

SB2610



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB2610

Introduced 2/25/2025, by Sen. Elgie R. Sims, Jr.

SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-27

Amends the State Finance Act. Provides for the transfer of certain moneys into the Audit Expense Fund. Effective immediately

LRB104 03337 HLH 13359 b

A BILL FOR

1 AN ACT concerning finance.

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

4 Section 5. The State Finance Act is amended by changing
5 Section 6z-27 as follows:

6 (30 ILCS 105/6z-27)

7 Sec. 6z-27. All moneys in the Audit Expense Fund shall be
8 transferred, appropriated and used only for the purposes
9 authorized by, and subject to the limitations and conditions
10 prescribed by, the Illinois State Auditing Act.

11 Within 30 days after July 1, 2025 ~~2024~~, or as soon
12 thereafter as practical, the State Comptroller shall order
13 transferred and the State Treasurer shall transfer from the
14 following funds moneys in the specified amounts for deposit
15 into the Audit Expense Fund:

16	<u>Academic Quality Assurance Fund</u>	<u>\$940</u>
17	<u>African-American HIV/AIDS Response Fund</u>	<u>\$4,266</u>
18	<u>Agricultural Premium Fund</u>	<u>\$169,467</u>
19	<u>Alzheimer's Awareness Fund</u>	<u>\$1,068</u>
20	<u>Alzheimer's Disease Research,</u>	
21	<u>Care, and Support Fund</u>	<u>\$502</u>
22	<u>Amusement Ride and Patron Safety Fund</u>	<u>\$6,888</u>
23	<u>Assisted Living and Shared</u>	

1	<u>Housing Regulatory Fund</u>	<u>\$4,011</u>
2	<u>Board of Higher Education State</u>	
3	<u>Contracts and Grants Fund</u>	<u>\$13,416</u>
4	<u>Capital Development Board Revolving Fund</u>	<u>\$10,711</u>
5	<u>Care Provider Fund for Persons with</u>	
6	<u>a Developmental Disability</u>	<u>\$9,771</u>
7	<u>CDLIS/AAMVANET/NMVTIS Trust Fund</u>	<u>\$3,433</u>
8	<u>Chicago State University Education</u>	
9	<u>Improvement Fund</u>	<u>\$15,774</u>
10	<u>Child Labor and Day and Temporary</u>	
11	<u>Labor Enforcement Fund</u>	<u>\$15,414</u>
12	<u>Child Support Administrative Fund</u>	<u>\$3,739</u>
13	<u>Coal Technology Development</u>	
14	<u>Assistance Fund</u>	<u>\$3,019</u>
15	<u>Common School Fund</u>	<u>\$246,578</u>
16	<u>Community Mental Health</u>	
17	<u>Medicaid Trust Fund</u>	<u>\$10,597</u>
18	<u>Consumer Intervenor Compensation Fund</u>	<u>\$1,700</u>
19	<u>Death Certificate Surcharge Fund</u>	<u>\$1,550</u>
20	<u>Death Penalty Abolition Fund</u>	<u>\$2,688</u>
21	<u>Department of Business Services</u>	
22	<u>Special Operations Fund</u>	<u>\$10,406</u>
23	<u>Department of Human Services</u>	
24	<u>Community Services Fund</u>	<u>\$15,086</u>
25	<u>Dram Shop Fund</u>	<u>\$212,500</u>
26	<u>Driver Services Administration Fund</u>	<u>\$937</u>

1	<u>Drug Rebate Fund</u>	\$54,214
2	<u>Drug Treatment Fund</u>	\$1,236
3	<u>Education Assistance Fund</u>	\$2,193,017
4	<u>Emergency Planning and Training Fund</u>	\$528
5	<u>Emergency Public Health Fund</u>	\$8,769
6	<u>Employee Classification Fund</u>	\$967
7	<u>EMS Assistance Fund</u>	\$1,150
8	<u>Estate Tax Refund Fund</u>	\$1,628
9	<u>Facilities Management Revolving Fund</u>	\$35,073
10	<u>Facility Licensing Fund</u>	\$6,082
11	<u>Fair and Exposition Fund</u>	\$6,903
12	<u>Federal Financing Cost</u>	
13	<u>Reimbursement Fund</u>	\$7,100
14	<u>Feed Control Fund</u>	\$13,874
15	<u>Fertilizer Control Fund</u>	\$9,357
16	<u>Fire Prevention Fund</u>	\$4,282
17	<u>General Assembly Technology Fund</u>	\$2,830
18	<u>General Professions Dedicated Fund</u>	\$4,131
19	<u>General Revenue Fund</u>	\$17,653,153
20	<u>Governor's Administrative Fund</u>	\$5,956
21	<u>Governor's Grant Fund</u>	\$3,164
22	<u>Grant Accountability and Transparency Fund</u>	\$1,041
23	<u>Guardianship and Advocacy Fund</u>	\$16,432
24	<u>Health Facility Plan Review Fund</u>	\$2,286
25	<u>Health and Human Services</u>	
26	<u>Medicaid Trust Fund</u>	\$10,902

1	<u>Healthcare Provider Relief Fund</u>	<u>\$321,428</u>
2	<u>Home Care Services Agency Licensure Fund</u>	<u>\$2,843</u>
3	<u>Hospital Licensure Fund</u>	<u>\$1,251</u>
4	<u>Hospital Provider Fund</u>	<u>\$99,530</u>
5	<u>Illinois Affordable Housing Trust Fund</u>	<u>\$19,809</u>
6	<u>Illinois Community College Board</u>	
7	<u>Contracts and Grants Fund</u>	<u>\$14,687</u>
8	<u>Illinois Health Facilities Planning Fund</u>	<u>\$3,155</u>
9	<u>Illinois Independent Tax Tribunal Fund</u>	<u>\$11,636</u>
10	<u>IMSA Income Fund</u>	<u>\$6,805</u>
11	<u>Illinois School Asbestos Abatement Fund</u>	<u>\$1,141</u>
12	<u>Illinois State Fair Fund</u>	<u>\$69,621</u>
13	<u>Illinois Telecommunications Access</u>	
14	<u>Corporation Fund</u>	<u>\$1,546</u>
15	<u>Illinois Underground Utility</u>	
16	<u>Facilities Damage Prevention Fund</u>	<u>\$12,035</u>
17	<u>Illinois Veterans' Rehabilitation Fund</u>	<u>\$1,103</u>
18	<u>Illinois Workers' Compensation</u>	
19	<u>Commission Operations Fund</u>	<u>\$241,658</u>
20	<u>Industrial Hemp Regulatory Fund</u>	<u>\$1,407</u>
21	<u>Interpreters for the Deaf Fund</u>	<u>\$8,657</u>
22	<u>Lead Poisoning Screening, Prevention,</u>	
23	<u>and Abatement Fund</u>	<u>\$19,789</u>
24	<u>Lobbyist Registration Administration Fund</u>	<u>\$843</u>
25	<u>Long Term Care Monitor/Receiver Fund</u>	<u>\$42,485</u>
26	<u>Long-Term Care Provider Fund</u>	<u>\$20,620</u>

1	<u>Low-Level Radioactive Waste Facility</u>	
2	<u>Development and Operation Fund</u>	<u>\$2,402</u>
3	<u>Mandatory Arbitration Fund</u>	<u>\$2,635</u>
4	<u>Mental Health Fund</u>	<u>\$5,353</u>
5	<u>Mental Health Reporting Fund</u>	<u>\$1,226</u>
6	<u>Metabolic Screening and Treatment Fund</u>	<u>\$46,885</u>
7	<u>Monitoring Device Driving Permit</u>	
8	<u>Administration Fee Fund</u>	<u>\$1,475</u>
9	<u>Motor Fuel Tax Fund</u>	<u>\$1,068</u>
10	<u>Motor Vehicle License Plate Fund</u>	<u>\$13,927</u>
11	<u>Multiple Sclerosis Research Fund</u>	<u>\$961</u>
12	<u>Nuclear Safety Emergency Preparedness Fund</u>	<u>\$87,774</u>
13	<u>Nursing Dedicated and Professional Fund</u>	<u>\$595</u>
14	<u>Partners For Conservation Fund</u>	<u>\$117,108</u>
15	<u>Personal Property Tax Replacement Fund</u>	<u>\$218,128</u>
16	<u>Pesticide Control Fund</u>	<u>\$42,146</u>
17	<u>Plumbing Licensure and Program Fund</u>	<u>\$3,672</u>
18	<u>Private Business and Vocational Schools</u>	
19	<u>Quality Assurance Fund</u>	<u>\$867</u>
20	<u>Professional Services Fund</u>	<u>\$90,610</u>
21	<u>Public Defender Fund</u>	<u>\$6,198</u>
22	<u>Public Health Laboratory</u>	
23	<u>Services Revolving Fund</u>	<u>\$1,098</u>
24	<u>Public Utility Fund</u>	<u>\$282,488</u>
25	<u>Radiation Protection Fund</u>	<u>\$37,946</u>
26	<u>Rebuild Illinois Projects Fund</u>	<u>\$58,858</u>

1	<u>Rental Housing Support Program Fund</u>	<u>\$4,083</u>
2	<u>Road Fund</u>	<u>\$55,409</u>
3	<u>Secretary Of State DUI Administration Fund</u>	<u>\$2,767</u>
4	<u>Secretary Of State Identification Security</u>	
5	<u>and Theft Prevention Fund</u>	<u>\$16,793</u>
6	<u>Secretary Of State Special License Plate Fund</u>	<u>\$3,473</u>
7	<u>Secretary Of State Special Services Fund</u>	<u>\$26,832</u>
8	<u>Securities Audit and Enforcement Fund</u>	<u>\$4,889</u>
9	<u>Serve Illinois Commission Fund</u>	<u>\$1,803</u>
10	<u>Special Education Medicaid Matching Fund</u>	<u>\$4,329</u>
11	<u>State Gaming Fund</u>	<u>\$1,997</u>
12	<u>State Garage Revolving Fund</u>	<u>\$7,501</u>
13	<u>State Lottery Fund</u>	<u>\$311,489</u>
14	<u>State Pensions Fund</u>	<u>\$500,000</u>
15	<u>State Treasurer's Bank Services Trust Fund</u>	<u>752</u>
16	<u>Supreme Court Special Purposes Fund</u>	<u>\$4,184</u>
17	<u>Tattoo and Body Piercing Establishment</u>	
18	<u>Registration Fund</u>	<u>\$1,166</u>
19	<u>Tobacco Settlement Recovery Fund</u>	<u>\$143,143</u>
20	<u>Tourism Promotion Fund</u>	<u>\$79,695</u>
21	<u>Transportation Regulatory Fund</u>	<u>\$108,481</u>
22	<u>Trauma Center Fund</u>	<u>\$1,872</u>
23	<u>University Of Illinois Hospital Services Fund</u>	<u>\$5,476</u>
24	<u>Vehicle Hijacking and Motor Vehicle Theft Prevention and</u>	
25	<u>Insurance Verification Trust Fund</u>	<u>\$9,331</u>
26	<u>Vehicle Inspection Fund</u>	<u>\$2,786</u>

1	<u>Weights and Measures Fund</u>	<u>\$24,640</u>
2	Attorney General Court Ordered and Voluntary	
3	 Compliance Payment Projects Fund	\$22,470
4	Aggregate Operations Regulatory Fund	\$605
5	Agricultural Premium Fund	\$21,002
6	Attorney General's State Projects and	
7	 Court Ordered Distribution Fund	\$36,873
8	Anna Veterans Home Fund	\$1,205
9	Appraisal Administration Fund	\$2,670
10	Attorney General Whistleblower Reward	
11	 and Protection Fund	\$938
12	Bank and Trust Company Fund	\$82,945
13	Brownfields Redevelopment Fund	\$1,893
14	Cannabis Business Development Fund	\$15,750
15	Cannabis Expungement Fund	\$2,511
16	Capital Development Board Revolving Fund	\$4,668
17	Care Provider Fund for Persons with	
18	 a Developmental Disability	\$6,794
19	CDLIS/AAMVAnet/NMVTIS Trust Fund	\$1,679
20	Cemetery Oversight Licensing and Disciplinary Fund	\$6,187
21	Chicago State University Education Improvement Fund ..	\$16,893
22	Chicago Travel Industry Promotion Fund	\$9,146
23	Child Support Administrative Fund	\$2,669
24	Clean Air Act Permit Fund	\$11,283
25	Coal Technology Development Assistance Fund	\$22,087
26	Community Association Manager	

1	Licensing and Disciplinary Fund	\$1,178
2	Commitment to Human Services Fund	\$259,050
3	Common School Fund	\$385,362
4	Community Mental Health Medicaid Trust Fund	\$6,972
5	Community Water Supply Laboratory Fund	\$835
6	Credit Union Fund	\$21,944
7	Cycle Rider Safety Training Fund	\$704
8	DCFS Children's Services Fund	\$164,036
9	Department of Business Services Special Operations Fund	\$4,564
10	Department of Corrections Reimbursement	
11	and Education Fund	\$23,892
12	Design Professionals Administration	
13	and Investigation Fund	\$3,892
14	Department of Human Services Community Services Fund ..	\$6,314
15	Downstate Public Transportation Fund	\$40,428
16	Drivers Education Fund	\$904
17	Drug Rebate Fund	\$40,707
18	Drug Treatment Fund	\$810
19	Drycleaner Environmental Response Trust Fund	\$1,555
20	Education Assistance Fund	\$2,347,928
21	Electric Vehicle Rebate Fund	\$24,101
22	Energy Efficiency Trust Fund	\$955
23	Energy Transition Assistance Fund	\$1,193
24	Environmental Protection Permit and Inspection Fund ..	\$17,475
25	Facilities Management Revolving Fund	\$21,298
26	Fair and Exposition Fund	\$782

1	Federal Asset Forfeiture Fund	\$1,195
2	Federal High Speed Rail Trust Fund	\$910
3	Federal Workforce Training Fund	\$113,609
4	Feed Control Fund	\$1,263
5	Fertilizer Control Fund	\$778
6	Fire Prevention Fund	\$4,470
7	Freedom Schools Fund	\$636
8	Fund for the Advancement of Education	\$61,767
9	General Professions Dedicated Fund	\$36,108
10	General Revenue Fund	\$17,653,153
11	Grade Crossing Protection Fund	\$7,759
12	Hazardous Waste Fund	\$9,036
13	Health and Human Services Medicaid Trust Fund	\$793
14	Healthcare Provider Relief Fund	\$209,863
15	Historic Property Administrative Fund	\$791
16	Horse Racing Fund	\$233,685
17	Hospital Provider Fund	\$66,984
18	Illinois Affordable Housing Trust Fund	\$30,424
19	Illinois Charity Bureau Fund	\$2,025
20	Illinois Clean Water Fund	\$18,928
21	Illinois Forestry Development Fund	\$13,054
22	Illinois Gaming Law Enforcement Fund	\$1,411
23	IMSA Income Fund	\$10,499
24	Illinois Military Family Relief Fund	\$2,963
25	Illinois National Guard Construction Fund	\$4,944
26	Illinois Power Agency Operations Fund	\$154,375

1	Illinois State Dental Disciplinary Fund	\$3,947
2	Illinois State Fair Fund	\$5,871
3	Illinois State Medical Disciplinary Fund	\$32,809
4	Illinois State Pharmacy Disciplinary Fund	\$10,993
5	Illinois Student Assistance Commission	
6	 Contracts and Grants Fund	\$950
7	Illinois Veterans Assistance Fund	\$2,738
8	Illinois Veterans' Rehabilitation Fund	\$685
9	Illinois Wildlife Preservation Fund	\$2,646
10	Illinois Workers' Compensation Commission	
11	 Operations Fund	\$94,942
12	Illinois Works Fund	\$5,577
13	Income Tax Refund Fund	\$232,364
14	Insurance Financial Regulation Fund	\$158,266
15	Insurance Premium Tax Refund Fund	\$10,972
16	Insurance Producer Administration Fund	\$208,185
17	International Tourism Fund	\$1,317
18	LaSalle Veterans Home Fund	\$2,656
19	Law Enforcement Recruitment and Retention Fund	\$10,249
20	Law Enforcement Training Fund	\$28,714
21	LEADS Maintenance Fund	\$573
22	Live and Learn Fund	\$8,419
23	Local Government Distributive Fund	\$120,745
24	Local Tourism Fund	\$16,582
25	Long Term Care Ombudsman Fund	\$635
26	Long Term Care Provider Fund	\$10,352

1	Manteno Veterans Home Fund	\$3,941
2	Mental Health Fund	\$3,560
3	Mental Health Reporting Fund	\$878
4	Military Affairs Trust Fund	\$1,017
5	Monitoring Device Driving Permit	
6	Administration Fee Fund	\$657
7	Motor Carrier Safety Inspection Fund	\$1,892
8	Motor Fuel Tax Fund	\$124,570
9	Motor Vehicle License Plate Fund	\$6,363
10	Nursing Dedicated and Professional Fund	\$14,671
11	Off-Highway Vehicle Trails Fund	\$1,431
12	Open Space Lands Acquisition and Development Fund	\$67,764
13	Optometric Licensing and Disciplinary Board Fund	\$922
14	Parity Advancement Fund	\$9,349
15	Partners For Conservation Fund	\$25,309
16	Pawnbroker Regulation Fund	\$659
17	Pension Stabilization Fund	\$3,009
18	Personal Property Tax Replacement Fund	\$251,569
19	Pesticide Control Fund	\$4,715
20	Prisoner Review Board Vehicle and Equipment Fund	\$3,035
21	Professional Services Fund	\$3,093
22	Professions Indirect Cost Fund	\$194,398
23	Public Pension Regulation Fund	\$3,519
24	Public Transportation Fund	\$108,264
25	Quincy Veterans Home Fund	\$25,455
26	Real Estate License Administration Fund	\$27,976

1	Rebuild Illinois Projects Fund	\$3,682
2	Regional Transportation Authority Occupation and Use Tax	
3	Replacement Fund	\$3,226
4	Registered Certified Public Accountants' Administration	
5	and Disciplinary Fund.....	\$3,213
6	Renewable Energy Resources Trust Fund	\$2,463
7	Rental Housing Support Program Fund	\$560
8	Residential Finance Regulatory Fund.....	\$21,672
9	Road Fund.....	\$524,729
10	Salmon Fund.....	\$837
11	Savings Bank Regulatory Fund	\$528
12	School Infrastructure Fund	\$10,122
13	Secretary of State DUI Administration Fund	\$1,021
14	Secretary of State Identification Security and	
15	Theft Prevention Fund.....	\$4,877
16	Secretary of State Special License Plate Fund	\$1,410
17	Secretary of State Special Services Fund	\$11,665
18	Securities Audit and Enforcement Fund	\$2,279
19	Serve Illinois Commission Fund	\$950
20	Snowmobile Trail Establishment Fund.....	\$653
21	Solid Waste Management Fund	\$17,540
22	Special Education Medicaid Matching Fund	\$2,916
23	Sports Wagering Fund	\$14,696
24	State Police Law Enforcement Administration Fund	\$3,635
25	State and Local Sales Tax Reform Fund	\$6,676
26	State Asset Forfeiture Fund.....	\$1,445

1	State Aviation Program Fund	\$2,125
2	State Construction Account Fund	\$151,079
3	State Crime Laboratory Fund	\$6,342
4	State Gaming Fund	\$216,475
5	State Garage Revolving Fund	\$4,892
6	State Lottery Fund	\$106,169
7	State Pensions Fund	\$500,000
8	State Police Firearm Services Fund	\$16,049
9	State Police Services Fund	\$20,688
10	State Police Vehicle Fund	\$7,562
11	State Police Whistleblower Reward	
12	and Protection Fund	\$3,858
13	State Small Business Credit Initiative Fund	\$20,739
14	State's Attorneys Appellate	
15	Prosecutor's County Fund	\$20,621
16	Subtitle D Management Fund	\$2,669
17	Supplemental Low Income Energy Assistance Fund	\$158,173
18	Tax Compliance and Administration Fund	\$3,789
19	Technology Management Revolving Fund	\$620,435
20	Tobacco Settlement Recovery Fund	\$4,747
21	Tourism Promotion Fund	\$46,998
22	Traffic and Criminal Conviction Surcharge Fund	\$41,173
23	Underground Storage Tank Fund	\$31,314
24	University of Illinois Hospital Services Fund	\$3,257
25	Vehicle Hijacking and Motor Vehicle Theft	
26	Prevention and Insurance Verification Trust Fund ..	\$8,183

1 ~~Vehicle Inspection Fund..... \$19,811~~

2 ~~Weights and Measures Fund..... \$3,636~~

3 Notwithstanding any provision of the law to the contrary,
4 the General Assembly hereby authorizes the use of such funds
5 for the purposes set forth in this Section.

6 These provisions do not apply to funds classified by the
7 Comptroller as federal trust funds or State trust funds. The
8 Audit Expense Fund may receive transfers from those trust
9 funds only as directed herein, except where prohibited by the
10 terms of the trust fund agreement. The Auditor General shall
11 notify the trustees of those funds of the estimated cost of the
12 audit to be incurred under the Illinois State Auditing Act for
13 the fund. The trustees of those funds shall direct the State
14 Comptroller and Treasurer to transfer the estimated amount to
15 the Audit Expense Fund.

16 The Auditor General may bill entities that are not subject
17 to the above transfer provisions, including private entities,
18 related organizations and entities whose funds are
19 locally-held, for the cost of audits, studies, and
20 investigations incurred on their behalf. Any revenues received
21 under this provision shall be deposited into the Audit Expense
22 Fund.

23 In the event that moneys on deposit in any fund are
24 unavailable, by reason of deficiency or any other reason
25 preventing their lawful transfer, the State Comptroller shall
26 order transferred and the State Treasurer shall transfer the

1 amount deficient or otherwise unavailable from the General
2 Revenue Fund for deposit into the Audit Expense Fund.

3 On or before December 1, 1992, and each December 1
4 thereafter, the Auditor General shall notify the Governor's
5 Office of Management and Budget (formerly Bureau of the
6 Budget) of the amount estimated to be necessary to pay for
7 audits, studies, and investigations in accordance with the
8 Illinois State Auditing Act during the next succeeding fiscal
9 year for each State fund for which a transfer or reimbursement
10 is anticipated.

11 Beginning with fiscal year 1994 and during each fiscal
12 year thereafter, the Auditor General may direct the State
13 Comptroller and Treasurer to transfer moneys from funds
14 authorized by the General Assembly for that fund. In the event
15 funds, including federal and State trust funds but excluding
16 the General Revenue Fund, are transferred, during fiscal year
17 1994 and during each fiscal year thereafter, in excess of the
18 amount to pay actual costs attributable to audits, studies,
19 and investigations as permitted or required by the Illinois
20 State Auditing Act or specific action of the General Assembly,
21 the Auditor General shall, on September 30, or as soon
22 thereafter as is practicable, direct the State Comptroller and
23 Treasurer to transfer the excess amount back to the fund from
24 which it was originally transferred.

25 (Source: P.A. 102-16, eff. 6-17-21; 102-699, eff. 4-19-22;
26 103-8, eff. 6-7-23; 103-129, eff. 6-30-23; 103-588, eff.

1 6-5-24.)

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