.

2. Persons otherwise eligible for basic maintenance under Articles III and IV but who fail to qualify thereunder on the basis of need, and who have insufficient income and resources to meet the costs of necessary medical care, including but not limited to the following:~~,~~

(a) All persons otherwise eligible for basic maintenance under Article III but who fail to qualify under that Article on the basis of need and who meet either of the following requirements:

(i) their income, as determined by the Illinois Department in accordance with any federal requirements, is equal to or less than 70% in fiscal year 2001, equal to or less than 85% in fiscal year 2002, and equal to or less than 100% in fiscal year 2003 and thereafter of the nonfarm income official poverty line, as defined by the federal Office of Management and Budget and revised annually in accordance with Section 673(2) of the Omnibus Budget Reconciliation Act of 1981, applicable to families of the same size; or

(ii) their income, after the deduction of costs incurred for medical care and for other types of remedial care, is equal to or less than 70% in fiscal year 2001, equal to or less than 85% in fiscal year 2002, and equal to or less than 100% in fiscal year 2003 and thereafter of the

nonfarm income official poverty line, as defined in item (i) of this subparagraph (a).

(b) All persons who would be determined eligible for such basic maintenance under Article IV by disregarding the maximum earned income permitted by federal law.

3. Persons who would otherwise qualify for Aid to the Medically Indigent under Article VII.

4. Persons not eligible under any of the preceding paragraphs who fall sick, are injured, or die, not having sufficient money, property or other resources to meet the costs of necessary medical care or funeral and burial expenses.

5. (a) Women during pregnancy, after the fact of pregnancy has been determined by medical diagnosis, and during the 60-day period beginning on the last day of the pregnancy, together with their infants and children born after September 30, 1983, whose income and resources are insufficient to meet the costs of necessary medical care to the maximum extent possible under Title XIX of the Federal Social Security Act.

(b) The Illinois Department and the Governor shall provide a plan for coverage of the persons eligible under paragraph 5(a) by April 1, 1990. Such plan shall provide ambulatory prenatal care to pregnant women during a presumptive eligibility period and establish an income eligibility standard that is equal to 133% of the nonfarm income official poverty line, as defined by the federal Office of Management and Budget and revised annually in accordance with Section 673(2) of the Omnibus Budget Reconciliation Act of 1981, applicable to families of the same size, provided that costs incurred for medical care are not taken into account in determining such income eligibility.

(c) The Illinois Department may conduct a demonstration in at least one county that will provide medical assistance to pregnant women, together with their infants and children up to one year of age, where the income eligibility standard is set up to 185% of the nonfarm income official poverty line, as defined by the federal Office of Management and Budget. The Illinois Department shall seek and obtain necessary authorization provided

under federal law to implement such a demonstration. Such demonstration may establish resource standards that are not more restrictive than those established under Article IV of this Code.

6. Persons under the age of 18 who fail to qualify as dependent under Article IV and who have insufficient income and resources to meet the costs of necessary medical care to the maximum extent permitted under Title XIX of the Federal Social Security Act.

7. Persons who are 18 years of age or younger and would qualify as disabled as defined under the Federal Supplemental Security Income Program, provided medical service for such persons would be eligible for Federal Financial Participation, and provided the Illinois Department determines that:

(a) the person requires a level of care provided by a hospital, skilled nursing facility, or intermediate care facility, as determined by a physician licensed to practice medicine in all its branches;

(b) it is appropriate to provide such care outside of an institution, as determined by a physician licensed to practice medicine in all its branches;

(c) the estimated amount which would be expended for care outside the institution is not greater than the estimated amount which would be expended in an institution.

8. Persons who become ineligible for basic maintenance assistance under Article IV of this Code in programs administered by

the Illinois Department due to employment earnings and persons in assistance units comprised of adults and children who become ineligible for basic maintenance assistance under Article VI of this Code due to employment earnings. The plan for coverage for this class of persons shall:

(a) extend the medical assistance coverage for up to 12 months following termination of basic maintenance assistance; and

(b) offer persons who have initially received 6 months of the coverage provided in paragraph (a) above, the option of receiving an additional 6 months of coverage, subject to the following:

(i) such coverage shall be pursuant to provisions of the federal Social Security Act;

(ii) such coverage shall include all services covered while the person was eligible for basic maintenance assistance;

(iii) no premium shall be charged for such coverage; and

(iv) such coverage shall be suspended in the event of a person's failure without good cause to file in a timely fashion reports required for this coverage under the Social Security Act and coverage shall be reinstated upon the filing of such reports if the person remains otherwise eligible.

9. Persons with acquired immunodeficiency syndrome (AIDS) or with AIDS-related conditions with respect to whom there has been a determination that but for home or community-based services such

individuals would require the level of care provided in an inpatient hospital, skilled nursing facility or intermediate care facility the cost of which is reimbursed under this Article. Assistance shall be provided to such persons to the maximum extent permitted under Title XIX of the Federal Social Security Act.

10. Participants in the long-term care insurance partnership program established under the Partnership for Long-Term Care Act who meet the qualifications for protection of resources described in Section 25 of that Act.

The Illinois Department and the Governor shall provide a plan for coverage of the persons eligible under paragraph 7 as soon as possible after July 1, 1984.

The eligibility of any such person for medical assistance under this Article is not affected by the payment of any grant under the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act or any distributions or items of income described under subparagraph (X) of paragraph (2) of subsection (a) of Section 203 of the Illinois Income Tax Act. The Department shall by rule establish the amounts of assets to be disregarded in determining eligibility for medical assistance, which shall at a minimum equal the amounts to be disregarded under the Federal Supplemental Security Income Program. The amount of assets of a single person to be disregarded shall not be less than $2,000, and the amount of assets of a married couple to be disregarded shall not be less than $3,000.

To the extent permitted under federal law, any person found guilty of a second violation of Article VIIIA shall be ineligible for medical assistance under this Article, as provided in Section 8A-8.

The eligibility of any person for medical assistance under this Article shall not be affected by the receipt by the person of donations or benefits from fundraisers held for the person in cases of serious illness, as long as neither the person nor members of the person's family have actual control over the donations or benefits or

the disbursement of the donations or benefits.
(Source: P.A. 91-676, eff. 12-23-99.)

Section 15. The Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act is amended by changing Sections 3.15, 3.16, 4, and 5 as follows:

(320 ILCS 25/3.15) (from Ch. 67 1/2, par. 403.15)

Sec. 3.15. "Covered prescription drug" means (1) any cardiovascular agent or drug; (2) any insulin or other prescription drug used in the treatment of diabetes, including syringe and needles used to administer the insulin; ~~and~~ (3) any prescription drug used in the treatment of arthritis, (4) beginning on January 1, 2001, any prescription drug used in the treatment of cancer, (5) beginning on January 1, 2001, any prescription drug used in the treatment of Alzheimer's disease, (6) beginning on January 1, 2001, any prescription drug used in the treatment of Parkinson's disease, (7) beginning on January 1, 2001, any prescription drug used in the treatment of glaucoma, and (8) beginning on January 1, 2001, any prescription drug used in the treatment of lung disease and smoking

related illnesses. The specific agents or products to be included under such categories shall be listed in a handbook to be prepared and distributed by the Department. The general types of covered prescription drugs shall be indicated by rule. The Department of Public Health shall promulgate a list of covered prescription drugs under this program that meet the definition of a narrow therapeutic index drug as described in subsection (f) of Section 4.

(Source: P.A. 85-1176.)

(320 ILCS 25/3.16) (from Ch. 67 1/2, par. 403.16)

Sec. 3.16. "Reasonable cost" means Average Wholesale Price (AWP) minus 10% for products provided by authorized pharmacies plus a professional dispensing fee determined by the Department in accordance with its findings in a survey of professional pharmacy dispensing fees conducted at least every 12 months. For the purpose of this Act, AWP shall be determined from the latest publication of the Blue Book, a universally subscribed pharmacist reference guide annually published by the Hearst Corporation. AWP may also be derived electronically from the drug pricing database synonymous with the latest publication of the Blue Book and furnished in the National Drug Data File (NDDF) by First Data Bank (FDB), a service of the Hearst Corporation. The elements of such fees and methodology of such survey shall be promulgated as an administrative rule. Effective July 1, 1986, the professional dispensing fee shall be $3.60 per prescription and such amount shall be adjusted on July 1st of each year thereafter in accordance with a survey of professional pharmacy dispensing fees. The Department may establish maximum acquisition costs from time to time based upon information as to the cost at which covered products may be readily acquired by authorized pharmacies. In no case shall the reasonable cost of any given pharmacy exceed the price normally charged to the general public by that pharmacy. In the event that generic equivalents for covered prescription drugs are available at lower cost, the Department shall establish the maximum acquisition costs for such covered prescription drugs at the lower generic cost unless, pursuant to the conditions described in subsection (f) of Section 4, a non-generic drug may be substituted.

(Source: P.A. 87-14; 88-676, eff. 12-14-94.)

(320 ILCS 25/4) (from Ch. 67 1/2, par. 404)

Sec. 4. Amount of Grant.

(a) In general. Any individual 65 years or older or any individual who will become 65 years old during the calendar year in which a claim is filed, and any surviving spouse of such a claimant,

who at the time of death received or was entitled to receive a grant pursuant to this Section, which surviving spouse will become 65 years of age within the 24 months immediately following the death of such claimant and which surviving spouse but for his or her age is otherwise qualified to receive a grant pursuant to this Section, and any disabled person whose annual household income is less than $14,000 for grant years before the 1998 grant year, ~~and~~ less than $16,000 for the 1998 and 1999 grant years, and less than (i) $21,218 for a household containing one person, (ii) $28,480 for a household

containing 2 persons, or (iii) $35,740 for a household containing 3 or more persons for the 2000 grant year and thereafter and whose household is liable for payment of property taxes accrued or has paid rent constituting property taxes accrued and is domiciled in this State at the time he files his claim is entitled to claim a grant under this Act. With respect to claims filed by individuals who will become 65 years old during the calendar year in which a claim is filed, the amount of any grant to which that household is entitled shall be an amount equal to 1/12 of the amount to which the claimant would otherwise be entitled as provided in this Section, multiplied by the number of months in which the claimant was 65 in the calendar year in which the claim is filed.

(b) Limitation. Except as otherwise provided in subsections (a) and (f) of this Section, the maximum amount of grant which a claimant is entitled to claim is the amount by which the property taxes accrued which were paid or payable during the last preceding tax year or rent constituting property taxes accrued upon the claimant's residence for the last preceding taxable year exceeds 3 1/2% of the claimant's household income for that year but in no event is the grant to exceed (i) $700 less 4.5% of household income for that year for those with a household income of $14,000 or less or (ii) $70 if household income for that year is more than $14,000 ~~but less than $16,000~~.

(c) Public aid recipients. If household income in one or more months during a year includes cash assistance in excess of $55 per month from the Department of Public Aid or the Department of Human Services (acting as successor to the Department of Public Aid under the Department of Human Services Act) which was determined under regulations of that Department on a measure of need that included an allowance for actual rent or property taxes paid by the recipient of that assistance, the amount of grant to which that household is entitled, except as otherwise provided in subsection (a), shall be the product of (1) the maximum amount computed as specified in subsection (b) of this Section and (2) the ratio of the number of months in which household income did not include such cash assistance over $55 to the number twelve. If household income did not include such cash assistance over $55 for any months during the year, the amount of the grant to which the household is entitled shall be the maximum amount computed as specified in subsection (b) of this Section. For purposes of this paragraph (c), "cash assistance" does not include any amount received under the federal Supplemental Security Income (SSI) program.

(d) Joint ownership. If title to the residence is held jointly by the claimant with a person who is not a member of his household, the amount of property taxes accrued used in computing the amount of grant to which he is entitled shall be the same percentage of property taxes accrued as is the percentage of ownership held by the claimant in the residence.

(e) More than one residence. If a claimant has occupied more than one residence in the taxable year, he may claim only one residence for any part of a month. In the case of property taxes

accrued, he shall pro rate 1/12 of the total property taxes accrued on his residence to each month that he owned and occupied that residence; and, in the case of rent constituting property taxes accrued, shall pro rate each month's rent payments to the residence actually occupied during that month.

(f) There is hereby established a program of pharmaceutical assistance to the aged and disabled which shall be administered by the Department in accordance with this Act, to consist of payments to authorized pharmacies, on behalf of beneficiaries of the program, for the reasonable costs of covered prescription drugs. Each beneficiary who pays $5 ~~$40~~ for an identification card shall pay no additional ~~the first $15 of~~ prescription costs ~~each month~~. Each beneficiary who pays $25 ~~$80~~ for an identification card shall pay ~~the first~~ $3 per ~~$25 of~~ prescription ~~costs each month~~. In addition, after a beneficiary receives $2,000 ~~$800~~ in benefits during a State fiscal year, that beneficiary shall also be charged 20% of the cost of each prescription for which payments are made by the program during the remainder of the fiscal year. To become a beneficiary under this program a person must be: (1) (i) 65 years or older, or (ii) the surviving spouse of such a claimant, who at the time of death received or was entitled to receive benefits pursuant to this subsection, which surviving spouse will become 65 years of age within the 24 months immediately following the death of such claimant and which surviving spouse but for his or her age is otherwise qualified to receive benefits pursuant to this subsection, or (iii) disabled, and (2) is domiciled in this State at the time he files his or her claim, and (3) has a maximum household income of less than $14,000 for grant years before the 1998 grant year, ~~and~~ less than $16,000 for the 1998 and 1999 grant years, and less than (i) $21,218 for a household containing one person, (ii) $28,480 for a household containing 2 persons, or (iii) $35,740 for a household containing 3 more persons for the 2000 grant year and thereafter. In addition, each eligible person must (1) obtain an identification card from the Department, (2) at the time the card is obtained, sign a statement assigning to the State of Illinois benefits which may be otherwise claimed under any private insurance plans, (3) present the identification card to the dispensing pharmacist.

Whenever a generic equivalent for a covered prescription drug is available, the Department shall reimburse only for the reasonable costs of the generic equivalent, less the co-pay established in this Section, unless (i) the covered prescription drug contains one or more ingredients defined as a narrow therapeutic index drug at 21 CFR 320.33, (ii) the prescriber indicates on the face of the prescription "brand medically necessary", and (iii) the prescriber specifies that a substitution is not permitted. When issuing an oral prescription for covered prescription medication described in item (i) of this paragraph, the prescriber shall stipulate "brand medically necessary" and that a substitution is not permitted. If the covered prescription drug and its authorizing prescription do not meet the criteria listed above, the beneficiary may purchase the non-generic equivalent of the covered prescription drug by paying the difference between the generic cost and the non-generic cost plus the beneficiary co-pay.

Any person otherwise eligible for pharmaceutical assistance under this Act whose covered drugs are covered by any public program for assistance in purchasing any covered prescription drugs shall be ineligible for assistance under this Act to the extent such costs are

covered by such other plan.

The fee to be charged by the Department for the identification card shall be equal to $5 ~~$40~~ for persons below the official poverty

line as defined by the United States Department of Health and Human Services and $25 ~~$80~~ for all other persons.

In the event that 2 or more persons are eligible for any benefit under this Act, and are members of the same household, (1) each such person shall be entitled to participate in the pharmaceutical assistance program, provided that he or she meets all other requirements imposed by this subsection and (2) each participating household member contributes the fee required for that person by the preceding paragraph for the purpose of obtaining an identification card. ~~Persons eligible for any benefit under this Act due to become 65 in calendar year 1984 or any subsequent calendar year in which a claim is filed are excluded from the benefit prescribed in this subsection (f) for the calendar year in which they become 65.~~

(Source: P.A. 90-650, eff. 7-27-98; 91-357, eff. 7-29-99.)

(320 ILCS 25/5) (from Ch. 67 1/2, par. 405)

Sec. 5. Procedure.

(a) In general. Claims must be filed after January 1, on forms prescribed by the Department. No claim may be filed more than one year after December 31 of the year for which the claim is filed except that claims for 1976 may be filed until December 31, 1978. The pharmaceutical assistance identification card provided for in subsection (f) of Section 4 shall be valid for a period not to exceed one year.

(b) Claim is Personal. The right to file a claim under this Act shall be personal to the claimant and shall not survive his death, but such right may be exercised on behalf of a claimant by his legal guardian or attorney-in-fact. If a claimant dies after having filed a timely claim, the amount thereof shall be disbursed to his surviving spouse or, if no spouse survives, to his surviving dependent minor children in equal parts, provided the spouse or child, as the case may be, resided with the claimant at the time he filed his claim. If at the time of disbursement neither the claimant nor his spouse is surviving, and no dependent minor children of the claimant are surviving the amount of the claim shall escheat to the State.

(c) One claim per household. Only one member of a household may file a claim under this Act in any calendar year; where both members of a household are otherwise entitled to claim a grant under this Act, they must agree as to which of them will file a claim for that year.

(d) Content of application form. The form prescribed by the Department for purposes of paragraph (a) shall include a table, appropriately keyed to the parts of the form on which the claimant is required to furnish information, which will enable the claimant to determine readily the approximate amount of grant to which he is entitled by relating levels of household income to property taxes accrued or rent constituting property taxes accrued.

(e) Pharmaceutical Assistance Procedures. The Department shall

establish the form and manner for application, and establish by January 1, 1986 a procedure to enable persons to apply for the additional grant or for the pharmaceutical assistance identification card on the same application form. The Department shall determine eligibility for pharmaceutical assistance using the applicant's current income. The Department shall determine a person's current income in the manner provided by the Department by rule.
(Source: P.A. 91-533, eff. 8-13-99.)

Section 90. The State Mandates Act is amended by adding Section 8.24 as follows:

(30 ILCS 805/8.24 new)

Sec. 8.24. Exempt mandate. Notwithstanding Sections 6 and 8 of

this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 91st General Assembly.

Section 99. Effective date. This Act takes effect on July 1, 2000, except that Sections 5, 15, and 90 take effect January 1, 2001.".

Senator Radogno moved the adoption of the foregoing amendment.

The motion prevailed and the amendment was adopted and ordered printed.

And **House Bill No. 3872**, as amended, was returned to the order of third reading.

On motion of Senator Watson, **House Bill No. 3873** was recalled from the order of third reading to the order of second reading.

Floor Amendment No. 1 was held in the Committee on Executive.

Senator Watson offered the following amendment and moved its adoption:

AMENDMENT NO. 2

AMENDMENT NO. 2. Amend House Bill 3873 by replacing everything after the enacting clause with the following:

"Section 5. The Use Tax Act is amended by changing Sections 3-10 and 9 as follows:

(35 ILCS 105/3-10) (from Ch. 120, par. 439.3-10)

Sec. 3-10. Rate of tax. Unless otherwise provided in this Section, the tax imposed by this Act is at the rate of 6.25% of either the selling price or the fair market value, if any, of the tangible personal property. In all cases where property functionally used or consumed is the same as the property that was purchased at retail, then the tax is imposed on the selling price of the property. In all cases where property functionally used or consumed is a by-product or waste product that has been refined, manufactured, or produced from property purchased at retail, then the tax is imposed on the lower of the fair market value, if any, of the specific property so used in this State or on the selling price of the property purchased at retail. For purposes of this Section "fair market value" means the price at which property would change hands between a willing buyer and a willing seller, neither being under any

compulsion to buy or sell and both having reasonable knowledge of the relevant facts. The fair market value shall be established by Illinois sales by the taxpayer of the same property as that functionally used or consumed, or if there are no such sales by the taxpayer, then comparable sales or purchases of property of like kind and character in Illinois.

With respect to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of the Use Tax Act, the tax is imposed at the rate of 1.25%. If, however, the aggregate tax revenues from motor fuel and gasohol under the Motor Fuel Tax Law during the period from October 1, 2002 through September 30, 2003 are not at least 15% more than the aggregate tax revenues from motor fuel and gasohol under that Law during the period from October 1, 1999 through September 30, 2000, then beginning January 1, 2004 the tax is imposed on motor fuel and gasohol at the 6.25% general rate.

With respect to gasohol, the tax imposed by this Act applies to 70% of the proceeds of sales made on or after January 1, 1990, and before July 1, 2003, and to 100% of the proceeds of sales made thereafter.

With respect to food for human consumption that is to be consumed

off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a disabled person, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, the tax is imposed at the rate of 1%. For the purposes of this Section, the term "soft drinks" means any complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including but not limited to soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed bottle, can, carton, or container, regardless of size. "Soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products as defined in the Grade A Pasteurized Milk and Milk Products Act, or drinks containing 50% or more natural fruit or vegetable juice.

Notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine.

If the property that is purchased at retail from a retailer is acquired outside Illinois and used outside Illinois before being brought to Illinois for use here and is taxable under this Act, the "selling price" on which the tax is computed shall be reduced by an amount that represents a reasonable allowance for depreciation for the period of prior out-of-state use.

(Source: P.A. 90-605, eff. 6-30-98; 90-606, eff. 6-30-98; 91-51, eff. 6-30-99.)

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

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

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

Except as provided in this Section, on or before the twentieth day of each calendar month, such retailer shall file a return for the

preceding calendar month. Such return shall be filed on forms prescribed by the Department and shall furnish such information as the Department may reasonably require.

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

1. The name of the seller;

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

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

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

5. The amount of tax due;

5-5. The signature of the taxpayer; and

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

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

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12.

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

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

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

The Department shall adopt such rules as are necessary to

effectuate a program of electronic funds transfer and the requirements of this Section.

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Service Use Tax Act was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the

Retailers' Occupation Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of ~~or~~ the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985, and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987, and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the

$10,000 threshold stated above, then such taxpayer may petition the Department for change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making

of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

If any such payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown by an original monthly return, the Department shall issue to the taxpayer a credit memorandum no later than 30 days after the date of payment, which memorandum may be submitted by the taxpayer to the Department in payment of tax liability subsequently to be remitted by the taxpayer to the Department or be assigned by the taxpayer to a similar taxpayer under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department, except that if such excess payment is shown on an original monthly return and is made after December 31, 1986, no credit memorandum shall be issued, unless requested by the taxpayer. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted by the taxpayer to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and the taxpayer shall be liable for penalties and interest on such difference.

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and

September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

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

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

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

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that where, in the same transaction, a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle or trailer retailer for the purpose of resale, that seller for resale may report the transfer of all the aircraft, watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

The transaction reporting return in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may

reasonably require.

The transaction reporting return in the case of watercraft and aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the

total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

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

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

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

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer, such user may certify to the fact of such delay by the

retailer, and may (upon the Department being satisfied of the truth of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 2.1% or 1.75% discount provided for in this Section being allowed. When the user pays the tax directly to the Department, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

Where a retailer collects the tax with respect to the selling price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property and the retailer refunds the selling price thereof to the purchaser, such retailer shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds

such tax to the purchaser, the retailer may deduct the amount of the tax so refunded by him to the purchaser from any other use tax which such retailer may be required to pay or remit to the Department, as shown by such return, if the amount of the tax to be deducted was previously remitted to the Department by such retailer. If the retailer has not previously remitted the amount of such tax to the Department, he is entitled to no deduction under this Act upon refunding such tax to the purchaser.

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

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

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

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury which is hereby created, the net revenue realized for the preceding month from the 1% tax on sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and

nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

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

Beginning February 1, 2001, and so long as the rate remains at 1.25%, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

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

Beginning February 1, 2001, and so long as the rate remains at

1.25%, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

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

and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget. If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge,

claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

Fiscal Year	Total Deposit
1993	$0

1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	84,000,000
2003	89,000,000
2004	93,000,000
2005	97,000,000
2006	102,000,000
2007	108,000,000
2008	115,000,000
2009	120,000,000
2010	126,000,000
2011	132,000,000
2012	138,000,000
2013 and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2029.	145,000,000

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

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendment thereto hereafter enacted, each month the Department shall pay into the Local Government Distributive Fund .4% of the net revenue realized for the preceding month from the 5% general rate, or .4% of 80% of the net revenue realized for the

preceding month from the 6.25% general rate, as the case may be, on the selling price of tangible personal property which amount shall, subject to appropriation, be distributed as provided in Section 2 of the State Revenue Sharing Act. No payments or distributions pursuant to this paragraph shall be made if the tax imposed by this Act on photoprocessing products is declared unconstitutional, or if the

proceeds from such tax are unavailable for distribution because of litigation.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, and the Local Government Distributive Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

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

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

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

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

(Source: P.A. 90-491, eff. 1-1-99; 90-612, eff. 7-8-98; 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; revised 9-29-99.)

Section 10. The Service Use Tax Act is amended by changing Sections 3-10 and 9 as follows:

(35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

Sec. 3-10. Rate of tax. Unless otherwise provided in this Section, the tax imposed by this Act is at the rate of 6.25% of the selling price of tangible personal property transferred as an incident to the sale of service, but, for the purpose of computing this tax, in no event shall the selling price be less than the cost price of the property to the serviceman.

With respect to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of the Use Tax Act, the tax is imposed at the rate of 1.25%. If, however, the aggregate tax revenues from motor fuel and gasohol under the Motor Fuel Tax Law during the period from October 1, 2002 through September 30, 2003 are not at least 15% more than the aggregate tax revenues from motor fuel and gasohol under that Law during the period from October 1, 1999 through September 30, 2000, then beginning January 1, 2004 the tax is imposed on motor fuel and gasohol at the

6.25% general rate.

With respect to gasohol, as defined in the Use Tax Act, the tax imposed by this Act applies to 70% of the selling price of property transferred as an incident to the sale of service on or after January 1, 1990, and before July 1, 2003, and to 100% of the selling price thereafter.

At the election of any registered serviceman made for each fiscal year, sales of service in which the aggregate annual cost price of tangible personal property transferred as an incident to the sales of service is less than 35%, or 75% in the case of servicemen transferring prescription drugs or servicemen engaged in graphic arts production, of the aggregate annual total gross receipts from all sales of service, the tax imposed by this Act shall be based on the serviceman's cost price of the tangible personal property transferred as an incident to the sale of those services.

The tax shall be imposed at the rate of 1% on food prepared for immediate consumption and transferred incident to a sale of service subject to this Act or the Service Occupation Tax Act by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, or the Child Care Act of 1969. The tax shall also be imposed at the rate of 1% on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption and is not otherwise included in this paragraph) and prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a disabled person, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use. For the purposes of this Section, the term "soft drinks" means any complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including but not limited to soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed bottle, can, carton, or container, regardless of size. "Soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products as defined in the Grade A Pasteurized Milk and Milk Products Act, or drinks containing 50% or more natural fruit or vegetable juice.

Notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine.

If the property that is acquired from a serviceman is acquired outside Illinois and used outside Illinois before being brought to Illinois for use here and is taxable under this Act, the "selling price" on which the tax is computed shall be reduced by an amount that represents a reasonable allowance for depreciation for the period of prior out-of-state use.

(Source: P.A. 90-605, eff. 6-30-98; 90-606, eff. 6-30-98; 91-51, eff. 6-30-99; 91-541, eff. 8-13-99.)

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

Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax

(except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990 and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns,

remitting the tax and supplying data to the Department on request. A serviceman need not remit that part of any tax collected by him to the extent that he is required to pay and does pay the tax imposed by the Service Occupation Tax Act with respect to his sale of service involving the incidental transfer by him of the same property.

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

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

1. The name of the seller;

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

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

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

5. The amount of tax due;

5-5. The signature of the taxpayer; and

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

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

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds

transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12.

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

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the

permission of the Department.

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

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

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

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

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

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

Where a serviceman collects the tax with respect to the selling price of property which he sells and the purchaser thereafter returns such property and the serviceman refunds the selling price thereof to the purchaser, such serviceman shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for

the period in which he refunds such tax to the purchaser, the serviceman may deduct the amount of the tax so refunded by him to the purchaser from any other Service Use Tax, Service Occupation Tax, retailers' occupation tax or use tax which such serviceman may be required to pay or remit to the Department, as shown by such return, provided that the amount of the tax to be deducted shall previously have been remitted to the Department by such serviceman. If the serviceman shall not previously have remitted the amount of such tax to the Department, he shall be entitled to no deduction hereunder upon refunding such tax to the purchaser.

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

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

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

each such registered business.

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

Beginning February 1, 2001, and so long as the rate remains at 1.25%, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on transfers of tangible personal property, other than tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning February 1, 2001, and so long as the rate remains at 1.25%, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Of the remainder of the moneys received by the Department

pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds

issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget. If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to

constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

Fiscal Year	Total Deposit
1993	$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	84,000,000
2003	89,000,000
2004	93,000,000
2005	97,000,000
2006	102,000,000
2007	108,000,000
2008	115,000,000
2009	120,000,000
2010	126,000,000
2011	132,000,000
2012	138,000,000
2013 and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2029.	145,000,000

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place

Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendment thereto hereafter enacted, each month the Department shall pay into the Local Government Distributive Fund 0.4% of the net revenue realized for the preceding month from the 5% general rate or 0.4% of 80% of the net revenue realized for the preceding month from the 6.25% general rate, as the case may be, on the selling price of tangible personal property which amount shall, subject to appropriation, be distributed as provided in Section 2 of the State Revenue Sharing Act. No payments or distributions pursuant to this paragraph shall be made if the tax imposed by this Act on photo processing products is declared unconstitutional, or if the proceeds from such tax are unavailable for distribution because of litigation.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, and the Local Government Distributive Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

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

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

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

(Source: P.A. 90-612, eff. 7-8-98; 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; revised 9-27-99.)

Section 15. The Service Occupation Tax Act is amended by changing Sections 3-10 and 9 as follows:

(35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

Sec. 3-10. Rate of tax. Unless otherwise provided in this Section, the tax imposed by this Act is at the rate of 6.25% of the

"selling price", as defined in Section 2 of the Service Use Tax Act, of the tangible personal property. For the purpose of computing this tax, in no event shall the "selling price" be less than the cost price to the serviceman of the tangible personal property transferred. The selling price of each item of tangible personal property transferred as an incident of a sale of service may be shown as a distinct and separate item on the serviceman's billing to the service customer. If the selling price is not so shown, the selling price of the tangible personal property is deemed to be 50% of the serviceman's entire billing to the service customer. When, however, a serviceman contracts to design, develop, and produce special order machinery or equipment, the tax imposed by this Act shall be based on the serviceman's cost price of the tangible personal property transferred incident to the completion of the contract.

With respect to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of the Use Tax Act, the tax is imposed at the rate of 1.25%. If, however, the aggregate tax revenues from motor fuel and gasohol under the Motor Fuel Tax Law during the period from October 1, 2002 through September 30, 2003 are not at least 15% more than the aggregate tax revenues from motor fuel and gasohol under that Law during the period from October 1, 1999 through September 30, 2000, then beginning January 1, 2004 the tax is imposed on motor fuel and gasohol at the 6.25% general rate.

With respect to gasohol, as defined in the Use Tax Act, the tax imposed by this Act shall apply to 70% of the cost price of property transferred as an incident to the sale of service on or after January 1, 1990, and before July 1, 2003, and to 100% of the cost price thereafter.

At the election of any registered serviceman made for each fiscal year, sales of service in which the aggregate annual cost price of tangible personal property transferred as an incident to the sales of service is less than 35%, or 75% in the case of servicemen transferring prescription drugs or servicemen engaged in graphic arts production, of the aggregate annual total gross receipts from all sales of service, the tax imposed by this Act shall be based on the serviceman's cost price of the tangible personal property transferred incident to the sale of those services.

The tax shall be imposed at the rate of 1% on food prepared for immediate consumption and transferred incident to a sale of service subject to this Act or the Service Occupation Tax Act by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, or the Child Care Act of 1969. The tax shall also be imposed at the rate of 1% on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption and is not otherwise included in this paragraph) and prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a disabled person, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use. For the purposes of this Section, the term "soft drinks" means any complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including but not limited to soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed can, carton, or container, regardless of size.

"Soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products as defined in the Grade A Pasteurized Milk and Milk Products Act, or drinks containing 50% or

more natural fruit or vegetable juice.

Notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine.

(Source: P.A. 90-605, eff. 6-30-98; 90-606, eff. 6-30-98; 91-51, 6-30-99; 91-541, eff. 8-13-99.)

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

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

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

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

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

1. The name of the seller;

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

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

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

5. The amount of tax due;

5-5. The signature of the taxpayer; and

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

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

A serviceman may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Service Use Tax as provided in Section 3-70 of the Service Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-70 of the Service Use Tax Act. A Manufacturer's Purchase Credit certification, accepted by a serviceman as provided in Section 3-70

of the Service Use Tax Act, may be used by that serviceman to satisfy Service Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase.

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

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

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

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

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for

the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12.

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

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

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

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

Where a serviceman collects the tax with respect to the selling

price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property and the serviceman refunds the selling price thereof to the purchaser, such serviceman shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the serviceman may deduct the amount of the tax so refunded by him to the purchaser from any other Service Occupation Tax, Service Use Tax, Retailers' Occupation Tax or Use Tax which such serviceman may be required to pay or remit to the Department, as shown by such return, provided that the amount of the tax to be deducted shall previously have been remitted to the Department by such serviceman. If the serviceman shall not previously have remitted the amount of such tax to the Department, he shall be entitled to no deduction hereunder upon refunding such tax to the purchaser.

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

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

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund the revenue realized for the preceding month from the 1% tax on sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and

nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

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

Beginning February 1, 2001, and so long as the rate remains at 1.25%, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

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

Beginning February 1, 2001, and so long as the rate remains at 1.25%, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act

Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the

aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget. If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

Fiscal Year	Total Deposit
1993	$0

1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	84,000,000
2003	89,000,000
2004	93,000,000
2005	97,000,000

2006	102,000,000
2007	108,000,000
2008	115,000,000
2009	120,000,000
2010	126,000,000
2011	132,000,000
2012	138,000,000
2013 and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2029.	145,000,000

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

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendment thereto hereafter enacted, each month the Department shall pay into the Local Government Distributive Fund 0.4% of the net revenue realized for the preceding month from the 5% general rate or 0.4% of 80% of the net revenue realized for the preceding month from the 6.25% general rate, as the case may be, on the selling price of tangible personal property which amount shall, subject to appropriation, be distributed as provided in Section 2 of the State Revenue Sharing Act. No payments or distributions pursuant to this paragraph shall be made if the tax imposed by this Act on photoprocessing products is declared unconstitutional, or if the proceeds from such tax are unavailable for distribution because of litigation.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, and the Local Government Distributive Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal

property.

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

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

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

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

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

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

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

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

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

For greater simplicity of administration, it shall be permissible for manufacturers, importers and wholesalers whose products are sold by numerous servicemen in Illinois, and who wish to do so, to assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the

servicemen who are affected do not make written objection to the Department to this arrangement.
(Source: P.A. 90-612, eff. 7-8-98; 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; revised 9-28-99.)

Section 20. The Retailers' Occupation Tax Act is amended by changing Sections 2-10, 2d, and 3 as follows:

(35 ILCS 120/2-10) (from Ch. 120, par. 441-10)

Sec. 2-10. Rate of tax. Unless otherwise provided in this Section, the tax imposed by this Act is at the rate of 6.25% of gross receipts from sales of tangible personal property made in the course of business.

With respect to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of the Use Tax Act, the tax is imposed at the rate of 1.25%. If, however, the aggregate tax revenues from motor fuel and gasohol under the Motor Fuel Tax Law during the period from October 1, 2002 through September 30, 2003 are not at least 15% more than the aggregate tax revenues from motor fuel and gasohol under that Law during the period from October 1, 1999 through September 30, 2000, then beginning January 1, 2004 the tax is imposed on motor fuel and gasohol at the 6.25% general rate.

With respect to gasohol, as defined in the Use Tax Act, the tax imposed by this Act applies to 70% of the proceeds of sales made on or after January 1, 1990, and before July 1, 2003, and to 100% of the proceeds of sales made thereafter.

With respect to food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a disabled person, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, the tax is imposed at the rate of 1%. For the purposes of this Section, the term "soft drinks" means any complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including but not limited to soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed bottle, can, carton, or container, regardless of size. "Soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products as defined in the Grade A Pasteurized Milk and Milk Products Act, or drinks containing 50% or more natural fruit or vegetable juice.

Notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine.
(Source: P.A. 90-605, eff. 6-30-98; 90-606, eff. 6-30-98; 91-51, eff. 6-30-99.)

(35 ILCS 120/2d) (from Ch. 120, par. 441d)

Sec. 2d. Tax prepayment by motor fuel retailer. Any person engaged in the business of selling motor fuel at retail, as defined in the Motor Fuel Tax Law, and who is not a licensed distributor or supplier, as defined in the Motor Fuel Tax Law, shall prepay to his or her distributor, supplier, or other reseller of motor fuel a portion of the tax imposed by this Act if the distributor, supplier, or other reseller of motor fuel is registered under Section 2a or Section 2c of this Act. The prepayment requirement provided for in

this Section does not apply to liquid propane gas.

The Retailers' Occupation Tax paid to the distributor, supplier, or other reseller shall be an amount equal to 0.8 cents ~~$0.04~~ per gallon of the motor fuel, except gasohol as defined in Section 2-10 of this Act which shall be an amount equal to 0.6 cents ~~$0.03~~ per gallon, purchased from the distributor, supplier, or other reseller. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the Retailers' Occupation Tax paid to the distributor, supplier, or other reseller shall be an amount equal to $0.04 per gallon of the motor fuel, except gasohol as defined in Section 2-10 of this Act which shall be an amount equal to $0.03 per gallon, purchased from the distributor, supplier, or other reseller.

Any person engaged in the business of selling motor fuel at retail shall be entitled to a credit against tax due under this Act in an amount equal to the tax paid to the distributor, supplier, or other reseller.

Every distributor, supplier, or other reseller registered as provided in Section 2a or Section 2c of this Act shall remit the prepaid tax on all motor fuel that is due from any person engaged in the business of selling at retail motor fuel with the returns filed under Section 2f or Section 3 of this Act, but the vendors discount provided in Section 3 shall not apply to the amount of prepaid tax that is remitted. Any distributor or supplier who fails to properly collect and remit the tax shall be liable for the tax. For purposes of this Section, the prepaid tax is due on invoiced gallons sold during a month by the 20th day of the following month.

(Source: P.A. 86-1475; 87-14.)

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

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

1. The name of the seller;

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

3. Total amount of receipts received by him during the

preceding calendar month or quarter, as the case may be, from sales of tangible personal property, and from services furnished, by him during such preceding calendar month or quarter;

4. Total amount received by him during the preceding calendar month or quarter on charge and time sales of tangible personal property, and from services furnished, by him prior to the month or quarter for which the return is filed;

5. Deductions allowed by law;

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

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

8. The amount of tax due;

9. The signature of the taxpayer; and

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

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return

shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

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

A retailer may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Use Tax as provided in Section 3-85 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit certification, accepted by a retailer as provided in Section 3-85 of the Use Tax Act, may be used by that retailer to satisfy Retailers' Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase.

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

1. The name of the seller;

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

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

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

5. The amount of tax due; and

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

If a total amount of less than $1 is payable, refundable or creditable, such amount shall be disregarded if it is less than 50 cents and shall be increased to $1 if it is 50 cents or more.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12.

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

[Apr. 7, 2000]

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

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

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

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

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and

with the return for October, November and December of a given year being due by January 20 of the following year.

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

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

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

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

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that where, in the same transaction, a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle retailer or trailer retailer for the purpose of resale, that seller for resale may report the transfer of all aircraft, watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft,

or any boat equipped with an inboard motor.

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

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

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

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

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

With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a use tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which,

or State officer with whom, he must title or register the tangible personal property that is involved (if titling or registration is required) in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.

No retailer's failure or refusal to remit tax under this Act

precludes a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration (if titling or registration is required) upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer. The Department shall adopt appropriate rules to carry out the mandate of this paragraph.

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

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

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

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

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

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the

Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985 and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987 and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of $10,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $9,000, or until such

taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall

below the $10,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of $20,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes which average in excess of $25,000 per month during the preceding 2 complete calendar quarters, shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to the effective date of this amendatory Act of 1985, each payment shall be in an amount not less than 22.5% of the taxpayer's actual liability under Section 2d. If the month during which such tax liability is incurred begins on or after January 1, 1986, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the

month or 27.5% of the taxpayer's liability for the same calendar month of the preceding calendar year. If the month during which such tax liability is incurred begins on or after January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until such taxpayer's average monthly prepaid tax collections during the preceding 2 complete calendar quarters is $25,000 or less. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on

such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

If any payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown on an original monthly return, the Department shall, if requested by the taxpayer, issue to the taxpayer a credit memorandum no later than 30 days after the date of payment. The credit evidenced by such credit memorandum may be assigned by the taxpayer to a similar taxpayer under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determined that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and that taxpayer shall be liable for penalties and interest on such difference.

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

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund, a special fund in the State treasury which is hereby created, the net revenue realized for the preceding month from the 1% tax on sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin,

urine testing materials, syringes and needles used by diabetics.

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

Beginning February 1, 2001, and so long as the rate remains at 1.25%, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

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

Beginning February 1, 2001, and so long as the rate remains at 1.25%, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys

received by the Department and required to be paid into the Build Illinois Fund pursuant to this Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as hereinafter defined), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; the "Annual Specified Amount" means the amounts specified below for fiscal years 1986 through 1993:

Fiscal Year	Annual Specified Amount
1986	$54,800,000
1987	$76,650,000
1988	$80,480,000
1989	$88,510,000
1990	$115,330,000
1991	$145,470,000
1992	$182,730,000
1993	$206,520,000;

and means the Certified Annual Debt Service Requirement (as defined in Section 13 of the Build Illinois Bond Act) or the Tax Act Amount, whichever is greater, for fiscal year 1994 and each fiscal year thereafter; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited

into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year. The amounts payable into the Build Illinois Fund under clause (b) of the first sentence in this paragraph shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget. If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the first sentence of

this paragraph and shall reduce the amount otherwise payable for such fiscal year pursuant to that clause (b). The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

Fiscal Year	Total Deposit
1993	$0

1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	84,000,000
2003	89,000,000
2004	93,000,000
2005	97,000,000
2006	102,000,000
2007	108,000,000
2008	115,000,000
2009	120,000,000
2010	126,000,000
2011	132,000,000
2012	138,000,000
2013 and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2029.	145,000,000

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

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendment thereto hereafter enacted, each month

the Department shall pay into the Local Government Distributive Fund 0.4% of the net revenue realized for the preceding month from the 5% general rate or 0.4% of 80% of the net revenue realized for the preceding month from the 6.25% general rate, as the case may be, on the selling price of tangible personal property which amount shall, subject to appropriation, be distributed as provided in Section 2 of the State Revenue Sharing Act. No payments or distributions pursuant to this paragraph shall be made if the tax imposed by this Act on photoprocessing products is declared unconstitutional, or if the

proceeds from such tax are unavailable for distribution because of litigation.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

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

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the retailer's last Federal income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the gross receipts reported to the Department of Revenue for the same period, the retailer shall attach to his annual return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The retailer's annual return to the Department shall also disclose the cost of goods sold by the retailer during the year covered by such return, opening and closing inventories of such goods for such year, costs of goods used from stock or taken from stock and given away by the retailer during such year, payroll information of the retailer's business during such year and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual returns filed by such retailer as provided for in this Section.

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

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

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

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

prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The provisions of this Section concerning the filing of an annual information return do not apply to a retailer who is not required to file an income tax return with the United States Government.

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

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

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

Any person who promotes, organizes, provides retail selling space for concessionaires or other types of sellers at the Illinois State Fair, DuQuoin State Fair, county fairs, local fairs, art shows, flea markets and similar exhibitions or events, including any transient merchant as defined by Section 2 of the Transient Merchant Act of 1987, is required to file a report with the Department providing the name of the merchant's business, the name of the person or persons engaged in merchant's business, the permanent address and Illinois Retailers Occupation Tax Registration Number of the merchant, the dates and location of the event and other reasonable information that the Department may require. The report must be filed not later than the 20th day of the month next following the month during which the event with retail sales was held. Any person who fails to file a report required by this Section commits a business offense and is subject to a fine not to exceed $250.

Any person engaged in the business of selling tangible personal property at retail as a concessionaire or other type of seller at the Illinois State Fair, county fairs, art shows, flea markets and similar exhibitions or events, or any transient merchants, as defined by Section 2 of the Transient Merchant Act of 1987, may be required to make a daily report of the amount of such sales to the Department and to make a daily payment of the full amount of tax due. The Department shall impose this requirement when it finds that there is a significant risk of loss of revenue to the State at such an exhibition or event. Such a finding shall be based on evidence that a substantial number of concessionaires or other sellers who are not residents of Illinois will be engaging in the business of selling tangible personal property at retail at the exhibition or event, or other evidence of a significant risk of loss of revenue to the State. The Department shall notify concessionaires and other sellers affected by the imposition of this requirement. In the absence of notification by the Department, the concessionaires and other sellers shall file their returns as otherwise required in this Section.

(Source: P.A. 90-491, eff. 1-1-99; 90-612, eff. 7-8-98; 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101, eff. 7-12-99; 91-541, eff.

8-13-99; revised 9-29-99.)

Section 22. The Motor Fuel Tax Law is amended by changing Section 13a as follows:

(35 ILCS 505/13a) (from Ch. 120, par. 429a)

Sec. 13a. (1) A tax is hereby imposed upon the use of motor fuel upon highways of this State by commercial motor vehicles. The tax shall be comprised of 2 parts. Part (a) shall be at the rate established by Section 2 of this Act, as heretofore or hereafter amended. Part (b) shall be at the rate established by subsection (2) of this Section as now or hereafter amended.

(2) A rate shall be established by the Department as of January 1 of each year using the average "selling price", as defined in the Retailers' Occupation Tax Act, per gallon of motor fuel sold in this State during the previous 12 months and multiplying it by 1.25% ~~6 1/4%~~ to determine the cents per gallon rate. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then a rate shall be established by the Department as of January 1 of each year using the average "selling price", as defined in the Retailers' Occupation Tax Act, per gallon of motor fuel sold in this State during the previous 12 months and multiplying it by 6.25% to determine the cents per gallon rate.

(Source: P.A. 88-480.)

Section 25. The Counties Code is amended by changing Sections 5-1006, 5-1006.5, 5-1007, and 5-1035.1 as follows:

(55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

Sec. 5-1006. Home Rule County Retailers' Occupation Tax Law. Any county that is a home rule unit may impose a tax upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from such sales made in the course of their business. If imposed, this tax shall only be imposed in 1/4% increments. On and after September 1, 1991, this additional tax may not be imposed on the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The tax imposed by a home rule county pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes

and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax

Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No tax may be imposed by a home rule county pursuant to this Section unless the county also imposes a tax at the same rate pursuant to Section 5-1007.

A home rule county that has not imposed a tax under this Section on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not impose such a tax on or after that date. A home rule county that has imposed a tax under this Section on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect. This amendatory Act of the 91st General Assembly is a denial and limitation of home rule powers to tax under subsection (g) of Section 6 of Article VII of the Illinois Constitution.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the home rule county retailers' occupation tax fund.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder. On or before the 25th day of each calendar month, the Department

shall prepare and certify to the Comptroller the disbursement of stated sums of money to named counties, the counties to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each county shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such county, and not including any amount which the Department determines is necessary to offset any amounts which were payable to a different taxing body but were erroneously paid to the county. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the counties provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in the certification.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in March of each year to each

county that received more than $500,000 in disbursements under the preceding paragraph in the preceding calendar year. The allocation shall be in an amount equal to the average monthly distribution made to each such county under the preceding paragraph during the preceding calendar year (excluding the 2 months of highest receipts). The distribution made in March of each year subsequent to the year in which an allocation was made pursuant to this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

For the purpose of determining the local governmental unit whose tax is applicable, a retail sale by a producer of coal or other mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of June, whereupon the Department shall proceed to administer and enforce this Section as of the first day of September next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax

hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. Beginning April 1, 1998, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

When certifying the amount of a monthly disbursement to a county under this Section, the Department shall increase or decrease such amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

This Section shall be known and may be cited as the Home Rule County Retailers' Occupation Tax Law.

(Source: P.A. 90-689, eff. 7-31-98; 91-51, eff. 6-30-99.)

[Apr. 7, 2000]

(55 ILCS 5/5-1006.5)

Sec. 5-1006.5. Special County Retailers' Occupation Tax For Public Safety.

(a) The county board of any county may impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used exclusively for public safety purposes in that county, if a proposition for the tax has been submitted to the electors of that county and approved by a majority of those voting on the question. If imposed, this tax shall be imposed only in one-quarter percent increments. By resolution, the county board may order the proposition to be submitted at any election. The county clerk shall certify the question to the proper election authority, who shall submit the proposition at an election in accordance with the general election law.

The proposition shall be in substantially the following form:

"Shall (name of county) be authorized to impose a public safety tax at the rate of .... upon all persons engaged in the business of selling tangible personal property at retail in the

county on gross receipts from the sales made in the course of their business to be used for crime prevention, detention, and other public safety purposes?"

Votes shall be recorded as Yes or No. If a majority of the electors voting on the proposition vote in favor of it, the county may impose the tax.

This additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed by a county under this Section and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the Illinois Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable without registering separately with the Department under an ordinance or resolution under this Section. The Department has full power to administer and enforce this Section, to collect all taxes and penalties due under this Section, to dispose of taxes and penalties so collected in the manner provided in this Section, and to determine all rights to credit memoranda arising on account of the erroneous payment of a tax or penalty under this Section. In the administration of and compliance with this Section, the Department and persons who are subject to this Section shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions contained in those Sections other than the State rate of tax), 2-15 through 2-70, 2a, 2b, 2c, 3 (except provisions relating to transaction returns and quarter monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as if those provisions were set forth in this Section.

[Apr. 7, 2000]

A county that has not imposed a tax under this subsection on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not impose such a tax on or after that date. A county that has imposed a tax under this subsection on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any

tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their sellers' tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracketed schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Public Safety Retailers' Occupation Tax Fund.

(b) If a tax has been imposed under subsection (a), a service occupation tax shall also be imposed at the same rate upon all persons engaged, in the county, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the county as an incident to a sale of service. This tax may not be imposed on sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The Department has full power to administer and enforce this subsection; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this subsection, the Department and persons who are subject to this paragraph shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the county), 2a, 2b, 2c, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the county), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the county), 9 (except as to the disposition of taxes and

penalties collected), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the county), Section 15, 16, 17,

18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

A county that has not imposed a tax under this subsection on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not impose such a tax on or after that date. A county that has imposed a tax under this subsection on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Public Safety Retailers' Occupation Fund.

Nothing in this subsection shall be construed to authorize the county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(c) The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this Section to be deposited into the County Public Safety Retailers' Occupation Tax Fund, which shall be an unappropriated trust fund held outside of the State treasury. On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the counties from which retailers have paid taxes or penalties to the Department during the second preceding calendar month. The amount to be paid to each county shall be the amount (not including credit memoranda) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including (i) an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the county and (ii) any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the county. Within 10 days after receipt by the Comptroller of the disbursement certification to the counties provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for

the respective amounts in accordance with directions contained in the certification.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in March of each year to each county that received more than $500,000 in disbursements under the preceding paragraph in the preceding calendar year. The allocation shall be in an amount equal to the average monthly distribution made to each such county under the preceding paragraph during the preceding calendar year (excluding the 2 months of highest receipts). The distribution made in March of each year subsequent to the year in which an allocation was made pursuant to this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

(d) For the purpose of determining the local governmental unit whose tax is applicable, a retail sale by a producer of coal or another mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or another mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

(e) Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(e-5) If a county imposes a tax under this Section, the county board may, by ordinance, discontinue or lower the rate of the tax. If the county board lowers the tax rate or discontinues the tax, a referendum must be held in accordance with subsection (a) of this Section in order to increase the rate of the tax or to reimpose the discontinued tax.

(f) Beginning April 1, 1998, the results of any election authorizing a proposition to impose a tax under this Section or effecting a change in the rate of tax, or any ordinance lowering the rate or discontinuing the tax, shall be certified by the county clerk and filed with the Illinois Department of Revenue either (i) on or before the first day of April, whereupon the Department shall proceed to administer and enforce the tax as of the first day of July next following the filing; or (ii) on or before the first day of October, whereupon the Department shall proceed to administer and enforce the tax as of the first day of January next following the filing.

(g) When certifying the amount of a monthly disbursement to a county under this Section, the Department shall increase or decrease the amounts by an amount necessary to offset any miscalculation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a miscalculation is discovered.

(h) This Section may be cited as the "Special County Occupation Tax For Public Safety Law".

(i) For purposes of this Section, "public safety" includes but is not limited to fire fighting, police, medical, ambulance, or other emergency services.

(j) This amendatory Act of the 91st General Assembly is a denial and limitation of home rule powers to tax under subsection (g) of Section 6 of Article VII of the Illinois Constitution.

(Source: P.A. 89-107, eff. 1-1-96; 89-718, eff. 3-7-97; 90-190, eff. 7-24-97; 90-267, eff. 7-30-97; 90-552, eff. 12-12-97; 90-562, eff. 12-16-97; 90-655, eff. 7-30-98; 90-689, eff. 7-31-98.)

[Apr. 7, 2000]

(55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

Sec. 5-1007. Home Rule County Service Occupation Tax Law. The corporate authorities of a home rule county may impose a tax upon all persons engaged, in such county, in the business of making sales of service at the same rate of tax imposed pursuant to Section 5-1006 of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. If imposed, such tax shall only be imposed in 1/4% increments. On and after September 1, 1991, this additional tax may not be imposed on the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The tax imposed by a home rule county pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit such registrant to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the taxing county), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the taxing county), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this county tax may

not be taken against any State tax), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the taxing county), the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No tax may be imposed by a home rule county pursuant to this Section unless such county also imposes a tax at the same rate pursuant to Section 5-1006.

A home rule county that has not imposed a tax under this Section on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not impose such a tax on or after that date. A home rule county that has imposed a tax under this Section on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the

91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect. This amendatory Act of the 91st General Assembly is a denial and limitation of home rule powers to tax under subsection (g) of Section 6 of Article VII of the Illinois Constitution.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their serviceman's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the Service Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the home rule county retailers' occupation tax fund.

The Department shall forthwith pay over to the State Treasurer, ex-officio, as trustee, all taxes and penalties collected hereunder. On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named counties, the counties to be those from which suppliers and servicemen have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each county shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal

to the amount of refunds made during the second preceding calendar month by the Department on behalf of such county. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the counties provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in each year to each county which received more than $500,000 in disbursements under the preceding paragraph in the preceding calendar year. The allocation shall be in an amount equal to the average monthly distribution made to each such county under the preceding paragraph during the preceding calendar year (excluding the 2 months of highest receipts). The distribution made in March of each year subsequent to the year in which an allocation was made pursuant to this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before

the first day of June, whereupon the Department shall proceed to administer and enforce this Section as of the first day of September next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. Beginning April 1, 1998, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following

the adoption and filing.

This Section shall be known and may be cited as the Home Rule County Service Occupation Tax Law.

(Source: P.A. 90-689, eff. 7-31-98; 91-51, eff. 6-30-99.)

(55 ILCS 5/5-1035.1) (from Ch. 34, par. 5-1035.1)

Sec. 5-1035.1. County Motor Fuel Tax Law. The county board of the counties of DuPage, Kane and McHenry may, by an ordinance or resolution adopted by an affirmative vote of a majority of the members elected or appointed to the county board, impose a tax upon all persons engaged in the county in the business of selling motor fuel, as now or hereafter defined in the Motor Fuel Tax Law, at retail for the operation of motor vehicles upon public highways or for the operation of recreational watercraft upon waterways. Kane County may exempt diesel fuel from the tax imposed pursuant to this Section. The tax may be imposed, in half-cent increments, at a rate not exceeding 4 cents per gallon of motor fuel sold at retail within the county for the purpose of use or consumption and not for the purpose of resale. The proceeds from the tax shall be used by the county solely for the purpose of operating, constructing and improving public highways and waterways, and acquiring real property and right-of-ways for public highways and waterways within the county imposing the tax.

A county that has not imposed a tax under this Section before the effective date of this amendatory Act of the 91st General Assembly shall not impose such a tax on or after that date. A county that has imposed a tax under this Section before the effective date of this amendatory Act of the 91st General Assembly shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

A tax imposed pursuant to this Section, and all civil penalties

that may be assessed as an incident thereof, shall be administered, collected and enforced by the Illinois Department of Revenue in the same manner as the tax imposed under the Retailers' Occupation Tax Act, as now or hereafter amended, insofar as may be practicable; except that in the event of a conflict with the provisions of this Section, this Section shall control. The Department of Revenue shall have full power: to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder.

Whenever the Department determines that a refund shall be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to

the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Option Motor Fuel Tax Fund.

The Department shall forthwith pay over to the State Treasurer, ex-officio, as trustee, all taxes and penalties collected hereunder, which shall be deposited into the County Option Motor Fuel Tax Fund, a special fund in the State Treasury which is hereby created. On or before the 25th day of each calendar month, the Department shall prepare and certify to the State Comptroller the disbursement of stated sums of money to named counties for which taxpayers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each county shall be the amount (not including credit memoranda) collected hereunder from retailers within the county during the second preceding calendar month by the Department, but not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the county; less the amount expended during the second preceding month by the Department pursuant to appropriation from the County Option Motor Fuel Tax Fund for the administration and enforcement of this Section, which appropriation shall not exceed $200,000 for fiscal year 1990 and, for each year thereafter, shall not exceed 2% of the amount deposited into the County Option Motor Fuel Tax Fund during the preceding fiscal year.

Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing a tax hereunder or effecting a change in the rate thereof shall be effective on the first day of the second calendar month next following the month in which the ordinance or resolution is adopted and a certified copy thereof is filed with the Department of Revenue, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the county as of the effective date of the ordinance or resolution. Upon a change in rate of a tax levied hereunder, or upon the discontinuance of the tax, the county board of the county shall, on or not later than 5 days after the effective date of the ordinance or resolution discontinuing the tax or effecting a change in rate, transmit to the Department of Revenue a certified copy of the ordinance or resolution effecting the change or discontinuance.

This Section shall be known and may be cited as the County Motor Fuel Tax Law.

(Source: P.A. 86-1028; 87-289.)

Section 30. The Illinois Municipal Code is amended by changing Sections 8-11-1, 8-11-1.1, 8-11-5, 8-11-6, and 8-11-15 as follows:

(65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax Act. The corporate authorities of a home rule municipality may impose a tax upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at

retail in the municipality on the gross receipts from these sales made in the course of such business. If imposed, the tax shall only be imposed in 1/4% increments. On and after September 1, 1991, this additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The tax imposed by a home rule municipality under this Section and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the State Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No tax may be imposed by a home rule municipality under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-5 of this Act.

A home rule municipality that has not imposed a tax under this Section on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not impose such a tax on or after that date. A home rule municipality that has imposed a tax under this Section on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect. This amendatory Act of the 91st General Assembly is a denial and limitation of home rule powers to tax under subsection (g) of Section 6 of Article VII of the

Illinois Constitution.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the home rule municipal retailers' occupation tax fund.

The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder. On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the municipality. Within 10 days after receipt by the Comptroller of the disbursement certification to the municipalities provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in the certification.

In addition to the disbursement required by the preceding paragraph and in order to mitigate delays caused by distribution procedures, an allocation shall, if requested, be made within 10 days after January 14, 1991, and in November of 1991 and each year thereafter, to each municipality that received more than $500,000 during the preceding fiscal year, (July 1 through June 30) whether collected by the municipality or disbursed by the Department as required by this Section. Within 10 days after January 14, 1991, participating municipalities shall notify the Department in writing of their intent to participate. In addition, for the initial distribution, participating municipalities shall certify to the Department the amounts collected by the municipality for each month under its home rule occupation and service occupation tax during the period July 1, 1989 through June 30, 1990. The allocation within 10 days after January 14, 1991, shall be in an amount equal to the monthly average of these amounts, excluding the 2 months of highest receipts. The monthly average for the period of July 1, 1990 through

June 30, 1991 will be determined as follows: the amounts collected by the municipality under its home rule occupation and service occupation tax during the period of July 1, 1990 through September 30, 1990, plus amounts collected by the Department and paid to such municipality through June 30, 1991, excluding the 2 months of highest receipts. The monthly average for each subsequent period of July 1

through June 30 shall be an amount equal to the monthly distribution made to each such municipality under the preceding paragraph during this period, excluding the 2 months of highest receipts. The distribution made in November 1991 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding period of July 1 through June 30. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

For the purpose of determining the local governmental unit whose tax is applicable, a retail sale by a producer of coal or other mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of June, whereupon the Department shall proceed to administer and enforce this Section as of the first day of September next following the adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing. However, a municipality located in a county with a population in excess of 3,000,000 that elected to become a home rule unit at the general primary election in 1994 may adopt an ordinance or resolution imposing the tax under this Section and file a certified copy of the ordinance or resolution with the Department on or before July 1, 1994. The Department shall then proceed to administer and enforce this Section as of October 1, 1994.

Beginning April 1, 1998, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

When certifying the amount of a monthly disbursement to a municipality under this Section, the Department shall increase or decrease the amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from

the time a misallocation is discovered.

Any unobligated balance remaining in the Municipal Retailers' Occupation Tax Fund on December 31, 1989, which fund was abolished by Public Act 85-1135, and all receipts of municipal tax as a result of audits of liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund for distribution as provided by this Section prior to the enactment of Public Act 85-1135. All receipts of municipal tax as a result of an assessment not arising from an audit, for liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund for distribution before July 1, 1990, as provided by this Section prior to the enactment of Public Act 85-1135; and on and after July 1, 1990, all such receipts shall be distributed as provided in Section 6z-18 of the State Finance Act.

As used in this Section, "municipal" and "municipality" means a city, village or incorporated town, including an incorporated town that has superseded a civil township.

This Section shall be known and may be cited as the Home Rule Municipal Retailers' Occupation Tax Act.

(Source: P.A. 90-689, eff. 7-31-98; 91-51, eff. 6-30-99.)

(65 ILCS 5/8-11-1.1) (from Ch. 24, par. 8-11-1.1)

Sec. 8-11-1.1. Non-home rule municipalities; use and occupation ~~imposition of~~ taxes.

(a) The corporate authorities of a non-home rule municipality may, upon approval of the electors of the municipality pursuant to subsection (b) of this Section, impose by ordinance or resolution the 1/2 of 1% tax authorized in Sections 8-11-1.3, 8-11-1.4 and 8-11-1.5 of this Act.

A municipality that has not imposed a tax on motor fuel or gasohol authorized in Sections 8-11-1.3, 8-11-1.4, and 8-11-1.5 before the effective date of this amendatory Act of the 91st General Assembly shall not impose such a tax on or after that date. A municipality that has imposed a tax on motor fuel or gasohol authorized in Sections 8-11-1.3, 8-11-1.4, and 8-11-1.5 before the effective date of this amendatory Act of the 91st General Assembly shall not increase the rate of the tax on or after that date. If, as

a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

(b) The corporate authorities of the municipality may by ordinance or resolution call for the submission to the electors of the municipality the question of whether the municipality shall impose such tax. Such question shall be certified by the municipal clerk to the election authority in accordance with Section 28-5 of the Election Code and shall be in a form in accordance with Section 16-7 of the Election Code.

If a majority of the electors in the municipality voting upon the question vote in the affirmative, such tax shall be imposed.

An ordinance or resolution imposing the 1/2 of 1% tax hereunder or discontinuing the same shall be adopted and a certified copy thereof, together with a certification that the ordinance or resolution received referendum approval in the case of the imposition of such tax, filed with the Department of Revenue, on or before the first day of June, whereupon the Department shall proceed to administer and enforce the additional tax or to discontinue the tax, as the case may be, as of the first day of September next following

such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. A non-home rule municipality may file a certified copy of an ordinance or resolution, with a certification that the ordinance or resolution received referendum approval in the case of the imposition of the tax, with the Department of Revenue, as required under this Section, only after October 2, 2000.

(Source: P.A. 91-51, eff. 6-30-99; 91-649, eff. 1-1-00.)

(65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

Sec. 8-11-5. Home Rule Municipal Service Occupation Tax Act. The corporate authorities of a home rule municipality may impose a tax upon all persons engaged, in such municipality, in the business of making sales of service at the same rate of tax imposed pursuant to Section 8-11-1, of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. If imposed, such tax shall only be imposed in 1/4% increments. On and after September 1, 1991, this

additional tax may not be imposed on the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The tax imposed by a home rule municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit such registrant to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the taxing municipality), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the taxing municipality), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this municipal tax may not be taken against any State tax), 10, 11, 12

(except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the taxing municipality), the first paragraph of Section 15, 16, 17 (except that credit memoranda issued hereunder may not be used to discharge any State tax liability), 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No tax may be imposed by a home rule municipality pursuant to this Section unless such municipality also imposes a tax at the same rate pursuant to Section 8-11-1 of this Act.

A home rule municipality that has not imposed a tax under this Section on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not impose such a tax on or after that date. A home rule municipality that has imposed a tax under this Section on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not increase the rate of the tax on or after that date. If, as a result of the

provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect. This amendatory Act of the 91st General Assembly is a denial and limitation of home rule powers to tax under subsection (g) of Section 6 of Article VII of the Illinois Constitution.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their serviceman's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the Service Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the home rule municipal retailers' occupation tax fund.

The Department shall forthwith pay over to the State Treasurer, ex-officio, as trustee, all taxes and penalties collected hereunder. On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which suppliers and servicemen have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities, provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

In addition to the disbursement required by the preceding

paragraph and in order to mitigate delays caused by distribution procedures, an allocation shall, if requested, be made within 10 days after January 14, 1991, and in November of 1991 and each year thereafter, to each municipality that received more than $500,000 during the preceding fiscal year, (July 1 through June 30) whether collected by the municipality or disbursed by the Department as required by this Section. Within 10 days after January 14, 1991, participating municipalities shall notify the Department in writing of their intent to participate. In addition, for the initial

distribution, participating municipalities shall certify to the Department the amounts collected by the municipality for each month under its home rule occupation and service occupation tax during the period July 1, 1989 through June 30, 1990. The allocation within 10 days after January 14, 1991, shall be in an amount equal to the monthly average of these amounts, excluding the 2 months of highest receipts. Monthly average for the period of July 1, 1990 through June 30, 1991 will be determined as follows: the amounts collected by the municipality under its home rule occupation and service occupation tax during the period of July 1, 1990 through September 30, 1990, plus amounts collected by the Department and paid to such municipality through June 30, 1991, excluding the 2 months of highest receipts. The monthly average for each subsequent period of July 1 through June 30 shall be an amount equal to the monthly distribution made to each such municipality under the preceding paragraph during this period, excluding the 2 months of highest receipts. The distribution made in November 1991 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding period of July 1 through June 30. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of June, whereupon the Department shall proceed to administer and enforce this Section as of the first day of September next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. However, a municipality located in a county with a population in excess of 3,000,000 that elected to become a home rule unit at the general primary election in 1994 may adopt an ordinance or resolution imposing the tax under this Section and file a certified copy of the ordinance or resolution with the Department on or before July 1, 1994. The Department shall then proceed to administer and enforce this Section as of October 1, 1994. Beginning April 1, 1998, an ordinance or resolution imposing or

discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

Any unobligated balance remaining in the Municipal Retailers' Occupation Tax Fund on December 31, 1989, which fund was abolished by Public Act 85-1135, and all receipts of municipal tax as a result of audits of liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund, for distribution as provided by this Section prior to the enactment of Public Act 85-1135. All receipts of municipal tax as a result of an assessment not arising from an audit, for liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund for distribution before July 1, 1990, as provided by this Section prior to the enactment of Public Act 85-1135, and on and after July 1, 1990, all such receipts shall be distributed as provided in Section 6z-18 of the State Finance Act.

As used in this Section, "municipal" and "municipality" means a city, village or incorporated town, including an incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the Home Rule Municipal Service Occupation Tax Act.

(Source: P.A. 90-689, eff. 7-31-98; 91-51, eff. 6-30-99.)

(65 ILCS 5/8-11-6) (from Ch. 24, par. 8-11-6)

Sec. 8-11-6. Home Rule Municipal Use Tax Act.

(a) The corporate authorities of a home rule municipality may impose a tax upon the privilege of using, in such municipality, any item of tangible personal property which is purchased at retail from a retailer, and which is titled or registered at a location within the corporate limits of such home rule municipality with an agency of this State's government, at a rate which is an increment of 1/4% and based on the selling price of such tangible personal property, as "selling price" is defined in the Use Tax Act. In home rule municipalities with less than 2,000,000 inhabitants, the tax shall be collected by the municipality imposing the tax from persons whose Illinois address for titling or registration purposes is given as being in such municipality.

(b) In home rule municipalities with 2,000,000 or more inhabitants, the corporate authorities of the municipality may additionally impose a tax beginning July 1, 1991 upon the privilege of using in the municipality, any item of tangible personal property, other than tangible personal property titled or registered with an agency of the State's government, that is purchased at retail from a retailer located outside the corporate limits of the municipality, at a rate that is an increment of 1/4% not to exceed 1% and based on the selling price of the tangible personal property, as "selling price" is defined in the Use Tax Act. Such tax shall be collected from the purchaser by the municipality imposing such tax.

To prevent multiple home rule taxation, the use in a home rule municipality of tangible personal property that is acquired outside the municipality and caused to be brought into the municipality by a person who has already paid a home rule municipal tax in another

municipality in respect to the sale, purchase, or use of that property, shall be exempt to the extent of the amount of the tax properly due and paid in the other home rule municipality.

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(b-5) A home rule municipality that has not imposed a tax under this Section on the use of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not impose such a tax on or after that date. A home rule municipality that has imposed a tax under this Section on the use of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect. This amendatory Act of the 91st General Assembly is a denial and limitation of home rule powers to tax under subsection (g) of Section 6 of Article VII of the Illinois Constitution.

(c) If a municipality having 2,000,000 or more inhabitants imposes the tax authorized by subsection (a), then the tax shall be collected by the Illinois Department of Revenue when the property is purchased at retail from a retailer in the county in which the home rule municipality imposing the tax is located, and in all contiguous counties. The tax shall be remitted to the State, or an exemption determination must be obtained from the Department before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or State officer with whom, the tangible personal property must be titled or registered if the Department and that agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department shall have full power to administer and enforce this Section to collect all taxes, penalties and interest due hereunder, to dispose of taxes, penalties and interest so collected in the manner hereinafter provided, and determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty or interest hereunder. In the administration of and compliance with this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3 (except provisions pertaining to the State rate of tax, and except provisions concerning collection or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15, 19, 20, 21 and 22 of the Use Tax Act, which are not inconsistent with this Section, as fully as if provisions contained in those Sections of the

Use Tax Act were set forth herein.

Whenever the Department determines that a refund shall be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the home rule municipal retailers' occupation tax fund.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes, penalties and interest collected hereunder. On or before the 25th day of each calendar month, the Department shall prepare and certify to the State Comptroller the

disbursement of stated sums of money to named municipalities, the municipality in each instance to be that municipality from which the Department during the second preceding calendar month, collected municipal use tax from any person whose Illinois address for titling or registration purposes is given as being in such municipality. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, less the amount expended during the second preceding month by the Department to be paid from the appropriation to the Department from the Home Rule Municipal Retailers' Occupation Tax Trust Fund. The appropriation to cover the costs incurred by the Department in administering and enforcing this Section shall not exceed 2% of the amount estimated to be deposited into the Home Rule Municipal Retailers' Occupation Tax Trust Fund during the fiscal year for which the appropriation is made. Within 10 days after receipt by the State Comptroller of the disbursement certification to the municipalities provided for in this Section to be given to the State Comptroller by the Department, the State Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in that certification.

Any ordinance imposing or discontinuing any tax to be collected and enforced by the Department under this Section shall be adopted and a certified copy thereof filed with the Department on or before October 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the municipalities as of January 1 next following such adoption and filing. Beginning April 1, 1998, any ordinance imposing or discontinuing any tax to be collected and enforced by the Department under this Section shall either (i) be adopted and a certified copy thereof filed with the Department on or before April 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the municipalities as of July 1 next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before October 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the municipalities as of January 1 next following the

adoption and filing.

Nothing in this subsection (c) shall prevent a home rule municipality from collecting the tax pursuant to subsection (a) in any situation where such tax is not collected by the Department of Revenue under this subsection (c).

(d) Any unobligated balance remaining in the Municipal Retailers' Occupation Tax Fund on December 31, 1989, which fund was abolished by Public Act 85-1135, and all receipts of municipal tax as a result of audits of liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund, for distribution as provided by this Section prior to the enactment of Public Act 85-1135. All receipts of municipal tax as a result of an assessment not arising from an audit, for liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund for distribution before July 1, 1990, as provided by this Section prior to the enactment of Public Act 85-1135, and on and after July 1, 1990, all such receipts shall be distributed as provided in Section 6z-18 of the State Finance Act.

(e) As used in this Section, "Municipal" and "Municipality" means a city, village or incorporated town, including an incorporated town which has superseded a civil township.

[Apr. 7, 2000]

(f) This Section shall be known and may be cited as the Home Rule Municipal Use Tax Act.

(Source: P.A. 90-562, eff. 12-16-97; 90-689, eff. 7-31-98; 91-51, eff. 6-30-99.)

(65 ILCS 5/8-11-15) (from Ch. 24, par. 8-11-15)

Sec. 8-11-15. Municipal motor fuel.

(a) The corporate authorities of a municipality of over 100,000 inhabitants may, upon approval of the electors of the municipality pursuant to subsection (b), impose a tax of one cent per gallon on motor fuel sold at retail within such municipality. A tax imposed pursuant to this Section shall be paid in addition to any other taxes on such motor fuel.

A municipality that has not imposed a tax under this Section before the effective date of this amendatory Act of the 91st General Assembly shall not impose such a tax on or after that date. A municipality that has imposed a tax under this Section before the effective date of this amendatory Act of the 91st General Assembly shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect. This amendatory Act of the 91st General Assembly is a denial and limitation of home rule powers to tax under subsection (g) of Section 6 of Article VII of the Illinois Constitution.

(b) The corporate authorities of the municipality may by resolution call for the submission to the electors of the municipality of the question of whether the municipality shall impose

such tax. Such question shall be certified by the municipal clerk to the election authority in accordance with Section 28-5 of The Election Code. The question shall be in substantially the following form:

Shall the city (village or incorporated town) of ..... impose a tax of one cent per gallon on motor fuel sold at retail within its boundaries?	YES NO

If a majority of the electors in the municipality voting upon the question vote in the affirmative, such tax shall be imposed.

(c) The purchaser of the motor fuel shall be liable for payment of a tax imposed pursuant to this Section. This Section shall not be construed to impose a tax on the occupation of persons engaged in the sale of motor fuel.

If a municipality imposes a tax on motor fuel pursuant to this Section, it shall be the duty of any person engaged in the retail sale of motor fuel within such municipality to collect such tax from the purchaser at the same time he collects the purchase price of the motor fuel and to pay over such tax to the municipality as prescribed by the ordinance of the municipality imposing such tax.

(d) For purposes of this Section, "motor fuel" shall have the same meaning as provided in the "Motor Fuel Tax Law".

(Source: P.A. 84-1099.)

Section 35. The Civic Center Code is amended by changing Section 245-12 as follows:

(70 ILCS 200/245-12)

Sec. 245-12. Use and occupation taxes.

(a) The Authority may adopt a resolution that authorizes a referendum on the question of whether the Authority shall be authorized to impose a retailers' occupation tax, a service occupation tax, and a use tax in one-quarter percent increments at a rate not to exceed 1%. The Authority shall certify the question to the proper election authorities who shall submit the question to the voters of the metropolitan area at the next regularly scheduled election in accordance with the general election law. The question shall be in substantially the following form:

"Shall the Salem Civic Center Authority be authorized to impose a retailers' occupation tax, a service occupation tax, and a use tax at the rate of (rate) for the sole purpose of obtaining funds for the support, construction, maintenance, or financing of a facility of the Authority?"

Votes shall be recorded as "yes" or "no". If a majority of all votes cast on the proposition are in favor of the proposition, the Authority is authorized to impose the tax.

(b) The Authority shall impose the retailers' occupation tax upon all persons engaged in the business of selling tangible personal property at retail in the metropolitan area, at the rate approved by referendum, on the gross receipts from the sales made in the course

of such business within the metropolitan area. The tax imposed under this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The Department has full power to administer and enforce this Section; to collect all taxes and penalties so collected in the manner provided in this Section; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall (i) have the same rights, remedies, privileges, immunities, powers and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions therein other than the State rate of tax), 2-15 through 2-70, 2a, 2b, 2c, 3 (except as to the disposition of taxes and penalties collected and provisions related to quarter monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth in this subsection.

If the Authority has not imposed a tax under this subsection on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Authority shall not impose such a tax on or after that date. If the Authority has imposed a tax under this subsection on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Authority shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Persons subject to any tax imposed under this subsection may reimburse themselves for their seller's tax liability by separately

stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the tax fund referenced under paragraph (g) of this Section.

If a tax is imposed under this subsection (b), a tax shall also

be imposed at the same rate under subsections (c) and (d) of this Section.

For the purpose of determining whether a tax authorized under this Section is applicable, a retail sale, by a producer of coal or other mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize the Authority to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

(c) If a tax has been imposed under subsection (b), a service occupation tax shall also be imposed at the same rate upon all persons engaged, in the metropolitan area, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the metropolitan area as an incident to a sale of service. The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The Department has full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this paragraph, the Department and persons who are subject to this paragraph shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the metropolitan area), 2a, 2b, 3 through 3-55 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the Authority), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the Authority), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this tax may not be taken against any State tax), 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the Authority), 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

If the Authority has not imposed a tax under this subsection on

the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Authority shall not impose such a tax on or after that date. If the

Authority has imposed a tax under this subsection on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Authority shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the tax fund referenced under paragraph (g) of this Section.

Nothing in this paragraph shall be construed to authorize the Authority to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(d) If a tax has been imposed under subsection (b), a use tax shall also be imposed at the same rate upon the privilege of using, in the metropolitan area, any item of tangible personal property that is purchased outside the metropolitan area at retail from a retailer, and that is titled or registered at a location within the metropolitan area with an agency of this State's government. "Selling price" is defined as in the Use Tax Act. The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the metropolitan area. The tax shall be collected by the Department of Revenue for the Authority. The tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and the State agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department has full power to administer and enforce this paragraph; to collect all taxes, penalties and interest due hereunder; to dispose of taxes, penalties and interest so collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty or interest hereunder. In the administration of, and compliance with, this subsection, the Department and persons who are subject to this paragraph shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject

to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3, 3-5, 3-10, 3-45, 3-55, 3-65, 3-70, 3-85, 3a, 4, 6, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the Authority), 9 (except provisions relating to quarter monthly payments), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22 of the Use Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, that are not inconsistent with this paragraph, as fully as if those provisions were set forth herein.

If the Authority has not imposed a tax under this subsection on the use of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Authority shall not impose such a tax on or after that date. If the Authority has imposed a tax under this subsection on the use of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Authority shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the tax fund referenced under paragraph (g) of this Section.

(e) A certificate of registration issued by the State Department of Revenue to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under paragraphs (b), (c), or (d) of this Section and no additional registration shall be required. A certificate issued under the Use Tax Act or the Service Use Tax Act shall be applicable with regard to any tax imposed under paragraph (c) of this Section.

(f) The results of any election authorizing a proposition to impose a tax under this Section or effecting a change in the rate of tax shall be certified by the proper election authorities and filed with the Illinois Department on or before the first day of April. In addition, an ordinance imposing, discontinuing, or effecting a change in the rate of tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before the first day of April. After proper receipt of such certifications, the Department shall proceed to administer and enforce this Section as of

the first day of July next following such adoption and filing.

(g) The Department of Revenue shall, upon collecting any taxes and penalties as provided in this Section, pay the taxes and penalties over to the State Treasurer as trustee for the Authority. The taxes and penalties shall be held in a trust fund outside the State Treasury. On or before the 25th day of each calendar month, the Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois the amount to be paid to the Authority, which shall be the balance in the fund, less any amount determined by the

Department to be necessary for the payment of refunds. Within 10 days after receipt by the Comptroller of the certification of the amount to be paid to the Authority, the Comptroller shall cause an order to be drawn for payment for the amount in accordance with the directions contained in the certification. Amounts received from the tax imposed under this Section shall be used only for the support, construction, maintenance, or financing of a facility of the Authority.

(h) When certifying the amount of a monthly disbursement to the Authority under this Section, the Department shall increase or decrease the amounts by an amount necessary to offset any miscalculation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a miscalculation is discovered.

(i) This Section may be cited as the Salem Civic Center Use and Occupation Tax Law.

(Source: P.A. 90-328, eff. 1-1-98.)

Section 40. The Local Mass Transit District Act is amended by changing Section 5.01 as follows:

(70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

Sec. 5.01. Metro East Mass Transit District; use and occupation taxes.

(a) The Board of Trustees of any Metro East Mass Transit District may, by ordinance adopted with the concurrence of two-thirds of the then trustees, impose throughout the District any or all of the taxes and fees provided in this Section. All taxes and fees imposed under this Section shall be used only for public mass transportation systems, and the amount used to provide mass transit service to unserved areas of the District shall be in the same proportion to the total proceeds as the number of persons residing in the unserved areas is to the total population of the District. Except as otherwise provided in this Act, taxes imposed under this Section and civil penalties imposed incident thereto shall be collected and enforced by the State Department of Revenue. The Department shall have the power to administer and enforce the taxes and to determine all rights for refunds for erroneous payments of the taxes.

(b) The Board may impose a Metro East Mass Transit District Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the district at a rate of 1/4 of 1%, or as authorized under subsection (d-5) of this Section, of the gross receipts from the sales made in the course of such business within the district. The tax imposed under this

Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and 14 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as

fully as if those provisions were set forth herein.

If the Board has not imposed a tax under this subsection on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Board shall not impose such a tax on or after that date. If the Board has imposed a tax under this subsection on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Board shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Persons subject to any tax imposed under the Section may reimburse themselves for their seller's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metro East Mass Transit District tax fund established under paragraph (g) of this Section.

If a tax is imposed under this subsection (b), a tax shall also be imposed under subsections (c) and (d) of this Section.

For the purpose of determining whether a tax authorized under this Section is applicable, a retail sale, by a producer of coal or

other mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize the Metro East Mass Transit District to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

(c) If a tax has been imposed under subsection (b), a Metro East Mass Transit District Service Occupation Tax shall also be imposed upon all persons engaged, in the district, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the District, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. The tax rate shall be 1/4%, or as authorized under subsection (d-5) of this Section, of the selling price of tangible personal property so transferred within the district. The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the

administration of, and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure as are prescribed in Sections 1a-1, 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the Authority), 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the Authority), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the District), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this tax may not be taken against any State tax), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the District), the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

If the Board has not imposed a tax under this subsection on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Board

shall not impose such a tax on or after that date. If the Board has imposed a tax under this subsection on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the General Assembly, then the Board shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Persons subject to any tax imposed under the authority granted in this paragraph may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metro East Mass Transit District tax fund established under paragraph (g) of this Section.

Nothing in this paragraph shall be construed to authorize the District to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(d) If a tax has been imposed under subsection (b), a Metro East Mass Transit District Use Tax shall also be imposed upon the privilege of using, in the district, any item of tangible personal property that is purchased outside the district at retail from a retailer, and that is titled or registered with an agency of this

State's government, at a rate of 1/4%, or as authorized under subsection (d-5) of this Section, of the selling price of the tangible personal property within the District, as "selling price" is defined in the Use Tax Act. The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the District. The tax shall be collected by the Department of Revenue for the Metro East Mass Transit District. The tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and the State agency or State officer determine that this procedure will expedite the processing of applications for title or

registration.

The Department shall have full power to administer and enforce this paragraph; to collect all taxes, penalties and interest due hereunder; to dispose of taxes, penalties and interest so collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty or interest hereunder. In the administration of, and compliance with, this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3 through 3-80 (except provisions pertaining to the State rate of tax, and except provisions concerning collection or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15, 19 (except the portions pertaining to claims by retailers and except the last paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, that are not inconsistent with this paragraph, as fully as if those provisions were set forth herein.

If the Board has not imposed a tax under this subsection on the use of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Board shall not impose such a tax on or after that date. If the Board has imposed a tax under this subsection on the use of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Board shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metro East Mass Transit District tax fund established under paragraph (g) of this Section.

(d-5) The county board of any county participating in the Metro

East Mass Transit District may authorize, by ordinance, a referendum on the question of whether the tax rates for the Metro East Mass Transit District Retailers' Occupation Tax, the Metro East Mass Transit District Service Occupation Tax, and the Metro East Mass Transit District Use Tax for the District should be increased from 0.25% to 0.75%. Upon adopting the ordinance, the county board shall

certify the proposition to the proper election officials who shall submit the proposition to the voters of the District at the next election, in accordance with the general election law.

The proposition shall be in substantially the following form:

Shall the tax rates for the Metro East Mass Transit District Retailers' Occupation Tax, the Metro East Mass Transit District Service Occupation Tax, and the Metro East Mass Transit District Use Tax be increased from 0.25% to 0.75%?

The votes shall be recorded as "YES" or "NO". If a majority of all votes cast on the proposition are for the increase in the tax rates, the Metro East Mass Transit District shall begin imposing the increased rates in the District, and the Department of Revenue shall begin collecting the increased amounts, as provided under this Section. An ordinance imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

If the voters have approved a referendum under this subsection, before November 1, 1994, to increase the tax rate under this subsection, the Metro East Mass Transit District Board of Trustees may adopt by a majority vote an ordinance at any time before January 1, 1995 that excludes from the rate increase tangible personal property that is titled or registered with an agency of this State's government. The ordinance excluding titled or registered tangible personal property from the rate increase must be filed with the Department at least 15 days before its effective date. At any time after adopting an ordinance excluding from the rate increase tangible personal property that is titled or registered with an agency of this State's government, the Metro East Mass Transit District Board of Trustees may adopt an ordinance applying the rate increase to that tangible personal property. The ordinance shall be adopted, and a certified copy of that ordinance shall be filed with the Department, on or before October 1, whereupon the Department shall proceed to administer and enforce the rate increase against tangible personal property titled or registered with an agency of this State's government as of the following January 1. After December 31, 1995, any reimposed rate increase in effect under this subsection shall no longer apply to tangible personal property titled or registered with an agency of this State's government. Beginning January 1, 1996, the Board of Trustees of any Metro East Mass Transit District may never reimpose a previously excluded tax rate increase on tangible personal property titled or registered with an agency of this State's government.

(d-6) If the Board of Trustees of any Metro East Mass Transit District has imposed a rate increase under subsection (d-5) and filed an ordinance with the Department of Revenue excluding titled property from the higher rate, then that Board may, by ordinance adopted with the concurrence of two-thirds of the then trustees, impose throughout the District a fee. The fee on the excluded property shall not exceed $20 per retail transaction or an amount equal to the amount of tax excluded, whichever is less, on tangible personal property that is titled or registered with an agency of this State's government.

The Board of Trustees of any Metro East Mass Transit District shall have full power to administer and enforce this subsection and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of the fee hereunder. The Board shall proceed to administer and enforce this subsection as of the first day of the second month following the adoption of the ordinance.

(d-7) If a fee has been imposed under subsection (d-6), a fee shall also be imposed upon the privilege of using, in the district, any item of tangible personal property that is titled or registered with any agency of this State's government, in an amount equal to the amount of the fee imposed under subsection (d-6). The Board of Trustees of any Metro East Mass Transit District shall have full power to administer and enforce this subsection and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of the fee hereunder. The Board shall proceed to administer and enforce this subsection concurrently with the administration of the fee imposed under subsection (d-6).

(d-8) No item of titled property shall be subject to both the higher rate approved by referendum, as authorized under subsection (d-5), and any fee imposed under subsection (d-6) or (d-7).

(d-9) If fees have been imposed under subsections (d-6) and (d-7), the Board shall forward a copy of the ordinance adopting such fees, which shall include all zip codes in whole or in part within the boundaries of the district, to the Secretary of State within thirty days. By the 25th of each month, the Secretary of State shall subsequently provide the Board with a list of identifiable retail transactions subject to the .25% rate occurring within the zip codes which are in whole or in part within the boundaries of the district and a list of title applications for addresses within the boundaries of the district for the previous month.

(d-10) In the event that a retailer fails to pay applicable fees within 30 days of the date of the transaction, a penalty shall be assessed at the rate of 25% of the amount of fees. Interest on both late fees and penalties shall be assessed at the rate of 1% per month. All fees, penalties, and attorney fees shall constitute a lien on the personal and real property of the retailer. The Board of Trustees of any Metro East Transit District shall have full power to administer and enforce this subsection.

(e) A certificate of registration issued by the State Department of Revenue to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under paragraphs (b), (c) or (d) of this Section and no additional registration shall be required under the tax. A certificate issued under the Use Tax Act or the Service Use Tax Act shall be applicable with regard to any tax imposed under paragraph (c) of this Section.

(f) The Board may impose a replacement vehicle tax of $50 on any passenger car, as defined in Section 1-157 of the Illinois Vehicle Code, purchased within the district area by or on behalf of an insurance company to replace a passenger car of an insured person in settlement of a total loss claim. The tax imposed may not become effective before the first day of the month following the passage of the ordinance imposing the tax and receipt of a certified copy of the

ordinance by the Department of Revenue. The Department of Revenue shall collect the tax for the district in accordance with Sections 3-2002 and 3-2003 of the Illinois Vehicle Code.

The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes collected hereunder. On or before the 25th day of each calendar month, the Department shall prepare and

certify to the Comptroller the disbursement of stated sums of money to named districts, the districts to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each district shall be the amount collected hereunder during the second preceding calendar month by the Department, less any amount determined by the Department to be necessary for the payment of refunds. Within 10 days after receipt by the Comptroller of the disbursement certification to the districts, provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in the certification.

(g) Any ordinance imposing or discontinuing any tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before June 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the Metro East Mass Transit District as of September 1 next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, except as provided in subsection (d-5) of this Section, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing.

(h) The State Department of Revenue shall, upon collecting any taxes as provided in this Section, pay the taxes over to the State Treasurer as trustee for the District. The taxes shall be held in a trust fund outside the State Treasury. On or before the 25th day of each calendar month, the State Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois the amount to be paid to the District, which shall be the then balance in the fund, less any amount determined by the Department to be necessary for the payment of refunds. Within 10 days after receipt by the Comptroller of the certification of the amount to be paid to the District, the Comptroller shall cause an order to be drawn for payment for the amount in accordance with the direction in the certification.

(Source: P.A. 91-51, eff. 6-30-99.)

Section 45. The Regional Transportation Authority Act is amended by changing Section 4.03 as follows:

(70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

Sec. 4.03. Taxes.

(a) In order to carry out any of the powers or purposes of the Authority, the Board may by ordinance adopted with the concurrence of 9 of the then Directors, impose throughout the metropolitan region any or all of the taxes provided in this Section. Except as otherwise provided in this Act, taxes imposed under this Section and civil penalties imposed incident thereto shall be collected and enforced by the State Department of Revenue. The Department shall have the power to administer and enforce the taxes and to determine all rights for refunds for erroneous payments of the taxes.

(b) The Board may impose a public transportation tax upon all persons engaged in the metropolitan region in the business of selling at retail motor fuel for operation of motor vehicles upon public highways. The tax shall be at a rate not to exceed 5% of the gross

receipts from the sales of motor fuel in the course of the business. As used in this Act, the term "motor fuel" shall have the same meaning as in the Motor Fuel Tax Act. The Board may provide for details of the tax. The provisions of any tax shall conform, as closely as may be practicable, to the provisions of the Municipal Retailers Occupation Tax Act, including without limitation, conformity to penalties with respect to the tax imposed and as to the powers of the State Department of Revenue to promulgate and enforce rules and regulations relating to the administration and enforcement of the provisions of the tax imposed, except that reference in the Act to any municipality shall refer to the Authority and the tax shall be imposed only with regard to receipts from sales of motor fuel in the metropolitan region, at rates as limited by this Section.

If the Board has not imposed a tax under this subsection before the effective date of this amendatory Act of the 91st General Assembly, then the Board shall not impose such a tax on or after that date. If the Board has imposed a tax under this subsection before the effective date of this amendatory Act of 91st General Assembly, then the Board shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

(c) In connection with the tax imposed under paragraph (b) of this Section the Board may impose a tax upon the privilege of using in the metropolitan region motor fuel for the operation of a motor vehicle upon public highways, the tax to be at a rate not in excess of the rate of tax imposed under paragraph (b) of this Section. The Board may provide for details of the tax.

If the Board has not imposed a tax under this subsection before the effective date of this amendatory Act of the 91st General Assembly, then the Board shall not impose such a tax on or after that date. If the Board has imposed a tax under this subsection before

the effective date of this amendatory Act of 91st General Assembly, then the Board shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

(d) The Board may impose a motor vehicle parking tax upon the privilege of parking motor vehicles at off-street parking facilities in the metropolitan region at which a fee is charged, and may provide for reasonable classifications in and exemptions to the tax, for administration and enforcement thereof and for civil penalties and refunds thereunder and may provide criminal penalties thereunder, the maximum penalties not to exceed the maximum criminal penalties provided in the Retailers' Occupation Tax Act. The Authority may collect and enforce the tax itself or by contract with any unit of local government. The State Department of Revenue shall have no responsibility for the collection and enforcement unless the Department agrees with the Authority to undertake the collection and enforcement. As used in this paragraph, the term "parking facility" means a parking area or structure having parking spaces for more than 2 vehicles at which motor vehicles are permitted to park in return

for an hourly, daily, or other periodic fee, whether publicly or privately owned, but does not include parking spaces on a public street, the use of which is regulated by parking meters.

(e) The Board may impose a Regional Transportation Authority Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the metropolitan region. In Cook County the tax rate shall be 1% of the gross receipts from sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics, and 3/4% of the gross receipts from other taxable sales made in the course of that business. In DuPage, Kane, Lake, McHenry, and Will Counties, the tax rate shall be 1/4% of the gross receipts from all taxable sales made in the course of that business. The tax imposed under this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties,

exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

If the Board has not imposed a tax under this subsection on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Board shall not impose such a tax on or after that date. If the Board has imposed a tax under this subsection on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Board shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination in a single amount with State taxes that sellers are required to collect under the Use Tax Act, under any bracket schedules the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to

the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the Regional Transportation Authority tax fund established under paragraph (n) of this Section.

If a tax is imposed under this subsection (e), a tax shall also be imposed under subsections (f) and (g) of this Section.

For the purpose of determining whether a tax authorized under this Section is applicable, a retail sale by a producer of coal or other mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize the Regional Transportation Authority to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(f) If a tax has been imposed under paragraph (e), a tax shall also be imposed upon all persons engaged, in the metropolitan region in the business of making sales of service, who as an incident to making the sales of service, transfer tangible personal property within the metropolitan region, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. In Cook County, the tax rate shall be: (1) 1% of the serviceman's cost price of food prepared for immediate consumption and transferred incident to a sale of service subject to the service occupation tax by an entity licensed under the Hospital Licensing Act or the Nursing Home Care Act that is located in the metropolitan region; (2) 1% of the selling price of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics; and (3) 3/4% of the selling price from other taxable sales of tangible personal property transferred. In DuPage, Kane, Lake, McHenry and Will Counties the rate shall be 1/4% of the selling price of all tangible personal property transferred.

The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the Authority), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the Authority), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this tax may not be taken against any State tax), 10, 11, 12

(except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the Authority), the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

If the Board has not imposed a tax under this subsection on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Board

shall not impose such a tax on or after that date. If the Board has imposed a tax under this subsection on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Board shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Persons subject to any tax imposed under the authority granted in this paragraph may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, that charge may be stated in combination in a single amount with State tax that servicemen are authorized to collect under the Service Use Tax Act, under any bracket schedules the Department may prescribe.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Regional Transportation Authority tax fund established under paragraph (n) of this Section.

Nothing in this paragraph shall be construed to authorize the Authority to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by the State.

(g) If a tax has been imposed under paragraph (e), a tax shall also be imposed upon the privilege of using in the metropolitan region, any item of tangible personal property that is purchased outside the metropolitan region at retail from a retailer, and that is titled or registered with an agency of this State's government. In Cook County the tax rate shall be 3/4% of the selling price of the tangible personal property, as "selling price" is defined in the Use Tax Act. In DuPage, Kane, Lake, McHenry and Will counties the tax rate shall be 1/4% of the selling price of the tangible personal property, as "selling price" is defined in the Use Tax Act. The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the metropolitan region. The tax shall be collected by the Department of Revenue for the Regional Transportation Authority. The tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and

the State agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department shall have full power to administer and enforce this paragraph; to collect all taxes, penalties and interest due hereunder; to dispose of taxes, penalties and interest collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty or interest hereunder. In the administration of and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3 through 3-80 (except provisions pertaining to the State rate of tax, and except provisions concerning collection or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15, 19 (except the portions pertaining to claims by retailers and except the last paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act, and are not inconsistent with this paragraph, as fully as if those provisions were set forth herein.

If the Board has not imposed a tax under this subsection on the use of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Board shall not impose such a tax on or after that date. If the Board has imposed a tax under this subsection on the use of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the Board shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Regional Transportation Authority tax fund established under paragraph (n) of this Section.

(h) The Authority may impose a replacement vehicle tax of $50 on any passenger car as defined in Section 1-157 of the Illinois Vehicle Code purchased within the metropolitan region by or on behalf of an insurance company to replace a passenger car of an insured person in settlement of a total loss claim. The tax imposed may not become effective before the first day of the month following the passage of the ordinance imposing the tax and receipt of a certified copy of the ordinance by the Department of Revenue. The Department of Revenue shall collect the tax for the Authority in accordance with Sections 3-2002 and 3-2003 of the Illinois Vehicle Code.

The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes collected hereunder. On or before the 25th day of each calendar month, the Department shall prepare and

certify to the Comptroller the disbursement of stated sums of money to the Authority. The amount to be paid to the Authority shall be the amount collected hereunder during the second preceding calendar month

by the Department, less any amount determined by the Department to be necessary for the payment of refunds. Within 10 days after receipt by the Comptroller of the disbursement certification to the Authority provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for that amount in accordance with the directions contained in the certification.

(i) The Board may not impose any other taxes except as it may from time to time be authorized by law to impose.

(j) A certificate of registration issued by the State Department of Revenue to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under paragraphs (b), (e), (f) or (g) of this Section and no additional registration shall be required under the tax. A certificate issued under the Use Tax Act or the Service Use Tax Act shall be applicable with regard to any tax imposed under paragraph (c) of this Section.

(k) The provisions of any tax imposed under paragraph (c) of this Section shall conform as closely as may be practicable to the provisions of the Use Tax Act, including without limitation conformity as to penalties with respect to the tax imposed and as to the powers of the State Department of Revenue to promulgate and enforce rules and regulations relating to the administration and enforcement of the provisions of the tax imposed. The taxes shall be imposed only on use within the metropolitan region and at rates as provided in the paragraph.

(l) The Board in imposing any tax as provided in paragraphs (b) and (c) of this Section, shall, after seeking the advice of the State Department of Revenue, provide means for retailers, users or purchasers of motor fuel for purposes other than those with regard to which the taxes may be imposed as provided in those paragraphs to receive refunds of taxes improperly paid, which provisions may be at variance with the refund provisions as applicable under the Municipal Retailers Occupation Tax Act. The State Department of Revenue may provide for certificates of registration for users or purchasers of motor fuel for purposes other than those with regard to which taxes may be imposed as provided in paragraphs (b) and (c) of this Section to facilitate the reporting and nontaxability of the exempt sales or uses.

(m) Any ordinance imposing or discontinuing any tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before June 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the Regional Transportation Authority as of September 1 next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed

to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing.

(n) The State Department of Revenue shall, upon collecting any taxes as provided in this Section, pay the taxes over to the State Treasurer as trustee for the Authority. The taxes shall be held in a trust fund outside the State Treasury. On or before the 25th day of each calendar month, the State Department of Revenue shall prepare

and certify to the Comptroller of the State of Illinois the amount to be paid to the Authority, which shall be the then balance in the fund, less any amount determined by the Department to be necessary for the payment of refunds. The State Department of Revenue shall also certify to the Authority the amount of taxes collected in each County other than Cook County in the metropolitan region less the amount necessary for the payment of refunds to taxpayers in the County. With regard to the County of Cook, the certification shall specify the amount of taxes collected within the City of Chicago less the amount necessary for the payment of refunds to taxpayers in the City of Chicago and the amount collected in that portion of Cook County outside of Chicago less the amount necessary for the payment of refunds to taxpayers in that portion of Cook County outside of Chicago. Within 10 days after receipt by the Comptroller of the certification of the amount to be paid to the Authority, the Comptroller shall cause an order to be drawn for the payment for the amount in accordance with the direction in the certification.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in July 1991 and each year thereafter to the Regional Transportation Authority. The allocation shall be made in an amount equal to the average monthly distribution during the preceding calendar year (excluding the 2 months of lowest receipts) and the allocation shall include the amount of average monthly distribution from the Regional Transportation Authority Occupation and Use Tax Replacement Fund. The distribution made in July 1992 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department of Revenue shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

(o) Failure to adopt a budget ordinance or otherwise to comply with Section 4.01 of this Act or to adopt a Five-year Program or otherwise to comply with paragraph (b) of Section 2.01 of this Act shall not affect the validity of any tax imposed by the Authority otherwise in conformity with law.

(p) At no time shall a public transportation tax or motor vehicle parking tax authorized under paragraphs (b), (c) and (d) of this Section be in effect at the same time as any retailers'

occupation, use or service occupation tax authorized under paragraphs (e), (f) and (g) of this Section is in effect.

Any taxes imposed under the authority provided in paragraphs (b), (c) and (d) shall remain in effect only until the time as any tax authorized by paragraphs (e), (f) or (g) of this Section are imposed and becomes effective. Once any tax authorized by paragraphs (e), (f) or (g) is imposed the Board may not reimpose taxes as authorized in paragraphs (b), (c) and (d) of the Section unless any tax authorized by paragraphs (e), (f) or (g) of this Section becomes ineffective by means other than an ordinance of the Board.

(q) Any existing rights, remedies and obligations (including enforcement by the Regional Transportation Authority) arising under any tax imposed under paragraphs (b), (c) or (d) of this Section shall not be affected by the imposition of a tax under paragraphs (e), (f) or (g) of this Section.

(Source: P.A. 91-51, eff. 6-30-99.)

Section 50. The Water Commission Act of 1985 is amended by changing Section 4 as follows:

(70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

Sec. 4. Taxes.

(a) The board of commissioners of any county water commission

may, by ordinance, impose throughout the territory of the commission any or all of the taxes provided in this Section for its corporate purposes. However, no county water commission may impose any such tax unless the commission certifies the proposition of imposing the tax to the proper election officials, who shall submit the proposition to the voters residing in the territory at an election in accordance with the general election law, and the proposition has been approved by a majority of those voting on the proposition.

The proposition shall be in the form provided in Section 5 or shall be substantially in the following form:

Shall the (insert corporate name of county water commission) impose (state type of tax or taxes to be imposed) at the rate of 1/4%?	YES NO

Taxes imposed under this Section and civil penalties imposed incident thereto shall be collected and enforced by the State Department of Revenue. The Department shall have the power to administer and enforce the taxes and to determine all rights for refunds for erroneous payments of the taxes.

(b) The board of commissioners may impose a County Water Commission Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the territory of the commission at a rate of 1/4% of the gross receipts from the sales made in the course of such business within the territory. The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The

Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax except that food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicine, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, shall not be subject to tax hereunder), 2c, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

If the board of commissioners has not imposed a tax under this subsection on the sale of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the board shall not impose such a tax on or after that date. If the board of commissioners has imposed a tax under this subsection on the sale of motor fuel or gasohol before the effective date of this

amendatory Act of the 91st General Assembly, then the board shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Persons subject to any tax imposed under the authority granted in this paragraph may reimburse themselves for their seller's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act and under subsection (e) of Section 4.03 of the Regional Transportation Authority Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to

the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of a county water commission tax fund established under paragraph (g) of this Section.

For the purpose of determining whether a tax authorized under this paragraph is applicable, a retail sale by a producer of coal or other mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

If a tax is imposed under this subsection (b) a tax shall also be imposed under subsections (c) and (d) of this Section.

Nothing in this paragraph shall be construed to authorize a county water commission to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

(c) If a tax has been imposed under subsection (b), a tax shall also be imposed upon all persons engaged, in the territory of the commission, in the business of making sales of service, who, as an incident to making the sales of service, transfer tangible personal property within the territory. The tax rate shall be 1/4% of the selling price of tangible personal property so transferred within the territory. The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the

territory of the commission), 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax except that food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, shall not be subject to tax hereunder), 4 (except that the reference to the State shall be to the territory of the commission), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the commission), 9 (except as to the disposition of taxes and penalties

collected and except that the returned merchandise credit for this tax may not be taken against any State tax), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the territory of the commission), the first paragraph of Section 15, 15.5, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act as fully as if those provisions were set forth herein.

If the board of commissioners has not imposed a tax under this subsection on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the board shall not impose such a tax on or after that date. If the board of commissioners has imposed a tax under this subsection on the selling price of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the board shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Persons subject to any tax imposed under the authority granted in this paragraph may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, and any tax for which servicemen may be liable under subsection (f) of Sec. 4.03 of the Regional Transportation Authority Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of a county water commission tax fund established under paragraph (g) of this Section.

Nothing in this paragraph shall be construed to authorize a county water commission to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(d) If a tax has been imposed under subsection (b), a tax shall also imposed upon the privilege of using, in the territory of the commission, any item of tangible personal property that is purchased outside the territory at retail from a retailer, and that is titled or registered with an agency of this State's government, at a rate of 1/4% of the selling price of the tangible personal property within

the territory, as "selling price" is defined in the Use Tax Act. The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the territory.

The tax shall be collected by the Department of Revenue for a county water commission. The tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and the State agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department shall have full power to administer and enforce this paragraph; to collect all taxes, penalties and interest due hereunder; to dispose of taxes, penalties and interest so collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty or interest hereunder. In the administration of, and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3 through 3-80 (except provisions pertaining to the State rate of tax, and except provisions concerning collection or refunding of the tax by retailers, and except that food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, shall not be subject to tax hereunder), 4, 11, 12, 12a, 14, 15, 19 (except the portions pertaining to claims by retailers and except the last paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act and Section 3-7 of the Uniform Penalty and Interest Act that are not inconsistent with this paragraph, as fully as if those provisions were set forth herein.

If the board of commissioners has not imposed a tax under this subsection on the use of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the board shall not impose such a tax on or after that date. If the board of commissioners has imposed a tax under this subsection on the use of motor fuel or gasohol before the effective date of this amendatory Act of the 91st General Assembly, then the board shall not increase the rate of the tax on or after that date. If, as a result of the provisions of this amendatory Act of the 91st General Assembly, the rate of tax imposed on the sale of motor fuel and gasohol by the Retailers' Occupation Tax Act returns to 6.25%, then the prohibition against imposing a tax on the sale of motor fuel and gasohol and the prohibition against an increase in the rate of any tax already imposed on the sale of motor fuel and gasohol are no longer in effect.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in the notification from the Department. The

refund shall be paid by the State Treasurer out of a county water commission tax fund established under paragraph (g) of this Section.

(e) A certificate of registration issued by the State Department of Revenue to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under paragraphs (b), (c) or (d) of this Section and no additional registration shall be required under the tax. A certificate issued under the Use Tax Act or the Service Use Tax Act shall be applicable with regard to any tax imposed under paragraph (c) of this Section.

(f) Any ordinance imposing or discontinuing any tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before June 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the county water commission as of September 1 next following the adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing.

(g) The State Department of Revenue shall, upon collecting any taxes as provided in this Section, pay the taxes over to the State Treasurer as trustee for the commission. The taxes shall be held in a trust fund outside the State Treasury. On or before the 25th day of each calendar month, the State Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois the amount to be paid to the commission, which shall be the then balance in the fund, less any amount determined by the Department to be necessary for the payment of refunds. Within 10 days after receipt by the Comptroller of the certification of the amount to be paid to the commission, the Comptroller shall cause an order to be drawn for the payment for the amount in accordance with the direction in the certification.

(Source: P.A. 91-51, eff. 6-30-99.)

Section 99. Effective date. This Act takes effect upon becoming law, except that Sections 5 through 22 take effect January 1, 2001.".

The motion prevailed and the amendment was adopted and ordered printed.

And **House Bill No. 3873**, as amended, was returned to the order of third reading.

On motion of Senator O'Malley, **House Bill No. 3876** was recalled from the order of third reading to the order of second reading.

Floor Amendment No. 1 was held in the Committee on Executive.

Floor Amendment No. 2 was held in the Committee on Rules.

Senators O'Malley - Radogno offered the following amendment:

AMENDMENT NO. 3

AMENDMENT NO. 3. Amend House Bill 3876, by replacing the title with the following:

"AN ACT concerning tax rebates."; and

by replacing everything after the enacting clause with the following:

"Section 5. The Illinois Income Tax Act is amended by adding

Section 208.1 as follows:

(35 ILCS 5/208.1 new)

Sec. 208.1. Homeowners' Tax Relief rebate.

(a) The Department shall pay a rebate to taxpayers in the amount of the Illinois income tax credit allowed under Section 208 with respect to the taxpayer's 1999 Illinois income tax return for residential real property taxes paid on the principal residence of the taxpayer. The rebate shall not, however, exceed $300 per principal residence. The rebate shall be paid to all eligible taxpayers who have filed a 1999 Illinois income tax return on or before September 1, 2000.

(b) Before June 30, 2000, the Comptroller shall order transferred and the Treasurer shall transfer $280,000,000 from the Tobacco Settlement Recovery Fund to the Homeowners' Tax Relief Fund, a special fund in the State Treasury. Subject to appropriation, the Department shall make the rebate payments out of the Homeowners' Tax Relief Fund. The Department shall certify the names of the taxpayers and the rebate amounts to the Comptroller by September 15, 2000. The Comptroller shall mail the rebate warrants by October 15, 2000.

(c) Any unencumbered amount in the Homeowners' Tax Relief Fund on January 1, 2001 shall be transferred to the Budget Stabilization Fund, a special fund in the State Treasury, and any amount remaining in the Homeowners' Tax Relief Fund on July 1, 2001 shall be transferred to the Budget Stabilization Fund.

Section 10. The State Finance Act is amended by adding Sections 5.541 and 5.542 as follows:

(30 ILCS 105/5.541 new)

Sec. 5.541. The Homeowners' Tax Relief Fund.

(30 ILCS 105/5.542 new)

Sec. 5.542. The Budget Stabilization Fund.

Section 99. Effective date. This Act takes effect upon becoming law.".

Senator O'Malley moved the adoption of the foregoing amendment.

The motion prevailed and the amendment was adopted and ordered printed.

And **House Bill No. 3876**, as amended, was returned to the order of third reading.

READING BILLS FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator W. Jones, **House Bill No. 4022** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 57; Nays None.

The following voted in the affirmative:

Bomke
Bowles
Burzynski
Clayborne
Cronin
Cullerton
DeLeo
del Valle
Demuzio

Dillard
Donahue
Dudycz
Halvorson
Hawkinson
Hendon
Jacobs
Jones, E.
Jones, W.
Karpiel
Klemm
Lauzen
Lightford
Link
Luechtefeld
Madigan, L.
Madigan, R.
Mahar
Maitland
Mitchell
Molaro
Munoz
Myers
Noland
Obama
O'Daniel
O'Malley
Parker
Peterson
Petka
Radogno
Rauschenberger
Ronen

Roskam
Shadid
Shaw
Sieben
Silverstein
Smith
Sullivan
Syverson
Trotter
Viverito
Walsh, L.
Walsh, T.
Watson
Welch
Mr. President

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Cronin, **House Bill No. 709** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

[Apr. 7, 2000]

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: Yeas 33; Nays 23; Present 2.

The following voted in the affirmative:

Bomke
Burzynski
Cronin
Demuzio
Dillard
Donahue
Dudycz
Hawkinson
Jones, W.
Karpiel
Lauzen
Luechtefeld
Madigan, R.
Mahar
Mitchell
Myers
Noland
O'Daniel
O'Malley

Peterson
Petka
Rauschenberger
Roskam
Shadid
Sieben
Sullivan
Syverson
Viverito
Walsh, L.
Walsh, T.
Watson
Welch
Mr. President

The following voted in the negative:

Bowles
Clayborne
Cullerton
del Valle
Halvorson
Hendon
Jacobs
Jones, E.
Klemm
Lightford
Link
Madigan, L.
Maitland
Molaro
Munoz
Obama
Parker
Radogno
Ronen

[Apr. 7, 2000]

Shaw
Silverstein
Smith
Trotter

The following voted present:

DeLeo
Weaver

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

RESOLUTIONS CONSENT CALENDAR

SENATE RESOLUTION NO. 339
Offered by Senator O'Malley and all Senators:
Mourns the death of Stanley J. Yanas of Palos Heights.

SENATE RESOLUTION NO. 340
Offered by Senator O'Malley and all Senators:
Mourns the death of Joseph J. McCarthy of Orland Park.

SENATE RESOLUTION NO. 341
Offered by Senator Sullivan and all Senators:
Mourns the death of Ralph Hinger of Des Plaines.

SENATE RESOLUTION NO. 342
Offered by Senator Sullivan and all Senators:
Mourns the death of David Johnson, Pastor of Fellowship of Christ Church in Arlington Heights.

SENATE RESOLUTION NO. 343
Offered by Senator Myers and all Senators:
Mourns the death of Ferris A. Coffrin of Charleston.

SENATE RESOLUTION NO. 344
Offered by Senator Myers and all Senators:
Mourns the death of Herman R. Potter of Danville.

SENATE RESOLUTION NO. 345
Offered by Senator Myers and all Senators:
Mourns the death of Marion E. Dysert.

SENATE RESOLUTION NO. 346
Offered by Senator Noland and all Senators:
Mourns the death of Wayne Lindley of Sullivan.

Senator Maitland moved the adoption of the foregoing resolutions.
The motion prevailed.
And the resolutions were adopted.

MESSAGE FROM THE PRESIDENT

OFFICE OF THE SENATE PRESIDENT
ILLINOIS SENATE

James "Pate" Philip
Senate President
and

Majority Leader

April 7, 2000

Mr. Jim Harry
Secretary of the Senate
401 State House
Springfield, IL 62706

Dear Mr. Secretary:

Pursuant to the provisions of Senate Rule 2-10(e), I hereby extend the deadlines for final action on the following categories of bills, with specific bills enumerated under this category to January 9, 2001:

Appropriations, specifically: **House Bills 4357, 4435, 4437, 4438, 4439, 4440, 4441, 4442, 4443, 4444, 4564, 4572, 4573, 4576**

State Finance, specifically: **House Bills 4582, 4583, 4584**

Budget Implementation, specifically: **House Bills 4374, 4587, 4588**

Education Funding, specifically: **House Bill 4030**

Revenue, specifically: **House Bills 3872, 3873, 3875, 3876 and 3939**

Government Operations, specifically: **House Bills 2855 and 3640**

Pensions, specifically: **House Bill 1583**

Transportation, specifically: **House Bill 3032**

Criminal Justice, specifically: **House Bill 1407**

Local Government, specifically: **House Bills 3114 and 3225**

Insurance, specifically: **House Bill 986**.

Sincerely,

s/Pate
James "Pate" Philip
Senate President

CC: Senator Jones
Courtney Nottage
Carter Hendren

JOINT ACTION MOTIONS FILED

The following Joint Action Motions to the Senate Bills listed

below have been filed with the Secretary and referred to the Committee on Rules:

Motion to Concur in House Amendment 1 to Senate Bill 1296
Motion to Concur in House Amendment 1 to Senate Bill 1307
Motion to Concur in House Amendment 1 to Senate Bill 1377

At the hour of 4:17 o'clock p.m., on motion of Senator Peterson, the Senate stood adjourned until Monday, April 10, 2000 at 3:00 o'clock p.m.

[Apr. 7, 2000]