

SB4110



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB4110

Introduced 2/25/2026, by Sen. Elgie R. Sims, Jr.

SYNOPSIS AS INTRODUCED:

Makes appropriations for the ordinary and contingent expenses of the Department of Revenue for the fiscal year beginning July 1, 2026, as follows:

General Funds	\$36,408,900
Other State Funds	\$620,134,100
Federal Funds	<u>\$500,000</u>
Total	\$657,043,000

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A BILL FOR

1 AN ACT concerning appropriations.

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

4 ARTICLE 1

5 Section 5. The following named sums, or so much thereof as
6 may be necessary, respectively, for the objects and purposes
7 hereinafter named, are appropriated to meet the ordinary and
8 contingent expenses of the Department of Revenue:

9 GOVERNMENT SERVICES

10 PAYABLE FROM THE PERSONAL PROPERTY TAX REPLACEMENT FUND:

11 For a portion of the state's share of
12 state's attorneys' and assistant
13 state's attorneys' salaries,
14 including prior years' costs19,518,800

15 For a portion of the state's share of
16 county public defenders' salaries pursuant
17 to Section 3-4007 of the Counties Code,
18 including prior years' costs11,138,700

19 For the State's share of county supervisors
20 of assessments or county assessors'
21 salaries, as provided by law, including
22 prior years' costs 4,518,000

23 For additional compensation for local

1 assessors, as provided by Sections 4-10
2 and 4-15 of the Property Tax Code..... 350,000
3 For additional compensation for local
4 assessors, as provided by Section 4-20
5 of the Property Tax Code 510,000
6 For additional compensation for county
7 treasurers, as provided by Section 3-10007
8 of the Counties Code 663,000
9 For the annual stipend for sheriffs as provided
10 in subsection (d) of Section 4-6003 and
11 Section 4-8002 of the Counties Code 663,000
12 For the annual stipend to county coroners
13 pursuant to Section 4-6002 of the Counties
14 Code, including prior years' costs 663,000
15 For additional compensation for county
16 auditors, pursuant to Section 4-6001
17 of the Counties Code, including prior
18 years' costs..... 123,500
19 Total \$38,148,000

PAYABLE FROM MOTOR FUEL TAX FUND:

21 For Reimbursement to International
22 Fuel Tax Agreement Member States 32,000,000
23 For Refunds..... 45,000,000
24 Total \$77,000,000

PAYABLE FROM UNDERGROUND STORAGE TANK FUND:

26 For Refunds as provided for in Section

1 13a.8 of the Motor Fuel Tax Law.....12,000

2 PAYABLE FROM THE MUNICIPAL TELECOMMUNICATIONS FUND:

3 For refunds associated with the Simplified
4 Municipal Telecommunications Tax Act12,000

5 PAYABLE FROM LOCAL GOVERNMENT VIDEO GAMING

6 DISTRIBUTIVE FUND:

7 For allocation to local governments
8 of the net terminal income tax per
9 the Video Gaming Act250,000,000

10 PAYABLE FROM SENIOR CITIZENS REAL ESTATE

11 DEFERRED TAX REVOLVING FUND:

12 For payments to counties as required by the
13 Senior Citizens Real Estate Tax Deferral Act,
14 including prior years' cost6,500,000

15 PAYABLE FROM ILLINOIS GAMING LAW ENFORCEMENT FUND:

16 For Allocation to Local Law Enforcement
17 Agencies for joint state and local efforts
18 in Administration of the Charitable Games
19 Act and the Illinois Pull Tabs and
20 Jar Games Act750,000

21 Section 10. The sum of \$36,408,900, or so much thereof as
22 may be necessary, is appropriated from the General Revenue
23 Fund to the Department of Revenue for operational expenses.

24 Section 15. The sum of \$1,000,000, or so much thereof as

1 may be necessary, is appropriated from the Tax Compliance and
 2 Administration Fund to the Department of Revenue for Refunds
 3 associated with the Illinois Secure Choice Savings Program
 4 Act.

5 Section 20. The sum of \$132,995,600, or so much thereof as
 6 may be necessary, is appropriated from the Tax Compliance and
 7 Administration Fund to the Department of Revenue for
 8 operational expenses.

9 Section 25. The following named sums, or so much thereof
 10 as may be necessary, respectively, for the objects and
 11 purposes hereinafter named, are appropriated to meet the
 12 ordinary and contingent expenses of the Department of Revenue:

13 TAX ADMINISTRATION AND ENFORCEMENT

14 PAYABLE FROM TAX COMPLIANCE AND ADMINISTRATION FUND:

15 For Administration of the Drycleaner
 16 Environmental Response Trust Fund Act188,200
 17 For Administration of the Simplified Municipal
 18 Telecommunications Tax Act3,651,200
 19 For administrative costs associated
 20 with the Municipality Sales Tax
 21 as directed in Section 11-74.3-3
 22 of the Illinois Municipal Code253,200
 23 For costs associated with administering Section
 24 4g of the Cigarette Tax Act1,490,800

1 Tax Replacement Fund to the Department of Revenue for
2 operational expenses.

3 Section 55. The sum of \$2,668,000, or so much thereof as
4 may be necessary, is appropriated from the Underground Storage
5 Tank Fund to the Department of Revenue for operational
6 expenses.

7 Section 99. Effective date. This Act takes effect July 1,
8 2026.