



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB2954

Introduced 2/6/2025, by Rep. Abdelnasser Rashid

SYNOPSIS AS INTRODUCED:

New Act
30 ILCS 105/5.1030 new

Creates the Taxpayer Relief from Ubiquitous Synthetic Toxics (TRUST) Act. Creates the PFAS Fund as a special fund in the State treasury. Provides that the Fund shall include settlements from enforcement actions brought by the Attorney General, as well as other moneys. Provides for a PFAS Grant Program funded by the PFAS Fund to cover PFAS-related costs of eligible entities as determined by the Environmental Protection Agency. Provides for a PFAS Reimbursement Program funded by the PFAS Fund to cover PFAS-related costs of eligible entities as determined by the Agency. Provides rules for payments of reimbursements or grant awards. Provides that the Agency shall administer the Act and adopt rules. Provides for enforcement of the Act. Creates a tax on manufacturing PFAS. Provides that the Agency shall propose to the Pollution Control Board, and no later than one year after receipt of the Agency's proposal, the Board shall adopt, rules specifying which PFAS chemicals are subject to the tax and the applicable rate for each PFAS chemical determined to be subject to the tax. Provides for a manufacturer to file a return with the Department of Revenue, with certain requirements. Provides that the Department shall administer the tax and adopt rules. Provides that moneys collected under the tax shall be deposited into the PFAS Fund. Provides that final Agency decisions made under the PFAS Reimbursement Program shall be subject to review in the same manner as appeals of permit denial under provisions in the Environmental Protection Act. Provides that all other final administrative decisions made under the Act are subject to review in accordance with the Administrative Review Law. States the purpose of the Act. Defines terms. Makes conforming changes to the State Finance Act. Effective immediately.

LRB104 07327 BDA 17366 b

1 AN ACT concerning safety.

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

4 Section 1. Short title. This Act may be cited as the
5 Taxpayer Relief from Ubiquitous Synthetic Toxics (TRUST) Act.

6 Section 5. Purpose. The purpose of this Act is, in
7 accordance with the State's interest in the protection of
8 Illinois' residents' public health, natural resources, and
9 fiscal health:

10 (1) to impose a tax on PFAS manufacturers to fulfill the
11 purposes of this Act;

12 (2) to establish a State fund from which eligible entities
13 may be reimbursed for PFAS-related costs or awarded grants for
14 research and other purposes; and

15 (3) to establish requirements for the Illinois
16 Environmental Protection Agency to administer the Fund.

17 Section 10. Definitions. In this Act:

18 "Agency" means the Environmental Protection Agency.

19 "Board" means the Pollution Control Board.

20 "Department" means the Department of Revenue.

21 "Eligible entity" means a publicly owned utility
22 identified by the Agency as an entity that may qualify for

1 participation in the PFAS Grant Program or the PFAS
2 Reimbursement Program established under this Act. "Eligible
3 entity" includes a research institution that can provide
4 independent research for the destruction, treatment, or
5 remediation of PFAS.

6 "Fund" means the PFAS Fund described in this Act.

7 "PFAS chemical" or "PFAS" means any of the perfluoroalkyl
8 substances or polyfluoroalkyl substances included in the United
9 States Environmental Protection Agency's expanded ToxCast
10 chemical inventory.

11 "PFAS manufacturer" or "manufacturer" means a person or
12 entity who manufactures PFAS chemicals, as defined in this
13 Act, or who manufactures or assembles a product containing
14 such chemicals, with the exception of an eligible entity, a
15 publicly owned treatment works, and a publicly owned utility
16 as defined in this Act.

17 "PFAS-related costs" means costs that are determined by
18 the Agency to relate to a project to be funded through the PFAS
19 Grant Program or the PFAS Reimbursement Program.

20 "PFAS Grant Program" or "Grant Program" means the PFAS
21 Grant Program established in Section 30 of this Act.

22 "PFAS Reimbursement Program" or "Reimbursement Program"
23 means the PFAS Reimbursement Program established in Section 25
24 of this Act.

25 "Publicly owned treatment works" or "POTWs" means any
26 devices and systems used in the storage, treatment, recycling,

1 and reclamation of municipal sewage or industrial liquid
2 wastes that are owned by the State, a municipality, a special
3 sewer district, or any other publicly owned and financed
4 entity.

5 "Publicly owned utility" means any Illinois POTW and any
6 publicly owned community water supply as defined in Title I of
7 the Environmental Protection Act.

8 Section 15. PFAS Fund; creation.

9 (a) The PFAS Fund is created as a special fund in the State
10 treasury. Moneys deposited into the Fund shall be used by the
11 Agency for the purposes of this Act. The Fund shall include
12 settlements from enforcement actions brought by the Attorney
13 General, moneys credited to the Fund under this Act, and other
14 moneys that by law may be credited to the Fund. Moneys
15 collected under the tax imposed by Section 35 of this Act shall
16 be deposited into the Fund. The State Treasurer may invest
17 moneys deposited into the Fund. Interest, income from the
18 investments, and other income earned on moneys in the Fund
19 shall be credited to and deposited into the Fund.

20 The Fund may be divided into different accounts with
21 different depositories to fulfill the purposes of the Act.

22 Moneys in the Fund at the end of a State fiscal year shall
23 be carried forward to future fiscal years and shall not revert
24 to the General Revenue Fund.

25 (b) The specific purposes of the Fund include, but are not

1 limited to, the following:

2 (1) establishment of an account to fund a PFAS Grant
3 Program to assist funding eligible entities for all direct
4 and indirect PFAS related costs;

5 (2) establishment of an account to reimburse eligible
6 entities for all direct and indirect PFAS-related costs;

7 (3) payment of the costs to the Agency for
8 administering the fund; and

9 (4) payment of the costs to the Department for
10 administering the tax established under this Act.

11 (c) The Fund is not subject to administrative charges that
12 would in any way transfer any funds from it into any other fund
13 of the State.

14 (d) Nothing in this Act shall be construed to limit,
15 restrict, or affect the authority and powers of the Agency or
16 any other State agency or statute unless the State agency or
17 statute is specifically referenced, and the limitation is
18 clearly set forth in this Act.

19 (e) The Agency may adopt rules implementing this Act.

20 Section 20. PFAS Fund; administration.

21 (a) The Agency shall act as the lead agency in the
22 administration of this Act. The Agency shall adopt rules
23 implementing this Section.

24 (b) Regarding eligibility for the Grant Program and the
25 Reimbursement Program, the Agency:

1 (1) shall establish criteria and requirements for
2 publicly owned utilities to be eligible to access the Fund
3 through the PFAS Grant Program and PFAS Reimbursement
4 Program;

5 (2) may, at its discretion, create separate
6 eligibility requirements for the Grant Program and
7 Reimbursement Program; and

8 (3) may, at its discretion, create separate
9 eligibility requirements for each form of PFAS-related
10 costs under subsection (b) of Section 25 and subsection
11 (b) of Section 30.

12 (c) Payment of reimbursements or grant awards involves the
13 expenditure of moneys in the Fund. Any ensuing agreement is
14 subject to, and contingent upon, the continued availability of
15 moneys in the Fund for payment under the terms and conditions
16 of the agreement. Payments shall be carried out as follows:

17 (1) In the case of insufficient funds, the Agency
18 shall form a priority list for payment and shall notify
19 persons in such priority list monthly of the availability
20 of funds and when payment shall be made. Priority for
21 payment shall be determined by the date the Agency
22 receives a complete application.

23 (2) The priority list for payment shall be available
24 to any eligible entity upon request.

25 (3) Any assignment for the purposes of payment must be
26 made on an approved-payment-by-approved-payment basis and

1 must be made on forms prescribed by the Agency.

2 (4) The making of an assignment under this Section
3 shall not affect an eligible entity's right to appeal an
4 administrative decision under this Act.

5 (d) The Agency may adopt rules establishing civil
6 penalties for violations of this Act or any rule adopted under
7 this Act. Moneys collected under rules adopted under this
8 subsection shall be deposited into the Fund.

9 (e) The Agency may, in accordance with constitutional
10 limitations, enter at all reasonable times upon any private or
11 public property for the purpose of inspecting and
12 investigating to ascertain possible violations of this Act,
13 any rule adopted under this Act, or any order entered under
14 this Act.

15 (f) If the Agency or an eligible entity becomes aware of a
16 violation of this Act or any rule adopted under this Act, it
17 may refer the matter to the Attorney General for enforcement.

18 Section 25. PFAS Reimbursement Program.

19 (a) The PFAS Reimbursement Program is created within the
20 Agency.

21 (b) Reimbursement from the Fund shall cover all direct and
22 indirect PFAS-related costs of eligible entities as determined
23 by the Agency.

24 (c) The Agency shall administer the Reimbursement Program
25 and shall award reimbursements as provided in this Section.

1 Reimbursements shall be paid out of the Fund.

2 (d) The Agency shall adopt rules necessary to implement
3 the Reimbursement Program. At a minimum, these rules must
4 specify:

5 (1) who may qualify as an eligible entity;

6 (2) the time frames for applying for reimbursement;

7 (3) the criteria used to evaluate and prioritize
8 applications for reimbursement;

9 (4) the form of the reimbursement program application;

10 and

11 (5) the time frames for distributing reimbursement
12 money.

13 (e) To receive reimbursement from the Fund, an eligible
14 entity must submit an application to the Agency in accordance
15 with the rules adopted by the Agency. Reimbursements must be
16 issued within 90 days unless the Agency determines that the
17 underlying costs are not eligible for reimbursement.

18 Section 30. PFAS Grant Program.

19 (a) The PFAS Grant Program is created within the Agency.

20 (b) Grant recipients may use money received through the
21 Grant Program for any PFAS-related costs, including, but not
22 limited to, the following purposes:

23 (1) sampling, assessment, and investigation of PFAS in
24 groundwater or surface water;

25 (2) funding water system infrastructure used for the

1 treatment of identified PFAS; and

2 (3) providing emergency assistance to communities and
3 other eligible entities affected by PFAS contamination.

4 (c) The Agency shall administer the Grant Program and
5 shall award grants as provided in this Section. Grants shall
6 be paid out of the Fund.

7 (d) The Agency shall adopt rules as necessary to implement
8 the Grant Program. At a minimum, these rules must specify:

9 (1) who may qualify as an eligible entity;

10 (2) the time frames for applying for grants;

11 (3) the criteria used to evaluate and prioritize
12 applications for grants;

13 (4) the form of the grant program application; and

14 (5) the time frames for distributing grant money.

15 (e) To receive a grant from the Fund, an eligible entity
16 must submit an application to the Agency in accordance with
17 the rules adopted by the Agency.

18 (f) A grantee shall use the money received through the
19 grant program only for achieving goals approved by the Agency.

20 (g) A grantee shall report annually to the Agency on the
21 progress of any project financed by the grant under terms
22 specified in the grant award agreement.

23 (h) The Agency shall adopt rules regarding a grantee's
24 noncompliance with the grant award agreement entered into by
25 the grantee and the Agency. These rules may include a
26 mechanism for the Agency to convert the grant to a loan with

1 interest.

2 Section 35. PFAS Fund; taxation.

3 (a) A tax is imposed on the privilege of manufacturing
4 PFAS in this State. No later than one year after the effective
5 date of this Act, the Agency shall propose to the Board, and no
6 later than one year after receipt of the Agency's proposal,
7 the Board shall adopt, rules specifying which PFAS chemicals
8 are subject to the tax and the applicable rate for each PFAS
9 chemical determined to be subject to the tax.

10 (b) On or before the 25th day of the 1st month following
11 the end of the calendar quarter, a manufacturer of PFAS shall
12 file a return with the Department. The return shall be filed on
13 a form prescribed by the Department and shall contain
14 information that the Department reasonably requires, but at a
15 minimum will require the reporting of the volume of PFAS
16 manufactured. The Department shall report quarterly to the
17 Agency the volume of PFAS manufactured for the quarter by each
18 manufacturer. Each manufacturer of PFAS maintaining a place of
19 business in this State shall pay to the Department the amount
20 of the tax at the time when he or she is required to file his
21 or her return for the period during which the tax was
22 collected.

23 (c) The tax imposed by this Act shall be remitted to the
24 Department under the provisions of this Act.

25 (d) Moneys collected under the tax imposed by this Act

1 shall be deposited into the PFAS Fund created in this Act.

2 (e) The tax shall be administered by the Department under
3 rules adopted by the Department.

4 (f) The Department may adopt rules as necessary to
5 implement this Section.

6 Section 40. Review of final decisions.

7 (a) Final Agency decisions made under Section 25 of this
8 Act shall be subject to review in the manner provided for the
9 review of permit decisions under Section 40 of the
10 Environmental Protection Act.

11 (b) All other final administrative decisions made under
12 this Act are subject to review in accordance with the
13 Administrative Review Law.

14 Section 900. The State Finance Act is amended by adding
15 Section 5.1030 as follows:

16 (30 ILCS 105/5.1030 new)

17 Sec. 5.1030. The PFAS Fund.

18 Section 999. Effective date. This Act takes effect upon
19 becoming law.