



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB2181

Introduced 3/28/2017, by Sen. William E. Brady

SYNOPSIS AS INTRODUCED:

See Index

Creates the FY2017 and FY2018 Budget Implementation Act. Provides that the purpose of the Act is to make the changes in State programs that are necessary to implement the Governor's FY2017 and FY2018 budget recommendations. Effective immediately, but specified provisions do not take effect at all unless Senate Bill 9 of the 100th General Assembly becomes law.

LRB100 12102 JWD 24455 b

1 AN ACT concerning budget implementation.

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

4 ARTICLE 1. SHORT TITLE; PURPOSE

5 Section 1-1. Short title. This Act may be cited as the
6 FY2017 and FY2018 Budget Implementation Act.

7 Section 1-5. Purpose. It is the purpose of this Act to make
8 changes in State programs that are necessary to implement the
9 Governor's budget recommendations for Fiscal Years 2017 and
10 2018.

11 ARTICLE 5. AMENDATORY PROVISIONS

12 Section 5-2. The State Budget Law of the Civil
13 Administrative Code of Illinois is amended by adding Section
14 50-40 as follows:

15 (15 ILCS 20/50-40 new)

16 Sec. 50-40. General funds defined. "General funds" or
17 "State general funds" means the General Revenue Fund, the
18 Common School Fund, the General Revenue Common School Special
19 Account Fund, the Education Assistance Fund, the Fund for the

1 Advancement of Education, the Commitment to Human Services
2 Fund, and the Budget Stabilization Fund.

3 Section 5-3. The Renewable Energy, Energy Efficiency, and
4 Coal Resources Development Law of 1997 is amended by changing
5 Section 6-5 as follows:

6 (20 ILCS 687/6-5)

7 (Section scheduled to be repealed on December 31, 2020)

8 Sec. 6-5. Renewable Energy Resources and Coal Technology
9 Development Assistance Charge.

10 (a) Notwithstanding the provisions of Section 16-111 of the
11 Public Utilities Act but subject to subsection (e) of this
12 Section, each public utility, electric cooperative, as defined
13 in Section 3.4 of the Electric Supplier Act, and municipal
14 utility, as referenced in Section 3-105 of the Public Utilities
15 Act, that is engaged in the delivery of electricity or the
16 distribution of natural gas within the State of Illinois shall,
17 effective January 1, 1998, assess each of its customer accounts
18 a monthly Renewable Energy Resources and Coal Technology
19 Development Assistance Charge. The delivering public utility,
20 municipal electric or gas utility, or electric or gas
21 cooperative for a self-assessing purchaser remains subject to
22 the collection of the fee imposed by this Section. The monthly
23 charge shall be as follows:

24 (1) \$0.05 per month on each account for residential

1 electric service as defined in Section 13 of the Energy
2 Assistance Act;

3 (2) \$0.05 per month on each account for residential gas
4 service as defined in Section 13 of the Energy Assistance
5 Act;

6 (3) \$0.50 per month on each account for nonresidential
7 electric service, as defined in Section 13 of the Energy
8 Assistance Act, which had less than 10 megawatts of peak
9 demand during the previous calendar year;

10 (4) \$0.50 per month on each account for nonresidential
11 gas service, as defined in Section 13 of the Energy
12 Assistance Act, which had distributed to it less than
13 4,000,000 therms of gas during the previous calendar year;

14 (5) \$37.50 per month on each account for nonresidential
15 electric service, as defined in Section 13 of the Energy
16 Assistance Act, which had 10 megawatts or greater of peak
17 demand during the previous calendar year; and

18 (6) \$37.50 per month on each account for nonresidential
19 gas service, as defined in Section 13 of the Energy
20 Assistance Act, which had 4,000,000 or more therms of gas
21 distributed to it during the previous calendar year.

22 (b) The Renewable Energy Resources and Coal Technology
23 Development Assistance Charge assessed by electric and gas
24 public utilities shall be considered a charge for public
25 utility service.

26 (c) Fifty percent of the moneys collected pursuant to this

1 Section shall be deposited in the Lead Poisoning Screening,
2 Prevention, and Abatement ~~Renewable Energy Resources Trust~~
3 Fund by the Department of Revenue. The remaining 50 percent of
4 the moneys collected pursuant to this Section shall be
5 deposited in the Coal Technology Development Assistance Fund by
6 the Department of Revenue for the exclusive purposes of (1)
7 capturing or sequestering carbon emissions produced by coal
8 combustion; (2) supporting research on the capture and
9 sequestration of carbon emissions produced by coal combustion;
10 and (3) improving coal miner safety.

11 (d) By the 20th day of the month following the month in
12 which the charges imposed by this Section were collected, each
13 utility and alternative retail electric supplier collecting
14 charges pursuant to this Section shall remit to the Department
15 of Revenue for deposit in the Lead Poisoning Screening,
16 Prevention, and Abatement ~~Renewable Energy Resources Trust~~
17 Fund and the Coal Technology Development Assistance Fund all
18 moneys received as payment of the charge provided for in this
19 Section on a return prescribed and furnished by the Department
20 of Revenue showing such information as the Department of
21 Revenue may reasonably require.

22 (e) The charges imposed by this Section shall only apply to
23 customers of municipal electric or gas utilities and electric
24 or gas cooperatives if the municipal electric or gas utility or
25 electric or gas cooperative makes an affirmative decision to
26 impose the charge. If a municipal electric or gas utility or an

1 electric or gas cooperative makes an affirmative decision to
2 impose the charge provided by this Section, the municipal
3 electric or gas utility or electric or gas cooperative shall
4 inform the Department of Revenue in writing of such decision
5 when it begins to impose the charge. If a municipal electric or
6 gas utility or electric or gas cooperative does not assess this
7 charge, its customers shall not be eligible for the Renewable
8 Energy Resources Program.

9 (f) The Department of Revenue may establish such rules as
10 it deems necessary to implement this Section.

11 (Source: P.A. 95-481, eff. 8-28-07.)

12 Section 5-5. The Military Code of Illinois is amended by
13 changing Section 22-3 as follows:

14 (20 ILCS 1805/22-3) (from Ch. 129, par. 220.22-3)

15 Sec. 22-3. All monies received from the sale of Illinois
16 National Guard facilities and lands pursuant to authority
17 contained in Section 22-2, all monies received from the
18 transfer or exchange of any realty under the control of the
19 Department pursuant to authority contained in Section 22-5, and
20 all funds received from the Federal government under terms of
21 the Federal Master Cooperative Agreement related to
22 constructing and maintaining real property between the
23 Department of Military Affairs and the United States Property
24 and Fiscal Officer for Illinois shall be paid into the State

1 Treasury without delay and shall be deposited ~~covered~~ into a
2 special fund to be known as the Illinois National Guard
3 Construction Fund. The monies in this fund shall be used
4 exclusively by the Adjutant General for the purpose of
5 acquiring building sites, ~~and~~ constructing new facilities,
6 rehabilitating existing facilities, and making other capital
7 improvements. The provisions directing the distributions from
8 the Illinois National Guard Construction Fund provided for in
9 this Section shall constitute an irrevocable and continuing
10 appropriation of all amounts as provided herein. The State
11 Treasurer and State Comptroller are hereby authorized and
12 directed to make distributions as provided in this Section.
13 ~~Expenditures from this fund shall be subject to appropriation~~
14 ~~by the General Assembly and written release by the Governor.~~

15 (Source: P.A. 97-764, eff. 7-6-12.)

16 (20 ILCS 1805/22-6 rep.)

17 Section 5-10. The Military Code of Illinois is amended by
18 repealing Section 22-6.

19 Section 5-12. The Balanced Budget Note Act is amended by
20 changing Section 5 as follows:

21 (25 ILCS 80/5) (from Ch. 63, par. 42.93-5)

22 Sec. 5. Supplemental Appropriation Bill Defined. For
23 purposes of this Act, "supplemental appropriation bill" means

1 any appropriation bill that is (a) introduced or amended
2 (including any changes to legislation by means of the
3 submission of a conference committee report) on or after July 1
4 of a fiscal year and (b) proposes (as introduced or as amended
5 as the case may be) to authorize, increase, decrease, or
6 reallocate any general funds appropriation for that same fiscal
7 year. For purposes of this Section, "general funds" has the
8 meaning provided in Section 50-40 of the State Budget Law. The
9 ~~general funds consist of the General Revenue Fund, the Common~~
10 ~~School Fund, the General Revenue Common School Special Account~~
11 ~~Fund, and the Education Assistance Fund.~~

12 (Source: P.A. 87-688.)

13 Section 5-15. The State Finance Act is amended by changing
14 Sections 5.857, 6t, 6z-30, 6z-32, 6z-45, 6z-52, 6z-100, 8.3,
15 8.25e, 8g, 8g-1, and 13.2 as follows:

16 (30 ILCS 105/5.857)

17 (Section scheduled to be repealed on July 1, 2017)

18 Sec. 5.857. The Capital Development Board Revolving Fund.
19 This Section is repealed July 1, 2018 ~~2017~~.

20 (Source: P.A. 98-674, eff. 6-30-14; 99-78, eff. 7-20-15;
21 99-523, eff. 6-30-16.)

22 (30 ILCS 105/6t) (from Ch. 127, par. 142t)

23 Sec. 6t. The Capital Development Board Contributory Trust

1 Fund is created and there shall be paid into the Capital
2 Development Board Contributory Trust Fund the monies
3 contributed by and received from Public Community College
4 Districts, Elementary, Secondary, and Unit School Districts,
5 and Vocational Education Facilities, provided, however, no
6 monies shall be required from a participating Public Community
7 College District, Elementary, Secondary, or Unit School
8 District, or Vocational Education Facility more than 30 days
9 prior to anticipated need under the particular contract for the
10 Public Community College District, Elementary, Secondary, or
11 Unit School District, or Vocational Education Facility. No
12 monies in any fund in the State Treasury, nor any funds under
13 the control or beneficial control of any state agency,
14 university, college, department, commission, board or any
15 other unit of state government shall be deposited, paid into,
16 or by any other means caused to be placed into the Capital
17 Development Board Contributory Trust Fund, except for federal
18 funds, bid bond forfeitures, and insurance proceeds as provided
19 for below.

20 Except as provided in Section 22-3 of the Military Code of
21 Illinois, there ~~There~~ shall be paid into the Capital
22 Development Board Contributory Trust Fund all federal funds to
23 be utilized for the construction of capital projects under the
24 jurisdiction of the Capital Development Board, and all proceeds
25 resulting from such federal funds. All such funds shall be
26 remitted to the Capital Development Board within 10 working

1 days of their receipt by the receiving authority.

2 There shall also be paid into this Fund all monies
3 designated as gifts, donations or charitable contributions
4 which may be contributed by an individual or entity, whether
5 public or private, for a specific capital improvement project.

6 There shall also be paid into this Fund all proceeds from
7 bid bond forfeitures in connection with any project formally
8 bid and awarded by the Capital Development Board.

9 There shall also be paid into this Fund all builders risk
10 insurance policy proceeds and all other funds recovered from
11 contractors, sureties, architects, material suppliers or other
12 persons contracting with the Capital Development Board for
13 capital improvement projects which are received by way of
14 reimbursement for losses resulting from destruction of or
15 damage to capital improvement projects while under
16 construction by the Capital Development Board or received by
17 way of settlement agreement or court order.

18 The monies in the Capital Development Board Contributory
19 Trust Fund shall be expended only for actual contracts let, and
20 then only for the specific project for which funds were
21 received in accordance with the judgment of the Capital
22 Development Board, compatible with the duties and obligations
23 of the Capital Development Board in furtherance of the specific
24 capital improvement for which such funds were received.
25 Contributions, insured-loss reimbursements or other funds
26 received as damages through settlement or judgement for damage,

1 destruction or loss of capital improvement projects shall be
2 expended for the repair of such projects; or if the projects
3 have been or are being repaired before receipt of the funds,
4 the funds may be used to repair other such capital improvement
5 projects. Any funds not expended for a project within 36 months
6 after the date received shall be paid into the General
7 Obligation Bond Retirement and Interest Fund.

8 Contributions or insured-loss reimbursements not expended
9 in furtherance of the project for which they were received
10 within 36 months of the date received, shall be returned to the
11 contributing party. Proceeds from builders risk insurance
12 shall be expended only for the amelioration of damage arising
13 from the incident for which the proceeds were paid to the State
14 or the Capital Development Board Contributory Trust Fund. Any
15 residual amounts remaining after the completion of such
16 repairs, renovation, reconstruction or other work necessary to
17 restore the capital improvement project to acceptable
18 condition shall be returned to the proper fund or entity
19 financing or contributing towards the cost of the capital
20 improvement project. Such returns shall be made in amounts
21 proportionate to the contributions made in furtherance of the
22 project.

23 Any monies received as a gift, donation or charitable
24 contribution for a specific capital improvement which have not
25 been expended in furtherance of that project shall be returned
26 to the contributing party after completion of the project or if

1 the legislature fails to authorize the capital improvement.

2 Except as provided in Section 22-3 of the Military Code of
3 Illinois, the ~~The~~ unused portion of any federal funds received
4 for a capital improvement project which are not contributed,
5 upon its completion, towards the cost of the project, shall
6 remain in the Capital Development Board Contributory Trust Fund
7 and shall be used for capital projects and for no other
8 purpose, subject to appropriation and as directed by the
9 Capital Development Board.

10 (Source: P.A. 97-792, eff. 1-1-13.)

11 (30 ILCS 105/6z-30)

12 Sec. 6z-30. University of Illinois Hospital Services Fund.

13 (a) The University of Illinois Hospital Services Fund is
14 created as a special fund in the State Treasury. The following
15 moneys shall be deposited into the Fund:

16 (1) As soon as possible after the beginning of fiscal
17 year 2010, and in no event later than July 30, the State
18 Comptroller and the State Treasurer shall automatically
19 transfer \$30,000,000 from the General Revenue Fund to the
20 University of Illinois Hospital Services Fund.

21 (1.5) Starting in fiscal year 2011 and continuing
22 through fiscal year 2017, as soon as possible after the
23 beginning of each fiscal year, and in no event later than
24 July 30, the State Comptroller and the State Treasurer
25 shall automatically transfer \$45,000,000 from the General

1 Revenue Fund to the University of Illinois Hospital
2 Services Fund; except that, in fiscal year 2012 only, the
3 State Comptroller and the State Treasurer shall transfer
4 \$90,000,000 from the General Revenue Fund to the University
5 of Illinois Hospital Services Fund under this paragraph,
6 and, in fiscal year 2013 only, the State Comptroller and
7 the State Treasurer shall transfer no amounts from the
8 General Revenue Fund to the University of Illinois Hospital
9 Services Fund under this paragraph.

10 (1.7) Starting in fiscal year 2018, at the direction of
11 and upon notification from the Director of Healthcare and
12 Family Services, the State Comptroller shall direct and the
13 State Treasurer shall transfer amounts not exceeding a
14 total of \$45,000,000 from the General Revenue Fund to the
15 University of Illinois Hospital Services Fund in each
16 fiscal year.

17 (2) All intergovernmental transfer payments to the
18 Department of Healthcare and Family Services by the
19 University of Illinois made pursuant to an
20 intergovernmental agreement under subsection (b) or (c) of
21 Section 5A-3 of the Illinois Public Aid Code.

22 (3) All federal matching funds received by the
23 Department of Healthcare and Family Services (formerly
24 Illinois Department of Public Aid) as a result of
25 expenditures made by the Department that are attributable
26 to moneys that were deposited in the Fund.

1 (4) All other moneys received for the Fund from any
2 other source, including interest earned thereon.

3 (b) Moneys in the fund may be used by the Department of
4 Healthcare and Family Services, subject to appropriation and to
5 an interagency agreement between that Department and the Board
6 of Trustees of the University of Illinois, to reimburse the
7 University of Illinois Hospital for hospital and pharmacy
8 services, to reimburse practitioners who are employed by the
9 University of Illinois, to reimburse other health care
10 facilities and health plans operated by the University of
11 Illinois, and to pass through to the University of Illinois
12 federal financial participation earned by the State as a result
13 of expenditures made by the University of Illinois.

14 (c) (Blank).

15 (Source: P.A. 97-732, eff. 6-30-12; 98-651, eff. 6-16-14.)

16 (30 ILCS 105/6z-32)

17 Sec. 6z-32. Partners for Planning and Conservation.

18 (a) The Partners for Conservation Fund (formerly known as
19 the Conservation 2000 Fund) and the Partners for Conservation
20 Projects Fund (formerly known as the Conservation 2000 Projects
21 Fund) are created as special funds in the State Treasury. These
22 funds shall be used to establish a comprehensive program to
23 protect Illinois' natural resources through cooperative
24 partnerships between State government and public and private
25 landowners. Moneys in these Funds may be used, subject to

1 appropriation, by the Department of Natural Resources,
2 Environmental Protection Agency, and the Department of
3 Agriculture for purposes relating to natural resource
4 protection, planning, recreation, tourism, and compatible
5 agricultural and economic development activities. Without
6 limiting these general purposes, moneys in these Funds may be
7 used, subject to appropriation, for the following specific
8 purposes:

9 (1) To foster sustainable agriculture practices and
10 control soil erosion and sedimentation, including grants
11 to Soil and Water Conservation Districts for conservation
12 practice cost-share grants and for personnel, educational,
13 and administrative expenses.

14 (2) To establish and protect a system of ecosystems in
15 public and private ownership through conservation
16 easements, incentives to public and private landowners,
17 natural resource restoration and preservation, water
18 quality protection and improvement, land use and watershed
19 planning, technical assistance and grants, and land
20 acquisition provided these mechanisms are all voluntary on
21 the part of the landowner and do not involve the use of
22 eminent domain.

23 (3) To develop a systematic and long-term program to
24 effectively measure and monitor natural resources and
25 ecological conditions through investments in technology
26 and involvement of scientific experts.

1 (4) To initiate strategies to enhance, use, and
2 maintain Illinois' inland lakes through education,
3 technical assistance, research, and financial incentives.

4 (5) To partner with private landowners and with units
5 of State, federal, and local government and with
6 not-for-profit organizations in order to integrate State
7 and federal programs with Illinois' natural resource
8 protection and restoration efforts and to meet
9 requirements to obtain federal and other funds for
10 conservation or protection of natural resources.

11 (b) The State Comptroller and State Treasurer shall
12 automatically transfer on the last day of each month, beginning
13 on September 30, 1995 and ending on June 30, 2021, from the
14 General Revenue Fund to the Partners for Conservation Fund, an
15 amount equal to 1/10 of the amount set forth below in fiscal
16 year 1996 and an amount equal to 1/12 of the amount set forth
17 below in each of the other specified fiscal years:

18 Fiscal Year	Amount
19 1996	\$ 3,500,000
20 1997	\$ 9,000,000
21 1998	\$10,000,000
22 1999	\$11,000,000
23 2000	\$12,500,000
24 2001 through 2004	\$14,000,000
25 2005	\$7,000,000
26 2006	\$11,000,000

1	2007	\$0
2	2008 through 2011	\$14,000,000
3	2012	\$12,200,000
4	2013 through <u>2017</u> 2021	\$14,000,000
5	<u>2018</u>	<u>\$1,500,000</u>
6	<u>2019 through 2021</u>	<u>\$14,000,000</u>

7 (c) Notwithstanding any other provision of law to the
8 contrary and in addition to any other transfers that may be
9 provided for by law, on the last day of each month beginning on
10 July 31, 2006 and ending on June 30, 2007, or as soon
11 thereafter as may be practical, the State Comptroller shall
12 direct and the State Treasurer shall transfer \$1,000,000 from
13 the Partners for Conservation Fund (formerly known as the Open
14 Space Lands Acquisition and Development Fund to the
15 Conservation 2000 Fund).

16 (d) There shall be deposited into the Partners for
17 Conservation Projects Fund such bond proceeds and other moneys
18 as may, from time to time, be provided by law.

19 (Source: P.A. 97-641, eff. 12-19-11.)

20 (30 ILCS 105/6z-45)

21 Sec. 6z-45. The School Infrastructure Fund.

22 (a) The School Infrastructure Fund is created as a special
23 fund in the State Treasury.

24 In addition to any other deposits authorized by law,
25 beginning January 1, 2000, on the first day of each month, or

1 as soon thereafter as may be practical, the State Treasurer and
2 State Comptroller shall transfer the sum of \$5,000,000 from the
3 General Revenue Fund to the School Infrastructure Fund, except
4 that, notwithstanding any other provision of law, and in
5 addition to any other transfers that may be provided for by
6 law, before June 30, 2012, the Comptroller and the Treasurer
7 shall transfer \$45,000,000 from the General Revenue Fund into
8 the School Infrastructure Fund, and, for fiscal year 2013 only,
9 the Treasurer and the Comptroller shall transfer \$1,250,000
10 from the General Revenue Fund to the School Infrastructure Fund
11 on the first day of each month; provided, however, that no such
12 transfers shall be made from July 1, 2001 through June 30,
13 2003.

14 (a-5) Money in the School Infrastructure Fund may be used
15 to pay the expenses of the State Board of Education, the
16 Governor's Office of Management and Budget, and the Capital
17 Development Board in administering programs under the School
18 Construction Law, the total expenses not to exceed \$1,315,000
19 in any fiscal year.

20 (b) Subject to the transfer provisions set forth below,
21 money in the School Infrastructure Fund shall, if and when the
22 State of Illinois incurs any bonded indebtedness for the
23 construction of school improvements under subsection (e) of
24 Section 5 of the General Obligation Bond Act ~~the School~~
25 ~~Construction Law~~, be set aside and used for the purpose of
26 paying and discharging annually the principal and interest on

1 that bonded indebtedness then due and payable, and for no other
2 purpose.

3 In addition to other transfers to the General Obligation
4 Bond Retirement and Interest Fund made pursuant to Section 15
5 of the General Obligation Bond Act, upon each delivery of bonds
6 issued for construction of school improvements under the School
7 Construction Law, the State Comptroller shall compute and
8 certify to the State Treasurer the total amount of principal
9 of, interest on, and premium, if any, on such bonds during the
10 then current and each succeeding fiscal year. With respect to
11 the interest payable on variable rate bonds, such
12 certifications shall be calculated at the maximum rate of
13 interest that may be payable during the fiscal year, after
14 taking into account any credits permitted in the related
15 indenture or other instrument against the amount of such
16 interest required to be appropriated for that period.

17 On or before the last day of each month, the State
18 Treasurer and State Comptroller shall transfer from the School
19 Infrastructure Fund to the General Obligation Bond Retirement
20 and Interest Fund an amount sufficient to pay the aggregate of
21 the principal of, interest on, and premium, if any, on the
22 bonds payable on their next payment date, divided by the number
23 of monthly transfers occurring between the last previous
24 payment date (or the delivery date if no payment date has yet
25 occurred) and the next succeeding payment date. Interest
26 payable on variable rate bonds shall be calculated at the

1 maximum rate of interest that may be payable for the relevant
2 period, after taking into account any credits permitted in the
3 related indenture or other instrument against the amount of
4 such interest required to be appropriated for that period.
5 Interest for which moneys have already been deposited into the
6 capitalized interest account within the General Obligation
7 Bond Retirement and Interest Fund shall not be included in the
8 calculation of the amounts to be transferred under this
9 subsection. Beginning July 1, 2017 through June 30, 2020, no
10 transfers shall be required under this subsection (b) from the
11 School Infrastructure Fund to the General Obligation Bond
12 Retirement and Interest Fund.

13 (b-5) The money deposited into the School Infrastructure
14 Fund from transfers pursuant to subsections (c-30) and (c-35)
15 of Section 13 of the Riverboat Gambling Act shall be applied,
16 without further direction, as provided in subsection (b-3) of
17 Section 5-35 of the School Construction Law.

18 (c) The surplus, if any, in the School Infrastructure Fund
19 after payments made pursuant to subsections (a-5), (b) and
20 (b-5) of this Section shall, subject to appropriation, be used
21 as follows:

22 First - to make 3 payments to the School Technology
23 Revolving Loan Fund as follows:

24 Transfer of \$30,000,000 in fiscal year 1999;

25 Transfer of \$20,000,000 in fiscal year 2000; and

26 Transfer of \$10,000,000 in fiscal year 2001.

1 ~~Second~~ ~~to pay the expenses of the State Board of~~
2 ~~Education and the Capital Development Board in administering~~
3 ~~programs under the School Construction Law, the total expenses~~
4 ~~not to exceed \$1,200,000 in any fiscal year.~~

5 Second ~~Third~~ - to pay any amounts due for grants for school
6 construction projects and debt service under the School
7 Construction Law.

8 Third ~~Fourth~~ - to pay any amounts due for grants for school
9 maintenance projects under the School Construction Law.

10 (Source: P.A. 97-732, eff. 6-30-12; 98-18, eff. 6-7-13.)

11 (30 ILCS 105/6z-52)

12 Sec. 6z-52. Drug Rebate Fund.

13 (a) There is created in the State Treasury a special fund
14 to be known as the Drug Rebate Fund.

15 (b) The Fund is created for the purpose of receiving and
16 disbursing moneys in accordance with this Section.
17 Disbursements from the Fund shall be made, subject to
18 appropriation, only as follows:

19 (1) For payments for reimbursement or coverage for
20 prescription drugs and other pharmacy products provided to
21 a recipient of medical assistance under the Illinois Public
22 Aid Code, the Children's Health Insurance Program Act, the
23 Covering ALL KIDS Health Insurance Act, and the Veterans'
24 Health Insurance Program Act of 2008.

25 (1.5) For payments to managed care organizations as

1 defined in Section 5-30.1 of the Illinois Public Aid Code.

2 (2) For reimbursement of moneys collected by the
3 Department of Healthcare and Family Services (formerly
4 Illinois Department of Public Aid) through error or
5 mistake.

6 (3) For payments of any amounts that are reimbursable
7 to the federal government resulting from a payment into
8 this Fund.

9 (4) For payments of operational and administrative
10 expenses related to providing and managing coverage for
11 prescription drugs and other pharmacy products provided to
12 a recipient of medical assistance under the Illinois Public
13 Aid Code, the Children's Health Insurance Program Act, the
14 Covering ALL KIDS Health Insurance Act, and the Veterans'
15 Health Insurance Program Act of 2008, ~~and the Senior~~
16 ~~Citizens and Disabled Persons Property Tax Relief and~~
17 ~~Pharmaceutical Assistance Act.~~

18 (c) The Fund shall consist of the following:

19 (1) Upon notification from the Director of Healthcare
20 and Family Services, the Comptroller shall direct and the
21 Treasurer shall transfer the net State share (disregarding
22 the reduction in net State share attributable to the
23 American Recovery and Reinvestment Act of 2009 or any other
24 federal economic stimulus program) of all moneys received
25 by the Department of Healthcare and Family Services
26 (formerly Illinois Department of Public Aid) from drug

1 rebate agreements with pharmaceutical manufacturers
2 pursuant to Title XIX of the federal Social Security Act,
3 including any portion of the balance in the Public Aid
4 Recoveries Trust Fund on July 1, 2001 that is attributable
5 to such receipts.

6 (2) All federal matching funds received by the Illinois
7 Department as a result of expenditures made by the
8 Department that are attributable to moneys deposited in the
9 Fund.

10 (3) Any premium collected by the Illinois Department
11 from participants under a waiver approved by the federal
12 government relating to provision of pharmaceutical
13 services.

14 (4) All other moneys received for the Fund from any
15 other source, including interest earned thereon.

16 (Source: P.A. 96-8, eff. 4-28-09; 96-1100, eff. 1-1-11; 97-689,
17 eff. 7-1-12.)

18 (30 ILCS 105/6z-100)

19 (Section scheduled to be repealed on July 1, 2017)

20 Sec. 6z-100. Capital Development Board Revolving Fund;
21 payments into and use. All monies received by the Capital
22 Development Board for publications or copies issued by the
23 Board, and all monies received for contract administration
24 fees, charges, or reimbursements owing to the Board shall be
25 deposited into a special fund known as the Capital Development

1 Board Revolving Fund, which is hereby created in the State
2 treasury. The monies in this Fund shall be used by the Capital
3 Development Board, as appropriated, for expenditures for
4 personal services, retirement, social security, contractual
5 services, legal services, travel, commodities, printing,
6 equipment, electronic data processing, or telecommunications.
7 Unexpended moneys in the Fund shall not be transferred or
8 allocated by the Comptroller or Treasurer to any other fund,
9 nor shall the Governor authorize the transfer or allocation of
10 those moneys to any other fund. This Section is repealed July
11 1, 2018 ~~2017~~.

12 (Source: P.A. 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

13 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

14 Sec. 8.3. Money in the Road Fund shall, if and when the
15 State of Illinois incurs any bonded indebtedness for the
16 construction of permanent highways, be set aside and used for
17 the purpose of paying and discharging annually the principal
18 and interest on that bonded indebtedness then due and payable,
19 and for no other purpose. The surplus, if any, in the Road Fund
20 after the payment of principal and interest on that bonded
21 indebtedness then annually due shall be used as follows:

22 first -- to pay the cost of administration of Chapters
23 2 through 10 of the Illinois Vehicle Code, except the cost
24 of administration of Articles I and II of Chapter 3 of that
25 Code; and

1 secondly -- for expenses of the Department of
2 Transportation for construction, reconstruction,
3 improvement, repair, maintenance, operation, and
4 administration of highways in accordance with the
5 provisions of laws relating thereto, or for any purpose
6 related or incident to and connected therewith, including
7 the separation of grades of those highways with railroads
8 and with highways and including the payment of awards made
9 by the Illinois Workers' Compensation Commission under the
10 terms of the Workers' Compensation Act or Workers'
11 Occupational Diseases Act for injury or death of an
12 employee of the Division of Highways in the Department of
13 Transportation; or for the acquisition of land and the
14 erection of buildings for highway purposes, including the
15 acquisition of highway right-of-way or for investigations
16 to determine the reasonably anticipated future highway
17 needs; or for making of surveys, plans, specifications and
18 estimates for and in the construction and maintenance of
19 flight strips and of highways necessary to provide access
20 to military and naval reservations, to defense industries
21 and defense-industry sites, and to the sources of raw
22 materials and for replacing existing highways and highway
23 connections shut off from general public use at military
24 and naval reservations and defense-industry sites, or for
25 the purchase of right-of-way, except that the State shall
26 be reimbursed in full for any expense incurred in building

1 the flight strips; or for the operating and maintaining of
2 highway garages; or for patrolling and policing the public
3 highways and conserving the peace; or for the operating
4 expenses of the Department relating to the administration
5 of public transportation programs; or, during fiscal year
6 2012 only, for the purposes of a grant not to exceed
7 \$8,500,000 to the Regional Transportation Authority on
8 behalf of PACE for the purpose of ADA/Para-transit
9 expenses; or, during fiscal year 2013 only, for the
10 purposes of a grant not to exceed \$3,825,000 to the
11 Regional Transportation Authority on behalf of PACE for the
12 purpose of ADA/Para-transit expenses; or, during fiscal
13 year 2014 only, for the purposes of a grant not to exceed
14 \$3,825,000 to the Regional Transportation Authority on
15 behalf of PACE for the purpose of ADA/Para-transit
16 expenses; or, during fiscal year 2015 only, for the
17 purposes of a grant not to exceed \$3,825,000 to the
18 Regional Transportation Authority on behalf of PACE for the
19 purpose of ADA/Para-transit expenses; or, during fiscal
20 year 2016 only, for the purposes of a grant not to exceed
21 \$3,825,000 to the Regional Transportation Authority on
22 behalf of PACE for the purpose of ADA/Para-transit
23 expenses; or, during fiscal year 2017 only, for the
24 purposes of a grant not to exceed \$3,825,000 to the
25 Regional Transportation Authority on behalf of PACE for the
26 purpose of ADA/Para-transit expenses; or for any of those

1 purposes or any other purpose that may be provided by law.

2 Appropriations for any of those purposes are payable from
3 the Road Fund. Appropriations may also be made from the Road
4 Fund for the administrative expenses of any State agency that
5 are related to motor vehicles or arise from the use of motor
6 vehicles.

7 Beginning with fiscal year 1980 and thereafter, no Road
8 Fund monies shall be appropriated to the following Departments
9 or agencies of State government for administration, grants, or
10 operations; but this limitation is not a restriction upon
11 appropriating for those purposes any Road Fund monies that are
12 eligible for federal reimbursement;

13 1. Department of Public Health;

14 2. Department of Transportation, only with respect to
15 subsidies for one-half fare Student Transportation and
16 Reduced Fare for Elderly, except during fiscal year 2012
17 only when no more than \$40,000,000 may be expended and
18 except during fiscal year 2013 only when no more than
19 \$17,570,300 may be expended and except during fiscal year
20 2014 only when no more than \$17,570,000 may be expended and
21 except during fiscal year 2015 only when no more than
22 \$17,570,000 may be expended and except during fiscal year
23 2016 only when no more than \$17,570,000 may be expended and
24 except during fiscal year 2017 only when no more than
25 \$17,570,000 may be expended;

26 3. Department of Central Management Services, except

1 for expenditures incurred for group insurance premiums of
2 appropriate personnel;

3 4. Judicial Systems and Agencies.

4 Beginning with fiscal year 1981 and thereafter, no Road
5 Fund monies shall be appropriated to the following Departments
6 or agencies of State government for administration, grants, or
7 operations; but this limitation is not a restriction upon
8 appropriating for those purposes any Road Fund monies that are
9 eligible for federal reimbursement:

10 1. Department of State Police, except for expenditures
11 with respect to the Division of Operations;

12 2. Department of Transportation, only with respect to
13 Intercity Rail Subsidies, except during fiscal year 2012
14 only when no more than \$40,000,000 may be expended and
15 except during fiscal year 2013 only when no more than
16 \$26,000,000 may be expended and except during fiscal year
17 2014 only when no more than \$38,000,000 may be expended and
18 except during fiscal year 2015 only when no more than
19 \$42,000,000 may be expended and except during fiscal year
20 2016 only when no more than \$38,300,000 may be expended and
21 except during fiscal year 2017 only when no more than
22 \$50,000,000 may be expended and except during fiscal year
23 2018 only when no more than \$52,000,000 may be expended,
24 and Rail Freight Services.

25 Beginning with fiscal year 1982 and thereafter, no Road
26 Fund monies shall be appropriated to the following Departments

1 or agencies of State government for administration, grants, or
2 operations; but this limitation is not a restriction upon
3 appropriating for those purposes any Road Fund monies that are
4 eligible for federal reimbursement: Department of Central
5 Management Services, except for awards made by the Illinois
6 Workers' Compensation Commission under the terms of the
7 Workers' Compensation Act or Workers' Occupational Diseases
8 Act for injury or death of an employee of the Division of
9 Highways in the Department of Transportation.

10 Beginning with fiscal year 1984 and thereafter, no Road
11 Fund monies shall be appropriated to the following Departments
12 or agencies of State government for administration, grants, or
13 operations; but this limitation is not a restriction upon
14 appropriating for those purposes any Road Fund monies that are
15 eligible for federal reimbursement:

- 16 1. Department of State Police, except not more than 40%
17 of the funds appropriated for the Division of Operations;
- 18 2. State Officers.

19 Beginning with fiscal year 1984 and thereafter, no Road
20 Fund monies shall be appropriated to any Department or agency
21 of State government for administration, grants, or operations
22 except as provided hereafter; but this limitation is not a
23 restriction upon appropriating for those purposes any Road Fund
24 monies that are eligible for federal reimbursement. It shall
25 not be lawful to circumvent the above appropriation limitations
26 by governmental reorganization or other methods.

1 Appropriations shall be made from the Road Fund only in
2 accordance with the provisions of this Section.

3 Money in the Road Fund shall, if and when the State of
4 Illinois incurs any bonded indebtedness for the construction of
5 permanent highways, be set aside and used for the purpose of
6 paying and discharging during each fiscal year the principal
7 and interest on that bonded indebtedness as it becomes due and
8 payable as provided in the Transportation Bond Act, and for no
9 other purpose. The surplus, if any, in the Road Fund after the
10 payment of principal and interest on that bonded indebtedness
11 then annually due shall be used as follows:

12 first -- to pay the cost of administration of Chapters
13 2 through 10 of the Illinois Vehicle Code; and

14 secondly -- no Road Fund monies derived from fees,
15 excises, or license taxes relating to registration,
16 operation and use of vehicles on public highways or to
17 fuels used for the propulsion of those vehicles, shall be
18 appropriated or expended other than for costs of
19 administering the laws imposing those fees, excises, and
20 license taxes, statutory refunds and adjustments allowed
21 thereunder, administrative costs of the Department of
22 Transportation, including, but not limited to, the
23 operating expenses of the Department relating to the
24 administration of public transportation programs, payment
25 of debts and liabilities incurred in construction and
26 reconstruction of public highways and bridges, acquisition

1 of rights-of-way for and the cost of construction,
2 reconstruction, maintenance, repair, and operation of
3 public highways and bridges under the direction and
4 supervision of the State, political subdivision, or
5 municipality collecting those monies, or during fiscal
6 year 2012 only for the purposes of a grant not to exceed
7 \$8,500,000 to the Regional Transportation Authority on
8 behalf of PACE for the purpose of ADA/Para-transit
9 expenses, or during fiscal year 2013 only for the purposes
10 of a grant not to exceed \$3,825,000 to the Regional
11 Transportation Authority on behalf of PACE for the purpose
12 of ADA/Para-transit expenses, or during fiscal year 2014
13 only for the purposes of a grant not to exceed \$3,825,000
14 to the Regional Transportation Authority on behalf of PACE
15 for the purpose of ADA/Para-transit expenses, or during
16 fiscal year 2015 only for the purposes of a grant not to
17 exceed \$3,825,000 to the Regional Transportation Authority
18 on behalf of PACE for the purpose of ADA/Para-transit
19 expenses, or during fiscal year 2016 only for the purposes
20 of a grant not to exceed \$3,825,000 to the Regional
21 Transportation Authority on behalf of PACE for the purpose
22 of ADA/Para-transit expenses, or during fiscal year 2017
23 only for the purposes of a grant not to exceed \$3,825,000
24 to the Regional Transportation Authority on behalf of PACE
25 for the purpose of ADA/Para-transit expenses, and the costs
26 for patrolling and policing the public highways (by State,

1 political subdivision, or municipality collecting that
2 money) for enforcement of traffic laws. The separation of
3 grades of such highways with railroads and costs associated
4 with protection of at-grade highway and railroad crossing
5 shall also be permissible.

6 Appropriations for any of such purposes are payable from
7 the Road Fund or the Grade Crossing Protection Fund as provided
8 in Section 8 of the Motor Fuel Tax Law.

9 Except as provided in this paragraph, beginning with fiscal
10 year 1991 and thereafter, no Road Fund monies shall be
11 appropriated to the Department of State Police for the purposes
12 of this Section in excess of its total fiscal year 1990 Road
13 Fund appropriations for those purposes unless otherwise
14 provided in Section 5g of this Act. For fiscal years 2003,
15 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
16 appropriated to the Department of State Police for the purposes
17 of this Section in excess of \$97,310,000. For fiscal year 2008
18 only, no Road Fund monies shall be appropriated to the
19 Department of State Police for the purposes of this Section in
20 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
21 monies shall be appropriated to the Department of State Police
22 for the purposes of this Section in excess of \$114,700,000.
23 Beginning in fiscal year 2010, no road fund moneys shall be
24 appropriated to the Department of State Police. It shall not be
25 lawful to circumvent this limitation on appropriations by
26 governmental reorganization or other methods unless otherwise

1 provided in Section 5g of this Act.

2 In fiscal year 1994, no Road Fund monies shall be
3 appropriated to the Secretary of State for the purposes of this
4 Section in excess of the total fiscal year 1991 Road Fund
5 appropriations to the Secretary of State for those purposes,
6 plus \$9,800,000. It shall not be lawful to circumvent this
7 limitation on appropriations by governmental reorganization or
8 other method.

9 Beginning with fiscal year 1995 and thereafter, no Road
10 Fund monies shall be appropriated to the Secretary of State for
11 the purposes of this Section in excess of the total fiscal year
12 1994 Road Fund appropriations to the Secretary of State for
13 those purposes. It shall not be lawful to circumvent this
14 limitation on appropriations by governmental reorganization or
15 other methods.

16 Beginning with fiscal year 2000, total Road Fund
17 appropriations to the Secretary of State for the purposes of
18 this Section shall not exceed the amounts specified for the
19 following fiscal years:

20	Fiscal Year 2000	\$80,500,000;
21	Fiscal Year 2001	\$80,500,000;
22	Fiscal Year 2002	\$80,500,000;
23	Fiscal Year 2003	\$130,500,000;
24	Fiscal Year 2004	\$130,500,000;
25	Fiscal Year 2005	\$130,500,000;
26	Fiscal Year 2006	\$130,500,000;

1 Fiscal Year 2007 \$130,500,000;
2 Fiscal Year 2008 \$130,500,000;
3 Fiscal Year 2009 \$130,500,000.

4 For fiscal year 2010, no road fund moneys shall be
5 appropriated to the Secretary of State.

6 Beginning in fiscal year 2011, moneys in the Road Fund
7 shall be appropriated to the Secretary of State for the
8 exclusive purpose of paying refunds due to overpayment of fees
9 related to Chapter 3 of the Illinois Vehicle Code unless
10 otherwise provided for by law.

11 It shall not be lawful to circumvent this limitation on
12 appropriations by governmental reorganization or other
13 methods.

14 No new program may be initiated in fiscal year 1991 and
15 thereafter that is not consistent with the limitations imposed
16 by this Section for fiscal year 1984 and thereafter, insofar as
17 appropriation of Road Fund monies is concerned.

18 Nothing in this Section prohibits transfers from the Road
19 Fund to the State Construction Account Fund under Section 5e of
20 this Act; nor to the General Revenue Fund, as authorized by
21 this amendatory Act of the 93rd General Assembly.

22 The additional amounts authorized for expenditure in this
23 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91
24 shall be repaid to the Road Fund from the General Revenue Fund
25 in the next succeeding fiscal year that the General Revenue
26 Fund has a positive budgetary balance, as determined by

1 generally accepted accounting principles applicable to
2 government.

3 The additional amounts authorized for expenditure by the
4 Secretary of State and the Department of State Police in this
5 Section by this amendatory Act of the 94th General Assembly
6 shall be repaid to the Road Fund from the General Revenue Fund
7 in the next succeeding fiscal year that the General Revenue
8 Fund has a positive budgetary balance, as determined by
9 generally accepted accounting principles applicable to
10 government.

11 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14;
12 99-523, eff. 6-30-16.)

13 (30 ILCS 105/8.25e) (from Ch. 127, par. 144.25e)

14 Sec. 8.25e. (a) The State Comptroller and the State
15 Treasurer shall automatically transfer on the first day of each
16 month, beginning on February 1, 1988, from the General Revenue
17 Fund to each of the funds then supplemented by the pari-mutuel
18 tax pursuant to Section 28 of the Illinois Horse Racing Act of
19 1975, an amount equal to (i) the amount of pari-mutuel tax
20 deposited into such fund during the month in fiscal year 1986
21 which corresponds to the month preceding such transfer, minus
22 (ii) the amount of pari-mutuel tax (or the replacement transfer
23 authorized by subsection (d) of Section 8g ~~Section 8g(d)~~ of
24 this Act and subsection (d) of Section 28.1 ~~Section 28.1(d)~~ of
25 the Illinois Horse Racing Act of 1975) deposited into such fund

1 during the month preceding such transfer; provided, however,
2 that no transfer shall be made to a fund if such amount for
3 that fund is equal to or less than zero and provided that no
4 transfer shall be made to a fund in any fiscal year after the
5 amount deposited into such fund exceeds the amount of
6 pari-mutuel tax deposited into such fund during fiscal year
7 1986.

8 (b) The State Comptroller and the State Treasurer shall
9 automatically transfer on the last day of each month, beginning
10 on October 1, 1989 and ending on June 30, 2017, from the
11 General Revenue Fund to the Metropolitan Exposition,
12 Auditorium and Office Building Fund, the amount of \$2,750,000
13 plus any cumulative deficiencies in such transfers for prior
14 months, until the sum of \$16,500,000 has been transferred for
15 the fiscal year beginning July 1, 1989 and until the sum of
16 \$22,000,000 has been transferred for each fiscal year
17 thereafter.

18 (b-5) The State Comptroller and the State Treasurer shall
19 automatically transfer on the last day of each month, beginning
20 on July 1, 2017, from the General Revenue Fund to the
21 Metropolitan Exposition, Auditorium and Office Building Fund,
22 the amount of \$1,500,000 plus any cumulative deficiencies in
23 such transfers for prior months, until the sum of \$12,000,000
24 has been transferred for each fiscal year thereafter.

25 (c) After the transfer of funds from the Metropolitan
26 Exposition, Auditorium and Office Building Fund to the Bond

1 Retirement Fund pursuant to subsection (b) of Section 15
2 ~~Section 15(b)~~ of the Metropolitan Civic Center Support Act, the
3 State Comptroller and the State Treasurer shall automatically
4 transfer on the last day of each month, beginning on October 1,
5 1989 and ending on June 30, 2017, from the Metropolitan
6 Exposition, Auditorium and Office Building Fund to the Park and
7 Conservation Fund the amount of \$1,250,000 plus any cumulative
8 deficiencies in such transfers for prior months, until the sum
9 of \$7,500,000 has been transferred for the fiscal year
10 beginning July 1, 1989 and until the sum of \$10,000,000 has
11 been transferred for each fiscal year thereafter.

12 (Source: P.A. 91-25, eff. 6-9-99.)

13 (30 ILCS 105/8g)

14 Sec. 8g. Fund transfers.

15 (a) In addition to any other transfers that may be provided
16 for by law, as soon as may be practical after the effective
17 date of this amendatory Act of the 91st General Assembly, the
18 State Comptroller shall direct and the State Treasurer shall
19 transfer the sum of \$10,000,000 from the General Revenue Fund
20 to the Motor Vehicle License Plate Fund created by Senate Bill
21 1028 of the 91st General Assembly.

22 (b) In addition to any other transfers that may be provided
23 for by law, as soon as may be practical after the effective
24 date of this amendatory Act of the 91st General Assembly, the
25 State Comptroller shall direct and the State Treasurer shall

1 transfer the sum of \$25,000,000 from the General Revenue Fund
2 to the Fund for Illinois' Future created by Senate Bill 1066 of
3 the 91st General Assembly.

4 (c) In addition to any other transfers that may be provided
5 for by law, on August 30 of each fiscal year's license period,
6 the Illinois Liquor Control Commission shall direct and the
7 State Comptroller and State Treasurer shall transfer from the
8 General Revenue Fund to the Youth Alcoholism and Substance
9 Abuse Prevention Fund an amount equal to the number of retail
10 liquor licenses issued for that fiscal year multiplied by \$50.

11 (d) The payments to programs required under subsection (d)
12 of Section 28.1 of the Illinois Horse Racing Act of 1975 shall
13 be made, pursuant to appropriation, from the special funds
14 referred to in the statutes cited in that subsection, rather
15 than directly from the General Revenue Fund.

16 Beginning January 1, 2000, on the first day of each month,
17 or as soon as may be practical thereafter, the State
18 Comptroller shall direct and the State Treasurer shall transfer
19 from the General Revenue Fund to each of the special funds from
20 which payments are to be made under subsection (d) of Section
21 28.1 of the Illinois Horse Racing Act of 1975 an amount equal
22 to 1/12 of the annual amount required for those payments from
23 that special fund, which annual amount shall not exceed the
24 annual amount for those payments from that special fund for the
25 calendar year 1998. The special funds to which transfers shall
26 be made under this subsection (d) include, but are not

1 necessarily limited to, the Agricultural Premium Fund; the
 2 Metropolitan Exposition, Auditorium and Office Building Fund;
 3 the Fair and Exposition Fund; the Illinois Standardbred
 4 Breeders Fund; the Illinois Thoroughbred Breeders Fund; and the
 5 Illinois Veterans' Rehabilitation Fund. Except that, during
 6 State fiscal year 2018 only, the State Comptroller shall direct
 7 and the State Treasurer shall transfer amounts from the General
 8 Revenue Fund to the designated funds not exceeding the
 9 following amounts:

10	<u>Agricultural Premium Fund</u>	<u>\$0</u>
11	<u>Fair and Exposition Fund</u>	<u>0</u>
12	<u>Illinois Standardbred Breeders Fund</u>	<u>0</u>
13	<u>Illinois Thoroughbred Breeders Fund</u>	<u>0</u>
14	<u>Illinois Veterans' Rehabilitation Fund</u>	<u>0</u>

15 (e) In addition to any other transfers that may be provided
 16 for by law, as soon as may be practical after the effective
 17 date of this amendatory Act of the 91st General Assembly, but
 18 in no event later than June 30, 2000, the State Comptroller
 19 shall direct and the State Treasurer shall transfer the sum of
 20 \$15,000,000 from the General Revenue Fund to the Fund for
 21 Illinois' Future.

22 (f) In addition to any other transfers that may be provided
 23 for by law, as soon as may be practical after the effective
 24 date of this amendatory Act of the 91st General Assembly, but
 25 in no event later than June 30, 2000, the State Comptroller
 26 shall direct and the State Treasurer shall transfer the sum of

1 \$70,000,000 from the General Revenue Fund to the Long-Term Care
2 Provider Fund.

3 (f-1) In fiscal year 2002, in addition to any other
4 transfers that may be provided for by law, at the direction of
5 and upon notification from the Governor, the State Comptroller
6 shall direct and the State Treasurer shall transfer amounts not
7 exceeding a total of \$160,000,000 from the General Revenue Fund
8 to the Long-Term Care Provider Fund.

9 (g) In addition to any other transfers that may be provided
10 for by law, on July 1, 2001, or as soon thereafter as may be
11 practical, the State Comptroller shall direct and the State
12 Treasurer shall transfer the sum of \$1,200,000 from the General
13 Revenue Fund to the Violence Prevention Fund.

14 (h) In each of fiscal years 2002 through 2004, but not
15 thereafter, in addition to any other transfers that may be
16 provided for by law, the State Comptroller shall direct and the
17 State Treasurer shall transfer \$5,000,000 from the General
18 Revenue Fund to the Tourism Promotion Fund.

19 (i) On or after July 1, 2001 and until May 1, 2002, in
20 addition to any other transfers that may be provided for by
21 law, at the direction of and upon notification from the
22 Governor, the State Comptroller shall direct and the State
23 Treasurer shall transfer amounts not exceeding a total of
24 \$80,000,000 from the General Revenue Fund to the Tobacco
25 Settlement Recovery Fund. Any amounts so transferred shall be
26 re-transferred by the State Comptroller and the State Treasurer

1 from the Tobacco Settlement Recovery Fund to the General
2 Revenue Fund at the direction of and upon notification from the
3 Governor, but in any event on or before June 30, 2002.

4 (i-1) On or after July 1, 2002 and until May 1, 2003, in
5 addition to any other transfers that may be provided for by
6 law, at the direction of and upon notification from the
7 Governor, the State Comptroller shall direct and the State
8 Treasurer shall transfer amounts not exceeding a total of
9 \$80,000,000 from the General Revenue Fund to the Tobacco
10 Settlement Recovery Fund. Any amounts so transferred shall be
11 re-transferred by the State Comptroller and the State Treasurer
12 from the Tobacco Settlement Recovery Fund to the General
13 Revenue Fund at the direction of and upon notification from the
14 Governor, but in any event on or before June 30, 2003.

15 (j) On or after July 1, 2001 and no later than June 30,
16 2002, in addition to any other transfers that may be provided
17 for by law, at the direction of and upon notification from the
18 Governor, the State Comptroller shall direct and the State
19 Treasurer shall transfer amounts not to exceed the following
20 sums into the Statistical Services Revolving Fund:

21	From the General Revenue Fund	\$8,450,000
22	From the Public Utility Fund	1,700,000
23	From the Transportation Regulatory Fund	2,650,000
24	From the Title III Social Security and	
25	Employment Fund	3,700,000
26	From the Professions Indirect Cost Fund	4,050,000

1	From the Underground Storage Tank Fund	550,000
2	From the Agricultural Premium Fund	750,000
3	From the State Pensions Fund	200,000
4	From the Road Fund	2,000,000
5	From the Health Facilities	
6	Planning Fund	1,000,000
7	From the Savings and Residential Finance	
8	Regulatory Fund	130,800
9	From the Appraisal Administration Fund	28,600
10	From the Pawnbroker Regulation Fund	3,600
11	From the Auction Regulation	
12	Administration Fund	35,800
13	From the Bank and Trust Company Fund.....	634,800
14	From the Real Estate License	
15	Administration Fund	313,600

16 (k) In addition to any other transfers that may be provided
 17 for by law, as soon as may be practical after the effective
 18 date of this amendatory Act of the 92nd General Assembly, the
 19 State Comptroller shall direct and the State Treasurer shall
 20 transfer the sum of \$2,000,000 from the General Revenue Fund to
 21 the Teachers Health Insurance Security Fund.

22 (k-1) In addition to any other transfers that may be
 23 provided for by law, on July 1, 2002, or as soon as may be
 24 practical thereafter, the State Comptroller shall direct and
 25 the State Treasurer shall transfer the sum of \$2,000,000 from
 26 the General Revenue Fund to the Teachers Health Insurance

1 Security Fund.

2 (k-2) In addition to any other transfers that may be
3 provided for by law, on July 1, 2003, or as soon as may be
4 practical thereafter, the State Comptroller shall direct and
5 the State Treasurer shall transfer the sum of \$2,000,000 from
6 the General Revenue Fund to the Teachers Health Insurance
7 Security Fund.

8 (k-3) On or after July 1, 2002 and no later than June 30,
9 2003, in addition to any other transfers that may be provided
10 for by law, at the direction of and upon notification from the
11 Governor, the State Comptroller shall direct and the State
12 Treasurer shall transfer amounts not to exceed the following
13 sums into the Statistical Services Revolving Fund:

14	Appraisal Administration Fund	\$150,000
15	General Revenue Fund	10,440,000
16	Savings and Residential Finance	
17	Regulatory Fund	200,000
18	State Pensions Fund	100,000
19	Bank and Trust Company Fund	100,000
20	Professions Indirect Cost Fund	3,400,000
21	Public Utility Fund	2,081,200
22	Real Estate License Administration Fund	150,000
23	Title III Social Security and	
24	Employment Fund	1,000,000
25	Transportation Regulatory Fund	3,052,100
26	Underground Storage Tank Fund	50,000

1 (1) In addition to any other transfers that may be provided
2 for by law, on July 1, 2002, or as soon as may be practical
3 thereafter, the State Comptroller shall direct and the State
4 Treasurer shall transfer the sum of \$3,000,000 from the General
5 Revenue Fund to the Presidential Library and Museum Operating
6 Fund.

7 (m) In addition to any other transfers that may be provided
8 for by law, on July 1, 2002 and on the effective date of this
9 amendatory Act of the 93rd General Assembly, or as soon
10 thereafter as may be practical, the State Comptroller shall
11 direct and the State Treasurer shall transfer the sum of
12 \$1,200,000 from the General Revenue Fund to the Violence
13 Prevention Fund.

14 (n) In addition to any other transfers that may be provided
15 for by law, on July 1, 2003, or as soon thereafter as may be
16 practical, the State Comptroller shall direct and the State
17 Treasurer shall transfer the sum of \$6,800,000 from the General
18 Revenue Fund to the DHS Recoveries Trust Fund.

19 (o) On or after July 1, 2003, and no later than June 30,
20 2004, in addition to any other transfers that may be provided
21 for by law, at the direction of and upon notification from the
22 Governor, the State Comptroller shall direct and the State
23 Treasurer shall transfer amounts not to exceed the following
24 sums into the Vehicle Inspection Fund:

25 From the Underground Storage Tank Fund \$35,000,000.

26 (p) On or after July 1, 2003 and until May 1, 2004, in

1 addition to any other transfers that may be provided for by
2 law, at the direction of and upon notification from the
3 Governor, the State Comptroller shall direct and the State
4 Treasurer shall transfer amounts not exceeding a total of
5 \$80,000,000 from the General Revenue Fund to the Tobacco
6 Settlement Recovery Fund. Any amounts so transferred shall be
7 re-transferred from the Tobacco Settlement Recovery Fund to the
8 General Revenue Fund at the direction of and upon notification
9 from the Governor, but in any event on or before June 30, 2004.

10 (q) In addition to any other transfers that may be provided
11 for by law, on July 1, 2003, or as soon as may be practical
12 thereafter, the State Comptroller shall direct and the State
13 Treasurer shall transfer the sum of \$5,000,000 from the General
14 Revenue Fund to the Illinois Military Family Relief Fund.

15 (r) In addition to any other transfers that may be provided
16 for by law, on July 1, 2003, or as soon as may be practical
17 thereafter, the State Comptroller shall direct and the State
18 Treasurer shall transfer the sum of \$1,922,000 from the General
19 Revenue Fund to the Presidential Library and Museum Operating
20 Fund.

21 (s) In addition to any other transfers that may be provided
22 for by law, on or after July 1, 2003, the State Comptroller
23 shall direct and the State Treasurer shall transfer the sum of
24 \$4,800,000 from the Statewide Economic Development Fund to the
25 General Revenue Fund.

26 (t) In addition to any other transfers that may be provided

1 for by law, on or after July 1, 2003, the State Comptroller
2 shall direct and the State Treasurer shall transfer the sum of
3 \$50,000,000 from the General Revenue Fund to the Budget
4 Stabilization Fund.

5 (u) On or after July 1, 2004 and until May 1, 2005, in
6 addition to any other transfers that may be provided for by
7 law, at the direction of and upon notification from the
8 Governor, the State Comptroller shall direct and the State
9 Treasurer shall transfer amounts not exceeding a total of
10 \$80,000,000 from the General Revenue Fund to the Tobacco
11 Settlement Recovery Fund. Any amounts so transferred shall be
12 retransferred by the State Comptroller and the State Treasurer
13 from the Tobacco Settlement Recovery Fund to the General
14 Revenue Fund at the direction of and upon notification from the
15 Governor, but in any event on or before June 30, 2005.

16 (v) In addition to any other transfers that may be provided
17 for by law, on July 1, 2004, or as soon thereafter as may be
18 practical, the State Comptroller shall direct and the State
19 Treasurer shall transfer the sum of \$1,200,000 from the General
20 Revenue Fund to the Violence Prevention Fund.

21 (w) In addition to any other transfers that may be provided
22 for by law, on July 1, 2004, or as soon thereafter as may be
23 practical, the State Comptroller shall direct and the State
24 Treasurer shall transfer the sum of \$6,445,000 from the General
25 Revenue Fund to the Presidential Library and Museum Operating
26 Fund.

1 (x) In addition to any other transfers that may be provided
2 for by law, on January 15, 2005, or as soon thereafter as may
3 be practical, the State Comptroller shall direct and the State
4 Treasurer shall transfer to the General Revenue Fund the
5 following sums:

6 From the State Crime Laboratory Fund, \$200,000;

7 From the State Police Wireless Service Emergency Fund,
8 \$200,000;

9 From the State Offender DNA Identification System
10 Fund, \$800,000; and

11 From the State Police Whistleblower Reward and
12 Protection Fund, \$500,000.

13 (y) Notwithstanding any other provision of law to the
14 contrary, in addition to any other transfers that may be
15 provided for by law on June 30, 2005, or as soon as may be
16 practical thereafter, the State Comptroller shall direct and
17 the State Treasurer shall transfer the remaining balance from
18 the designated funds into the General Revenue Fund and any
19 future deposits that would otherwise be made into these funds
20 must instead be made into the General Revenue Fund:

21 (1) the Keep Illinois Beautiful Fund;

22 (2) the Metropolitan Fair and Exposition Authority
23 Reconstruction Fund;

24 (3) the New Technology Recovery Fund;

25 (4) the Illinois Rural Bond Bank Trust Fund;

26 (5) the ISBE School Bus Driver Permit Fund;

- 1 (6) the Solid Waste Management Revolving Loan Fund;
- 2 (7) the State Postsecondary Review Program Fund;
- 3 (8) the Tourism Attraction Development Matching Grant
4 Fund;
- 5 (9) the Patent and Copyright Fund;
- 6 (10) the Credit Enhancement Development Fund;
- 7 (11) the Community Mental Health and Developmental
8 Disabilities Services Provider Participation Fee Trust
9 Fund;
- 10 (12) the Nursing Home Grant Assistance Fund;
- 11 (13) the By-product Material Safety Fund;
- 12 (14) the Illinois Student Assistance Commission Higher
13 EdNet Fund;
- 14 (15) the DORS State Project Fund;
- 15 (16) the School Technology Revolving Fund;
- 16 (17) the Energy Assistance Contribution Fund;
- 17 (18) the Illinois Building Commission Revolving Fund;
- 18 (19) the Illinois Aquaculture Development Fund;
- 19 (20) the Homelessness Prevention Fund;
- 20 (21) the DCFS Refugee Assistance Fund;
- 21 (22) the Illinois Century Network Special Purposes
22 Fund; and
- 23 (23) the Build Illinois Purposes Fund.
- 24 (z) In addition to any other transfers that may be provided
25 for by law, on July 1, 2005, or as soon as may be practical
26 thereafter, the State Comptroller shall direct and the State

1 Treasurer shall transfer the sum of \$1,200,000 from the General
2 Revenue Fund to the Violence Prevention Fund.

3 (aa) In addition to any other transfers that may be
4 provided for by law, on July 1, 2005, or as soon as may be
5 practical thereafter, the State Comptroller shall direct and
6 the State Treasurer shall transfer the sum of \$9,000,000 from
7 the General Revenue Fund to the Presidential Library and Museum
8 Operating Fund.

9 (bb) In addition to any other transfers that may be
10 provided for by law, on July 1, 2005, or as soon as may be
11 practical thereafter, the State Comptroller shall direct and
12 the State Treasurer shall transfer the sum of \$6,803,600 from
13 the General Revenue Fund to the Securities Audit and
14 Enforcement Fund.

15 (cc) In addition to any other transfers that may be
16 provided for by law, on or after July 1, 2005 and until May 1,
17 2006, at the direction of and upon notification from the
18 Governor, the State Comptroller shall direct and the State
19 Treasurer shall transfer amounts not exceeding a total of
20 \$80,000,000 from the General Revenue Fund to the Tobacco
21 Settlement Recovery Fund. Any amounts so transferred shall be
22 re-transferred by the State Comptroller and the State Treasurer
23 from the Tobacco Settlement Recovery Fund to the General
24 Revenue Fund at the direction of and upon notification from the
25 Governor, but in any event on or before June 30, 2006.

26 (dd) In addition to any other transfers that may be

1 provided for by law, on April 1, 2005, or as soon thereafter as
2 may be practical, at the direction of the Director of Public
3 Aid (now Director of Healthcare and Family Services), the State
4 Comptroller shall direct and the State Treasurer shall transfer
5 from the Public Aid Recoveries Trust Fund amounts not to exceed
6 \$14,000,000 to the Community Mental Health Medicaid Trust Fund.

7 (ee) Notwithstanding any other provision of law, on July 1,
8 2006, or as soon thereafter as practical, the State Comptroller
9 shall direct and the State Treasurer shall transfer the
10 remaining balance from the Illinois Civic Center Bond Fund to
11 the Illinois Civic Center Bond Retirement and Interest Fund.

12 (ff) In addition to any other transfers that may be
13 provided for by law, on and after July 1, 2006 and until June
14 30, 2007, at the direction of and upon notification from the
15 Director of the Governor's Office of Management and Budget, the
16 State Comptroller shall direct and the State Treasurer shall
17 transfer amounts not exceeding a total of \$1,900,000 from the
18 General Revenue Fund to the Illinois Capital Revolving Loan
19 Fund.

20 (gg) In addition to any other transfers that may be
21 provided for by law, on and after July 1, 2006 and until May 1,
22 2007, at the direction of and upon notification from the
23 Governor, the State Comptroller shall direct and the State
24 Treasurer shall transfer amounts not exceeding a total of
25 \$80,000,000 from the General Revenue Fund to the Tobacco
26 Settlement Recovery Fund. Any amounts so transferred shall be

1 retransferred by the State Comptroller and the State Treasurer
 2 from the Tobacco Settlement Recovery Fund to the General
 3 Revenue Fund at the direction of and upon notification from the
 4 Governor, but in any event on or before June 30, 2007.

5 (hh) In addition to any other transfers that may be
 6 provided for by law, on and after July 1, 2006 and until June
 7 30, 2007, at the direction of and upon notification from the
 8 Governor, the State Comptroller shall direct and the State
 9 Treasurer shall transfer amounts from the Illinois Affordable
 10 Housing Trust Fund to the designated funds not exceeding the
 11 following amounts:

- 12 DCF's Children's Services Fund \$2,200,000
- 13 Department of Corrections Reimbursement
- 14 and Education Fund \$1,500,000
- 15 Supplemental Low-Income Energy
- 16 Assistance Fund \$75,000

17 (ii) In addition to any other transfers that may be
 18 provided for by law, on or before August 31, 2006, the Governor
 19 and the State Comptroller may agree to transfer the surplus
 20 cash balance from the General Revenue Fund to the Budget
 21 Stabilization Fund and the Pension Stabilization Fund in equal
 22 proportions. The determination of the amount of the surplus
 23 cash balance shall be made by the Governor, with the
 24 concurrence of the State Comptroller, after taking into account
 25 the June 30, 2006 balances in the general funds and the actual
 26 or estimated spending from the general funds during the lapse

1 period. Notwithstanding the foregoing, the maximum amount that
2 may be transferred under this subsection (ii) is \$50,000,000.

3 (jj) In addition to any other transfers that may be
4 provided for by law, on July 1, 2006, or as soon thereafter as
5 practical, the State Comptroller shall direct and the State
6 Treasurer shall transfer the sum of \$8,250,000 from the General
7 Revenue Fund to the Presidential Library and Museum Operating
8 Fund.

9 (kk) In addition to any other transfers that may be
10 provided for by law, on July 1, 2006, or as soon thereafter as
11 practical, the State Comptroller shall direct and the State
12 Treasurer shall transfer the sum of \$1,400,000 from the General
13 Revenue Fund to the Violence Prevention Fund.

14 (ll) In addition to any other transfers that may be
15 provided for by law, on the first day of each calendar quarter
16 of the fiscal year beginning July 1, 2006, or as soon
17 thereafter as practical, the State Comptroller shall direct and
18 the State Treasurer shall transfer from the General Revenue
19 Fund amounts equal to one-fourth of \$20,000,000 to the
20 Renewable Energy Resources Trust Fund.

21 (mm) In addition to any other transfers that may be
22 provided for by law, on July 1, 2006, or as soon thereafter as
23 practical, the State Comptroller shall direct and the State
24 Treasurer shall transfer the sum of \$1,320,000 from the General
25 Revenue Fund to the I-FLY Fund.

26 (nn) In addition to any other transfers that may be

1 provided for by law, on July 1, 2006, or as soon thereafter as
2 practical, the State Comptroller shall direct and the State
3 Treasurer shall transfer the sum of \$3,000,000 from the General
4 Revenue Fund to the African-American HIV/AIDS Response Fund.

5 (oo) In addition to any other transfers that may be
6 provided for by law, on and after July 1, 2006 and until June
7 30, 2007, at the direction of and upon notification from the
8 Governor, the State Comptroller shall direct and the State
9 Treasurer shall transfer amounts identified as net receipts
10 from the sale of all or part of the Illinois Student Assistance
11 Commission loan portfolio from the Student Loan Operating Fund
12 to the General Revenue Fund. The maximum amount that may be
13 transferred pursuant to this Section is \$38,800,000. In
14 addition, no transfer may be made pursuant to this Section that
15 would have the effect of reducing the available balance in the
16 Student Loan Operating Fund to an amount less than the amount
17 remaining unexpended and unreserved from the total
18 appropriations from the Fund estimated to be expended for the
19 fiscal year. The State Treasurer and Comptroller shall transfer
20 the amounts designated under this Section as soon as may be
21 practical after receiving the direction to transfer from the
22 Governor.

23 (pp) In addition to any other transfers that may be
24 provided for by law, on July 1, 2006, or as soon thereafter as
25 practical, the State Comptroller shall direct and the State
26 Treasurer shall transfer the sum of \$2,000,000 from the General

1 Revenue Fund to the Illinois Veterans Assistance Fund.

2 (qq) In addition to any other transfers that may be
3 provided for by law, on and after July 1, 2007 and until May 1,
4 2008, at the direction of and upon notification from the
5 Governor, the State Comptroller shall direct and the State
6 Treasurer shall transfer amounts not exceeding a total of
7 \$80,000,000 from the General Revenue Fund to the Tobacco
8 Settlement Recovery Fund. Any amounts so transferred shall be
9 retransferred by the State Comptroller and the State Treasurer
10 from the Tobacco Settlement Recovery Fund to the General
11 Revenue Fund at the direction of and upon notification from the
12 Governor, but in any event on or before June 30, 2008.

13 (rr) In addition to any other transfers that may be
14 provided for by law, on and after July 1, 2007 and until June
15 30, 2008, at the direction of and upon notification from the
16 Governor, the State Comptroller shall direct and the State
17 Treasurer shall transfer amounts from the Illinois Affordable
18 Housing Trust Fund to the designated funds not exceeding the
19 following amounts:

- 20 DCFS Children's Services Fund \$2,200,000
- 21 Department of Corrections Reimbursement
- 22 and Education Fund \$1,500,000
- 23 Supplemental Low-Income Energy
- 24 Assistance Fund \$75,000

25 (ss) In addition to any other transfers that may be
26 provided for by law, on July 1, 2007, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State
2 Treasurer shall transfer the sum of \$8,250,000 from the General
3 Revenue Fund to the Presidential Library and Museum Operating
4 Fund.

5 (tt) In addition to any other transfers that may be
6 provided for by law, on July 1, 2007, or as soon thereafter as
7 practical, the State Comptroller shall direct and the State
8 Treasurer shall transfer the sum of \$1,400,000 from the General
9 Revenue Fund to the Violence Prevention Fund.

10 (uu) In addition to any other transfers that may be
11 provided for by law, on July 1, 2007, or as soon thereafter as
12 practical, the State Comptroller shall direct and the State
13 Treasurer shall transfer the sum of \$1,320,000 from the General
14 Revenue Fund to the I-FLY Fund.

15 (vv) In addition to any other transfers that may be
16 provided for by law, on July 1, 2007, or as soon thereafter as
17 practical, the State Comptroller shall direct and the State
18 Treasurer shall transfer the sum of \$3,000,000 from the General
19 Revenue Fund to the African-American HIV/AIDS Response Fund.

20 (ww) In addition to any other transfers that may be
21 provided for by law, on July 1, 2007, or as soon thereafter as
22 practical, the State Comptroller shall direct and the State
23 Treasurer shall transfer the sum of \$3,500,000 from the General
24 Revenue Fund to the Predatory Lending Database Program Fund.

25 (xx) In addition to any other transfers that may be
26 provided for by law, on July 1, 2007, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State
2 Treasurer shall transfer the sum of \$5,000,000 from the General
3 Revenue Fund to the Digital Divide Elimination Fund.

4 (yy) In addition to any other transfers that may be
5 provided for by law, on July 1, 2007, or as soon thereafter as
6 practical, the State Comptroller shall direct and the State
7 Treasurer shall transfer the sum of \$4,000,000 from the General
8 Revenue Fund to the Digital Divide Elimination Infrastructure
9 Fund.

10 (zz) In addition to any other transfers that may be
11 provided for by law, on July 1, 2008, or as soon thereafter as
12 practical, the State Comptroller shall direct and the State
13 Treasurer shall transfer the sum of \$5,000,000 from the General
14 Revenue Fund to the Digital Divide Elimination Fund.

15 (aaa) In addition to any other transfers that may be
16 provided for by law, on and after July 1, 2008 and until May 1,
17 2009, at the direction of and upon notification from the
18 Governor, the State Comptroller shall direct and the State
19 Treasurer shall transfer amounts not exceeding a total of
20 \$80,000,000 from the General Revenue Fund to the Tobacco
21 Settlement Recovery Fund. Any amounts so transferred shall be
22 retransferred by the State Comptroller and the State Treasurer
23 from the Tobacco Settlement Recovery Fund to the General
24 Revenue Fund at the direction of and upon notification from the
25 Governor, but in any event on or before June 30, 2009.

26 (bbb) In addition to any other transfers that may be

1 provided for by law, on and after July 1, 2008 and until June
 2 30, 2009, at the direction of and upon notification from the
 3 Governor, the State Comptroller shall direct and the State
 4 Treasurer shall transfer amounts from the Illinois Affordable
 5 Housing Trust Fund to the designated funds not exceeding the
 6 following amounts:

7	DCFS Children's Services Fund	\$2,200,000
8	Department of Corrections Reimbursement	
9	and Education Fund	\$1,500,000
10	Supplemental Low-Income Energy	
11	Assistance Fund.....	\$75,000

12 (ccc) In addition to any other transfers that may be
 13 provided for by law, on July 1, 2008, or as soon thereafter as
 14 practical, the State Comptroller shall direct and the State
 15 Treasurer shall transfer the sum of \$7,450,000 from the General
 16 Revenue Fund to the Presidential Library and Museum Operating
 17 Fund.

18 (ddd) In addition to any other transfers that may be
 19 provided for by law, on July 1, 2008, or as soon thereafter as
 20 practical, the State Comptroller shall direct and the State
 21 Treasurer shall transfer the sum of \$1,400,000 from the General
 22 Revenue Fund to the Violence Prevention Fund.

23 (eee) In addition to any other transfers that may be
 24 provided for by law, on July 1, 2009, or as soon thereafter as
 25 practical, the State Comptroller shall direct and the State
 26 Treasurer shall transfer the sum of \$5,000,000 from the General

1 Revenue Fund to the Digital Divide Elimination Fund.

2 (fff) In addition to any other transfers that may be
3 provided for by law, on and after July 1, 2009 and until May 1,
4 2010, at the direction of and upon notification from the
5 Governor, the State Comptroller shall direct and the State
6 Treasurer shall transfer amounts not exceeding a total of
7 \$80,000,000 from the General Revenue Fund to the Tobacco
8 Settlement Recovery Fund. Any amounts so transferred shall be
9 retransferred by the State Comptroller and the State Treasurer
10 from the Tobacco Settlement Recovery Fund to the General
11 Revenue Fund at the direction of and upon notification from the
12 Governor, but in any event on or before June 30, 2010.

13 (ggg) In addition to any other transfers that may be
14 provided for by law, on July 1, 2009, or as soon thereafter as
15 practical, the State Comptroller shall direct and the State
16 Treasurer shall transfer the sum of \$7,450,000 from the General
17 Revenue Fund to the Presidential Library and Museum Operating
18 Fund.

19 (hhh) In addition to any other transfers that may be
20 provided for by law, on July 1, 2009, or as soon thereafter as
21 practical, the State Comptroller shall direct and the State
22 Treasurer shall transfer the sum of \$1,400,000 from the General
23 Revenue Fund to the Violence Prevention Fund.

24 (iii) In addition to any other transfers that may be
25 provided for by law, on July 1, 2009, or as soon thereafter as
26 practical, the State Comptroller shall direct and the State

1 Treasurer shall transfer the sum of \$100,000 from the General
2 Revenue Fund to the Heartsaver AED Fund.

3 (jjj) In addition to any other transfers that may be
4 provided for by law, on and after July 1, 2009 and until June
5 30, 2010, at the direction of and upon notification from the
6 Governor, the State Comptroller shall direct and the State
7 Treasurer shall transfer amounts not exceeding a total of
8 \$17,000,000 from the General Revenue Fund to the DCFS
9 Children's Services Fund.

10 (lll) In addition to any other transfers that may be
11 provided for by law, on July 1, 2009, or as soon thereafter as
12 practical, the State Comptroller shall direct and the State
13 Treasurer shall transfer the sum of \$5,000,000 from the General
14 Revenue Fund to the Communications Revolving Fund.

15 (mmm) In addition to any other transfers that may be
16 provided for by law, on July 1, 2009, or as soon thereafter as
17 practical, the State Comptroller shall direct and the State
18 Treasurer shall transfer the sum of \$9,700,000 from the General
19 Revenue Fund to the Senior Citizens Real Estate Deferred Tax
20 Revolving Fund.

21 (nnn) In addition to any other transfers that may be
22 provided for by law, on July 1, 2009, or as soon thereafter as
23 practical, the State Comptroller shall direct and the State
24 Treasurer shall transfer the sum of \$565,000 from the FY09
25 Budget Relief Fund to the Horse Racing Fund.

26 (ooo) In addition to any other transfers that may be

1 provided by law, on July 1, 2009, or as soon thereafter as
2 practical, the State Comptroller shall direct and the State
3 Treasurer shall transfer the sum of \$600,000 from the General
4 Revenue Fund to the Temporary Relocation Expenses Revolving
5 Fund.

6 (ppp) In addition to any other transfers that may be
7 provided for by law, on July 1, 2010, or as soon thereafter as
8 practical, the State Comptroller shall direct and the State
9 Treasurer shall transfer the sum of \$5,000,000 from the General
10 Revenue Fund to the Digital Divide Elimination Fund.

11 (qqq) In addition to any other transfers that may be
12 provided for by law, on and after July 1, 2010 and until May 1,
13 2011, at the direction of and upon notification from the
14 Governor, the State Comptroller shall direct and the State
15 Treasurer shall transfer amounts not exceeding a total of
16 \$80,000,000 from the General Revenue Fund to the Tobacco
17 Settlement Recovery Fund. Any amounts so transferred shall be
18 retransferred by the State Comptroller and the State Treasurer
19 from the Tobacco Settlement Recovery Fund to the General
20 Revenue Fund at the direction of and upon notification from the
21 Governor, but in any event on or before June 30, 2011.

22 (rrr) In addition to any other transfers that may be
23 provided for by law, on July 1, 2010, or as soon thereafter as
24 practical, the State Comptroller shall direct and the State
25 Treasurer shall transfer the sum of \$6,675,000 from the General
26 Revenue Fund to the Presidential Library and Museum Operating

1 Fund.

2 (sss) In addition to any other transfers that may be
3 provided for by law, on July 1, 2010, or as soon thereafter as
4 practical, the State Comptroller shall direct and the State
5 Treasurer shall transfer the sum of \$1,400,000 from the General
6 Revenue Fund to the Violence Prevention Fund.

7 (ttt) In addition to any other transfers that may be
8 provided for by law, on July 1, 2010, or as soon thereafter as
9 practical, the State Comptroller shall direct and the State
10 Treasurer shall transfer the sum of \$100,000 from the General
11 Revenue Fund to the Heartsaver AED Fund.

12 (uuu) In addition to any other transfers that may be
13 provided for by law, on July 1, 2010, or as soon thereafter as
14 practical, the State Comptroller shall direct and the State
15 Treasurer shall transfer the sum of \$5,000,000 from the General
16 Revenue Fund to the Communications Revolving Fund.

17 (vvv) In addition to any other transfers that may be
18 provided for by law, on July 1, 2010, or as soon thereafter as
19 practical, the State Comptroller shall direct and the State
20 Treasurer shall transfer the sum of \$3,000,000 from the General
21 Revenue Fund to the Illinois Capital Revolving Loan Fund.

22 (www) In addition to any other transfers that may be
23 provided for by law, on July 1, 2010, or as soon thereafter as
24 practical, the State Comptroller shall direct and the State
25 Treasurer shall transfer the sum of \$17,000,000 from the
26 General Revenue Fund to the DCFS Children's Services Fund.

1 (xxx) In addition to any other transfers that may be
2 provided for by law, on July 1, 2010, or as soon thereafter as
3 practical, the State Comptroller shall direct and the State
4 Treasurer shall transfer the sum of \$2,000,000 from the Digital
5 Divide Elimination Infrastructure Fund, of which \$1,000,000
6 shall go to the Workforce, Technology, and Economic Development
7 Fund and \$1,000,000 to the Public Utility Fund.

8 (yyy) In addition to any other transfers that may be
9 provided for by law, on and after July 1, 2011 and until May 1,
10 2012, at the direction of and upon notification from the
11 Governor, the State Comptroller shall direct and the State
12 Treasurer shall transfer amounts not exceeding a total of
13 \$80,000,000 from the General Revenue Fund to the Tobacco
14 Settlement Recovery Fund. Any amounts so transferred shall be
15 retransferred by the State Comptroller and the State Treasurer
16 from the Tobacco Settlement Recovery Fund to the General
17 Revenue Fund at the direction of and upon notification from the
18 Governor, but in any event on or before June 30, 2012.

19 (zzz) In addition to any other transfers that may be
20 provided for by law, on July 1, 2011, or as soon thereafter as
21 practical, the State Comptroller shall direct and the State
22 Treasurer shall transfer the sum of \$1,000,000 from the General
23 Revenue Fund to the Illinois Veterans Assistance Fund.

24 (aaaa) In addition to any other transfers that may be
25 provided for by law, on July 1, 2011, or as soon thereafter as
26 practical, the State Comptroller shall direct and the State

1 Treasurer shall transfer the sum of \$8,000,000 from the General
2 Revenue Fund to the Presidential Library and Museum Operating
3 Fund.

4 (bbbb) In addition to any other transfers that may be
5 provided for by law, on July 1, 2011, or as soon thereafter as
6 practical, the State Comptroller shall direct and the State
7 Treasurer shall transfer the sum of \$1,400,000 from the General
8 Revenue Fund to the Violence Prevention Fund.

9 (cccc) In addition to any other transfers that may be
10 provided for by law, on July 1, 2011, or as soon thereafter as
11 practical, the State Comptroller shall direct and the State
12 Treasurer shall transfer the sum of \$14,100,000 from the
13 General Revenue Fund to the State Garage Revolving Fund.

14 (dddd) In addition to any other transfers that may be
15 provided for by law, on July 1, 2011, or as soon thereafter as
16 practical, the State Comptroller shall direct and the State
17 Treasurer shall transfer the sum of \$4,000,000 from the General
18 Revenue Fund to the Digital Divide Elimination Fund.

19 (eeee) In addition to any other transfers that may be
20 provided for by law, on July 1, 2011, or as soon thereafter as
21 practical, the State Comptroller shall direct and the State
22 Treasurer shall transfer the sum of \$500,000 from the General
23 Revenue Fund to the Senior Citizens Real Estate Deferred Tax
24 Revolving Fund.

25 (Source: P.A. 99-933, eff. 1-27-17.)

1 (30 ILCS 105/8g-1)

2 Sec. 8g-1. Fund transfers.

3 (a) In addition to any other transfers that may be provided
4 for by law, on and after July 1, 2012 and until May 1, 2013, at
5 the direction of and upon notification from the Governor, the
6 State Comptroller shall direct and the State Treasurer shall
7 transfer amounts not exceeding a total of \$80,000,000 from the
8 General Revenue Fund to the Tobacco Settlement Recovery Fund.
9 Any amounts so transferred shall be retransferred by the State
10 Comptroller and the State Treasurer from the Tobacco Settlement
11 Recovery Fund to the General Revenue Fund at the direction of
12 and upon notification from the Governor, but in any event on or
13 before June 30, 2013.

14 (b) In addition to any other transfers that may be provided
15 for by law, on and after July 1, 2013 and until May 1, 2014, at
16 the direction of and upon notification from the Governor, the
17 State Comptroller shall direct and the State Treasurer shall
18 transfer amounts not exceeding a total of \$80,000,000 from the
19 General Revenue Fund to the Tobacco Settlement Recovery Fund.
20 Any amounts so transferred shall be retransferred by the State
21 Comptroller and the State Treasurer from the Tobacco Settlement
22 Recovery Fund to the General Revenue Fund at the direction of
23 and upon notification from the Governor, but in any event on or
24 before June 30, 2014.

25 (c) In addition to any other transfers that may be provided
26 for by law, on July 1, 2013, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State
2 Treasurer shall transfer the sum of \$1,400,000 from the General
3 Revenue Fund to the ICJIA Violence Prevention Fund.

4 (d) In addition to any other transfers that may be provided
5 for by law, on July 1, 2013, or as soon thereafter as
6 practical, the State Comptroller shall direct and the State
7 Treasurer shall transfer the sum of \$1,500,000 from the General
8 Revenue Fund to the Illinois Veterans Assistance Fund.

9 (e) In addition to any other transfers that may be provided
10 for by law, on July 1, 2013, or as soon thereafter as
11 practical, the State Comptroller shall direct and the State
12 Treasurer shall transfer the sum of \$500,000 from the General
13 Revenue Fund to the Senior Citizens Real Estate Deferred Tax
14 Revolving Fund.

15 (f) In addition to any other transfers that may be provided
16 for by law, on July 1, 2013, or as soon thereafter as
17 practical, the State Comptroller shall direct and the State
18 Treasurer shall transfer the sum of \$4,000,000 from the General
19 Revenue Fund to the Digital Divide Elimination Fund.

20 (g) In addition to any other transfers that may be provided
21 for by law, on July 1, 2013, or as soon thereafter as
22 practical, the State Comptroller shall direct and the State
23 Treasurer shall transfer the sum of \$5,000,000 from the General
24 Revenue Fund to the Communications Revolving Fund.

25 (h) In addition to any other transfers that may be provided
26 for by law, on July 1, 2013, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State
2 Treasurer shall transfer the sum of \$9,800,000 from the General
3 Revenue Fund to the Presidential Library and Museum Operating
4 Fund.

5 (i) In addition to any other transfers that may be provided
6 for by law, on and after July 1, 2014 and until May 1, 2015, at
7 the direction of and upon notification from the Governor, the
8 State Comptroller shall direct and the State Treasurer shall
9 transfer amounts not exceeding a total of \$80,000,000 from the
10 General Revenue Fund to the Tobacco Settlement Recovery Fund.
11 Any amounts so transferred shall be retransferred by the State
12 Comptroller and the State Treasurer from the Tobacco Settlement
13 Recovery Fund to the General Revenue Fund at the direction of
14 and upon notification from the Governor, but in any event on or
15 before June 30, 2015.

16 (j) In addition to any other transfers that may be provided
17 for by law, on July 1, 2014, or as soon thereafter as
18 practical, the State Comptroller shall direct and the State
19 Treasurer shall transfer the sum of \$10,000,000 from the
20 General Revenue Fund to the Presidential Library and Museum
21 Operating Fund.

22 (k) In addition to any other transfers that may be provided
23 for by law, as soon as may be practical after the effective
24 date of this amendatory Act of the 100th General Assembly, the
25 State Comptroller shall direct and the State Treasurer shall
26 transfer the sum of \$1,000,000 from the General Revenue Fund to

1 the Grant Accountability and Transparency Fund.

2 (l) In addition to any other transfers that may be provided
3 for by law, on July 1, 2017, or as soon thereafter as
4 practical, the State Comptroller shall direct and the State
5 Treasurer shall transfer the sum of \$1,000,000 from the General
6 Revenue Fund to the Grant Accountability and Transparency Fund.

7 (m) Notwithstanding any other provision of law, in addition
8 to any other transfers that may be provided by law, on July 1,
9 2017, or as soon thereafter as practical, the State Comptroller
10 shall direct and the State Treasurer shall transfer the
11 remaining balance from the Performance-enhancing Substance
12 Testing Fund into the General Revenue Fund. Upon completion of
13 the transfers, the Performance-enhancing Substance Testing
14 Fund is dissolved, and any future deposits due to that Fund and
15 any outstanding obligations or liabilities of that Fund pass to
16 the General Revenue Fund.

17 (n) In addition to any other transfers that may be provided
18 for by law, on July 1, 2017, or as soon thereafter as
19 practical, the State Comptroller shall direct and the State
20 Treasurer shall transfer the sum of \$5,000,000 from the General
21 Revenue Fund to the Charter Schools Revolving Loan Fund.

22 (Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13;
23 98-674, eff. 6-30-14.)

24 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

25 Sec. 13.2. Transfers among line item appropriations.

1 (a) Transfers among line item appropriations from the same
2 treasury fund for the objects specified in this Section may be
3 made in the manner provided in this Section when the balance
4 remaining in one or more such line item appropriations is
5 insufficient for the purpose for which the appropriation was
6 made.

7 (a-1) No transfers may be made from one agency to another
8 agency, nor may transfers be made from one institution of
9 higher education to another institution of higher education
10 except as provided by subsection (a-4).

11 (a-2) Except as otherwise provided in this Section,
12 transfers may be made only among the objects of expenditure
13 enumerated in this Section, except that no funds may be
14 transferred from any appropriation for personal services, from
15 any appropriation for State contributions to the State
16 Employees' Retirement System, from any separate appropriation
17 for employee retirement contributions paid by the employer, nor
18 from any appropriation for State contribution for employee
19 group insurance. During State fiscal year 2005, an agency may
20 transfer amounts among its appropriations within the same
21 treasury fund for personal services, employee retirement
22 contributions paid by employer, and State Contributions to
23 retirement systems; notwithstanding and in addition to the
24 transfers authorized in subsection (c) of this Section, the
25 fiscal year 2005 transfers authorized in this sentence may be
26 made in an amount not to exceed 2% of the aggregate amount

1 appropriated to an agency within the same treasury fund. During
2 State fiscal year 2007, the Departments of Children and Family
3 Services, Corrections, Human Services, and Juvenile Justice
4 may transfer amounts among their respective appropriations
5 within the same treasury fund for personal services, employee
6 retirement contributions paid by employer, and State
7 contributions to retirement systems. During State fiscal year
8 2010, the Department of Transportation may transfer amounts
9 among their respective appropriations within the same treasury
10 fund for personal services, employee retirement contributions
11 paid by employer, and State contributions to retirement
12 systems. During State fiscal years 2010 and 2014 only, an
13 agency may transfer amounts among its respective
14 appropriations within the same treasury fund for personal
15 services, employee retirement contributions paid by employer,
16 and State contributions to retirement systems.
17 Notwithstanding, and in addition to, the transfers authorized
18 in subsection (c) of this Section, these transfers may be made
19 in an amount not to exceed 2% of the aggregate amount
20 appropriated to an agency within the same treasury fund.

21 (a-2.5) During State fiscal year 2015 only, the State's
22 Attorneys Appellate Prosecutor may transfer amounts among its
23 respective appropriations contained in operational line items
24 within the same treasury fund. Notwithstanding, and in addition
25 to, the transfers authorized in subsection (c) of this Section,
26 these transfers may be made in an amount not to exceed 4% of

1 the aggregate amount appropriated to the State's Attorneys
2 Appellate Prosecutor within the same treasury fund.

3 (a-3) Further, if an agency receives a separate
4 appropriation for employee retirement contributions paid by
5 the employer, any transfer by that agency into an appropriation
6 for personal services must be accompanied by a corresponding
7 transfer into the appropriation for employee retirement
8 contributions paid by the employer, in an amount sufficient to
9 meet the employer share of the employee contributions required
10 to be remitted to the retirement system.

11 (a-4) Long-Term Care Rebalancing. The Governor may
12 designate amounts set aside for institutional services
13 appropriated from the General Revenue Fund or any other State
14 fund that receives monies for long-term care services to be
15 transferred to all State agencies responsible for the
16 administration of community-based long-term care programs,
17 including, but not limited to, community-based long-term care
18 programs administered by the Department of Healthcare and
19 Family Services, the Department of Human Services, and the
20 Department on Aging, provided that the Director of Healthcare
21 and Family Services first certifies that the amounts being
22 transferred are necessary for the purpose of assisting persons
23 in or at risk of being in institutional care to transition to
24 community-based settings, including the financial data needed
25 to prove the need for the transfer of funds. The total amounts
26 transferred shall not exceed 4% in total of the amounts

1 appropriated from the General Revenue Fund or any other State
2 fund that receives monies for long-term care services for each
3 fiscal year. A notice of the fund transfer must be made to the
4 General Assembly and posted at a minimum on the Department of
5 Healthcare and Family Services website, the Governor's Office
6 of Management and Budget website, and any other website the
7 Governor sees fit. These postings shall serve as notice to the
8 General Assembly of the amounts to be transferred. Notice shall
9 be given at least 30 days prior to transfer.

10 (b) In addition to the general transfer authority provided
11 under subsection (c), the following agencies have the specific
12 transfer authority granted in this subsection:

13 The Department of Healthcare and Family Services is
14 authorized to make transfers representing savings attributable
15 to not increasing grants due to the births of additional
16 children from line items for payments of cash grants to line
17 items for payments for employment and social services for the
18 purposes outlined in subsection (f) of Section 4-2 of the
19 Illinois Public Aid Code.

20 The Department of Children and Family Services is
21 authorized to make transfers not exceeding 2% of the aggregate
22 amount appropriated to it within the same treasury fund for the
23 following line items among these same line items: Foster Home
24 and Specialized Foster Care and Prevention, Institutions and
25 Group Homes and Prevention, and Purchase of Adoption and
26 Guardianship Services.

1 The Department on Aging is authorized to make transfers not
2 exceeding 2% of the aggregate amount appropriated to it within
3 the same treasury fund for the following Community Care Program
4 line items among these same line items: purchase of services
5 covered by the Community Care Program and Comprehensive Case
6 Coordination.

7 The State Treasurer is authorized to make transfers among
8 line item appropriations from the Capital Litigation Trust
9 Fund, with respect to costs incurred in fiscal years 2002 and
10 2003 only, when the balance remaining in one or more such line
11 item appropriations is insufficient for the purpose for which
12 the appropriation was made, provided that no such transfer may
13 be made unless the amount transferred is no longer required for
14 the purpose for which that appropriation was made.

15 The State Board of Education is authorized to make
16 transfers from line item appropriations within the same
17 treasury fund for General State Aid and General State Aid -
18 Hold Harmless, provided that no such transfer may be made
19 unless the amount transferred is no longer required for the
20 purpose for which that appropriation was made, to the line item
21 appropriation for Transitional Assistance when the balance
22 remaining in such line item appropriation is insufficient for
23 the purpose for which the appropriation was made.

24 The State Board of Education is authorized to make
25 transfers between the following line item appropriations
26 within the same treasury fund: Disabled Student

1 Services/Materials (Section 14-13.01 of the School Code),
2 Disabled Student Transportation Reimbursement (Section
3 14-13.01 of the School Code), Disabled Student Tuition -
4 Private Tuition (Section 14-7.02 of the School Code),
5 Extraordinary Special Education (Section 14-7.02b of the
6 School Code), Reimbursement for Free Lunch/Breakfast Program,
7 Summer School Payments (Section 18-4.3 of the School Code), and
8 Transportation - Regular/Vocational Reimbursement (Section
9 29-5 of the School Code). Such transfers shall be made only
10 when the balance remaining in one or more such line item
11 appropriations is insufficient for the purpose for which the
12 appropriation was made and provided that no such transfer may
13 be made unless the amount transferred is no longer required for
14 the purpose for which that appropriation was made.

15 The Department of Healthcare and Family Services is
16 authorized to make transfers not exceeding 4% of the aggregate
17 amount appropriated to it, within the same treasury fund, among
18 the various line items appropriated for Medical Assistance.

19 (c) The sum of such transfers for an agency in a fiscal
20 year shall not exceed 2% of the aggregate amount appropriated
21 to it within the same treasury fund for the following objects:
22 Personal Services; Extra Help; Student and Inmate
23 Compensation; State Contributions to Retirement Systems; State
24 Contributions to Social Security; State Contribution for
25 Employee Group Insurance; Contractual Services; Travel;
26 Commodities; Printing; Equipment; Electronic Data Processing;

1 Operation of Automotive Equipment; Telecommunications
2 Services; Travel and Allowance for Committed, Paroled and
3 Discharged Prisoners; Library Books; Federal Matching Grants
4 for Student Loans; Refunds; Workers' Compensation,
5 Occupational Disease, and Tort Claims; and, in appropriations
6 to institutions of higher education, Awards and Grants.
7 Notwithstanding the above, any amounts appropriated for
8 payment of workers' compensation claims to an agency to which
9 the authority to evaluate, administer and pay such claims has
10 been delegated by the Department of Central Management Services
11 may be transferred to any other expenditure object where such
12 amounts exceed the amount necessary for the payment of such
13 claims.

14 (c-1) Special provisions for State fiscal year 2003.
15 Notwithstanding any other provision of this Section to the
16 contrary, for State fiscal year 2003 only, transfers among line
17 item appropriations to an agency from the same treasury fund
18 may be made provided that the sum of such transfers for an
19 agency in State fiscal year 2003 shall not exceed 3% of the
20 aggregate amount appropriated to that State agency for State
21 fiscal year 2003 for the following objects: personal services,
22 except that no transfer may be approved which reduces the
23 aggregate appropriations for personal services within an
24 agency; extra help; student and inmate compensation; State
25 contributions to retirement systems; State contributions to
26 social security; State contributions for employee group

1 insurance; contractual services; travel; commodities;
2 printing; equipment; electronic data processing; operation of
3 automotive equipment; telecommunications services; travel and
4 allowance for committed, paroled, and discharged prisoners;
5 library books; federal matching grants for student loans;
6 refunds; workers' compensation, occupational disease, and tort
7 claims; and, in appropriations to institutions of higher
8 education, awards and grants.

9 (c-2) Special provisions for State fiscal year 2005.
10 Notwithstanding subsections (a), (a-2), and (c), for State
11 fiscal year 2005 only, transfers may be made among any line
12 item appropriations from the same or any other treasury fund
13 for any objects or purposes, without limitation, when the
14 balance remaining in one or more such line item appropriations
15 is insufficient for the purpose for which the appropriation was
16 made, provided that the sum of those transfers by a State
17 agency shall not exceed 4% of the aggregate amount appropriated
18 to that State agency for fiscal year 2005.

19 (c-3) Special provisions for State fiscal year 2015.
20 Notwithstanding any other provision of this Section, for State
21 fiscal year 2015, transfers among line item appropriations to a
22 State agency from the same State treasury fund may be made for
23 operational or lump sum expenses only, provided that the sum of
24 such transfers for a State agency in State fiscal year 2015
25 shall not exceed 4% of the aggregate amount appropriated to
26 that State agency for operational or lump sum expenses for

1 State fiscal year 2015. For the purpose of this subsection,
2 "operational or lump sum expenses" includes the following
3 objects: personal services; extra help; student and inmate
4 compensation; State contributions to retirement systems; State
5 contributions to social security; State contributions for
6 employee group insurance; contractual services; travel;
7 commodities; printing; equipment; electronic data processing;
8 operation of automotive equipment; telecommunications
9 services; travel and allowance for committed, paroled, and
10 discharged prisoners; library books; federal matching grants
11 for student loans; refunds; workers' compensation,
12 occupational disease, and tort claims; lump sum and other
13 purposes; and lump sum operations. For the purpose of this
14 subsection (c-3), "State agency" does not include the Attorney
15 General, the Secretary of State, the Comptroller, the
16 Treasurer, or the legislative or judicial branches.

17 (c-4) Special provisions for State fiscal year 2018.
18 Notwithstanding any other provision of this Section, for State
19 fiscal year 2018, transfers among line item appropriations to a
20 State agency from the same State treasury fund may be made for
21 operational or lump sum expenses only, provided that the sum of
22 such transfers for a State agency in State fiscal year 2015
23 shall not exceed 4% of the aggregate amount appropriated to
24 that State agency for operational or lump sum expenses for
25 State fiscal year 2018. For the purpose of this subsection
26 (c-4), "operational or lump sum expenses" includes the

1 following objects: personal services; extra help; student and
2 inmate compensation; State contributions to retirement
3 systems; State contributions to social security; State
4 contributions for employee group insurance; contractual
5 services; travel; commodities; printing; equipment; electronic
6 data processing; operation of automotive equipment;
7 telecommunications services; travel and allowance for
8 committed, paroled, and discharged prisoners; library books;
9 federal matching grants for student loans; refunds; workers'
10 compensation, occupational disease, and tort claims; lump sum
11 and other purposes; and lump sum operations. For the purpose of
12 this subsection (c-4), "State agency" does not include the
13 Attorney General, the Secretary of State, the Comptroller, the
14 Treasurer, or the legislative or judicial branches.

15 (d) Transfers among appropriations made to agencies of the
16 Legislative and Judicial departments and to the
17 constitutionally elected officers in the Executive branch
18 require the approval of the officer authorized in Section 10 of
19 this Act to approve and certify vouchers. Transfers among
20 appropriations made to the University of Illinois, Southern
21 Illinois University, Chicago State University, Eastern
22 Illinois University, Governors State University, Illinois
23 State University, Northeastern Illinois University, Northern
24 Illinois University, Western Illinois University, the Illinois
25 Mathematics and Science Academy and the Board of Higher
26 Education require the approval of the Board of Higher Education

1 and the Governor. Transfers among appropriations to all other
2 agencies require the approval of the Governor.

3 The officer responsible for approval shall certify that the
4 transfer is necessary to carry out the programs and purposes
5 for which the appropriations were made by the General Assembly
6 and shall transmit to the State Comptroller a certified copy of
7 the approval which shall set forth the specific amounts
8 transferred so that the Comptroller may change his records
9 accordingly. The Comptroller shall furnish the Governor with
10 information copies of all transfers approved for agencies of
11 the Legislative and Judicial departments and transfers
12 approved by the constitutionally elected officials of the
13 Executive branch other than the Governor, showing the amounts
14 transferred and indicating the dates such changes were entered
15 on the Comptroller's records.

16 (e) The State Board of Education, in consultation with the
17 State Comptroller, may transfer line item appropriations for
18 General State Aid between the Common School Fund and the
19 Education Assistance Fund. With the advice and consent of the
20 Governor's Office of Management and Budget, the State Board of
21 Education, in consultation with the State Comptroller, may
22 transfer line item appropriations between the General Revenue
23 Fund and the Education Assistance Fund for the following
24 programs:

25 (1) Disabled Student Personnel Reimbursement (Section
26 14-13.01 of the School Code);

1 (2) Disabled Student Transportation Reimbursement
2 (subsection (b) of Section 14-13.01 of the School Code);

3 (3) Disabled Student Tuition - Private Tuition
4 (Section 14-7.02 of the School Code);

5 (4) Extraordinary Special Education (Section 14-7.02b
6 of the School Code);

7 (5) Reimbursement for Free Lunch/Breakfast Programs;

8 (6) Summer School Payments (Section 18-4.3 of the
9 School Code);

10 (7) Transportation - Regular/Vocational Reimbursement
11 (Section 29-5 of the School Code);

12 (8) Regular Education Reimbursement (Section 18-3 of
13 the School Code); and

14 (9) Special Education Reimbursement (Section 14-7.03
15 of the School Code).

16 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-2,
17 eff. 3-26-15.)

18 Section 5-20. The State Revenue Sharing Act is amended by
19 changing Section 12 as follows:

20 (30 ILCS 115/12) (from Ch. 85, par. 616)

21 Sec. 12. Personal Property Tax Replacement Fund. There is
22 hereby created the Personal Property Tax Replacement Fund, a
23 special fund in the State Treasury into which shall be paid all
24 revenue realized:

1 (a) all amounts realized from the additional personal
2 property tax replacement income tax imposed by subsections (c)
3 and (d) of Section 201 of the Illinois Income Tax Act, except
4 for those amounts deposited into the Income Tax Refund Fund
5 pursuant to subsection (c) of Section 901 of the Illinois
6 Income Tax Act; and

7 (b) all amounts realized from the additional personal
8 property replacement invested capital taxes imposed by Section
9 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue
10 Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and
11 Section 3 of the Water Company Invested Capital Tax Act, and
12 amounts payable to the Department of Revenue under the
13 Telecommunications Infrastructure Maintenance Fee Act.

14 As soon as may be after the end of each month, the
15 Department of Revenue shall certify to the Treasurer and the
16 Comptroller the amount of all refunds paid out of the General
17 Revenue Fund through the preceding month on account of
18 overpayment of liability on taxes paid into the Personal
19 Property Tax Replacement Fund. Upon receipt of such
20 certification, the Treasurer and the Comptroller shall
21 transfer the amount so certified from the Personal Property Tax
22 Replacement Fund into the General Revenue Fund.

23 The payments of revenue into the Personal Property Tax
24 Replacement Fund shall be used exclusively for distribution to
25 taxing districts, regional offices and officials, and local
26 officials as provided in this Section and in the School Code,

1 payment of the ordinary and contingent expenses of the Property
2 Tax Appeal Board, payment of the expenses of the Department of
3 Revenue incurred in administering the collection and
4 distribution of monies paid into the Personal Property Tax
5 Replacement Fund and transfers due to refunds to taxpayers for
6 overpayment of liability for taxes paid into the Personal
7 Property Tax Replacement Fund.

8 In addition, moneys in the Personal Property Tax
9 Replacement Fund may be used to pay any of the following: (i)
10 salary, stipends, and additional compensation as provided by
11 law for chief election clerks, county clerks, and county
12 recorders; (ii) costs associated with regional offices of
13 education and educational service centers; (iii)
14 reimbursements payable by the State Board of Elections under
15 Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the
16 Election Code; (iv) expenses of the Illinois Educational Labor
17 Relations Board; and (v) salary, personal services, and
18 additional compensation as provided by law for court reporters
19 under the Court Reporters Act.

20 As soon as may be after the effective date of this
21 amendatory Act of 1980, the Department of Revenue shall certify
22 to the Treasurer the amount of net replacement revenue paid
23 into the General Revenue Fund prior to that effective date from
24 the additional tax imposed by Section 2a.1 of the Messages Tax
25 Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of
26 the Public Utilities Revenue Act; Section 3 of the Water

1 Company Invested Capital Tax Act; amounts collected by the
2 Department of Revenue under the Telecommunications
3 Infrastructure Maintenance Fee Act; and the additional
4 personal property tax replacement income tax imposed by the
5 Illinois Income Tax Act, as amended by Public Act 81-1st
6 Special Session-1. Net replacement revenue shall be defined as
7 the total amount paid into and remaining in the General Revenue
8 Fund as a result of those Acts minus the amount outstanding and
9 obligated from the General Revenue Fund in state vouchers or
10 warrants prior to the effective date of this amendatory Act of
11 1980 as refunds to taxpayers for overpayment of liability under
12 those Acts.

13 All interest earned by monies accumulated in the Personal
14 Property Tax Replacement Fund shall be deposited in such Fund.
15 All amounts allocated pursuant to this Section are appropriated
16 on a continuing basis.

17 Prior to December 31, 1980, as soon as may be after the end
18 of each quarter beginning with the quarter ending December 31,
19 1979, and on and after December 31, 1980, as soon as may be
20 after January 1, March 1, April 1, May 1, July 1, August 1,
21 October 1 and December 1 of each year, the Department of
22 Revenue shall allocate to each taxing district as defined in
23 Section 1-150 of the Property Tax Code, in accordance with the
24 provisions of paragraph (2) of this Section the portion of the
25 funds held in the Personal Property Tax Replacement Fund which
26 is required to be distributed, as provided in paragraph (1),

1 for each quarter. Provided, however, under no circumstances
2 shall any taxing district during each of the first two years of
3 distribution of the taxes imposed by this amendatory Act of
4 1979 be entitled to an annual allocation which is less than the
5 funds such taxing district collected from the 1978 personal
6 property tax. Provided further that under no circumstances
7 shall any taxing district during the third year of distribution
8 of the taxes imposed by this amendatory Act of 1979 receive
9 less than 60% of the funds such taxing district collected from
10 the 1978 personal property tax. In the event that the total of
11 the allocations made as above provided for all taxing
12 districts, during either of such 3 years, exceeds the amount
13 available for distribution the allocation of each taxing
14 district shall be proportionately reduced. Except as provided
15 in Section 13 of this Act, the Department shall then certify,
16 pursuant to appropriation, such allocations to the State
17 Comptroller who shall pay over to the several taxing districts
18 the respective amounts allocated to them.

19 Any township which receives an allocation based in whole or
20 in part upon personal property taxes which it levied pursuant
21 to Section 6-507 or 6-512 of the Illinois Highway Code and
22 which was previously required to be paid over to a municipality
23 shall immediately pay over to that municipality a proportionate
24 share of the personal property replacement funds which such
25 township receives.

26 Any municipality or township, other than a municipality

1 with a population in excess of 500,000, which receives an
2 allocation based in whole or in part on personal property taxes
3 which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the
4 Illinois Local Library Act and which was previously required to
5 be paid over to a public library shall immediately pay over to
6 that library a proportionate share of the personal property tax
7 replacement funds which such municipality or township
8 receives; provided that if such a public library has converted
9 to a library organized under The Illinois Public Library
10 District Act, regardless of whether such conversion has
11 occurred on, after or before January 1, 1988, such
12 proportionate share shall be immediately paid over to the
13 library district which maintains and operates the library.
14 However, any library that has converted prior to January 1,
15 1988, and which hitherto has not received the personal property
16 tax replacement funds, shall receive such funds commencing on
17 January 1, 1988.

18 Any township which receives an allocation based in whole or
19 in part on personal property taxes which it levied pursuant to
20 Section 1c of the Public Graveyards Act and which taxes were
21 previously required to be paid over to or used for such public
22 cemetery or cemeteries shall immediately pay over to or use for
23 such public cemetery or cemeteries a proportionate share of the
24 personal property tax replacement funds which the township
25 receives.

26 Any taxing district which receives an allocation based in

1 whole or in part upon personal property taxes which it levied
2 for another governmental body or school district in Cook County
3 in 1976 or for another governmental body or school district in
4 the remainder of the State in 1977 shall immediately pay over
5 to that governmental body or school district the amount of
6 personal property replacement funds which such governmental
7 body or school district would receive directly under the
8 provisions of paragraph (2) of this Section, had it levied its
9 own taxes.

10 (1) The portion of the Personal Property Tax
11 Replacement Fund required to be distributed as of the time
12 allocation is required to be made shall be the amount
13 available in such Fund as of the time allocation is
14 required to be made.

15 The amount available for distribution shall be the
16 total amount in the fund at such time minus the necessary
17 administrative and other authorized expenses as limited by
18 the appropriation and the amount determined by: (a) \$2.8
19 million for fiscal year 1981; (b) for fiscal year 1982,
20 .54% of the funds distributed from the fund during the
21 preceding fiscal year; (c) for fiscal year 1983 through
22 fiscal year 1988, .54% of the funds distributed from the
23 fund during the preceding fiscal year less .02% of such
24 fund for fiscal year 1983 and less .02% of such funds for
25 each fiscal year thereafter; (d) for fiscal year 1989
26 through fiscal year 2011 no more than 105% of the actual

1 administrative expenses of the prior fiscal year; (e) for
2 fiscal year 2012 and beyond, a sufficient amount to pay (i)
3 stipends, additional compensation, salary reimbursements,
4 and other amounts directed to be paid out of this Fund for
5 local officials as authorized or required by statute and
6 (ii) ~~no more than 105% of the actual administrative~~
7 ~~expenses of the prior fiscal year, including payment of the~~
8 ordinary and contingent expenses of the Property Tax Appeal
9 Board and ~~payment of~~ the expenses of the Department of
10 Revenue incurred in administering the collection and
11 distribution of moneys paid into the Fund; ~~or~~ (f) for
12 fiscal years 2012 and 2013 only, a sufficient amount to pay
13 stipends, additional compensation, salary reimbursements,
14 and other amounts directed to be paid out of this Fund for
15 regional offices and officials as authorized or required by
16 statute; or (g) for fiscal year 2018 only, a sufficient
17 amount to pay amounts directed to be paid out of this Fund
18 for public community college base operating grants and
19 local health protection grants to certified local health
20 departments as authorized or required by appropriation or
21 statute. Such portion of the fund shall be determined after
22 the transfer into the General Revenue Fund due to refunds,
23 if any, paid from the General Revenue Fund during the
24 preceding quarter. If at any time, for any reason, there is
25 insufficient amount in the Personal Property Tax
26 Replacement Fund for payments for regional offices and

1 officials or local officials or payment of costs of
2 administration or for transfers due to refunds at the end
3 of any particular month, the amount of such insufficiency
4 shall be carried over for the purposes of payments for
5 regional offices and officials, local officials, transfers
6 into the General Revenue Fund, and costs of administration
7 to the following month or months. Net replacement revenue
8 held, and defined above, shall be transferred by the
9 Treasurer and Comptroller to the Personal Property Tax
10 Replacement Fund within 10 days of such certification.

11 (2) Each quarterly allocation shall first be
12 apportioned in the following manner: 51.65% for taxing
13 districts in Cook County and 48.35% for taxing districts in
14 the remainder of the State.

15 The Personal Property Replacement Ratio of each taxing
16 district outside Cook County shall be the ratio which the Tax
17 Base of that taxing district bears to the Downstate Tax Base.
18 The Tax Base of each taxing district outside of Cook County is
19 the personal property tax collections for that taxing district
20 for the 1977 tax year. The Downstate Tax Base is the personal
21 property tax collections for all taxing districts in the State
22 outside of Cook County for the 1977 tax year. The Department of
23 Revenue shall have authority to review for accuracy and
24 completeness the personal property tax collections for each
25 taxing district outside Cook County for the 1977 tax year.

26 The Personal Property Replacement Ratio of each Cook County

1 taxing district shall be the ratio which the Tax Base of that
2 taxing district bears to the Cook County Tax Base. The Tax Base
3 of each Cook County taxing district is the personal property
4 tax collections for that taxing district for the 1976 tax year.
5 The Cook County Tax Base is the personal property tax
6 collections for all taxing districts in Cook County for the
7 1976 tax year. The Department of Revenue shall have authority
8 to review for accuracy and completeness the personal property
9 tax collections for each taxing district within Cook County for
10 the 1976 tax year.

11 For all purposes of this Section 12, amounts paid to a
12 taxing district for such tax years as may be applicable by a
13 foreign corporation under the provisions of Section 7-202 of
14 the Public Utilities Act, as amended, shall be deemed to be
15 personal property taxes collected by such taxing district for
16 such tax years as may be applicable. The Director shall
17 determine from the Illinois Commerce Commission, for any tax
18 year as may be applicable, the amounts so paid by any such
19 foreign corporation to any and all taxing districts. The
20 Illinois Commerce Commission shall furnish such information to
21 the Director. For all purposes of this Section 12, the Director
22 shall deem such amounts to be collected personal property taxes
23 of each such taxing district for the applicable tax year or
24 years.

25 Taxing districts located both in Cook County and in one or
26 more other counties shall receive both a Cook County allocation

1 and a Downstate allocation determined in the same way as all
2 other taxing districts.

3 If any taxing district in existence on July 1, 1979 ceases
4 to exist, or discontinues its operations, its Tax Base shall
5 thereafter be deemed to be zero. If the powers, duties and
6 obligations of the discontinued taxing district are assumed by
7 another taxing district, the Tax Base of the discontinued
8 taxing district shall be added to the Tax Base of the taxing
9 district assuming such powers, duties and obligations.

10 If two or more taxing districts in existence on July 1,
11 1979, or a successor or successors thereto shall consolidate
12 into one taxing district, the Tax Base of such consolidated
13 taxing district shall be the sum of the Tax Bases of each of
14 the taxing districts which have consolidated.

15 If a single taxing district in existence on July 1, 1979,
16 or a successor or successors thereto shall be divided into two
17 or more separate taxing districts, the tax base of the taxing
18 district so divided shall be allocated to each of the resulting
19 taxing districts in proportion to the then current equalized
20 assessed value of each resulting taxing district.

21 If a portion of the territory of a taxing district is
22 disconnected and annexed to another taxing district of the same
23 type, the Tax Base of the taxing district from which
24 disconnection was made shall be reduced in proportion to the
25 then current equalized assessed value of the disconnected
26 territory as compared with the then current equalized assessed

1 value within the entire territory of the taxing district prior
2 to disconnection, and the amount of such reduction shall be
3 added to the Tax Base of the taxing district to which
4 annexation is made.

5 If a community college district is created after July 1,
6 1979, beginning on the effective date of this amendatory Act of
7 1995, its Tax Base shall be 3.5% of the sum of the personal
8 property tax collected for the 1977 tax year within the
9 territorial jurisdiction of the district.

10 The amounts allocated and paid to taxing districts pursuant
11 to the provisions of this amendatory Act of 1979 shall be
12 deemed to be substitute revenues for the revenues derived from
13 taxes imposed on personal property pursuant to the provisions
14 of the "Revenue Act of 1939" or "An Act for the assessment and
15 taxation of private car line companies", approved July 22,
16 1943, as amended, or Section 414 of the Illinois Insurance
17 Code, prior to the abolition of such taxes and shall be used
18 for the same purposes as the revenues derived from ad valorem
19 taxes on real estate.

20 Monies received by any taxing districts from the Personal
21 Property Tax Replacement Fund shall be first applied toward
22 payment of the proportionate amount of debt service which was
23 previously levied and collected from extensions against
24 personal property on bonds outstanding as of December 31, 1978
25 and next applied toward payment of the proportionate share of
26 the pension or retirement obligations of the taxing district

1 which were previously levied and collected from extensions
2 against personal property. For each such outstanding bond
3 issue, the County Clerk shall determine the percentage of the
4 debt service which was collected from extensions against real
5 estate in the taxing district for 1978 taxes payable in 1979,
6 as related to the total amount of such levies and collections
7 from extensions against both real and personal property. For
8 1979 and subsequent years' taxes, the County Clerk shall levy
9 and extend taxes against the real estate of each taxing
10 district which will yield the said percentage or percentages of
11 the debt service on such outstanding bonds. The balance of the
12 amount necessary to fully pay such debt service shall
13 constitute a first and prior lien upon the monies received by
14 each such taxing district through the Personal Property Tax
15 Replacement Fund and shall be first applied or set aside for
16 such purpose. In counties having fewer than 3,000,000
17 inhabitants, the amendments to this paragraph as made by this
18 amendatory Act of 1980 shall be first applicable to 1980 taxes
19 to be collected in 1981.

20 (Source: P.A. 97-72, eff. 7-1-11; 97-619, eff. 11-14-11;
21 97-732, eff. 6-30-12; 98-24, eff. 6-19-13; 98-674, eff.
22 6-30-14.)

23 Section 5-25. The General Obligation Bond Act is amended by
24 changing Sections 2.5 and 15 as follows:

1 (30 ILCS 330/2.5)

2 Sec. 2.5. Limitation on issuance of Bonds.

3 (a) Except as provided in subsection (b), no Bonds may be
4 issued if, after the issuance, in the next State fiscal year
5 after the issuance of the Bonds, the amount of debt service
6 (including principal, whether payable at maturity or pursuant
7 to mandatory sinking fund installments, and interest) on all
8 then-outstanding Bonds, other than Bonds authorized by Public
9 Act 96-43 and other than Bonds authorized by Public Act
10 96-1497, would exceed 7% of the aggregate appropriations from
11 the general funds ~~(which consist of the General Revenue Fund,
12 the Common School Fund, the General Revenue Common School
13 Special Account Fund, and the Education Assistance Fund)~~ and
14 the Road Fund for the fiscal year immediately prior to the
15 fiscal year of the issuance. For purposes of this subsection
16 (a), "general funds" has the meaning provided in Section 50-40
17 of the State Budget Law.

18 (b) If the Comptroller and Treasurer each consent in
19 writing, Bonds may be issued even if the issuance does not
20 comply with subsection (a). In addition, \$2,000,000,000 in
21 Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7,
22 and \$2,000,000,000 in Refunding Bonds under Section 16, may be
23 issued during State fiscal year 2017 without complying with
24 subsection (a).

25 (Source: P.A. 99-523, eff. 6-30-16.)

1 (30 ILCS 330/15) (from Ch. 127, par. 665)

2 Sec. 15. Computation of Principal and Interest; transfers.

3 (a) Upon each delivery of Bonds authorized to be issued
4 under this Act, the Comptroller shall compute and certify to
5 the Treasurer the total amount of principal of, interest on,
6 and premium, if any, on Bonds issued that will be payable in
7 order to retire such Bonds, the amount of principal of,
8 interest on and premium, if any, on such Bonds that will be
9 payable on each payment date according to the tenor of such
10 Bonds during the then current and each succeeding fiscal year,
11 and the amount of sinking fund payments needed to be deposited
12 in connection with Qualified School Construction Bonds
13 authorized by subsection (e) of Section 9. With respect to the
14 interest payable on variable rate bonds, such certifications
15 shall be calculated at the maximum rate of interest that may be
16 payable during the fiscal year, after taking into account any
17 credits permitted in the related indenture or other instrument
18 against the amount of such interest required to be appropriated
19 for such period pursuant to subsection (c) of Section 14 of
20 this Act. With respect to the interest payable, such
21 certifications shall include the amounts certified by the
22 Director of the Governor's Office of Management and Budget
23 under subsection (b) of Section 9 of this Act.

24 On or before the last day of each month the State Treasurer
25 and Comptroller shall transfer from (1) the Road Fund with
26 respect to Bonds issued under paragraph (a) of Section 4 of

1 this Act, or Bonds issued under authorization in Public Act
2 98-781, or Bonds issued for the purpose of refunding such
3 bonds, and from (2) the General Revenue Fund, with respect to
4 all other Bonds issued under this Act, to the General
5 Obligation Bond Retirement and Interest Fund an amount
6 sufficient to pay the aggregate of the principal of, interest
7 on, and premium, if any, on Bonds payable, by their terms on
8 the next payment date divided by the number of full calendar
9 months between the date of such Bonds and the first such
10 payment date, and thereafter, divided by the number of months
11 between each succeeding payment date after the first. Such
12 computations and transfers shall be made for each series of
13 Bonds issued and delivered. Interest payable on variable rate
14 bonds shall be calculated at the maximum rate of interest that
15 may be payable for the relevant period, after taking into
16 account any credits permitted in the related indenture or other
17 instrument against the amount of such interest required to be
18 appropriated for such period pursuant to subsection (c) of
19 Section 14 of this Act. Computations of interest shall include
20 the amounts certified by the Director of the Governor's Office
21 of Management and Budget under subsection (b) of Section 9 of
22 this Act. Interest for which moneys have already been deposited
23 into the capitalized interest account within the General
24 Obligation Bond Retirement and Interest Fund shall not be
25 included in the calculation of the amounts to be transferred
26 under this subsection. Notwithstanding any other provision in

1 this Section, the transfer provisions provided in this
2 paragraph shall not apply to transfers made in fiscal year 2010
3 or fiscal year 2011 with respect to Bonds issued in fiscal year
4 2010 or fiscal year 2011 pursuant to Section 7.2 of this Act.
5 In the case of transfers made in fiscal year 2010 or fiscal
6 year 2011 with respect to the Bonds issued in fiscal year 2010
7 or fiscal year 2011 pursuant to Section 7.2 of this Act, on or
8 before the 15th day of the month prior to the required debt
9 service payment, the State Treasurer and Comptroller shall
10 transfer from the General Revenue Fund to the General
11 Obligation Bond Retirement and Interest Fund an amount
12 sufficient to pay the aggregate of the principal of, interest
13 on, and premium, if any, on the Bonds payable in that next
14 month.

15 The transfer of monies herein and above directed is not
16 required if monies in the General Obligation Bond Retirement
17 and Interest Fund are more than the amount otherwise to be
18 transferred as herein above provided, and if the Governor or
19 his authorized representative notifies the State Treasurer and
20 Comptroller of such fact in writing.

21 (b) After the effective date of this Act, the balance of,
22 and monies directed to be included in the Capital Development
23 Bond Retirement and Interest Fund, Anti-Pollution Bond
24 Retirement and Interest Fund, Transportation Bond, Series A
25 Retirement and Interest Fund, Transportation Bond, Series B
26 Retirement and Interest Fund, and Coal Development Bond

1 Retirement and Interest Fund shall be transferred to and
2 deposited in the General Obligation Bond Retirement and
3 Interest Fund. This Fund shall be used to make debt service
4 payments on the State's general obligation Bonds heretofore
5 issued which are now outstanding and payable from the Funds
6 herein listed as well as on Bonds issued under this Act.

7 (c) Except as provided in Section 22-3 of the Military Code
8 of Illinois, the ~~The~~ unused portion of federal funds received
9 for or as reimbursement for a capital facilities project, as
10 authorized by Section 3 of this Act, for which monies from the
11 Capital Development Fund have been expended shall remain in the
12 Capital Development Board Contributory Trust Fund and shall be
13 used for capital projects and for no other purpose, subject to
14 appropriation and as directed by the Capital Development Board.
15 ~~Any federal funds received as reimbursement for the completed~~
16 ~~construction of a capital facilities project, as authorized by~~
17 ~~Section 3 of this Act, for which monies from the Capital~~
18 ~~Development Fund have been expended shall be deposited in the~~
19 ~~General Obligation Bond Retirement and Interest Fund.~~

20 (Source: P.A. 98-245, eff. 1-1-14.)

21 Section 5-30. The Capital Development Bond Act of 1972 is
22 amended by changing Section 9a as follows:

23 (30 ILCS 420/9a) (from Ch. 127, par. 759a)

24 Sec. 9a. Except as provided in Section 22-3 of the Military

1 Code of Illinois, the ~~The~~ unused portion of federal funds
2 received for or as reimbursement for a capital improvement
3 project for which moneys from the Capital Development Fund have
4 been expended shall remain in the Capital Development Board
5 Contributory Trust Fund and shall be used for capital projects
6 and for no other purpose, subject to appropriation and as
7 directed by the Capital Development Board. ~~Any federal funds~~
8 ~~received as reimbursement for the completed construction of a~~
9 ~~capital improvement project for which moneys from the Capital~~
10 ~~Development Fund have been expended shall be deposited in the~~
11 ~~Capital Development Bond Retirement and Interest Fund.~~

12 (Source: P.A. 98-245, eff. 1-1-14.)

13 Section 5-32. The State Prompt Payment Act is amended by
14 adding Section 3-5 as follows:

15 (30 ILCS 540/3-5 new)

16 Sec. 3-5. Budget Stabilization Fund; insufficient
17 appropriation. If an agency incurs an interest liability under
18 this Act that is ordinarily payable from the Budget
19 Stabilization Fund, but the agency has insufficient
20 appropriation authority from the Budget Stabilization Fund to
21 make the interest payment at the time the interest payment is
22 due, the agency is authorized to pay the interest from its
23 available appropriations from the General Revenue Fund.

1 Section 5-35. The Illinois Coal Technology Development
2 Assistance Act is amended by changing Section 3 as follows:

3 (30 ILCS 730/3) (from Ch. 96 1/2, par. 8203)

4 Sec. 3. Transfers to Coal Technology Development
5 Assistance Fund.

6 (a) As soon as may be practicable after the first day of
7 each month, the Department of Revenue shall certify to the
8 Treasurer an amount equal to 1/64 of the revenue realized from
9 the tax imposed by the Electricity Excise Tax Law, Section 2 of
10 the Public Utilities Revenue Act, Section 2 of the Messages Tax
11 Act, and Section 2 of the Gas Revenue Tax Act, during the
12 preceding month. Upon receipt of the certification, the
13 Treasurer shall transfer the amount shown on such certification
14 from the General Revenue Fund to the Coal Technology
15 Development Assistance Fund, which is hereby created as a
16 special fund in the State treasury, except that no transfer
17 shall be made in any month in which the Fund has reached the
18 following balance:

19 (1) \$7,000,000 during fiscal year 1994.

20 (2) \$8,500,000 during fiscal year 1995.

21 (3) \$10,000,000 during fiscal years 1996 and 1997.

22 (4) During fiscal year 1998 through fiscal year 2004,
23 an amount equal to the sum of \$10,000,000 plus additional
24 moneys deposited into the Coal Technology Development
25 Assistance Fund from the Renewable Energy Resources and

1 Coal Technology Development Assistance Charge under
2 Section 6.5 of the Renewable Energy, Energy Efficiency, and
3 Coal Resources Development Law of 1997.

4 (5) During fiscal year 2005, an amount equal to the sum
5 of \$7,000,000 plus additional moneys deposited into the
6 Coal Technology Development Assistance Fund from the
7 Renewable Energy Resources and Coal Technology Development
8 Assistance Charge under Section 6.5 of the Renewable
9 Energy, Energy Efficiency, and Coal Resources Development
10 Law of 1997.

11 (6) During fiscal year 2006 through fiscal year 2017
12 ~~and each fiscal year thereafter~~, an amount equal to the sum
13 of \$10,000,000 plus additional moneys deposited into the
14 Coal Technology Development Assistance Fund from the
15 Renewable Energy Resources and Coal Technology Development
16 Assistance Charge under Section 6.5 of the Renewable
17 Energy, Energy Efficiency, and Coal Resources Development
18 Law of 1997.

19 (b) Beginning in fiscal year 2018 and each fiscal year
20 thereafter, the Treasurer shall make no further transfers from
21 the General Revenue Fund to the Coal Technology Development
22 Assistance Fund.

23 (Source: P.A. 99-78, eff. 7-20-15.)

24 Section 5-37. The Downstate Public Transportation Act is
25 amended by changing Sections 2-2.04, 2-3, 2-5.1, 2-7, and 2-15

1 as follows:

2 (30 ILCS 740/2-2.04) (from Ch. 111 2/3, par. 662.04)

3 Sec. 2-2.04. "Eligible operating expenses" means all
4 expenses required for public transportation, including
5 employee wages and benefits, materials, fuels, supplies,
6 rental of facilities, taxes other than income taxes, payment
7 made for debt service (including principal and interest) on
8 publicly owned equipment or facilities, and any other
9 expenditure which is an operating expense according to standard
10 accounting practices for the providing of public
11 transportation. Eligible operating expenses shall not include
12 allowances: (a) for depreciation whether funded or unfunded;
13 (b) for amortization of any intangible costs; (c) for debt
14 service on capital acquired with the assistance of capital
15 grant funds provided by the State of Illinois; (d) for profits
16 or return on investment; (e) for excessive payment to
17 associated entities; (f) for Comprehensive Employment Training
18 Act expenses; (g) for costs reimbursed under Sections 6 and 8
19 of the "Urban Mass Transportation Act of 1964", as amended; (h)
20 for entertainment expenses; (i) for charter expenses; (j) for
21 fines and penalties; (k) for charitable donations; (l) for
22 interest expense on long term borrowing and debt retirement
23 other than on publicly owned equipment or facilities; (m) for
24 income taxes; or (n) for such other expenses as the Department
25 may determine consistent with federal Department of

1 Transportation regulations or requirements. In consultation
2 with participants, the Department shall, by October 2008,
3 promulgate or update rules, pursuant to the Illinois
4 Administrative Procedure Act, concerning eligible expenses to
5 ensure consistent application of the Act, and the Department
6 shall provide written copies of those rules to all eligible
7 recipients. The Department shall review this process in the
8 same manner no less frequently than every 5 years.

9 With respect to participants other than any Metro-East
10 Transit District participant and those receiving federal
11 research development and demonstration funds pursuant to
12 Section 6 of the "Urban Mass Transportation Act of 1964", as
13 amended, during the fiscal year ending June 30, 1979, the
14 maximum eligible operating expenses for any such participant in
15 any fiscal year after Fiscal Year 1980 shall be the amount
16 appropriated for such participant for the fiscal year ending
17 June 30, 1980, plus in each year a 10% increase over the
18 maximum established for the preceding fiscal year. For Fiscal
19 Year 1980 the maximum eligible operating expenses for any such
20 participant shall be the amount of projected operating expenses
21 upon which the appropriation for such participant for Fiscal
22 Year 1980 is based.

23 With respect to participants receiving federal research
24 development and demonstration operating assistance funds for
25 operating assistance pursuant to Section 6 of the "Urban Mass
26 Transportation Act of 1964", as amended, during the fiscal year

1 ending June 30, 1979, the maximum eligible operating expenses
2 for any such participant in any fiscal year after Fiscal Year
3 1980 shall not exceed such participant's eligible operating
4 expenses for the fiscal year ending June 30, 1980, plus in each
5 year a 10% increase over the maximum established for the
6 preceding fiscal year. For Fiscal Year 1980, the maximum
7 eligible operating expenses for any such participant shall be
8 the eligible operating expenses incurred during such fiscal
9 year, or projected operating expenses upon which the
10 appropriation for such participant for the Fiscal Year 1980 is
11 based; whichever is less.

12 With respect to all participants other than any Metro-East
13 Transit District participant, the maximum eligible operating
14 expenses for any such participant in any fiscal year after
15 Fiscal Year 1985 (except Fiscal Year 2008 and Fiscal Year 2009)
16 shall be the amount appropriated for such participant for the
17 fiscal year ending June 30, 1985, plus in each year a 10%
18 increase over the maximum established for the preceding year.
19 For Fiscal Year 1985, the maximum eligible operating expenses
20 for any such participant shall be the amount of projected
21 operating expenses upon which the appropriation for such
22 participant for Fiscal Year 1985 is based.

23 With respect to any mass transit district participant that
24 has increased its district boundaries by annexing counties
25 since 1998 and is maintaining a level of local financial
26 support, including all income and revenues, equal to or greater

1 than the level in the State fiscal year ending June 30, 2001,
2 the maximum eligible operating expenses for any State fiscal
3 year after 2002 (except State fiscal years 2006 through 2009)
4 shall be the amount appropriated for that participant for the
5 State fiscal year ending June 30, 2002, plus, in each State
6 fiscal year, a 10% increase over the preceding State fiscal
7 year. For State fiscal year 2002, the maximum eligible
8 operating expenses for any such participant shall be the amount
9 of projected operating expenses upon which the appropriation
10 for that participant for State fiscal year 2002 is based. For
11 that participant, eligible operating expenses for State fiscal
12 year 2002 in excess of the eligible operating expenses for the
13 State fiscal year ending June 30, 2001, plus 10%, must be
14 attributed to the provision of services in the newly annexed
15 counties. Beginning July 1, 2017 the 10% mandatory
16 appropriation increase for each State fiscal year shall no
17 longer be applied.

18 With respect to a participant that receives an initial
19 appropriation in State fiscal year 2002 or thereafter, the
20 maximum eligible operating expenses for any State fiscal year
21 after 2003 (except State fiscal years 2006 through 2009) shall
22 be the amount appropriated for that participant for the State
23 fiscal year in which it received its initial appropriation,
24 plus, in each year, a 10% increase over the preceding year. For
25 the initial State fiscal year in which a participant received
26 an appropriation, the maximum eligible operating expenses for

1 any such participant shall be the amount of projected operating
2 expenses upon which the appropriation for that participant for
3 that State fiscal year is based. Beginning July 1, 2017 the 10%
4 mandatory appropriation increase for each State fiscal year
5 shall no longer be applied.

6 With respect to the District serving primarily the counties
7 of Monroe and St. Clair, beginning July 1, 2005, the St. Clair
8 County Transit District shall no longer be included for new
9 appropriation funding purposes as part of the Metro-East Public
10 Transportation Fund and instead shall be included for new
11 appropriation funding purposes as part of the Downstate Public
12 Transportation Fund; provided, however, that nothing herein
13 shall alter the eligibility of that District for previously
14 appropriated funds to which it would otherwise be entitled.

15 With respect to the District serving primarily Madison
16 County, beginning July 1, 2008, the Madison County Transit
17 District shall no longer be included for new appropriation
18 funding purposes as part of the Metro-East Public
19 Transportation Fund and instead shall be included for new
20 appropriation funding purposes as part of the Downstate Public
21 Transportation Fund; provided, however, that nothing herein
22 shall alter the eligibility of that District for previously
23 appropriated funds to which it would otherwise be entitled.

24 With respect to the fiscal year beginning July 1, 2007, and
25 thereafter, the following shall be included for new
26 appropriation funding purposes as part of the Downstate Public

1 Transportation Fund: Bond County; Bureau County; Coles County;
2 Edgar County; Stephenson County and the City of Freeport; Henry
3 County; Jo Daviess County; Kankakee and McLean Counties; Peoria
4 County; Piatt County; Shelby County; Tazewell and Woodford
5 Counties; Vermilion County; Williamson County; and Kendall
6 County.

7 (Source: P.A. 94-70, eff. 6-22-05; 95-708, eff. 1-18-08.)

8 (30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

9 Sec. 2-3. (a) As soon as possible after the first day of
10 each month, beginning July 1, 1984, upon certification of the
11 Department of Revenue, the Comptroller shall order
12 transferred, and the Treasurer shall transfer, from the General
13 Revenue Fund to a special fund in the State Treasury which is
14 hereby created, to be known as the "Downstate Public
15 Transportation Fund", an amount equal to 2/32 (beginning July
16 1, 2005, 3/32) (beginning July 1, 2017, 5/64) of the net
17 revenue realized from the "Retailers' Occupation Tax Act", as
18 now or hereafter amended, the "Service Occupation Tax Act", as
19 now or hereafter amended, the "Use Tax Act", as now or
20 hereafter amended, and the "Service Use Tax Act", as now or
21 hereafter amended, from persons incurring municipal or county
22 retailers' or service occupation tax liability for the benefit
23 of any municipality or county located wholly within the
24 boundaries of each participant other than any Metro-East
25 Transit District participant certified pursuant to subsection

1 (c) of this Section during the preceding month, except that the
2 Department shall pay into the Downstate Public Transportation
3 Fund 2/32 (beginning July 1, 2005, 3/32) (beginning July 1,
4 2017, 5/64) of 80% of the net revenue realized under the State
5 tax Acts named above within any municipality or county located
6 wholly within the boundaries of each participant, other than
7 any Metro-East participant, for tax periods beginning on or
8 after January 1, 1990. Net revenue realized for a month shall
9 be the revenue collected by the State pursuant to such Acts
10 during the previous month from persons incurring municipal or
11 county retailers' or service occupation tax liability for the
12 benefit of any municipality or county located wholly within the
13 boundaries of a participant, less the amount paid out during
14 that same month as refunds or credit memoranda to taxpayers for
15 overpayment of liability under such Acts for the benefit of any
16 municipality or county located wholly within the boundaries of
17 a participant.

18 (b) As soon as possible after the first day of each month,
19 beginning July 1, 1989, upon certification of the Department of
20 Revenue, the Comptroller shall order transferred, and the
21 Treasurer shall transfer, from the General Revenue Fund to a
22 special fund in the State Treasury which is hereby created, to
23 be known as the "Metro-East Public Transportation Fund", an
24 amount equal to 2/32 of the net revenue realized, as above,
25 from within the boundaries of Madison, Monroe, and St. Clair
26 Counties, except that the Department shall pay into the

1 Metro-East Public Transportation Fund 2/32 of 80% of the net
2 revenue realized under the State tax Acts specified in
3 subsection (a) of this Section within the boundaries of
4 Madison, Monroe and St. Clair Counties for tax periods
5 beginning on or after January 1, 1990. A local match equivalent
6 to an amount which could be raised by a tax levy at the rate of
7 .05% on the assessed value of property within the boundaries of
8 Madison County is required annually to cause a total of 2/32 of
9 the net revenue to be deposited in the Metro-East Public
10 Transportation Fund. Failure to raise the required local match
11 annually shall result in only 1/32 being deposited into the
12 Metro-East Public Transportation Fund after July 1, 1989, or
13 1/32 of 80% of the net revenue realized for tax periods
14 beginning on or after January 1, 1990.

15 (b-5) As soon as possible after the first day of each
16 month, beginning July 1, 2005, upon certification of the
17 Department of Revenue, the Comptroller shall order
18 transferred, and the Treasurer shall transfer, from the General
19 Revenue Fund to the Downstate Public Transportation Fund, an
20 amount equal to 3/32 (beginning July 1, 2017, 5/64) of 80% of
21 the net revenue realized from within the boundaries of Monroe
22 and St. Clair Counties under the State Tax Acts specified in
23 subsection (a) of this Section and provided further that,
24 beginning July 1, 2005, the provisions of subsection (b) shall
25 no longer apply with respect to such tax receipts from Monroe
26 and St. Clair Counties.

1 (b-6) As soon as possible after the first day of each
2 month, beginning July 1, 2008, upon certification by the
3 Department of Revenue, the Comptroller shall order transferred
4 and the Treasurer shall transfer, from the General Revenue Fund
5 to the Downstate Public Transportation Fund, an amount equal to
6 3/32 (beginning July 1, 2017, 5/64) of 80% of the net revenue
7 realized from within the boundaries of Madison County under the
8 State Tax Acts specified in subsection (a) of this Section and
9 provided further that, beginning July 1, 2008, the provisions
10 of subsection (b) shall no longer apply with respect to such
11 tax receipts from Madison County.

12 (c) The Department shall certify to the Department of
13 Revenue the eligible participants under this Article and the
14 territorial boundaries of such participants for the purposes of
15 the Department of Revenue in subsections (a) and (b) of this
16 Section.

17 (d) For the purposes of this Article, beginning in fiscal
18 year 2009 the General Assembly shall appropriate an amount from
19 the Downstate Public Transportation Fund equal to the sum total
20 funds projected to be paid to the participants pursuant to
21 Section 2-7. If the General Assembly fails to make
22 appropriations sufficient to cover the amounts projected to be
23 paid pursuant to Section 2-7, this Act shall constitute an
24 irrevocable and continuing appropriation from the Downstate
25 Public Transportation Fund of all amounts necessary for those
26 purposes.

1 (e) Notwithstanding anything in this Section to the
2 contrary, amounts transferred from the General Revenue Fund to
3 the Downstate Public Transportation Fund pursuant to this
4 Section shall not exceed \$169,000,000 in State fiscal year
5 2012.

6 (Source: P.A. 97-641, eff. 12-19-11.)

7 (30 ILCS 740/2-5.1)

8 Sec. 2-5.1. Additional requirements.

9 (a) Any unit of local government that becomes a participant
10 on or after the effective date of this amendatory Act of the
11 94th General Assembly shall, in addition to any other
12 requirements under this Article, meet all of the following
13 requirements when applying for grants under this Article:

14 (1) The grant application must demonstrate the
15 participant's plan to provide general public
16 transportation with an emphasis on persons with
17 disabilities and elderly and economically disadvantaged
18 populations.

19 (2) The grant application must demonstrate the
20 participant's plan for interagency coordination that, at a
21 minimum, allows the participation of all State-funded and
22 federally-funded agencies and programs with transportation
23 needs in the proposed service area in the development of
24 the applicant's public transportation program.

25 (3) Any participant serving a nonurbanized area that is

1 not receiving Federal Section 5311 funding must meet the
2 operating and safety compliance requirements as set forth
3 in that federal program.

4 (4) The participant is required to hold public hearings
5 to allow comment on the proposed service plan in all
6 municipalities with populations of 1,500 inhabitants or
7 more within the proposed service area.

8 (b) Service extensions by any participant after July 1,
9 2005 by either annexation or intergovernmental agreement must
10 meet the 4 requirements of subsection (a).

11 (c) In order to receive funding, the Department shall
12 certify that the participant has met the requirements of this
13 Section. Funding priority shall be given to service extension,
14 multi-county, and multi-jurisdictional projects.

15 (d) The Department shall develop an annual application
16 process for existing or potential participants to request an
17 initial appropriation or an appropriation exceeding the
18 formula amount found in subsection (b-10) of Section 2-7 for
19 funding service in new areas in the next fiscal year. The
20 application shall include, but not be limited to, a description
21 of the new service area, proposed service in the new area, and
22 a budget for providing existing and new service. The Department
23 shall review the application for reasonableness and compliance
24 with the requirements of this Section, and, if it approves the
25 application, shall recommend to the Governor an appropriation
26 for the next fiscal year in an amount sufficient to provide 55%

1 ~~65%~~ of projected eligible operating expenses associated with a
2 new participant's service area or the portion of an existing
3 participant's service area that has been expanded by annexation
4 or intergovernmental agreement. The recommended appropriation
5 for the next fiscal year may exceed the formula amount found in
6 subsection (b-10) of Section 2-7.

7 (Source: P.A. 99-143, eff. 7-27-15.)

8 (30 ILCS 740/2-7) (from Ch. 111 2/3, par. 667)

9 Sec. 2-7. Quarterly reports; annual audit.

10 (a) Any Metro-East Transit District participant shall, no
11 later than 60 days following the end of each quarter of any
12 fiscal year, file with the Department on forms provided by the
13 Department for that purpose, a report of the actual operating
14 deficit experienced during that quarter. The Department shall,
15 upon receipt of the quarterly report, determine whether the
16 operating deficits were incurred in conformity with the program
17 of proposed expenditures approved by the Department pursuant to
18 Section 2-11. Any Metro-East District may either monthly or
19 quarterly for any fiscal year file a request for the
20 participant's eligible share, as allocated in accordance with
21 Section 2-6, of the amounts transferred into the Metro-East
22 Public Transportation Fund.

23 (b) Each participant other than any Metro-East Transit
24 District participant shall, 30 days before the end of each
25 quarter, file with the Department on forms provided by the

1 Department for such purposes a report of the projected eligible
2 operating expenses to be incurred in the next quarter and 30
3 days before the third and fourth quarters of any fiscal year a
4 statement of actual eligible operating expenses incurred in the
5 preceding quarters. Except as otherwise provided in subsection
6 (b-5), within 45 days of receipt by the Department of such
7 quarterly report, the Comptroller shall order paid and the
8 Treasurer shall pay from the Downstate Public Transportation
9 Fund to each participant an amount equal to one-third of such
10 participant's eligible operating expenses; provided, however,
11 that in Fiscal Year 1997, the amount paid to each participant
12 from the Downstate Public Transportation Fund shall be an
13 amount equal to 47% of such participant's eligible operating
14 expenses and shall be increased to 49% in Fiscal Year 1998, 51%
15 in Fiscal Year 1999, 53% in Fiscal Year 2000, 55% in Fiscal
16 Years 2001 through 2007, ~~and~~ 65% in Fiscal Years ~~Year~~ 2008
17 through 2017, and 55% in Fiscal Year 2018 and thereafter;
18 however, in any year that a participant receives funding under
19 subsection (i) of Section 2705-305 of the Department of
20 Transportation Law ~~(20 ILCS 2705/2705-305)~~, that participant
21 shall be eligible only for assistance equal to the following
22 percentage of its eligible operating expenses: 42% in Fiscal
23 Year 1997, 44% in Fiscal Year 1998, 46% in Fiscal Year 1999,
24 48% in Fiscal Year 2000, and 50% in Fiscal Year 2001 and
25 thereafter. Any such payment for the third and fourth quarters
26 of any fiscal year shall be adjusted to reflect actual eligible

1 operating expenses for preceding quarters of such fiscal year.
2 However, no participant shall receive an amount less than that
3 which was received in the immediate prior year, provided in the
4 event of a shortfall in the fund those participants receiving
5 less than their full allocation pursuant to Section 2-6 of this
6 Article shall be the first participants to receive an amount
7 not less than that received in the immediate prior year.

8 (b-5) (Blank.)

9 (b-10) On July 1, 2008, each participant shall receive an
10 appropriation in an amount equal to 65% of its fiscal year 2008
11 eligible operating expenses adjusted by the annual 10% increase
12 required by Section 2-2.04 of this Act. In no case shall any
13 participant receive an appropriation that is less than its
14 fiscal year 2008 appropriation. ~~Every fiscal year thereafter,~~
15 ~~each participant's appropriation shall increase by 10% over the~~
16 ~~appropriation established for the preceding fiscal year as~~
17 ~~required by Section 2-2.04 of this Act.~~

18 (b-15) Beginning on July 1, 2007, and for each fiscal year
19 thereafter, each participant shall maintain a minimum local
20 share contribution (from farebox and all other local revenues)
21 equal to the actual amount provided in Fiscal Year 2006 or, for
22 new recipients, an amount equivalent to the local share
23 provided in the first year of participation. The local share
24 contribution shall be reduced by an amount equal to the total
25 amount of lost revenue for services provided under Section
26 2-15.2 and Section 2-15.3 of this Act.

1 (b-20) Any participant in the Downstate Public
2 Transportation Fund may use State operating assistance
3 pursuant to this Section to provide transportation services
4 within any county that is contiguous to its territorial
5 boundaries as defined by the Department and subject to
6 Departmental approval. Any such contiguous-area service
7 provided by a participant after July 1, 2007 must meet the
8 requirements of subsection (a) of Section 2-5.1.

9 (c) No later than 180 days following the last day of the
10 Fiscal Year each participant shall provide the Department with
11 an audit prepared by a Certified Public Accountant covering
12 that Fiscal Year. For those participants other than a
13 Metro-East Transit District, any discrepancy between the
14 grants paid and the percentage of the eligible operating
15 expenses provided for by paragraph (b) of this Section shall be
16 reconciled by appropriate payment or credit. In the case of any
17 Metro-East Transit District, any amount of payments from the
18 Metro-East Public Transportation Fund which exceed the
19 eligible deficit of the participant shall be reconciled by
20 appropriate payment or credit.

21 (Source: P.A. 94-70, eff. 6-22-05; 95-708, eff. 1-18-08;
22 95-906, eff. 8-26-08.)

23 (30 ILCS 740/2-15) (from Ch. 111 2/3, par. 675.1)
24 Sec. 2-15. Residual fund balance.

25 (a) Except as otherwise provided in this Section, all funds

1 which remain in the Downstate Public Transportation Fund or the
2 Metro-East Public Transportation Fund after the payment of the
3 fourth quarterly payment to participants other than Metro-East
4 Transit District participants and the last monthly payment to
5 Metro-East Transit participants in each fiscal year shall be
6 transferred (i) to the General Revenue Fund through fiscal year
7 2008, ~~and~~ (ii) to the Downstate Transit Improvement Fund for
8 fiscal year 2009, and (iii) to the General Revenue Fund for
9 fiscal year 2018 and each fiscal year thereafter. Transfers
10 shall be made no later than 90 days following the end of such
11 fiscal year. Beginning fiscal year 2010, all moneys each year
12 in the Downstate Transit Improvement Fund, held solely for the
13 benefit of the participants in the Downstate Public
14 Transportation Fund and shall be appropriated to the Department
15 to make competitive capital grants to the participants of the
16 respective funds. However, such amount as the Department
17 determines to be necessary for (1) allocation to participants
18 for the purposes of Section 2-7 for the first quarter of the
19 succeeding fiscal year and (2) an amount equal to 2% of the
20 total allocations to participants in the fiscal year just ended
21 to be used for the purpose of audit adjustments shall be
22 retained in such Funds to be used by the Department for such
23 purposes.

24 (b) Notwithstanding any other provision of law, in addition
25 to any other transfers that may be provided by law, on July 1,
26 2011, or as soon thereafter as practical, the State Comptroller

1 shall direct and the State Treasurer shall transfer the
2 remaining balance from the Metro East Public Transportation
3 Fund into the General Revenue Fund. Upon completion of the
4 transfers, the Metro East Public Transportation Fund is
5 dissolved, and any future deposits due to that Fund and any
6 outstanding obligations or liabilities of that Fund pass to the
7 General Revenue Fund.

8 (Source: P.A. 97-72, eff. 7-1-11.)

9 Section 5-40. The Illinois Income Tax Act is amended by
10 changing Section 901 as follows:

11 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

12 Sec. 901. Collection authority.

13 (a) In general.

14 The Department shall collect the taxes imposed by this Act.
15 The Department shall collect certified past due child support
16 amounts under Section 2505-650 of the Department of Revenue Law
17 (20 ILCS 2505/2505-650). Except as provided in subsections (c),
18 (e), (f), (g), and (h) of this Section, money collected
19 pursuant to subsections (a) and (b) of Section 201 of this Act
20 shall be paid into the General Revenue Fund in the State
21 treasury; money collected pursuant to subsections (c) and (d)
22 of Section 201 of this Act shall be paid into the Personal
23 Property Tax Replacement Fund, a special fund in the State
24 Treasury; and money collected under Section 2505-650 of the

1 Department of Revenue Law (20 ILCS 2505/2505-650) shall be paid
2 into the Child Support Enforcement Trust Fund, a special fund
3 outside the State Treasury, or to the State Disbursement Unit
4 established under Section 10-26 of the Illinois Public Aid
5 Code, as directed by the Department of Healthcare and Family
6 Services.

7 (b) Local Government Distributive Fund.

8 Beginning August 1, 1969, and continuing through June 30,
9 1994, the Treasurer shall transfer each month from the General
10 Revenue Fund to a special fund in the State treasury, to be
11 known as the "Local Government Distributive Fund", an amount
12 equal to 1/12 of the net revenue realized from the tax imposed
13 by subsections (a) and (b) of Section 201 of this Act during
14 the preceding month. Beginning July 1, 1994, and continuing
15 through June 30, 1995, the Treasurer shall transfer each month
16 from the General Revenue Fund to the Local Government
17 Distributive Fund an amount equal to 1/11 of the net revenue
18 realized from the tax imposed by subsections (a) and (b) of
19 Section 201 of this Act during the preceding month. Beginning
20 July 1, 1995 and continuing through January 31, 2011, the
21 Treasurer shall transfer each month from the General Revenue
22 Fund to the Local Government Distributive Fund an amount equal
23 to the net of (i) 1/10 of the net revenue realized from the tax
24 imposed by subsections (a) and (b) of Section 201 of the
25 Illinois Income Tax Act during the preceding month (ii) minus,
26 beginning July 1, 2003 and ending June 30, 2004, \$6,666,666,

1 and beginning July 1, 2004, zero. Beginning February 1, 2011,
2 and continuing through January 31, 2015, the Treasurer shall
3 transfer each month from the General Revenue Fund to the Local
4 Government Distributive Fund an amount equal to the sum of (i)
5 6% (10% of the ratio of the 3% individual income tax rate prior
6 to 2011 to the 5% individual income tax rate after 2010) of the
7 net revenue realized from the tax imposed by subsections (a)
8 and (b) of Section 201 of this Act upon individuals, trusts,
9 and estates during the preceding month and (ii) 6.86% (10% of
10 the ratio of the 4.8% corporate income tax rate prior to 2011
11 to the 7% corporate income tax rate after 2010) of the net
12 revenue realized from the tax imposed by subsections (a) and
13 (b) of Section 201 of this Act upon corporations during the
14 preceding month. Beginning February 1, 2015 and continuing
15 through the last day of the month ending prior to the effective
16 date of this amendatory Act of the 100th General Assembly
17 ~~January 31, 2025~~, the Treasurer shall transfer each month from
18 the General Revenue Fund to the Local Government Distributive
19 Fund an amount equal to the sum of (i) 8% (10% of the ratio of
20 the 3% individual income tax rate prior to 2011 to the 3.75%
21 individual income tax rate after 2014) of the net revenue
22 realized from the tax imposed by subsections (a) and (b) of
23 Section 201 of this Act upon individuals, trusts, and estates
24 during the preceding month and (ii) 9.14% (10% of the ratio of
25 the 4.8% corporate income tax rate prior to 2011 to the 5.25%
26 corporate income tax rate after 2014) of the net revenue

1 realized from the tax imposed by subsections (a) and (b) of
2 Section 201 of this Act upon corporations during the preceding
3 month. Beginning with the first day of the first month
4 beginning after the effective date of this amendatory Act of
5 the 100th General Assembly and continuing through June 30, 2017
6 ~~February 1, 2025~~, the Treasurer shall transfer each month from
7 the General Revenue Fund to the Local Government Distributive
8 Fund an amount equal to the sum of (i) 6.02% ~~9.23%~~ (10% of the
9 ratio of the 3% individual income tax rate prior to 2011 to the
10 4.95% ~~3.25%~~ individual income tax rate beginning in 2017 ~~after~~
11 ~~2024~~) of the net revenue realized from the tax imposed by
12 subsections (a) and (b) of Section 201 of this Act upon
13 individuals, trusts, and estates during the preceding month and
14 (ii) 6.86% (10% of the ratio of the 4.8% corporate income tax
15 rate prior to 2011 to the 7% corporate income tax rate
16 beginning in 2017) ~~10%~~ of the net revenue realized from the tax
17 imposed by subsections (a) and (b) of Section 201 of this Act
18 upon corporations during the preceding month. Net revenue
19 realized for a month shall be defined as the revenue from the
20 tax imposed by subsections (a) and (b) of Section 201 of this
21 Act which is deposited in the General Revenue Fund, the
22 Education Assistance Fund, the Income Tax Surcharge Local
23 Government Distributive Fund, the Fund for the Advancement of
24 Education, and the Commitment to Human Services Fund during the
25 month minus the amount paid out of the General Revenue Fund in
26 State warrants during that same month as refunds to taxpayers

1 for overpayment of liability under the tax imposed by
2 subsections (a) and (b) of Section 201 of this Act.

3 Beginning on August 26, 2014 (the effective date of Public
4 Act 98-1052), the Comptroller shall perform the transfers
5 required by this subsection (b) no later than 60 days after he
6 or she receives the certification from the Treasurer as
7 provided in Section 1 of the State Revenue Sharing Act.

8 Beginning July 1, 2017 through December 31, 2021, of the
9 amounts collected pursuant to subsections (a) and (b) of
10 Section 201 of this Act, minus deposits into the Income Tax
11 Refund Fund, the Department shall deposit into the Local
12 Government Distributive Fund the sum of (i) 5.45% (9.0% of the
13 ratio of the 3% income tax rate imposed on individuals, trusts
14 and estates prior to 2011 to the 4.95% individual income tax
15 rate beginning in 2017) of the amount collected from the tax
16 imposed by subsections (a) and (b) of Section 201 of this Act
17 upon individuals, trusts and estates plus (ii) 6.17% (9.0% of
18 the ratio of the 4.8% corporate income tax rate prior to 2011
19 to the 7% corporate income tax rate beginning in 2017) of the
20 amount collected from the tax imposed by subsections (a) and
21 (b) of Section 201 of this Act upon corporations.

22 Beginning January 1, 2022 and thereafter, of the amounts
23 collected pursuant to subsections (a) and (b) of Section 201 of
24 this Act, minus deposits into the Income Tax Refund Fund, the
25 Department shall deposit into the Local Government
26 Distributive Fund the sum of (i) 7.2% (9.0% of the ratio of the

1 3% income tax rate imposed on individuals, trusts and estates
2 prior to 2011 to the 3.75% individual income tax rate beginning
3 in 2022) of the amount collected from the tax imposed by
4 subsections (a) and (b) of Section 201 of this Act upon
5 individuals, trusts and estates plus (ii) 8.3% (9.0% of the
6 ratio of the 4.8% corporate income tax rate prior to 2011 to
7 the 5.2% corporate income tax rate beginning in 2022) of the
8 amount collected from the tax imposed by subsections (a) and
9 (b) of Section 201 of this Act upon corporations.

10 (c) Deposits Into Income Tax Refund Fund.

11 (1) Beginning on January 1, 1989 and thereafter, the
12 Department shall deposit a percentage of the amounts
13 collected pursuant to subsections (a) and (b) (1), (2), and
14 (3), of Section 201 of this Act into a fund in the State
15 treasury known as the Income Tax Refund Fund. The
16 Department shall deposit 6% of such amounts during the
17 period beginning January 1, 1989 and ending on June 30,
18 1989. Beginning with State fiscal year 1990 and for each
19 fiscal year thereafter, the percentage deposited into the
20 Income Tax Refund Fund during a fiscal year shall be the
21 Annual Percentage. For fiscal years 1999 through 2001, the
22 Annual Percentage shall be 7.1%. For fiscal year 2003, the
23 Annual Percentage shall be 8%. For fiscal year 2004, the
24 Annual Percentage shall be 11.7%. Upon the effective date
25 of this amendatory Act of the 93rd General Assembly, the
26 Annual Percentage shall be 10% for fiscal year 2005. For

1 fiscal year 2006, the Annual Percentage shall be 9.75%. For
2 fiscal year 2007, the Annual Percentage shall be 9.75%. For
3 fiscal year 2008, the Annual Percentage shall be 7.75%. For
4 fiscal year 2009, the Annual Percentage shall be 9.75%. For
5 fiscal year 2010, the Annual Percentage shall be 9.75%. For
6 fiscal year 2011, the Annual Percentage shall be 8.75%. For
7 fiscal year 2012, the Annual Percentage shall be 8.75%. For
8 fiscal year 2013, the Annual Percentage shall be 9.75%. For
9 fiscal year 2014, the Annual Percentage shall be 9.5%. For
10 fiscal year 2015, the Annual Percentage shall be 10%. For
11 fiscal year 2018, the Annual Percentage shall be 9.8%. For
12 all other fiscal years, the Annual Percentage shall be
13 calculated as a fraction, the numerator of which shall be
14 the amount of refunds approved for payment by the
15 Department during the preceding fiscal year as a result of
16 overpayment of tax liability under subsections (a) and
17 (b) (1), (2), and (3) of Section 201 of this Act plus the
18 amount of such refunds remaining approved but unpaid at the
19 end of the preceding fiscal year, minus the amounts
20 transferred into the Income Tax Refund Fund from the
21 Tobacco Settlement Recovery Fund, and the denominator of
22 which shall be the amounts which will be collected pursuant
23 to subsections (a) and (b) (1), (2), and (3) of Section 201
24 of this Act during the preceding fiscal year; except that
25 in State fiscal year 2002, the Annual Percentage shall in
26 no event exceed 7.6%. The Director of Revenue shall certify

1 the Annual Percentage to the Comptroller on the last
2 business day of the fiscal year immediately preceding the
3 fiscal year for which it is to be effective.

4 (2) Beginning on January 1, 1989 and thereafter, the
5 Department shall deposit a percentage of the amounts
6 collected pursuant to subsections (a) and (b)(6), (7), and
7 (8), (c) and (d) of Section 201 of this Act into a fund in
8 the State treasury known as the Income Tax Refund Fund. The
9 Department shall deposit 18% of such amounts during the
10 period beginning January 1, 1989 and ending on June 30,
11 1989. Beginning with State fiscal year 1990 and for each
12 fiscal year thereafter, the percentage deposited into the
13 Income Tax Refund Fund during a fiscal year shall be the
14 Annual Percentage. For fiscal years 1999, 2000, and 2001,
15 the Annual Percentage shall be 19%. For fiscal year 2003,
16 the Annual Percentage shall be 27%. For fiscal year 2004,
17 the Annual Percentage shall be 32%. Upon the effective date
18 of this amendatory Act of the 93rd General Assembly, the
19 Annual Percentage shall be 24% for fiscal year 2005. For
20 fiscal year 2006, the Annual Percentage shall be 20%. For
21 fiscal year 2007, the Annual Percentage shall be 17.5%. For
22 fiscal year 2008, the Annual Percentage shall be 15.5%. For
23 fiscal year 2009, the Annual Percentage shall be 17.5%. For
24 fiscal year 2010, the Annual Percentage shall be 17.5%. For
25 fiscal year 2011, the Annual Percentage shall be 17.5%. For
26 fiscal year 2012, the Annual Percentage shall be 17.5%. For

1 fiscal year 2013, the Annual Percentage shall be 14%. For
2 fiscal year 2014, the Annual Percentage shall be 13.4%. For
3 fiscal year 2015, the Annual Percentage shall be 14%. For
4 fiscal year 2018, the Annual Percentage shall be 17.5%. For
5 all other fiscal years, the Annual Percentage shall be
6 calculated as a fraction, the numerator of which shall be
7 the amount of refunds approved for payment by the
8 Department during the preceding fiscal year as a result of
9 overpayment of tax liability under subsections (a) and
10 (b) (6), (7), and (8), (c) and (d) of Section 201 of this
11 Act plus the amount of such refunds remaining approved but
12 unpaid at the end of the preceding fiscal year, and the
13 denominator of which shall be the amounts which will be
14 collected pursuant to subsections (a) and (b) (6), (7), and
15 (8), (c) and (d) of Section 201 of this Act during the
16 preceding fiscal year; except that in State fiscal year
17 2002, the Annual Percentage shall in no event exceed 23%.
18 The Director of Revenue shall certify the Annual Percentage
19 to the Comptroller on the last business day of the fiscal
20 year immediately preceding the fiscal year for which it is
21 to be effective.

22 (3) The Comptroller shall order transferred and the
23 Treasurer shall transfer from the Tobacco Settlement
24 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000
25 in January, 2001, (ii) \$35,000,000 in January, 2002, and
26 (iii) \$35,000,000 in January, 2003.

1 (d) Expenditures from Income Tax Refund Fund.

2 (1) Beginning January 1, 1989, money in the Income Tax
3 Refund Fund shall be expended exclusively for the purpose
4 of paying refunds resulting from overpayment of tax
5 liability under Section 201 of this Act, for paying rebates
6 under Section 208.1 in the event that the amounts in the
7 Homeowners' Tax Relief Fund are insufficient for that
8 purpose, and for making transfers pursuant to this
9 subsection (d).

10 (2) The Director shall order payment of refunds
11 resulting from overpayment of tax liability under Section
12 201 of this Act from the Income Tax Refund Fund only to the
13 extent that amounts collected pursuant to Section 201 of
14 this Act and transfers pursuant to this subsection (d) and
15 item (3) of subsection (c) have been deposited and retained
16 in the Fund.

17 (3) As soon as possible after the end of each fiscal
18 year, the Director shall order transferred and the State
19 Treasurer and State Comptroller shall transfer from the
20 Income Tax Refund Fund to the Personal Property Tax
21 Replacement Fund an amount, certified by the Director to
22 the Comptroller, equal to the excess of the amount
23 collected pursuant to subsections (c) and (d) of Section
24 201 of this Act deposited into the Income Tax Refund Fund
25 during the fiscal year over the amount of refunds resulting
26 from overpayment of tax liability under subsections (c) and

1 (d) of Section 201 of this Act paid from the Income Tax
2 Refund Fund during the fiscal year.

3 (4) As soon as possible after the end of each fiscal
4 year, the Director shall order transferred and the State
5 Treasurer and State Comptroller shall transfer from the
6 Personal Property Tax Replacement Fund to the Income Tax
7 Refund Fund an amount, certified by the Director to the
8 Comptroller, equal to the excess of the amount of refunds
9 resulting from overpayment of tax liability under
10 subsections (c) and (d) of Section 201 of this Act paid
11 from the Income Tax Refund Fund during the fiscal year over
12 the amount collected pursuant to subsections (c) and (d) of
13 Section 201 of this Act deposited into the Income Tax
14 Refund Fund during the fiscal year.

15 (4.5) As soon as possible after the end of fiscal year
16 1999 and of each fiscal year thereafter, the Director shall
17 order transferred and the State Treasurer and State
18 Comptroller shall transfer from the Income Tax Refund Fund
19 to the General Revenue Fund any surplus remaining in the
20 Income Tax Refund Fund as of the end of such fiscal year;
21 excluding for fiscal years 2000, 2001, and 2002 amounts
22 attributable to transfers under item (3) of subsection (c)
23 less refunds resulting from the earned income tax credit.

24 (5) This Act shall constitute an irrevocable and
25 continuing appropriation from the Income Tax Refund Fund
26 for the purpose of paying refunds upon the order of the

1 Director in accordance with the provisions of this Section.

2 (e) Deposits into the Education Assistance Fund and the
3 Income Tax Surcharge Local Government Distributive Fund.

4 On July 1, 1991, and thereafter, of the amounts collected
5 pursuant to subsections (a) and (b) of Section 201 of this Act,
6 minus deposits into the Income Tax Refund Fund, the Department
7 shall deposit 7.3% into the Education Assistance Fund in the
8 State Treasury. Beginning July 1, 1991, and continuing through
9 January 31, 1993, of the amounts collected pursuant to
10 subsections (a) and (b) of Section 201 of the Illinois Income
11 Tax Act, minus deposits into the Income Tax Refund Fund, the
12 Department shall deposit 3.0% into the Income Tax Surcharge
13 Local Government Distributive Fund in the State Treasury.
14 Beginning February 1, 1993 and continuing through June 30,
15 1993, of the amounts collected pursuant to subsections (a) and
16 (b) of Section 201 of the Illinois Income Tax Act, minus
17 deposits into the Income Tax Refund Fund, the Department shall
18 deposit 4.4% into the Income Tax Surcharge Local Government
19 Distributive Fund in the State Treasury. Beginning July 1,
20 1993, and continuing through June 30, 1994, of the amounts
21 collected under subsections (a) and (b) of Section 201 of this
22 Act, minus deposits into the Income Tax Refund Fund, the
23 Department shall deposit 1.475% into the Income Tax Surcharge
24 Local Government Distributive Fund in the State Treasury.

25 (f) Deposits into the Fund for the Advancement of
26 Education. Beginning February 1, 2015, the Department shall

1 deposit the following portions of the revenue realized from the
2 tax imposed upon individuals, trusts, and estates by
3 subsections (a) and (b) of Section 201 of this Act during the
4 preceding month, minus deposits into the Income Tax Refund
5 Fund, into the Fund for the Advancement of Education:

6 (1) beginning February 1, 2015, and prior to February
7 1, 2025, 1/30; and

8 (2) beginning February 1, 2025, 1/26.

9 If the rate of tax imposed by subsection (a) and (b) of
10 Section 201 is reduced pursuant to Section 201.5 of this Act,
11 the Department shall not make the deposits required by this
12 subsection (f) on or after the effective date of the reduction.

13 (g) Deposits into the Commitment to Human Services Fund.
14 Beginning February 1, 2015, the Department shall deposit the
15 following portions of the revenue realized from the tax imposed
16 upon individuals, trusts, and estates by subsections (a) and
17 (b) of Section 201 of this Act during the preceding month,
18 minus deposits into the Income Tax Refund Fund, into the
19 Commitment to Human Services Fund:

20 (1) beginning February 1, 2015, and prior to February
21 1, 2025, 1/30; and

22 (2) beginning February 1, 2025, 1/26.

23 If the rate of tax imposed by subsection (a) and (b) of
24 Section 201 is reduced pursuant to Section 201.5 of this Act,
25 the Department shall not make the deposits required by this
26 subsection (g) on or after the effective date of the reduction.

1 (h) Deposits into the Tax Compliance and Administration
2 Fund. Beginning on the first day of the first calendar month to
3 occur on or after August 26, 2014 (the effective date of Public
4 Act 98-1098), each month the Department shall pay into the Tax
5 Compliance and Administration Fund, to be used, subject to
6 appropriation, to fund additional auditors and compliance
7 personnel at the Department, an amount equal to 1/12 of 5% of
8 the cash receipts collected during the preceding fiscal year by
9 the Audit Bureau of the Department from the tax imposed by
10 subsections (a), (b), (c), and (d) of Section 201 of this Act,
11 net of deposits into the Income Tax Refund Fund made from those
12 cash receipts.

13 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14;
14 98-1052, eff. 8-26-14; 98-1098, eff. 8-26-14; 99-78, eff.
15 7-20-15.)

16 Section 5-45. The School Code is amended by changing
17 Section 18-8.05 as follows:

18 (105 ILCS 5/18-8.05)

19 Sec. 18-8.05. Basis for apportionment of general State
20 financial aid and supplemental general State aid to the common
21 schools for the 1998-1999 and subsequent school years.

22 (A) General Provisions.

23 (1) The provisions of this Section apply to the 1998-1999

1 and subsequent school years. The system of general State
2 financial aid provided for in this Section is designed to
3 assure that, through a combination of State financial aid and
4 required local resources, the financial support provided each
5 pupil in Average Daily Attendance equals or exceeds a
6 prescribed per pupil Foundation Level. This formula approach
7 imputes a level of per pupil Available Local Resources and
8 provides for the basis to calculate a per pupil level of
9 general State financial aid that, when added to Available Local
10 Resources, equals or exceeds the Foundation Level. The amount
11 of per pupil general State financial aid for school districts,
12 in general, varies in inverse relation to Available Local
13 Resources. Per pupil amounts are based upon each school
14 district's Average Daily Attendance as that term is defined in
15 this Section.

16 (2) In addition to general State financial aid, school
17 districts with specified levels or concentrations of pupils
18 from low income households are eligible to receive supplemental
19 general State financial aid grants as provided pursuant to
20 subsection (H). The supplemental State aid grants provided for
21 school districts under subsection (H) shall be appropriated for
22 distribution to school districts as part of the same line item
23 in which the general State financial aid of school districts is
24 appropriated under this Section.

25 (3) To receive financial assistance under this Section,
26 school districts are required to file claims with the State

1 Board of Education, subject to the following requirements:

2 (a) Any school district which fails for any given
3 school year to maintain school as required by law, or to
4 maintain a recognized school is not eligible to file for
5 such school year any claim upon the Common School Fund. In
6 case of nonrecognition of one or more attendance centers in
7 a school district otherwise operating recognized schools,
8 the claim of the district shall be reduced in the
9 proportion which the Average Daily Attendance in the
10 attendance center or centers bear to the Average Daily
11 Attendance in the school district. A "recognized school"
12 means any public school which meets the standards as
13 established for recognition by the State Board of
14 Education. A school district or attendance center not
15 having recognition status at the end of a school term is
16 entitled to receive State aid payments due upon a legal
17 claim which was filed while it was recognized.

18 (b) School district claims filed under this Section are
19 subject to Sections 18-9 and 18-12, except as otherwise
20 provided in this Section.

21 (c) If a school district operates a full year school
22 under Section 10-19.1, the general State aid to the school
23 district shall be determined by the State Board of
24 Education in accordance with this Section as near as may be
25 applicable.

26 (d) (Blank).

1 (4) Except as provided in subsections (H) and (L), the
2 board of any district receiving any of the grants provided for
3 in this Section may apply those funds to any fund so received
4 for which that board is authorized to make expenditures by law.

5 School districts are not required to exert a minimum
6 Operating Tax Rate in order to qualify for assistance under
7 this Section.

8 (5) As used in this Section the following terms, when
9 capitalized, shall have the meaning ascribed herein:

10 (a) "Average Daily Attendance": A count of pupil
11 attendance in school, averaged as provided for in
12 subsection (C) and utilized in deriving per pupil financial
13 support levels.

14 (b) "Available Local Resources": A computation of
15 local financial support, calculated on the basis of Average
16 Daily Attendance and derived as provided pursuant to
17 subsection (D).

18 (c) "Corporate Personal Property Replacement Taxes":
19 Funds paid to local school districts pursuant to "An Act in
20 relation to the abolition of ad valorem personal property
21 tax and the replacement of revenues lost thereby, and
22 amending and repealing certain Acts and parts of Acts in
23 connection therewith", certified August 14, 1979, as
24 amended (Public Act 81-1st S.S.-1).

25 (d) "Foundation Level": A prescribed level of per pupil
26 financial support as provided for in subsection (B).

1 (e) "Operating Tax Rate": All school district property
2 taxes extended for all purposes, except Bond and Interest,
3 Summer School, Rent, Capital Improvement, and Vocational
4 Education Building purposes.

5 (B) Foundation Level.

6 (1) The Foundation Level is a figure established by the
7 State representing the minimum level of per pupil financial
8 support that should be available to provide for the basic
9 education of each pupil in Average Daily Attendance. As set
10 forth in this Section, each school district is assumed to exert
11 a sufficient local taxing effort such that, in combination with
12 the aggregate of general State financial aid provided the
13 district, an aggregate of State and local resources are
14 available to meet the basic education needs of pupils in the
15 district.

16 (2) For the 1998-1999 school year, the Foundation Level of
17 support is \$4,225. For the 1999-2000 school year, the
18 Foundation Level of support is \$4,325. For the 2000-2001 school
19 year, the Foundation Level of support is \$4,425. For the
20 2001-2002 school year and 2002-2003 school year, the Foundation
21 Level of support is \$4,560. For the 2003-2004 school year, the
22 Foundation Level of support is \$4,810. For the 2004-2005 school
23 year, the Foundation Level of support is \$4,964. For the
24 2005-2006 school year, the Foundation Level of support is
25 \$5,164. For the 2006-2007 school year, the Foundation Level of

1 support is \$5,334. For the 2007-2008 school year, the
2 Foundation Level of support is \$5,734. For the 2008-2009 school
3 year, the Foundation Level of support is \$5,959.

4 (3) For the 2009-2010 school year and each school year
5 thereafter, the Foundation Level of support is \$6,119 or such
6 greater amount as may be established by law by the General
7 Assembly.

8 (C) Average Daily Attendance.

9 (1) For purposes of calculating general State aid pursuant
10 to subsection (E), an Average Daily Attendance figure shall be
11 utilized. The Average Daily Attendance figure for formula
12 calculation purposes shall be the monthly average of the actual
13 number of pupils in attendance of each school district, as
14 further averaged for the best 3 months of pupil attendance for
15 each school district. In compiling the figures for the number
16 of pupils in attendance, school districts and the State Board
17 of Education shall, for purposes of general State aid funding,
18 conform attendance figures to the requirements of subsection
19 (F).

20 (2) The Average Daily Attendance figures utilized in
21 subsection (E) shall be the requisite attendance data for the
22 school year immediately preceding the school year for which
23 general State aid is being calculated or the average of the
24 attendance data for the 3 preceding school years, whichever is
25 greater. The Average Daily Attendance figures utilized in

1 subsection (H) shall be the requisite attendance data for the
2 school year immediately preceding the school year for which
3 general State aid is being calculated.

4 (D) Available Local Resources.

5 (1) For purposes of calculating general State aid pursuant
6 to subsection (E), a representation of Available Local
7 Resources per pupil, as that term is defined and determined in
8 this subsection, shall be utilized. Available Local Resources
9 per pupil shall include a calculated dollar amount representing
10 local school district revenues from local property taxes and
11 from Corporate Personal Property Replacement Taxes, expressed
12 on the basis of pupils in Average Daily Attendance. Calculation
13 of Available Local Resources shall exclude any tax amnesty
14 funds received as a result of Public Act 93-26.

15 (2) In determining a school district's revenue from local
16 property taxes, the State Board of Education shall utilize the
17 equalized assessed valuation of all taxable property of each
18 school district as of September 30 of the previous year. The
19 equalized assessed valuation utilized shall be obtained and
20 determined as provided in subsection (G).

21 (3) For school districts maintaining grades kindergarten
22 through 12, local property tax revenues per pupil shall be
23 calculated as the product of the applicable equalized assessed
24 valuation for the district multiplied by 3.00%, and divided by
25 the district's Average Daily Attendance figure. For school

1 districts maintaining grades kindergarten through 8, local
2 property tax revenues per pupil shall be calculated as the
3 product of the applicable equalized assessed valuation for the
4 district multiplied by 2.30%, and divided by the district's
5 Average Daily Attendance figure. For school districts
6 maintaining grades 9 through 12, local property tax revenues
7 per pupil shall be the applicable equalized assessed valuation
8 of the district multiplied by 1.05%, and divided by the
9 district's Average Daily Attendance figure.

10 For partial elementary unit districts created pursuant to
11 Article 11E of this Code, local property tax revenues per pupil
12 shall be calculated as the product of the equalized assessed
13 valuation for property within the partial elementary unit
14 district for elementary purposes, as defined in Article 11E of
15 this Code, multiplied by 2.06% and divided by the district's
16 Average Daily Attendance figure, plus the product of the
17 equalized assessed valuation for property within the partial
18 elementary unit district for high school purposes, as defined
19 in Article 11E of this Code, multiplied by 0.94% and divided by
20 the district's Average Daily Attendance figure.

21 (4) The Corporate Personal Property Replacement Taxes paid
22 to each school district during the calendar year one year
23 before the calendar year in which a school year begins, divided
24 by the Average Daily Attendance figure for that district, shall
25 be added to the local property tax revenues per pupil as
26 derived by the application of the immediately preceding

1 paragraph (3). The sum of these per pupil figures for each
2 school district shall constitute Available Local Resources as
3 that term is utilized in subsection (E) in the calculation of
4 general State aid.

5 (E) Computation of General State Aid.

6 (1) For each school year, the amount of general State aid
7 allotted to a school district shall be computed by the State
8 Board of Education as provided in this subsection.

9 (2) For any school district for which Available Local
10 Resources per pupil is less than the product of 0.93 times the
11 Foundation Level, general State aid for that district shall be
12 calculated as an amount equal to the Foundation Level minus
13 Available Local Resources, multiplied by the Average Daily
14 Attendance of the school district.

15 (3) For any school district for which Available Local
16 Resources per pupil is equal to or greater than the product of
17 0.93 times the Foundation Level and less than the product of
18 1.75 times the Foundation Level, the general State aid per
19 pupil shall be a decimal proportion of the Foundation Level
20 derived using a linear algorithm. Under this linear algorithm,
21 the calculated general State aid per pupil shall decline in
22 direct linear fashion from 0.07 times the Foundation Level for
23 a school district with Available Local Resources equal to the
24 product of 0.93 times the Foundation Level, to 0.05 times the
25 Foundation Level for a school district with Available Local

1 Resources equal to the product of 1.75 times the Foundation
2 Level. The allocation of general State aid for school districts
3 subject to this paragraph 3 shall be the calculated general
4 State aid per pupil figure multiplied by the Average Daily
5 Attendance of the school district.

6 (4) For any school district for which Available Local
7 Resources per pupil equals or exceeds the product of 1.75 times
8 the Foundation Level, the general State aid for the school
9 district shall be calculated as the product of \$218 multiplied
10 by the Average Daily Attendance of the school district.

11 (5) The amount of general State aid allocated to a school
12 district for the 1999-2000 school year meeting the requirements
13 set forth in paragraph (4) of subsection (G) shall be increased
14 by an amount equal to the general State aid that would have
15 been received by the district for the 1998-1999 school year by
16 utilizing the Extension Limitation Equalized Assessed
17 Valuation as calculated in paragraph (4) of subsection (G) less
18 the general State aid allotted for the 1998-1999 school year.
19 This amount shall be deemed a one time increase, and shall not
20 affect any future general State aid allocations.

21 (F) Compilation of Average Daily Attendance.

22 (1) Each school district shall, by July 1 of each year,
23 submit to the State Board of Education, on forms prescribed by
24 the State Board of Education, attendance figures for the school
25 year that began in the preceding calendar year. The attendance

1 information so transmitted shall identify the average daily
2 attendance figures for each month of the school year. Beginning
3 with the general State aid claim form for the 2002-2003 school
4 year, districts shall calculate Average Daily Attendance as
5 provided in subdivisions (a), (b), and (c) of this paragraph
6 (1).

7 (a) In districts that do not hold year-round classes,
8 days of attendance in August shall be added to the month of
9 September and any days of attendance in June shall be added
10 to the month of May.

11 (b) In districts in which all buildings hold year-round
12 classes, days of attendance in July and August shall be
13 added to the month of September and any days of attendance
14 in June shall be added to the month of May.

15 (c) In districts in which some buildings, but not all,
16 hold year-round classes, for the non-year-round buildings,
17 days of attendance in August shall be added to the month of
18 September and any days of attendance in June shall be added
19 to the month of May. The average daily attendance for the
20 year-round buildings shall be computed as provided in
21 subdivision (b) of this paragraph (1). To calculate the
22 Average Daily Attendance for the district, the average
23 daily attendance for the year-round buildings shall be
24 multiplied by the days in session for the non-year-round
25 buildings for each month and added to the monthly
26 attendance of the non-year-round buildings.

1 Except as otherwise provided in this Section, days of
2 attendance by pupils shall be counted only for sessions of not
3 less than 5 clock hours of school work per day under direct
4 supervision of: (i) teachers, or (ii) non-teaching personnel or
5 volunteer personnel when engaging in non-teaching duties and
6 supervising in those instances specified in subsection (a) of
7 Section 10-22.34 and paragraph 10 of Section 34-18, with pupils
8 of legal school age and in kindergarten and grades 1 through
9 12. Days of attendance by pupils through verified participation
10 in an e-learning program approved by the State Board of
11 Education under Section 10-20.56 of the Code shall be
12 considered as full days of attendance for purposes of this
13 Section.

14 Days of attendance by tuition pupils shall be accredited
15 only to the districts that pay the tuition to a recognized
16 school.

17 (2) Days of attendance by pupils of less than 5 clock hours
18 of school shall be subject to the following provisions in the
19 compilation of Average Daily Attendance.

20 (a) Pupils regularly enrolled in a public school for
21 only a part of the school day may be counted on the basis
22 of 1/6 day for every class hour of instruction of 40
23 minutes or more attended pursuant to such enrollment,
24 unless a pupil is enrolled in a block-schedule format of 80
25 minutes or more of instruction, in which case the pupil may
26 be counted on the basis of the proportion of minutes of

1 school work completed each day to the minimum number of
2 minutes that school work is required to be held that day.

3 (b) (Blank).

4 (c) A session of 4 or more clock hours may be counted
5 as a day of attendance upon certification by the regional
6 superintendent, and approved by the State Superintendent
7 of Education to the extent that the district has been
8 forced to use daily multiple sessions.

9 (d) A session of 3 or more clock hours may be counted
10 as a day of attendance (1) when the remainder of the school
11 day or at least 2 hours in the evening of that day is
12 utilized for an in-service training program for teachers,
13 up to a maximum of 5 days per school year, provided a
14 district conducts an in-service training program for
15 teachers in accordance with Section 10-22.39 of this Code;
16 or, in lieu of 4 such days, 2 full days may be used, in
17 which event each such day may be counted as a day required
18 for a legal school calendar pursuant to Section 10-19 of
19 this Code; (1.5) when, of the 5 days allowed under item
20 (1), a maximum of 4 days are used for parent-teacher
21 conferences, or, in lieu of 4 such days, 2 full days are
22 used, in which case each such day may be counted as a
23 calendar day required under Section 10-19 of this Code,
24 provided that the full-day, parent-teacher conference
25 consists of (i) a minimum of 5 clock hours of
26 parent-teacher conferences, (ii) both a minimum of 2 clock

1 hours of parent-teacher conferences held in the evening
2 following a full day of student attendance, as specified in
3 subsection (F)(1)(c), and a minimum of 3 clock hours of
4 parent-teacher conferences held on the day immediately
5 following evening parent-teacher conferences, or (iii)
6 multiple parent-teacher conferences held in the evenings
7 following full days of student attendance, as specified in
8 subsection (F)(1)(c), in which the time used for the
9 parent-teacher conferences is equivalent to a minimum of 5
10 clock hours; and (2) when days in addition to those
11 provided in items (1) and (1.5) are scheduled by a school
12 pursuant to its school improvement plan adopted under
13 Article 34 or its revised or amended school improvement
14 plan adopted under Article 2, provided that (i) such
15 sessions of 3 or more clock hours are scheduled to occur at
16 regular intervals, (ii) the remainder of the school days in
17 which such sessions occur are utilized for in-service
18 training programs or other staff development activities
19 for teachers, and (iii) a sufficient number of minutes of
20 school work under the direct supervision of teachers are
21 added to the school days between such regularly scheduled
22 sessions to accumulate not less than the number of minutes
23 by which such sessions of 3 or more clock hours fall short
24 of 5 clock hours. Any full days used for the purposes of
25 this paragraph shall not be considered for computing
26 average daily attendance. Days scheduled for in-service

1 training programs, staff development activities, or
2 parent-teacher conferences may be scheduled separately for
3 different grade levels and different attendance centers of
4 the district.

5 (e) A session of not less than one clock hour of
6 teaching hospitalized or homebound pupils on-site or by
7 telephone to the classroom may be counted as 1/2 day of
8 attendance, however these pupils must receive 4 or more
9 clock hours of instruction to be counted for a full day of
10 attendance.

11 (f) A session of at least 4 clock hours may be counted
12 as a day of attendance for first grade pupils, and pupils
13 in full day kindergartens, and a session of 2 or more hours
14 may be counted as 1/2 day of attendance by pupils in
15 kindergartens which provide only 1/2 day of attendance.

16 (g) For children with disabilities who are below the
17 age of 6 years and who cannot attend 2 or more clock hours
18 because of their disability or immaturity, a session of not
19 less than one clock hour may be counted as 1/2 day of
20 attendance; however for such children whose educational
21 needs so require a session of 4 or more clock hours may be
22 counted as a full day of attendance.

23 (h) A recognized kindergarten which provides for only
24 1/2 day of attendance by each pupil shall not have more
25 than 1/2 day of attendance counted in any one day. However,
26 kindergartens may count 2 1/2 days of attendance in any 5

1 consecutive school days. When a pupil attends such a
2 kindergarten for 2 half days on any one school day, the
3 pupil shall have the following day as a day absent from
4 school, unless the school district obtains permission in
5 writing from the State Superintendent of Education.
6 Attendance at kindergartens which provide for a full day of
7 attendance by each pupil shall be counted the same as
8 attendance by first grade pupils. Only the first year of
9 attendance in one kindergarten shall be counted, except in
10 case of children who entered the kindergarten in their
11 fifth year whose educational development requires a second
12 year of kindergarten as determined under the rules and
13 regulations of the State Board of Education.

14 (i) On the days when the assessment that includes a
15 college and career ready determination is administered
16 under subsection (c) of Section 2-3.64a-5 of this Code, the
17 day of attendance for a pupil whose school day must be
18 shortened to accommodate required testing procedures may
19 be less than 5 clock hours and shall be counted towards the
20 176 days of actual pupil attendance required under Section
21 10-19 of this Code, provided that a sufficient number of
22 minutes of school work in excess of 5 clock hours are first
23 completed on other school days to compensate for the loss
24 of school work on the examination days.

25 (j) Pupils enrolled in a remote educational program
26 established under Section 10-29 of this Code may be counted

1 on the basis of one-fifth day of attendance for every clock
2 hour of instruction attended in the remote educational
3 program, provided that, in any month, the school district
4 may not claim for a student enrolled in a remote
5 educational program more days of attendance than the
6 maximum number of days of attendance the district can claim
7 (i) for students enrolled in a building holding year-round
8 classes if the student is classified as participating in
9 the remote educational program on a year-round schedule or
10 (ii) for students enrolled in a building not holding
11 year-round classes if the student is not classified as
12 participating in the remote educational program on a
13 year-round schedule.

14 (G) Equalized Assessed Valuation Data.

15 (1) For purposes of the calculation of Available Local
16 Resources required pursuant to subsection (D), the State Board
17 of Education shall secure from the Department of Revenue the
18 value as equalized or assessed by the Department of Revenue of
19 all taxable property of every school district, together with
20 (i) the applicable tax rate used in extending taxes for the
21 funds of the district as of September 30 of the previous year
22 and (ii) the limiting rate for all school districts subject to
23 property tax extension limitations as imposed under the
24 Property Tax Extension Limitation Law.

25 The Department of Revenue shall add to the equalized

1 assessed value of all taxable property of each school district
2 situated entirely or partially within a county that is or was
3 subject to the provisions of Section 15-176 or 15-177 of the
4 Property Tax Code (a) an amount equal to the total amount by
5 which the homestead exemption allowed under Section 15-176 or
6 15-177 of the Property Tax Code for real property situated in
7 that school district exceeds the total amount that would have
8 been allowed in that school district if the maximum reduction
9 under Section 15-176 was (i) \$4,500 in Cook County or \$3,500 in
10 all other counties in tax year 2003 or (ii) \$5,000 in all
11 counties in tax year 2004 and thereafter and (b) an amount
12 equal to the aggregate amount for the taxable year of all
13 additional exemptions under Section 15-175 of the Property Tax
14 Code for owners with a household income of \$30,000 or less. The
15 county clerk of any county that is or was subject to the
16 provisions of Section 15-176 or 15-177 of the Property Tax Code
17 shall annually calculate and certify to the Department of
18 Revenue for each school district all homestead exemption
19 amounts under Section 15-176 or 15-177 of the Property Tax Code
20 and all amounts of additional exemptions under Section 15-175
21 of the Property Tax Code for owners with a household income of
22 \$30,000 or less. It is the intent of this paragraph that if the
23 general homestead exemption for a parcel of property is
24 determined under Section 15-176 or 15-177 of the Property Tax
25 Code rather than Section 15-175, then the calculation of
26 Available Local Resources shall not be affected by the

1 difference, if any, between the amount of the general homestead
2 exemption allowed for that parcel of property under Section
3 15-176 or 15-177 of the Property Tax Code and the amount that
4 would have been allowed had the general homestead exemption for
5 that parcel of property been determined under Section 15-175 of
6 the Property Tax Code. It is further the intent of this
7 paragraph that if additional exemptions are allowed under
8 Section 15-175 of the Property Tax Code for owners with a
9 household income of less than \$30,000, then the calculation of
10 Available Local Resources shall not be affected by the
11 difference, if any, because of those additional exemptions.

12 This equalized assessed valuation, as adjusted further by
13 the requirements of this subsection, shall be utilized in the
14 calculation of Available Local Resources.

15 (2) The equalized assessed valuation in paragraph (1) shall
16 be adjusted, as applicable, in the following manner:

17 (a) For the purposes of calculating State aid under
18 this Section, with respect to any part of a school district
19 within a redevelopment project area in respect to which a
20 municipality has adopted tax increment allocation
21 financing pursuant to the Tax Increment Allocation
22 Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11
23 of the Illinois Municipal Code or the Industrial Jobs
24 Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the
25 Illinois Municipal Code, no part of the current equalized
26 assessed valuation of real property located in any such

1 project area which is attributable to an increase above the
2 total initial equalized assessed valuation of such
3 property shall be used as part of the equalized assessed
4 valuation of the district, until such time as all
5 redevelopment project costs have been paid, as provided in
6 Section 11-74.4-8 of the Tax Increment Allocation
7 Redevelopment Act or in Section 11-74.6-35 of the
8 Industrial Jobs Recovery Law. For the purpose of the
9 equalized assessed valuation of the district, the total
10 initial equalized assessed valuation or the current
11 equalized assessed valuation, whichever is lower, shall be
12 used until such time as all redevelopment project costs
13 have been paid.

14 (b) The real property equalized assessed valuation for
15 a school district shall be adjusted by subtracting from the
16 real property value as equalized or assessed by the
17 Department of Revenue for the district an amount computed
18 by dividing the amount of any abatement of taxes under
19 Section 18-170 of the Property Tax Code by 3.00% for a
20 district maintaining grades kindergarten through 12, by
21 2.30% for a district maintaining grades kindergarten
22 through 8, or by 1.05% for a district maintaining grades 9
23 through 12 and adjusted by an amount computed by dividing
24 the amount of any abatement of taxes under subsection (a)
25 of Section 18-165 of the Property Tax Code by the same
26 percentage rates for district type as specified in this

1 subparagraph (b).

2 (3) For the 1999-2000 school year and each school year
3 thereafter, if a school district meets all of the criteria of
4 this subsection (G) (3), the school district's Available Local
5 Resources shall be calculated under subsection (D) using the
6 district's Extension Limitation Equalized Assessed Valuation
7 as calculated under this subsection (G) (3).

8 For purposes of this subsection (G) (3) the following terms
9 shall have the following meanings:

10 "Budget Year": The school year for which general State
11 aid is calculated and awarded under subsection (E).

12 "Base Tax Year": The property tax levy year used to
13 calculate the Budget Year allocation of general State aid.

14 "Preceding Tax Year": The property tax levy year
15 immediately preceding the Base Tax Year.

16 "Base Tax Year's Tax Extension": The product of the
17 equalized assessed valuation utilized by the County Clerk
18 in the Base Tax Year multiplied by the limiting rate as
19 calculated by the County Clerk and defined in the Property
20 Tax Extension Limitation Law.

21 "Preceding Tax Year's Tax Extension": The product of
22 the equalized assessed valuation utilized by the County
23 Clerk in the Preceding Tax Year multiplied by the Operating
24 Tax Rate as defined in subsection (A).

25 "Extension Limitation Ratio": A numerical ratio,
26 certified by the County Clerk, in which the numerator is

1 the Base Tax Year's Tax Extension and the denominator is
2 the Preceding Tax Year's Tax Extension.

3 "Operating Tax Rate": The operating tax rate as defined
4 in subsection (A).

5 If a school district is subject to property tax extension
6 limitations as imposed under the Property Tax Extension
7 Limitation Law, the State Board of Education shall calculate
8 the Extension Limitation Equalized Assessed Valuation of that
9 district. For the 1999-2000 school year, the Extension
10 Limitation Equalized Assessed Valuation of a school district as
11 calculated by the State Board of Education shall be equal to
12 the product of the district's 1996 Equalized Assessed Valuation
13 and the district's Extension Limitation Ratio. Except as
14 otherwise provided in this paragraph for a school district that
15 has approved or does approve an increase in its limiting rate,
16 for the 2000-2001 school year and each school year thereafter,
17 the Extension Limitation Equalized Assessed Valuation of a
18 school district as calculated by the State Board of Education
19 shall be equal to the product of the Equalized Assessed
20 Valuation last used in the calculation of general State aid and
21 the district's Extension Limitation Ratio. If the Extension
22 Limitation Equalized Assessed Valuation of a school district as
23 calculated under this subsection (G)(3) is less than the
24 district's equalized assessed valuation as calculated pursuant
25 to subsections (G)(1) and (G)(2), then for purposes of
26 calculating the district's general State aid for the Budget

1 Year pursuant to subsection (E), that Extension Limitation
2 Equalized Assessed Valuation shall be utilized to calculate the
3 district's Available Local Resources under subsection (D). For
4 the 2009-2010 school year and each school year thereafter, if a
5 school district has approved or does approve an increase in its
6 limiting rate, pursuant to Section 18-190 of the Property Tax
7 Code, affecting the Base Tax Year, the Extension Limitation
8 Equalized Assessed Valuation of the school district, as
9 calculated by the State Board of Education, shall be equal to
10 the product of the Equalized Assessed Valuation last used in
11 the calculation of general State aid times an amount equal to
12 one plus the percentage increase, if any, in the Consumer Price
13 Index for all Urban Consumers for all items published by the
14 United States Department of Labor for the 12-month calendar
15 year preceding the Base Tax Year, plus the Equalized Assessed
16 Valuation of new property, annexed property, and recovered tax
17 increment value and minus the Equalized Assessed Valuation of
18 disconnected property. New property and recovered tax
19 increment value shall have the meanings set forth in the
20 Property Tax Extension Limitation Law.

21 Partial elementary unit districts created in accordance
22 with Article 11E of this Code shall not be eligible for the
23 adjustment in this subsection (G)(3) until the fifth year
24 following the effective date of the reorganization.

25 (3.5) For the 2010-2011 school year and each school year
26 thereafter, if a school district's boundaries span multiple

1 counties, then the Department of Revenue shall send to the
2 State Board of Education, for the purpose of calculating
3 general State aid, the limiting rate and individual rates by
4 purpose for the county that contains the majority of the school
5 district's Equalized Assessed Valuation.

6 (4) For the purposes of calculating general State aid for
7 the 1999-2000 school year only, if a school district
8 experienced a triennial reassessment on the equalized assessed
9 valuation used in calculating its general State financial aid
10 apportionment for the 1998-1999 school year, the State Board of
11 Education shall calculate the Extension Limitation Equalized
12 Assessed Valuation that would have been used to calculate the
13 district's 1998-1999 general State aid. This amount shall equal
14 the product of the equalized assessed valuation used to
15 calculate general State aid for the 1997-1998 school year and
16 the district's Extension Limitation Ratio. If the Extension
17 Limitation Equalized Assessed Valuation of the school district
18 as calculated under this paragraph (4) is less than the
19 district's equalized assessed valuation utilized in
20 calculating the district's 1998-1999 general State aid
21 allocation, then for purposes of calculating the district's
22 general State aid pursuant to paragraph (5) of subsection (E),
23 that Extension Limitation Equalized Assessed Valuation shall
24 be utilized to calculate the district's Available Local
25 Resources.

26 (5) For school districts having a majority of their

1 equalized assessed valuation in any county except Cook, DuPage,
2 Kane, Lake, McHenry, or Will, if the amount of general State
3 aid allocated to the school district for the 1999-2000 school
4 year under the provisions of subsection (E), (H), and (J) of
5 this Section is less than the amount of general State aid
6 allocated to the district for the 1998-1999 school year under
7 these subsections, then the general State aid of the district
8 for the 1999-2000 school year only shall be increased by the
9 difference between these amounts. The total payments made under
10 this paragraph (5) shall not exceed \$14,000,000. Claims shall
11 be prorated if they exceed \$14,000,000.

12 (H) Supplemental General State Aid.

13 (1) In addition to the general State aid a school district
14 is allotted pursuant to subsection (E), qualifying school
15 districts shall receive a grant, paid in conjunction with a
16 district's payments of general State aid, for supplemental
17 general State aid based upon the concentration level of
18 children from low-income households within the school
19 district. Supplemental State aid grants provided for school
20 districts under this subsection shall be appropriated for
21 distribution to school districts as part of the same line item
22 in which the general State financial aid of school districts is
23 appropriated under this Section.

24 (1.5) This paragraph (1.5) applies only to those school
25 years preceding the 2003-2004 school year. For purposes of this

1 subsection (H), the term "Low-Income Concentration Level"
2 shall be the low-income eligible pupil count from the most
3 recently available federal census divided by the Average Daily
4 Attendance of the school district. If, however, (i) the
5 percentage decrease from the 2 most recent federal censuses in
6 the low-income eligible pupil count of a high school district
7 with fewer than 400 students exceeds by 75% or more the
8 percentage change in the total low-income eligible pupil count
9 of contiguous elementary school districts, whose boundaries
10 are coterminous with the high school district, or (ii) a high
11 school district within 2 counties and serving 5 elementary
12 school districts, whose boundaries are coterminous with the
13 high school district, has a percentage decrease from the 2 most
14 recent federal censuses in the low-income eligible pupil count
15 and there is a percentage increase in the total low-income
16 eligible pupil count of a majority of the elementary school
17 districts in excess of 50% from the 2 most recent federal
18 censuses, then the high school district's low-income eligible
19 pupil count from the earlier federal census shall be the number
20 used as the low-income eligible pupil count for the high school
21 district, for purposes of this subsection (H). The changes made
22 to this paragraph (1) by Public Act 92-28 shall apply to
23 supplemental general State aid grants for school years
24 preceding the 2003-2004 school year that are paid in fiscal
25 year 1999 or thereafter and to any State aid payments made in
26 fiscal year 1994 through fiscal year 1998 pursuant to

1 subsection 1(n) of Section 18-8 of this Code (which was
2 repealed on July 1, 1998), and any high school district that is
3 affected by Public Act 92-28 is entitled to a recomputation of
4 its supplemental general State aid grant or State aid paid in
5 any of those fiscal years. This recomputation shall not be
6 affected by any other funding.

7 (1.10) This paragraph (1.10) applies to the 2003-2004
8 school year and each school year thereafter. For purposes of
9 this subsection (H), the term "Low-Income Concentration Level"
10 shall, for each fiscal year, be the low-income eligible pupil
11 count as of July 1 of the immediately preceding fiscal year (as
12 determined by the Department of Human Services based on the
13 number of pupils who are eligible for at least one of the
14 following low income programs: Medicaid, the Children's Health
15 Insurance Program, TANF, or Food Stamps, excluding pupils who
16 are eligible for services provided by the Department of
17 Children and Family Services, averaged over the 2 immediately
18 preceding fiscal years for fiscal year 2004 and over the 3
19 immediately preceding fiscal years for each fiscal year
20 thereafter) divided by the Average Daily Attendance of the
21 school district.

22 (2) Supplemental general State aid pursuant to this
23 subsection (H) shall be provided as follows for the 1998-1999,
24 1999-2000, and 2000-2001 school years only:

25 (a) For any school district with a Low Income
26 Concentration Level of at least 20% and less than 35%, the

1 grant for any school year shall be \$800 multiplied by the
2 low income eligible pupil count.

3 (b) For any school district with a Low Income
4 Concentration Level of at least 35% and less than 50%, the
5 grant for the 1998-1999 school year shall be \$1,100
6 multiplied by the low income eligible pupil count.

7 (c) For any school district with a Low Income
8 Concentration Level of at least 50% and less than 60%, the
9 grant for the 1998-99 school year shall be \$1,500
10 multiplied by the low income eligible pupil count.

11 (d) For any school district with a Low Income
12 Concentration Level of 60% or more, the grant for the
13 1998-99 school year shall be \$1,900 multiplied by the low
14 income eligible pupil count.

15 (e) For the 1999-2000 school year, the per pupil amount
16 specified in subparagraphs (b), (c), and (d) immediately
17 above shall be increased to \$1,243, \$1,600, and \$2,000,
18 respectively.

19 (f) For the 2000-2001 school year, the per pupil
20 amounts specified in subparagraphs (b), (c), and (d)
21 immediately above shall be \$1,273, \$1,640, and \$2,050,
22 respectively.

23 (2.5) Supplemental general State aid pursuant to this
24 subsection (H) shall be provided as follows for the 2002-2003
25 school year:

26 (a) For any school district with a Low Income

1 Concentration Level of less than 10%, the grant for each
2 school year shall be \$355 multiplied by the low income
3 eligible pupil count.

4 (b) For any school district with a Low Income
5 Concentration Level of at least 10% and less than 20%, the
6 grant for each school year shall be \$675 multiplied by the
7 low income eligible pupil count.

8 (c) For any school district with a Low Income
9 Concentration Level of at least 20% and less than 35%, the
10 grant for each school year shall be \$1,330 multiplied by
11 the low income eligible pupil count.

12 (d) For any school district with a Low Income
13 Concentration Level of at least 35% and less than 50%, the
14 grant for each school year shall be \$1,362 multiplied by
15 the low income eligible pupil count.

16 (e) For any school district with a Low Income
17 Concentration Level of at least 50% and less than 60%, the
18 grant for each school year shall be \$1,680 multiplied by
19 the low income eligible pupil count.

20 (f) For any school district with a Low Income
21 Concentration Level of 60% or more, the grant for each
22 school year shall be \$2,080 multiplied by the low income
23 eligible pupil count.

24 (2.10) Except as otherwise provided, supplemental general
25 State aid pursuant to this subsection (H) shall be provided as
26 follows for the 2003-2004 school year and each school year

1 thereafter:

2 (a) For any school district with a Low Income
3 Concentration Level of 15% or less, the grant for each
4 school year shall be \$355 multiplied by the low income
5 eligible pupil count.

6 (b) For any school district with a Low Income
7 Concentration Level greater than 15%, the grant for each
8 school year shall be \$294.25 added to the product of \$2,700
9 and the square of the Low Income Concentration Level, all
10 multiplied by the low income eligible pupil count.

11 For the 2003-2004 school year and each school year
12 thereafter through the 2008-2009 school year only, the grant
13 shall be no less than the grant for the 2002-2003 school year.
14 For the 2009-2010 school year only, the grant shall be no less
15 than the grant for the 2002-2003 school year multiplied by
16 0.66. For the 2010-2011 school year only, the grant shall be no
17 less than the grant for the 2002-2003 school year multiplied by
18 0.33. Notwithstanding the provisions of this paragraph to the
19 contrary, if for any school year supplemental general State aid
20 grants are prorated as provided in paragraph (1) of this
21 subsection (H), then the grants under this paragraph shall be
22 prorated.

23 For the 2003-2004 school year only, the grant shall be no
24 greater than the grant received during the 2002-2003 school
25 year added to the product of 0.25 multiplied by the difference
26 between the grant amount calculated under subsection (a) or (b)

1 of this paragraph (2.10), whichever is applicable, and the
2 grant received during the 2002-2003 school year. For the
3 2004-2005 school year only, the grant shall be no greater than
4 the grant received during the 2002-2003 school year added to
5 the product of 0.50 multiplied by the difference between the
6 grant amount calculated under subsection (a) or (b) of this
7 paragraph (2.10), whichever is applicable, and the grant
8 received during the 2002-2003 school year. For the 2005-2006
9 school year only, the grant shall be no greater than the grant
10 received during the 2002-2003 school year added to the product
11 of 0.75 multiplied by the difference between the grant amount
12 calculated under subsection (a) or (b) of this paragraph
13 (2.10), whichever is applicable, and the grant received during
14 the 2002-2003 school year.

15 (3) School districts with an Average Daily Attendance of
16 more than 1,000 and less than 50,000 that qualify for
17 supplemental general State aid pursuant to this subsection
18 shall submit a plan to the State Board of Education prior to
19 October 30 of each year for the use of the funds resulting from
20 this grant of supplemental general State aid for the
21 improvement of instruction in which priority is given to
22 meeting the education needs of disadvantaged children. Such
23 plan shall be submitted in accordance with rules and
24 regulations promulgated by the State Board of Education.

25 (4) School districts with an Average Daily Attendance of
26 50,000 or more that qualify for supplemental general State aid

1 pursuant to this subsection shall be required to distribute
2 from funds available pursuant to this Section, no less than
3 \$261,000,000 in accordance with the following requirements:

4 (a) The required amounts shall be distributed to the
5 attendance centers within the district in proportion to the
6 number of pupils enrolled at each attendance center who are
7 eligible to receive free or reduced-price lunches or
8 breakfasts under the federal Child Nutrition Act of 1966
9 and under the National School Lunch Act during the
10 immediately preceding school year.

11 (b) The distribution of these portions of supplemental
12 and general State aid among attendance centers according to
13 these requirements shall not be compensated for or
14 contravened by adjustments of the total of other funds
15 appropriated to any attendance centers, and the Board of
16 Education shall utilize funding from one or several sources
17 in order to fully implement this provision annually prior
18 to the opening of school.

19 (c) Each attendance center shall be provided by the
20 school district a distribution of noncategorical funds and
21 other categorical funds to which an attendance center is
22 entitled under law in order that the general State aid and
23 supplemental general State aid provided by application of
24 this subsection supplements rather than supplants the
25 noncategorical funds and other categorical funds provided
26 by the school district to the attendance centers.

1 (d) Any funds made available under this subsection that
2 by reason of the provisions of this subsection are not
3 required to be allocated and provided to attendance centers
4 may be used and appropriated by the board of the district
5 for any lawful school purpose.

6 (e) Funds received by an attendance center pursuant to
7 this subsection shall be used by the attendance center at
8 the discretion of the principal and local school council
9 for programs to improve educational opportunities at
10 qualifying schools through the following programs and
11 services: early childhood education, reduced class size or
12 improved adult to student classroom ratio, enrichment
13 programs, remedial assistance, attendance improvement, and
14 other educationally beneficial expenditures which
15 supplement the regular and basic programs as determined by
16 the State Board of Education. Funds provided shall not be
17 expended for any political or lobbying purposes as defined
18 by board rule.

19 (f) Each district subject to the provisions of this
20 subdivision (H) (4) shall submit an acceptable plan to meet
21 the educational needs of disadvantaged children, in
22 compliance with the requirements of this paragraph, to the
23 State Board of Education prior to July 15 of each year.
24 This plan shall be consistent with the decisions of local
25 school councils concerning the school expenditure plans
26 developed in accordance with part 4 of Section 34-2.3. The

1 State Board shall approve or reject the plan within 60 days
2 after its submission. If the plan is rejected, the district
3 shall give written notice of intent to modify the plan
4 within 15 days of the notification of rejection and then
5 submit a modified plan within 30 days after the date of the
6 written notice of intent to modify. Districts may amend
7 approved plans pursuant to rules promulgated by the State
8 Board of Education.

9 Upon notification by the State Board of Education that
10 the district has not submitted a plan prior to July 15 or a
11 modified plan within the time period specified herein, the
12 State aid funds affected by that plan or modified plan
13 shall be withheld by the State Board of Education until a
14 plan or modified plan is submitted.

15 If the district fails to distribute State aid to
16 attendance centers in accordance with an approved plan, the
17 plan for the following year shall allocate funds, in
18 addition to the funds otherwise required by this
19 subsection, to those attendance centers which were
20 underfunded during the previous year in amounts equal to
21 such underfunding.

22 For purposes of determining compliance with this
23 subsection in relation to the requirements of attendance
24 center funding, each district subject to the provisions of
25 this subsection shall submit as a separate document by
26 December 1 of each year a report of expenditure data for

1 the prior year in addition to any modification of its
2 current plan. If it is determined that there has been a
3 failure to comply with the expenditure provisions of this
4 subsection regarding contravention or supplanting, the
5 State Superintendent of Education shall, within 60 days of
6 receipt of the report, notify the district and any affected
7 local school council. The district shall within 45 days of
8 receipt of that notification inform the State
9 Superintendent of Education of the remedial or corrective
10 action to be taken, whether by amendment of the current
11 plan, if feasible, or by adjustment in the plan for the
12 following year. Failure to provide the expenditure report
13 or the notification of remedial or corrective action in a
14 timely manner shall result in a withholding of the affected
15 funds.

16 The State Board of Education shall promulgate rules and
17 regulations to implement the provisions of this
18 subsection. No funds shall be released under this
19 subdivision (H) (4) to any district that has not submitted a
20 plan that has been approved by the State Board of
21 Education.

22 (I) (Blank).

23 (J) (Blank).

1 (K) Grants to Laboratory and Alternative Schools.

2 In calculating the amount to be paid to the governing board
3 of a public university that operates a laboratory school under
4 this Section or to any alternative school that is operated by a
5 regional superintendent of schools, the State Board of
6 Education shall require by rule such reporting requirements as
7 it deems necessary.

8 As used in this Section, "laboratory school" means a public
9 school which is created and operated by a public university and
10 approved by the State Board of Education. The governing board
11 of a public university which receives funds from the State
12 Board under this subsection (K) may not increase the number of
13 students enrolled in its laboratory school from a single
14 district, if that district is already sending 50 or more
15 students, except under a mutual agreement between the school
16 board of a student's district of residence and the university
17 which operates the laboratory school. A laboratory school may
18 not have more than 1,000 students, excluding students with
19 disabilities in a special education program.

20 As used in this Section, "alternative school" means a
21 public school which is created and operated by a Regional
22 Superintendent of Schools and approved by the State Board of
23 Education. Such alternative schools may offer courses of
24 instruction for which credit is given in regular school
25 programs, courses to prepare students for the high school
26 equivalency testing program or vocational and occupational

1 training. A regional superintendent of schools may contract
2 with a school district or a public community college district
3 to operate an alternative school. An alternative school serving
4 more than one educational service region may be established by
5 the regional superintendents of schools of the affected
6 educational service regions. An alternative school serving
7 more than one educational service region may be operated under
8 such terms as the regional superintendents of schools of those
9 educational service regions may agree.

10 Each laboratory and alternative school shall file, on forms
11 provided by the State Superintendent of Education, an annual
12 State aid claim which states the Average Daily Attendance of
13 the school's students by month. The best 3 months' Average
14 Daily Attendance shall be computed for each school. The general
15 State aid entitlement shall be computed by multiplying the
16 applicable Average Daily Attendance by the Foundation Level as
17 determined under this Section.

18 (L) Payments, Additional Grants in Aid and Other Requirements.

19 (1) For a school district operating under the financial
20 supervision of an Authority created under Article 34A, the
21 general State aid otherwise payable to that district under this
22 Section, but not the supplemental general State aid, shall be
23 reduced by an amount equal to the budget for the operations of
24 the Authority as certified by the Authority to the State Board
25 of Education, and an amount equal to such reduction shall be

1 paid to the Authority created for such district for its
2 operating expenses in the manner provided in Section 18-11. The
3 remainder of general State school aid for any such district
4 shall be paid in accordance with Article 34A when that Article
5 provides for a disposition other than that provided by this
6 Article.

7 (2) (Blank).

8 (3) Summer school. Summer school payments shall be made as
9 provided in Section 18-4.3.

10 (M) Education Funding Advisory Board.

11 The Education Funding Advisory Board, hereinafter in this
12 subsection (M) referred to as the "Board", is hereby created.
13 The Board shall consist of 5 members who are appointed by the
14 Governor, by and with the advice and consent of the Senate. The
15 members appointed shall include representatives of education,
16 business, and the general public. One of the members so
17 appointed shall be designated by the Governor at the time the
18 appointment is made as the chairperson of the Board. The
19 initial members of the Board may be appointed any time after
20 the effective date of this amendatory Act of 1997. The regular
21 term of each member of the Board shall be for 4 years from the
22 third Monday of January of the year in which the term of the
23 member's appointment is to commence, except that of the 5
24 initial members appointed to serve on the Board, the member who
25 is appointed as the chairperson shall serve for a term that

1 commences on the date of his or her appointment and expires on
2 the third Monday of January, 2002, and the remaining 4 members,
3 by lots drawn at the first meeting of the Board that is held
4 after all 5 members are appointed, shall determine 2 of their
5 number to serve for terms that commence on the date of their
6 respective appointments and expire on the third Monday of
7 January, 2001, and 2 of their number to serve for terms that
8 commence on the date of their respective appointments and
9 expire on the third Monday of January, 2000. All members
10 appointed to serve on the Board shall serve until their
11 respective successors are appointed and confirmed. Vacancies
12 shall be filled in the same manner as original appointments. If
13 a vacancy in membership occurs at a time when the Senate is not
14 in session, the Governor shall make a temporary appointment
15 until the next meeting of the Senate, when he or she shall
16 appoint, by and with the advice and consent of the Senate, a
17 person to fill that membership for the unexpired term. If the
18 Senate is not in session when the initial appointments are
19 made, those appointments shall be made as in the case of
20 vacancies.

21 The Education Funding Advisory Board shall be deemed
22 established, and the initial members appointed by the Governor
23 to serve as members of the Board shall take office, on the date
24 that the Governor makes his or her appointment of the fifth
25 initial member of the Board, whether those initial members are
26 then serving pursuant to appointment and confirmation or

1 pursuant to temporary appointments that are made by the
2 Governor as in the case of vacancies.

3 The State Board of Education shall provide such staff
4 assistance to the Education Funding Advisory Board as is
5 reasonably required for the proper performance by the Board of
6 its responsibilities.

7 For school years after the 2000-2001 school year, the
8 Education Funding Advisory Board, in consultation with the
9 State Board of Education, shall make recommendations as
10 provided in this subsection (M) to the General Assembly for the
11 foundation level under subdivision (B)(3) of this Section and
12 for the supplemental general State aid grant level under
13 subsection (H) of this Section for districts with high
14 concentrations of children from poverty. The recommended
15 foundation level shall be determined based on a methodology
16 which incorporates the basic education expenditures of
17 low-spending schools exhibiting high academic performance. The
18 Education Funding Advisory Board shall make such
19 recommendations to the General Assembly on January 1 of odd
20 numbered years, beginning January 1, 2001.

21 (N) (Blank).

22 (O) References.

23 (1) References in other laws to the various subdivisions of
24 Section 18-8 as that Section existed before its repeal and

1 replacement by this Section 18-8.05 shall be deemed to refer to
2 the corresponding provisions of this Section 18-8.05, to the
3 extent that those references remain applicable.

4 (2) References in other laws to State Chapter 1 funds shall
5 be deemed to refer to the supplemental general State aid
6 provided under subsection (H) of this Section.

7 (P) Public Act 93-838 and Public Act 93-808 make inconsistent
8 changes to this Section. Under Section 6 of the Statute on
9 Statutes there is an irreconcilable conflict between Public Act
10 93-808 and Public Act 93-838. Public Act 93-838, being the last
11 acted upon, is controlling. The text of Public Act 93-838 is
12 the law regardless of the text of Public Act 93-808.

13 (Q) State Fiscal Year 2015 Payments.

14 For payments made for State fiscal year 2015, the State
15 Board of Education shall, for each school district, calculate
16 that district's pro-rata share of a minimum sum of \$13,600,000
17 or additional amounts as needed from the total net General
18 State Aid funding as calculated under this Section that shall
19 be deemed attributable to the provision of special educational
20 facilities and services, as defined in Section 14-1.08 of this
21 Code, in a manner that ensures compliance with maintenance of
22 State financial support requirements under the federal
23 Individuals with Disabilities Education Act. Each school
24 district must use such funds only for the provision of special

1 educational facilities and services, as defined in Section
2 14-1.08 of this Code, and must comply with any expenditure
3 verification procedures adopted by the State Board of
4 Education.

5 (R) State Fiscal Year 2016 Payments.

6 For payments made for State fiscal year 2016, the State
7 Board of Education shall, for each school district, calculate
8 that district's pro rata share of a minimum sum of \$1 or
9 additional amounts as needed from the total net General State
10 Aid funding as calculated under this Section that shall be
11 deemed attributable to the provision of special educational
12 facilities and services, as defined in Section 14-1.08 of this
13 Code, in a manner that ensures compliance with maintenance of
14 State financial support requirements under the federal
15 Individuals with Disabilities Education Act. Each school
16 district must use such funds only for the provision of special
17 educational facilities and services, as defined in Section
18 14-1.08 of this Code, and must comply with any expenditure
19 verification procedures adopted by the State Board of
20 Education.

21 (S) State Fiscal Year 2017 Payments.

22 For payments made for State fiscal year 2017, the State
23 Board of Education shall, for each school district, calculate
24 that district's pro rata share of a minimum sum of \$1 or

1 additional amounts as needed from the total net General State
2 Aid funding as calculated under this Section that shall be
3 deemed attributable to the provision of special educational
4 facilities and services, as defined in Section 14-1.08 of this
5 Code, in a manner that ensures compliance with maintenance of
6 State financial support requirements under the federal
7 Individuals with Disabilities Education Act. Each school
8 district must use such funds only for the provision of special
9 educational facilities and services, as defined in Section
10 14-1.08 of this Code, and must comply with any expenditure
11 verification procedures adopted by the State Board of
12 Education.

13 (T) State Fiscal Year 2018 Payments.

14 For payments made for State fiscal year 2018, the State
15 Board of Education shall, for each school district, calculate
16 that district's pro rata share of a minimum sum of \$1 or
17 additional amounts as needed from the total net General State
18 Aid funding as calculated under this Section that shall be
19 deemed attributable to the provision of special educational
20 facilities and services, as defined in Section 14-1.08 of this
21 Code, in a manner that ensures compliance with maintenance of
22 State financial support requirements under the federal
23 Individuals with Disabilities Education Act. Each school
24 district must use such funds only for the provision of special
25 educational facilities and services, as defined in Section

1 14-1.08 of this Code, and must comply with any expenditure
2 verification procedures adopted by the State Board of
3 Education.

4 (Source: P.A. 98-972, eff. 8-15-14; 99-2, eff. 3-26-15; 99-194,
5 eff. 7-30-15; 99-523, eff. 6-30-16.)

6 Section 5-50. The Public Community College Act is amended
7 by changing Section 5-11 as follows:

8 (110 ILCS 805/5-11) (from Ch. 122, par. 105-11)

9 Sec. 5-11. Any public community college which subsequent to
10 July 1, 1972 but before July 1, 2016, commenced construction of
11 any facilities approved by the State Board and the Illinois
12 Board of Higher Education may, after completion thereof, apply
13 to the State for a grant for expenditures made by the community
14 college from its own funds for building purposes for such
15 facilities in excess of 25% of the cost of such facilities as
16 approved by the State Board and the Illinois Board of Higher
17 Education. Any public community college that, on or after July
18 1, 2016, commenced construction of any facilities approved by
19 the State Board may, after completion thereof, apply to the
20 State for a grant for expenditures made by the community
21 college from its own funds for building purposes for such
22 facilities in excess of 25% of the cost of such facilities as
23 approved by the State Board. A grant shall be contingent upon
24 said community college having otherwise complied with Sections

1 5-3, 5-4, 5-5 and 5-10 of this Act.

2 If any payments or contributions of any kind which are
3 based upon, or are to be applied to, the cost of such
4 construction are received from the Federal government, or an
5 agency thereof, subsequent to receipt of the grant herein
6 provided, the amount of such subsequent payment or
7 contributions shall be paid over to the Capital Development
8 Board by the community college for deposit in the Capital
9 Development Board Contributory Trust ~~Bond Interest and~~
10 ~~Retirement~~ Fund.

11 (Source: P.A. 99-655, eff. 7-28-16.)

12 Section 5-55. The Comprehensive Lead Education, Reduction,
13 and Window Replacement Program Act is amended by changing
14 Sections 5, 10, 15, 20, 25, and 30 as follows:

15 (410 ILCS 43/5)

16 Sec. 5. Findings; intent; establishment of program;
17 authority.

18 (a) The General Assembly finds all of the following:

19 (1) Lead-based paint poisoning is a potentially
20 devastating, but preventable disease. It is one of the top
21 environmental threats to children's health in the United
22 States.

23 (2) The number of lead-poisoned children in Illinois is
24 among the highest in the nation, especially in older, more

1 affordable properties.

2 (3) Lead poisoning causes irreversible damage to the
3 development of a child's nervous system. Even at low and
4 moderate levels, lead poisoning causes learning
5 disabilities, problems with speech, shortened attention
6 span, hyperactivity, and behavioral problems. Recent
7 research links low levels of lead exposure to lower IQ
8 scores and to juvenile delinquency.

9 (4) Older housing is the number one risk factor for
10 childhood lead poisoning. Properties built before 1950 are
11 statistically much more likely to contain lead-based paint
12 hazards than buildings constructed more recently.

13 (5) The State of Illinois ranks 10th out of the 50
14 states in the age of its housing stock. More than 50% of
15 the housing units in Chicago and in Rock Island, Peoria,
16 Macon, Madison, and Kankakee counties were built before
17 1960. More than 43% of the housing units in St. Clair,
18 Winnebago, Sangamon, Kane, and Cook counties were built
19 before 1950.

20 (6) There are nearly 1.4 million households with
21 lead-based paint hazards in Illinois.

22 (7) Most children are lead poisoned in their own homes
23 through exposure to lead dust from deteriorated lead paint
24 surfaces, like windows, and when lead paint deteriorates or
25 is disturbed through home renovation and repainting.

26 (8) Fewer ~~Less~~ than 25% of children in Illinois age 6

1 and under have been tested for lead poisoning. While
2 children are lead poisoned throughout Illinois, counties
3 above the statewide average include: Alexander, Cass,
4 Cook, Fulton, Greene, Kane, Kankakee, Knox, LaSalle,
5 Macon, Mercer, Peoria, Perry, Rock Island, Sangamon, St.
6 Clair, Stephenson, Vermilion, Will, and Winnebago.

7 (9) The control of lead hazards significantly reduces
8 lead-poisoning rates. Other communities, including New
9 York City and Milwaukee, have successfully reduced
10 lead-poisoning rates by removing lead-based paint hazards
11 on windows.

12 (10) Windows are considered a higher lead exposure risk
13 more often than other components in a housing unit. Windows
14 are a major contributor of lead dust in the home, due to
15 both weathering conditions and friction effects on paint.

16 (11) There is an insufficient pool of licensed lead
17 abatement workers and contractors to address the problem in
18 some areas of the State.

19 (12) Through grants from the U.S. Department of Housing
20 and Urban Development, some communities in Illinois have
21 begun to reduce lead poisoning of children. While this is
22 an ongoing effort, it only addresses a small number of the
23 low-income children statewide in communities with high
24 levels of lead paint in the housing stock.

25 (b) It is the intent of the General Assembly to:

26 (1) address the problem of lead poisoning of children

1 by eliminating lead hazards in homes;

2 (2) provide training within communities to encourage
3 the use of lead paint safe work practices;

4 (3) create job opportunities for community members in
5 the lead abatement industry;

6 (4) support the efforts of small business and property
7 owners committed to maintaining lead-safe housing; and

8 (5) assist in the maintenance of affordable lead-safe
9 housing stock.

10 (c) The General Assembly hereby establishes the
11 Comprehensive Lead Education, Reduction, and Window
12 Replacement Program to assist residential property owners
13 through a Lead Direct Assistance Program to reduce lead hazards
14 in residential properties ~~loan and grant programs to reduce~~
15 ~~lead paint hazards through window replacement in pilot area~~
16 ~~communities. Where there is a lack of workers trained to remove~~
17 ~~lead based paint hazards, job training programs must be~~
18 ~~initiated. The General Assembly also recognizes that training,~~
19 ~~insurance, and licensing costs are prohibitively high and~~
20 ~~hereby establishes incentives for contractors to do lead~~
21 ~~abatement work.~~

22 (d) The Department of Public Health is authorized to:

23 (1) make and adopt such rules as necessary to implement
24 this Act;

25 (2) assess administrative fines and penalties, as
26 established by rule, for persons violating rules adopted by

1 the Department;

2 (3) charge \$0.25 per page for documents requested by
3 the public, whether in paper or electronic format;

4 (4) make referrals for prosecution to the Illinois
5 Attorney General or the State's Attorney for the county in
6 which a violation occurs for any violation of this Act or
7 the rules adopted under this Act; and

8 (5) establish agreements, pursuant to the
9 Intergovernmental Cooperation Act, with the Department of
10 Commerce and Economic Opportunity, the Illinois Housing
11 Development Authority, or any other public agency as
12 required, to implement this Act.

13 (Source: P.A. 95-492, eff. 1-1-08.)

14 (410 ILCS 43/10)

15 Sec. 10. Definitions. In this Act:

16 "Advisory Council" refers to the Lead Safe Housing Advisory
17 Council established under Public Act 93-0789.

18 "CLEAR-WIN Program" refers to the Comprehensive Lead
19 Education, Reduction, and Window Replacement Program created
20 pursuant to this Act to assist property owners of single family
21 homes and multi-unit residential properties in the State,
22 through direct assistance programs that reduce lead paint and
23 leaded plumbing hazards and, where necessary, through other
24 lead hazard control techniques ~~pilot area communities, through~~
25 ~~loan and grant programs that reduce lead paint hazards~~

1 ~~primarily through window replacement and, where necessary,~~
2 ~~through other lead-based paint hazard control techniques.~~

3 "Department" means the Department of Public Health.

4 "Director" means the Director of Public Health.

5 "Lead Safe Housing Maintenance Standards" refers to the
6 standards developed by the Department in conjunction with the
7 Lead Safe Housing Advisory Council.

8 "Leaded Plumbing" means that portion of a building's
9 potable water plumbing that is suspected or known to contain
10 lead or lead-containing material as indicated by lead in
11 potable water samples.

12 "Low-income" means a household at or below 80% of the
13 median income level for a given county as determined annually
14 by the U.S. Department of Housing and Urban Development.

15 "Person" means any individual, corporation, partnership,
16 firm, organization, or association, acting individually or as a
17 group.

18 "Plumbing" has the meaning ascribed to it in the Illinois
19 Plumbing License Law.

20 "Property" means a single-family residence.

21 "Recipient" means a person receiving direct assistance
22 pursuant to this Act.

23 ~~"Pilot area communities" means the counties or cities~~
24 ~~selected by the Department, with the advice of the Advisory~~
25 ~~Council, where properties whose owners are eligible for the~~
26 ~~assistance provided by this Act are located.~~

1 ~~"Window" means the inside, outside, and sides of sashes and~~
2 ~~mullions and the frames to the outside edge of the frame,~~
3 ~~including sides, sash guides, and window wells and sills.~~

4 (Source: P.A. 95-492, eff. 1-1-08.)

5 (410 ILCS 43/15)

6 Sec. 15. Lead Direct Assistance Program Grant and loan
7 ~~program.~~

8 (a) Subject to appropriation, the Department, in
9 consultation with the Advisory Council, shall establish and
10 operate the Lead Direct Assistance Program throughout the State
11 ~~CLEAR-WIN Program in two pilot area communities selected by the~~
12 ~~Department with advice from the Advisory Council. Pilot area~~
13 ~~communities shall be selected based upon the prevalence of~~
14 ~~low-income families whose children are lead poisoned, the age~~
15 ~~of the housing stock, and other sources of funding available to~~
16 ~~the communities to address lead based paint hazards.~~

17 (b) The Department shall be responsible for administering
18 the Lead Direct Assistance Program to remediate lead-based
19 ~~paint and leaded plumbing hazards in residential buildings~~
20 ~~CLEAR-WIN grant program. The grant shall be used to correct~~
21 ~~lead based paint hazards in residential buildings.~~ Conditions
22 for receiving direct assistance ~~a grant~~ shall be developed by
23 the Department, in consultation with the Department of Commerce
24 ~~and Economic Opportunity and the Illinois Housing Development~~
25 ~~Authority based on criteria established by the Advisory~~

1 ~~Council~~. Criteria, including but not limited to the following
2 program components, shall include (i) income of the resident
3 ~~eligibility for receipt of the grants~~, with priority given to
4 low-income homeowners ~~tenants or owners who rent to low income~~
5 ~~tenants~~; (ii) properties where at least one child has been
6 found to have an elevated blood level pursuant to the Lead
7 Poisoning Prevention Act ~~to be covered under CLEAR WIN~~; and
8 (iii) properties where the potable water has been tested and
9 found to contain lead exceeding levels established by rule ~~the~~
10 ~~number of units to be covered in a property~~. Recipients of
11 direct assistance under this program shall be provided a copy
12 of the Department's ~~Prior to making a grant, the Department~~
13 ~~must provide the grant recipient with a copy of the~~ Lead Safe
14 Housing Maintenance Standards ~~generated by the Advisory~~
15 ~~Council~~. The homeowner ~~property owner~~ must certify that he or
16 she has received the Standards and intends to comply with them,
17 ~~has provided a copy of the Standards to all tenants in the~~
18 ~~building; will continue to rent to the same tenant or other~~
19 ~~low income tenant for a period of not less than 5 years~~
20 ~~following completion of the work~~, and will continue to maintain
21 the property as lead-safe. Failure to comply with the ~~grant~~
22 conditions of the Lead Direct Assistance Program is a violation
23 of this Act ~~may result in repayment of grant funds~~.

24 (c) (Blank). ~~The Advisory Council shall also consider~~
25 ~~development of a loan program to assist property owners not~~
26 ~~eligible for grants~~.

1 (d) All lead-based paint hazard control work performed
2 pursuant to the Lead Direct Assistance Program shall comply
3 ~~with these grant or loan funds shall be conducted in~~
4 ~~conformance~~ with the Lead Poisoning Prevention Act and the
5 Illinois Lead Poisoning Prevention Code. All plumbing work
6 performed pursuant to the Lead Direct Assistance Program shall
7 comply with the Illinois Plumbing Licensing Act and the
8 Illinois Plumbing Code. Before persons ~~contractors~~ are paid for
9 ~~repair~~ work conducted pursuant to this Act ~~under the CLEAR WIN~~
10 ~~Program,~~ each subject property ~~dwelling unit assisted~~ must be
11 inspected by a lead risk assessor or lead inspector licensed in
12 Illinois, and an appropriate number of dust samples must be
13 collected ~~from~~ in and around the work areas for lead analysis,
14 with results in compliance with levels set by the Lead
15 Poisoning Prevention Act and the Illinois Lead Poisoning
16 Prevention Code or in the case of leaded plumbing work, be
17 inspected by an Illinois-certified plumbing inspector. All
18 costs associated with such inspections, including laboratory
19 fees, ~~of evaluation~~ shall be compensable to the person
20 contracted to provide direct assistance, as prescribed by rule
21 ~~the responsibility of the property owner who received the grant~~
22 ~~or loan, but will be provided for by the Department for grant~~
23 ~~recipients and may be included in the amount of the loan.~~
24 Additional repairs and clean-up costs associated with a failed
25 clearance test, including follow-up tests, shall be the
26 responsibility of the person performing the work pursuant to

1 the Lead Direct Assistance Program contractor.

2 (e) ~~The~~ Within 6 months after the effective date of this
3 ~~Act, the Advisory Council shall recommend to the Department~~
4 shall issue Lead Safe Housing Maintenance Standards pursuant to
5 this Act ~~for purposes of the CLEAR WIN Program.~~ Except for
6 properties where all lead-based paint, leaded plumbing, or
7 other identified lead hazards have ~~has~~ been removed, the
8 standards shall describe the responsibilities of property
9 owners and tenants in maintaining lead-safe housing, including
10 but not limited to, prescribing special cleaning, repair,
11 flushing, filtering, and maintenance necessary to minimize the
12 risk that subject ~~reduce the chance that~~ properties will cause
13 lead poisoning in child occupants. Recipients of CLEAR-WIN
14 grants and loans shall be required to continue to maintain
15 their properties in compliance with these Lead Safe Housing
16 Maintenance Standards. Failure to maintain properties in
17 accordance with these Standards is a violation and may subject
18 the recipient to fines and penalties prescribed by rule ~~may~~
19 ~~result in repayment of grant funds or termination of the loan.~~

20 (f) From funds appropriated, the Department may pay its own
21 ~~grants and~~ reasonable administrative costs and by agreement,
22 the reasonable administrative costs of other public agencies.

23 (g) Failure by any person performing work pursuant to the
24 Lead Direct Assistance Program to comply with rules or any
25 contractual agreement made thereunder may subject the person to
26 administrative action by the Department or other public

1 agencies, pursuant to rules adopted hereunder, including, but
2 not limited to, civil penalties, retainage of payment, and loss
3 of eligibility to participate. Civil actions, including for
4 reimbursement, damages and money penalties, and criminal
5 actions may be brought by the Attorney General or the state's
6 attorney for the county in which the violation occurs.

7 (Source: P.A. 95-492, eff. 1-1-08; 96-959, eff. 7-1-10.)

8 (410 ILCS 43/20)

9 Sec. 20. Lead abatement training. The Advisory Council
10 shall advise the Department ~~determine~~ whether a sufficient
11 number of lead abatement training programs exist to serve the
12 State pilot sites. If the Department determines ~~it is~~
13 ~~determined~~ additional training programs are needed, the
14 Department may utilize funds appropriated pursuant to this Act
15 to address deficiencies ~~Advisory Council shall work with the~~
16 ~~Department to establish the additional training programs for~~
17 ~~purposes of the CLEAR WIN Program.~~

18 (Source: P.A. 95-492, eff. 1-1-08.)

19 (410 ILCS 43/25)

20 Sec. 25. Insurance assistance. The Department through
21 agreements with other public agencies may allow for
22 reimbursement of certain insurance costs associated with
23 persons performing work pursuant to this Act ~~shall make~~
24 ~~available, for the portion of a policy related to lead~~

1 ~~activities, 100% insurance subsidies to licensed lead~~
2 ~~abatement contractors who primarily target their work to the~~
3 ~~pilot area communities and employ a significant number of~~
4 ~~licensed lead abatement workers from the pilot area~~
5 ~~communities. Receipt of the subsidies shall be reviewed~~
6 ~~annually by the Department. The Department shall adopt rules~~
7 ~~for implementation of these insurance subsidies within 6 months~~
8 ~~after the effective date of this Act.~~

9 (Source: P.A. 95-492, eff. 1-1-08.)

10 (410 ILCS 43/30)

11 Sec. 30. Advisory Council. The Advisory Council shall
12 assist the Department in developing ~~submit~~ an annual written
13 report to the Governor and General Assembly on the operation
14 and effectiveness of the CLEAR-WIN Program. The report must
15 evaluate the program's effectiveness on reducing the
16 prevalence of lead poisoning in children ~~in the pilot area~~
17 ~~communities and in training and employing persons in the pilot~~
18 ~~area communities.~~ The report may also contain information about
19 training and employment associated with persons providing
20 direct assistance work. The report also must describe the
21 numbers of units in which lead hazards were remediated or
22 leaded plumbing replaced ~~lead-based paint was abated~~; specify
23 the type of work completed and the types of dwellings and
24 demographics of persons assisted; summarize the cost of lead
25 ~~lead based paint~~ hazard control and CLEAR-WIN Program

1 administration; rent increases or decreases in the residential
2 property affected by direct assistance work ~~pilot area~~
3 ~~communities~~; rental property ownership changes; and any other
4 CLEAR-WIN actions taken by the Department, other public
5 agencies, or the Advisory Council and recommend any necessary
6 legislation or rule-making to improve the effectiveness of the
7 CLEAR-WIN Program.

8 (Source: P.A. 95-492, eff. 1-1-08.)

9 ARTICLE 10. RETIREMENT CONTRIBUTIONS

10 Section 10-5. The State Finance Act is amended by changing
11 Sections 8.12 and 14.1 as follows:

12 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

13 Sec. 8.12. State Pensions Fund.

14 (a) The moneys in the State Pensions Fund shall be used
15 exclusively for the administration of the Uniform Disposition
16 of Unclaimed Property Act and for the expenses incurred by the
17 Auditor General for administering the provisions of Section
18 2-8.1 of the Illinois State Auditing Act and for the funding of
19 the unfunded liabilities of the designated retirement systems.
20 Beginning in State fiscal year 2019 ~~2018~~, payments to the
21 designated retirement systems under this Section shall be in
22 addition to, and not in lieu of, any State contributions
23 required under the Illinois Pension Code.

1 "Designated retirement systems" means:

2 (1) the State Employees' Retirement System of
3 Illinois;

4 (2) the Teachers' Retirement System of the State of
5 Illinois;

6 (3) the State Universities Retirement System;

7 (4) the Judges Retirement System of Illinois; and

8 (5) the General Assembly Retirement System.

9 (b) Each year the General Assembly may make appropriations
10 from the State Pensions Fund for the administration of the
11 Uniform Disposition of Unclaimed Property Act.

12 Each month, the Commissioner of the Office of Banks and
13 Real Estate shall certify to the State Treasurer the actual
14 expenditures that the Office of Banks and Real Estate incurred
15 conducting unclaimed property examinations under the Uniform
16 Disposition of Unclaimed Property Act during the immediately
17 preceding month. Within a reasonable time following the
18 acceptance of such certification by the State Treasurer, the
19 State Treasurer shall pay from its appropriation from the State
20 Pensions Fund to the Bank and Trust Company Fund, the Savings
21 Bank Regulatory Fund, and the Residential Finance Regulatory
22 Fund an amount equal to the expenditures incurred by each Fund
23 for that month.

24 Each month, the Director of Financial Institutions shall
25 certify to the State Treasurer the actual expenditures that the
26 Department of Financial Institutions incurred conducting

1 unclaimed property examinations under the Uniform Disposition
2 of Unclaimed Property Act during the immediately preceding
3 month. Within a reasonable time following the acceptance of
4 such certification by the State Treasurer, the State Treasurer
5 shall pay from its appropriation from the State Pensions Fund
6 to the Financial Institution Fund and the Credit Union Fund an
7 amount equal to the expenditures incurred by each Fund for that
8 month.

9 (c) As soon as possible after the effective date of this
10 amendatory Act of the 93rd General Assembly, the General
11 Assembly shall appropriate from the State Pensions Fund (1) to
12 the State Universities Retirement System the amount certified
13 under Section 15-165 during the prior year, (2) to the Judges
14 Retirement System of Illinois the amount certified under
15 Section 18-140 during the prior year, and (3) to the General
16 Assembly Retirement System the amount certified under Section
17 2-134 during the prior year as part of the required State
18 contributions to each of those designated retirement systems;
19 except that amounts appropriated under this subsection (c) in
20 State fiscal year 2005 shall not reduce the amount in the State
21 Pensions Fund below \$5,000,000. If the amount in the State
22 Pensions Fund does not exceed the sum of the amounts certified
23 in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000,
24 the amount paid to each designated retirement system under this
25 subsection shall be reduced in proportion to the amount
26 certified by each of those designated retirement systems.

1 (c-5) For fiscal years 2006 through 2018 ~~2017~~, the General
2 Assembly shall appropriate from the State Pensions Fund to the
3 State Universities Retirement System the amount estimated to be
4 available during the fiscal year in the State Pensions Fund;
5 provided, however, that the amounts appropriated under this
6 subsection (c-5) shall not reduce the amount in the State
7 Pensions Fund below \$5,000,000.

8 (c-6) For fiscal year 2019 ~~2018~~ and each fiscal year
9 thereafter, as soon as may be practical after any money is
10 deposited into the State Pensions Fund from the Unclaimed
11 Property Trust Fund, the State Treasurer shall apportion the
12 deposited amount among the designated retirement systems as
13 defined in subsection (a) to reduce their actuarial reserve
14 deficiencies. The State Comptroller and State Treasurer shall
15 pay the apportioned amounts to the designated retirement
16 systems to fund the unfunded liabilities of the designated
17 retirement systems. The amount apportioned to each designated
18 retirement system shall constitute a portion of the amount
19 estimated to be available for appropriation from the State
20 Pensions Fund that is the same as that retirement system's
21 portion of the total actual reserve deficiency of the systems,
22 as determined annually by the Governor's Office of Management
23 and Budget at the request of the State Treasurer. The amounts
24 apportioned under this subsection shall not reduce the amount
25 in the State Pensions Fund below \$5,000,000.

26 (d) The Governor's Office of Management and Budget shall

1 determine the individual and total reserve deficiencies of the
2 designated retirement systems. For this purpose, the
3 Governor's Office of Management and Budget shall utilize the
4 latest available audit and actuarial reports of each of the
5 retirement systems and the relevant reports and statistics of
6 the Public Employee Pension Fund Division of the Department of
7 Insurance.

8 (d-1) As soon as practicable after the effective date of
9 this amendatory Act of the 93rd General Assembly, the
10 Comptroller shall direct and the Treasurer shall transfer from
11 the State Pensions Fund to the General Revenue Fund, as funds
12 become available, a sum equal to the amounts that would have
13 been paid from the State Pensions Fund to the Teachers'
14 Retirement System of the State of Illinois, the State
15 Universities Retirement System, the Judges Retirement System
16 of Illinois, the General Assembly Retirement System, and the
17 State Employees' Retirement System of Illinois after the
18 effective date of this amendatory Act during the remainder of
19 fiscal year 2004 to the designated retirement systems from the
20 appropriations provided for in this Section if the transfers
21 provided in Section 6z-61 had not occurred. The transfers
22 described in this subsection (d-1) are to partially repay the
23 General Revenue Fund for the costs associated with the bonds
24 used to fund the moneys transferred to the designated
25 retirement systems under Section 6z-61.

26 (e) The changes to this Section made by this amendatory Act

1 of 1994 shall first apply to distributions from the Fund for
2 State fiscal year 1996.

3 (Source: P.A. 98-24, eff. 6-19-13; 98-463, eff. 8-16-13;
4 98-674, eff. 6-30-14; 98-1081, eff. 1-1-15; 99-8, eff. 7-9-15;
5 99-78, eff. 7-20-15; 99-523, eff. 6-30-16.)

6 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

7 Sec. 14.1. Appropriations for State contributions to the
8 State Employees' Retirement System; payroll requirements.

9 (a) Appropriations for State contributions to the State
10 Employees' Retirement System of Illinois shall be expended in
11 the manner provided in this Section. Except as otherwise
12 provided in subsections (a-1), (a-2), (a-3), and (a-4) at the
13 time of each payment of salary to an employee under the
14 personal services line item, payment shall be made to the State
15 Employees' Retirement System, from the amount appropriated for
16 State contributions to the State Employees' Retirement System,
17 of an amount calculated at the rate certified for the
18 applicable fiscal year by the Board of Trustees of the State
19 Employees' Retirement System under Section 14-135.08 of the
20 Illinois Pension Code. If a line item appropriation to an
21 employer for this purpose is exhausted or is unavailable due to
22 any limitation on appropriations that may apply, (including,
23 but not limited to, limitations on appropriations from the Road
24 Fund under Section 8.3 of the State Finance Act), the amounts
25 shall be paid under the continuing appropriation for this

1 purpose contained in the State Pension Funds Continuing
2 Appropriation Act.

3 (a-1) Beginning on the effective date of this amendatory
4 Act of the 93rd General Assembly through the payment of the
5 final payroll from fiscal year 2004 appropriations,
6 appropriations for State contributions to the State Employees'
7 Retirement System of Illinois shall be expended in the manner
8 provided in this subsection (a-1). At the time of each payment
9 of salary to an employee under the personal services line item
10 from a fund other than the General Revenue Fund, payment shall
11 be made for deposit into the General Revenue Fund from the
12 amount appropriated for State contributions to the State
13 Employees' Retirement System of an amount calculated at the
14 rate certified for fiscal year 2004 by the Board of Trustees of
15 the State Employees' Retirement System under Section 14-135.08
16 of the Illinois Pension Code. This payment shall be made to the
17 extent that a line item appropriation to an employer for this
18 purpose is available or unexhausted. No payment from
19 appropriations for State contributions shall be made in
20 conjunction with payment of salary to an employee under the
21 personal services line item from the General Revenue Fund.

22 (a-2) For fiscal year 2010 only, at the time of each
23 payment of salary to an employee under the personal services
24 line item from a fund other than the General Revenue Fund,
25 payment shall be made for deposit into the State Employees'
26 Retirement System of Illinois from the amount appropriated for

1 State contributions to the State Employees' Retirement System
2 of Illinois of an amount calculated at the rate certified for
3 fiscal year 2010 by the Board of Trustees of the State
4 Employees' Retirement System of Illinois under Section
5 14-135.08 of the Illinois Pension Code. This payment shall be
6 made to the extent that a line item appropriation to an
7 employer for this purpose is available or unexhausted. For
8 fiscal year 2010 only, no payment from appropriations for State
9 contributions shall be made in conjunction with payment of
10 salary to an employee under the personal services line item
11 from the General Revenue Fund.

12 (a-3) For fiscal year 2011 only, at the time of each
13 payment of salary to an employee under the personal services
14 line item from a fund other than the General Revenue Fund,
15 payment shall be made for deposit into the State Employees'
16 Retirement System of Illinois from the amount appropriated for
17 State contributions to the State Employees' Retirement System
18 of Illinois of an amount calculated at the rate certified for
19 fiscal year 2011 by the Board of Trustees of the State
20 Employees' Retirement System of Illinois under Section
21 14-135.08 of the Illinois Pension Code. This payment shall be
22 made to the extent that a line item appropriation to an
23 employer for this purpose is available or unexhausted. For
24 fiscal year 2011 only, no payment from appropriations for State
25 contributions shall be made in conjunction with payment of
26 salary to an employee under the personal services line item

1 from the General Revenue Fund.

2 (a-4) In fiscal years 2012 through 2018 ~~2017~~ only, at the
3 time of each payment of salary to an employee under the
4 personal services line item from a fund other than the General
5 Revenue Fund, payment shall be made for deposit into the State
6 Employees' Retirement System of Illinois from the amount
7 appropriated for State contributions to the State Employees'
8 Retirement System of Illinois of an amount calculated at the
9 rate certified for the applicable fiscal year by the Board of
10 Trustees of the State Employees' Retirement System of Illinois
11 under Section 14-135.08 of the Illinois Pension Code. In fiscal
12 years 2012 through 2018 ~~2017~~ only, no payment from
13 appropriations for State contributions shall be made in
14 conjunction with payment of salary to an employee under the
15 personal services line item from the General Revenue Fund.

16 (b) Except during the period beginning on the effective
17 date of this amendatory Act of the 93rd General Assembly and
18 ending at the time of the payment of the final payroll from
19 fiscal year 2004 appropriations, the State Comptroller shall
20 not approve for payment any payroll voucher that (1) includes
21 payments of salary to eligible employees in the State
22 Employees' Retirement System of Illinois and (2) does not
23 include the corresponding payment of State contributions to
24 that retirement system at the full rate certified under Section
25 14-135.08 for that fiscal year for eligible employees, unless
26 the balance in the fund on which the payroll voucher is drawn

1 is insufficient to pay the total payroll voucher, or
2 unavailable due to any limitation on appropriations that may
3 apply, including, but not limited to, limitations on
4 appropriations from the Road Fund under Section 8.3 of the
5 State Finance Act. If the State Comptroller approves a payroll
6 voucher under this Section for which the fund balance is
7 insufficient to pay the full amount of the required State
8 contribution to the State Employees' Retirement System, the
9 Comptroller shall promptly so notify the Retirement System.

10 (b-1) For fiscal year 2010 and fiscal year 2011 only, the
11 State Comptroller shall not approve for payment any non-General
12 Revenue Fund payroll voucher that (1) includes payments of
13 salary to eligible employees in the State Employees' Retirement
14 System of Illinois and (2) does not include the corresponding
15 payment of State contributions to that retirement system at the
16 full rate certified under Section 14-135.08 for that fiscal
17 year for eligible employees, unless the balance in the fund on
18 which the payroll voucher is drawn is insufficient to pay the
19 total payroll voucher, or unavailable due to any limitation on
20 appropriations that may apply, including, but not limited to,
21 limitations on appropriations from the Road Fund under Section
22 8.3 of the State Finance Act. If the State Comptroller approves
23 a payroll voucher under this Section for which the fund balance
24 is insufficient to pay the full amount of the required State
25 contribution to the State Employees' Retirement System of
26 Illinois, the Comptroller shall promptly so notify the

1 retirement system.

2 (c) Notwithstanding any other provisions of law, beginning
3 July 1, 2007, required State and employee contributions to the
4 State Employees' Retirement System of Illinois relating to
5 affected legislative staff employees shall be paid out of
6 moneys appropriated for that purpose to the Commission on
7 Government Forecasting and Accountability, rather than out of
8 the lump-sum appropriations otherwise made for the payroll and
9 other costs of those employees.

10 These payments must be made pursuant to payroll vouchers
11 submitted by the employing entity as part of the regular
12 payroll voucher process.

13 For the purpose of this subsection, "affected legislative
14 staff employees" means legislative staff employees paid out of
15 lump-sum appropriations made to the General Assembly, an
16 Officer of the General Assembly, or the Senate Operations
17 Commission, but does not include district-office staff or
18 employees of legislative support services agencies.

19 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8,
20 eff. 7-9-15; 99-523, eff. 6-30-16.)

21 Section 10-10. The Illinois Pension Code is amended by
22 changing Section 14-131 as follows:

23 (40 ILCS 5/14-131)

24 Sec. 14-131. Contributions by State.

1 (a) The State shall make contributions to the System by
2 appropriations of amounts which, together with other employer
3 contributions from trust, federal, and other funds, employee
4 contributions, investment income, and other income, will be
5 sufficient to meet the cost of maintaining and administering
6 the System on a 90% funded basis in accordance with actuarial
7 recommendations.

8 For the purposes of this Section and Section 14-135.08,
9 references to State contributions refer only to employer
10 contributions and do not include employee contributions that
11 are picked up or otherwise paid by the State or a department on
12 behalf of the employee.

13 (b) The Board shall determine the total amount of State
14 contributions required for each fiscal year on the basis of the
15 actuarial tables and other assumptions adopted by the Board,
16 using the formula in subsection (e).

17 The Board shall also determine a State contribution rate
18 for each fiscal year, expressed as a percentage of payroll,
19 based on the total required State contribution for that fiscal
20 year (less the amount received by the System from
21 appropriations under Section 8.12 of the State Finance Act and
22 Section 1 of the State Pension Funds Continuing Appropriation
23 Act, if any, for the fiscal year ending on the June 30
24 immediately preceding the applicable November 15 certification
25 deadline), the estimated payroll (including all forms of
26 compensation) for personal services rendered by eligible

1 employees, and the recommendations of the actuary.

2 For the purposes of this Section and Section 14.1 of the
3 State Finance Act, the term "eligible employees" includes
4 employees who participate in the System, persons who may elect
5 to participate in the System but have not so elected, persons
6 who are serving a qualifying period that is required for
7 participation, and annuitants employed by a department as
8 described in subdivision (a) (1) or (a) (2) of Section 14-111.

9 (c) Contributions shall be made by the several departments
10 for each pay period by warrants drawn by the State Comptroller
11 against their respective funds or appropriations based upon
12 vouchers stating the amount to be so contributed. These amounts
13 shall be based on the full rate certified by the Board under
14 Section 14-135.08 for that fiscal year. From the effective date
15 of this amendatory Act of the 93rd General Assembly through the
16 payment of the final payroll from fiscal year 2004
17 appropriations, the several departments shall not make
18 contributions for the remainder of fiscal year 2004 but shall
19 instead make payments as required under subsection (a-1) of
20 Section 14.1 of the State Finance Act. The several departments
21 shall resume those contributions at the commencement of fiscal
22 year 2005.

23 (c-1) Notwithstanding subsection (c) of this Section, for
24 fiscal years 2010, 2012, 2013, 2014, 2015, 2016, ~~and 2017~~, and
25 2018 only, contributions by the several departments are not
26 required to be made for General Revenue Funds payrolls

1 processed by the Comptroller. Payrolls paid by the several
2 departments from all other State funds must continue to be
3 processed pursuant to subsection (c) of this Section.

4 (c-2) For State fiscal years 2010, 2012, 2013, 2014, 2015,
5 2016, ~~and~~ 2017, and 2018 only, on or as soon as possible after
6 the 15th day of each month, the Board shall submit vouchers for
7 payment of State contributions to the System, in a total
8 monthly amount of one-twelfth of the fiscal year General
9 Revenue Fund contribution as certified by the System pursuant
10 to Section 14-135.08 of the Illinois Pension Code.

11 (d) If an employee is paid from trust funds or federal
12 funds, the department or other employer shall pay employer
13 contributions from those funds to the System at the certified
14 rate, unless the terms of the trust or the federal-State
15 agreement preclude the use of the funds for that purpose, in
16 which case the required employer contributions shall be paid by
17 the State. From the effective date of this amendatory Act of
18 the 93rd General Assembly through the payment of the final
19 payroll from fiscal year 2004 appropriations, the department or
20 other employer shall not pay contributions for the remainder of
21 fiscal year 2004 but shall instead make payments as required
22 under subsection (a-1) of Section 14.1 of the State Finance
23 Act. The department or other employer shall resume payment of
24 contributions at the commencement of fiscal year 2005.

25 (e) For State fiscal years 2012 through 2045, the minimum
26 contribution to the System to be made by the State for each

1 fiscal year shall be an amount determined by the System to be
2 sufficient to bring the total assets of the System up to 90% of
3 the total actuarial liabilities of the System by the end of
4 State fiscal year 2045. In making these determinations, the
5 required State contribution shall be calculated each year as a
6 level percentage of payroll over the years remaining to and
7 including fiscal year 2045 and shall be determined under the
8 projected unit credit actuarial cost method.

9 For State fiscal years 1996 through 2005, the State
10 contribution to the System, as a percentage of the applicable
11 employee payroll, shall be increased in equal annual increments
12 so that by State fiscal year 2011, the State is contributing at
13 the rate required under this Section; except that (i) for State
14 fiscal year 1998, for all purposes of this Code and any other
15 law of this State, the certified percentage of the applicable
16 employee payroll shall be 5.052% for employees earning eligible
17 creditable service under Section 14-110 and 6.500% for all
18 other employees, notwithstanding any contrary certification
19 made under Section 14-135.08 before the effective date of this
20 amendatory Act of 1997, and (ii) in the following specified
21 State fiscal years, the State contribution to the System shall
22 not be less than the following indicated percentages of the
23 applicable employee payroll, even if the indicated percentage
24 will produce a State contribution in excess of the amount
25 otherwise required under this subsection and subsection (a):
26 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY

1 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

2 Notwithstanding any other provision of this Article, the
3 total required State contribution to the System for State
4 fiscal year 2006 is \$203,783,900.

5 Notwithstanding any other provision of this Article, the
6 total required State contribution to the System for State
7 fiscal year 2007 is \$344,164,400.

8 For each of State fiscal years 2008 through 2009, the State
9 contribution to the System, as a percentage of the applicable
10 employee payroll, shall be increased in equal annual increments
11 from the required State contribution for State fiscal year
12 2007, so that by State fiscal year 2011, the State is
13 contributing at the rate otherwise required under this Section.

14 Notwithstanding any other provision of this Article, the
15 total required State General Revenue Fund contribution for
16 State fiscal year 2010 is \$723,703,100 and shall be made from
17 the proceeds of bonds sold in fiscal year 2010 pursuant to
18 Section 7.2 of the General Obligation Bond Act, less (i) the
19 pro rata share of bond sale expenses determined by the System's
20 share of total bond proceeds, (ii) any amounts received from
21 the General Revenue Fund in fiscal year 2010, and (iii) any
22 reduction in bond proceeds due to the issuance of discounted
23 bonds, if applicable.

24 Notwithstanding any other provision of this Article, the
25 total required State General Revenue Fund contribution for
26 State fiscal year 2011 is the amount recertified by the System

1 on or before April 1, 2011 pursuant to Section 14-135.08 and
2 shall be made from the proceeds of bonds sold in fiscal year
3 2011 pursuant to Section 7.2 of the General Obligation Bond
4 Act, less (i) the pro rata share of bond sale expenses
5 determined by the System's share of total bond proceeds, (ii)
6 any amounts received from the General Revenue Fund in fiscal
7 year 2011, and (iii) any reduction in bond proceeds due to the
8 issuance of discounted bonds, if applicable.

9 Beginning in State fiscal year 2046, the minimum State
10 contribution for each fiscal year shall be the amount needed to
11 maintain the total assets of the System at 90% of the total
12 actuarial liabilities of the System.

13 Amounts received by the System pursuant to Section 25 of
14 the Budget Stabilization Act or Section 8.12 of the State
15 Finance Act in any fiscal year do not reduce and do not
16 constitute payment of any portion of the minimum State
17 contribution required under this Article in that fiscal year.
18 Such amounts shall not reduce, and shall not be included in the
19 calculation of, the required State contributions under this
20 Article in any future year until the System has reached a
21 funding ratio of at least 90%. A reference in this Article to
22 the "required State contribution" or any substantially similar
23 term does not include or apply to any amounts payable to the
24 System under Section 25 of the Budget Stabilization Act.

25 Notwithstanding any other provision of this Section, the
26 required State contribution for State fiscal year 2005 and for

1 fiscal year 2008 and each fiscal year thereafter, as calculated
2 under this Section and certified under Section 14-135.08, shall
3 not exceed an amount equal to (i) the amount of the required
4 State contribution that would have been calculated under this
5 Section for that fiscal year if the System had not received any
6 payments under subsection (d) of Section 7.2 of the General
7 Obligation Bond Act, minus (ii) the portion of the State's
8 total debt service payments for that fiscal year on the bonds
9 issued in fiscal year 2003 for the purposes of that Section
10 7.2, as determined and certified by the Comptroller, that is
11 the same as the System's portion of the total moneys
12 distributed under subsection (d) of Section 7.2 of the General
13 Obligation Bond Act. In determining this maximum for State
14 fiscal years 2008 through 2010, however, the amount referred to
15 in item (i) shall be increased, as a percentage of the
16 applicable employee payroll, in equal increments calculated
17 from the sum of the required State contribution for State
18 fiscal year 2007 plus the applicable portion of the State's
19 total debt service payments for fiscal year 2007 on the bonds
20 issued in fiscal year 2003 for the purposes of Section 7.2 of
21 the General Obligation Bond Act, so that, by State fiscal year
22 2011, the State is contributing at the rate otherwise required
23 under this Section.

24 (f) After the submission of all payments for eligible
25 employees from personal services line items in fiscal year 2004
26 have been made, the Comptroller shall provide to the System a

1 certification of the sum of all fiscal year 2004 expenditures
2 for personal services that would have been covered by payments
3 to the System under this Section if the provisions of this
4 amendatory Act of the 93rd General Assembly had not been
5 enacted. Upon receipt of the certification, the System shall
6 determine the amount due to the System based on the full rate
7 certified by the Board under Section 14-135.08 for fiscal year
8 2004 in order to meet the State's obligation under this
9 Section. The System shall compare this amount due to the amount
10 received by the System in fiscal year 2004 through payments
11 under this Section and under Section 6z-61 of the State Finance
12 Act. If the amount due is more than the amount received, the
13 difference shall be termed the "Fiscal Year 2004 Shortfall" for
14 purposes of this Section, and the Fiscal Year 2004 Shortfall
15 shall be satisfied under Section 1.2 of the State Pension Funds
16 Continuing Appropriation Act. If the amount due is less than
17 the amount received, the difference shall be termed the "Fiscal
18 Year 2004 Overpayment" for purposes of this Section, and the
19 Fiscal Year 2004 Overpayment shall be repaid by the System to
20 the Pension Contribution Fund as soon as practicable after the
21 certification.

22 (g) For purposes of determining the required State
23 contribution to the System, the value of the System's assets
24 shall be equal to the actuarial value of the System's assets,
25 which shall be calculated as follows:

26 As of June 30, 2008, the actuarial value of the System's

1 assets shall be equal to the market value of the assets as of
2 that date. In determining the actuarial value of the System's
3 assets for fiscal years after June 30, 2008, any actuarial
4 gains or losses from investment return incurred in a fiscal
5 year shall be recognized in equal annual amounts over the
6 5-year period following that fiscal year.

7 (h) For purposes of determining the required State
8 contribution to the System for a particular year, the actuarial
9 value of assets shall be assumed to earn a rate of return equal
10 to the System's actuarially assumed rate of return.

11 (i) After the submission of all payments for eligible
12 employees from personal services line items paid from the
13 General Revenue Fund in fiscal year 2010 have been made, the
14 Comptroller shall provide to the System a certification of the
15 sum of all fiscal year 2010 expenditures for personal services
16 that would have been covered by payments to the System under
17 this Section if the provisions of this amendatory Act of the
18 96th General Assembly had not been enacted. Upon receipt of the
19 certification, the System shall determine the amount due to the
20 System based on the full rate certified by the Board under
21 Section 14-135.08 for fiscal year 2010 in order to meet the
22 State's obligation under this Section. The System shall compare
23 this amount due to the amount received by the System in fiscal
24 year 2010 through payments under this Section. If the amount
25 due is more than the amount received, the difference shall be
26 termed the "Fiscal Year 2010 Shortfall" for purposes of this

1 Section, and the Fiscal Year 2010 Shortfall shall be satisfied
2 under Section 1.2 of the State Pension Funds Continuing
3 Appropriation Act. If the amount due is less than the amount
4 received, the difference shall be termed the "Fiscal Year 2010
5 Overpayment" for purposes of this Section, and the Fiscal Year
6 2010 Overpayment shall be repaid by the System to the General
7 Revenue Fund as soon as practicable after the certification.

8 (j) After the submission of all payments for eligible
9 employees from personal services line items paid from the
10 General Revenue Fund in fiscal year 2011 have been made, the
11 Comptroller shall provide to the System a certification of the
12 sum of all fiscal year 2011 expenditures for personal services
13 that would have been covered by payments to the System under
14 this Section if the provisions of this amendatory Act of the
15 96th General Assembly had not been enacted. Upon receipt of the
16 certification, the System shall determine the amount due to the
17 System based on the full rate certified by the Board under
18 Section 14-135.08 for fiscal year 2011 in order to meet the
19 State's obligation under this Section. The System shall compare
20 this amount due to the amount received by the System in fiscal
21 year 2011 through payments under this Section. If the amount
22 due is more than the amount received, the difference shall be
23 termed the "Fiscal Year 2011 Shortfall" for purposes of this
24 Section, and the Fiscal Year 2011 Shortfall shall be satisfied
25 under Section 1.2 of the State Pension Funds Continuing
26 Appropriation Act. If the amount due is less than the amount

1 received, the difference shall be termed the "Fiscal Year 2011
2 Overpayment" for purposes of this Section, and the Fiscal Year
3 2011 Overpayment shall be repaid by the System to the General
4 Revenue Fund as soon as practicable after the certification.

5 (k) For fiscal years 2012 through 2018 ~~2017~~ only, after the
6 submission of all payments for eligible employees from personal
7 services line items paid from the General Revenue Fund in the
8 fiscal year have been made, the Comptroller shall provide to
9 the System a certification of the sum of all expenditures in
10 the fiscal year for personal services. Upon receipt of the
11 certification, the System shall determine the amount due to the
12 System based on the full rate certified by the Board under
13 Section 14-135.08 for the fiscal year in order to meet the
14 State's obligation under this Section. The System shall compare
15 this amount due to the amount received by the System for the
16 fiscal year. If the amount due is more than the amount
17 received, the difference shall be termed the "Prior Fiscal Year
18 Shortfall" for purposes of this Section, and the Prior Fiscal
19 Year Shortfall shall be satisfied under Section 1.2 of the
20 State Pension Funds Continuing Appropriation Act. If the amount
21 due is less than the amount received, the difference shall be
22 termed the "Prior Fiscal Year Overpayment" for purposes of this
23 Section, and the Prior Fiscal Year Overpayment shall be repaid
24 by the System to the General Revenue Fund as soon as
25 practicable after the certification.

26 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8,

1 eff. 7-9-15; 99-523, eff. 6-30-16.)

2 Section 10-15. The State Pension Funds Continuing
3 Appropriation Act is amended by changing Section 1.2 as
4 follows:

5 (40 ILCS 15/1.2)

6 Sec. 1.2. Appropriations for the State Employees'
7 Retirement System.

8 (a) From each fund from which an amount is appropriated for
9 personal services to a department or other employer under
10 Article 14 of the Illinois Pension Code, there is hereby
11 appropriated to that department or other employer, on a
12 continuing annual basis for each State fiscal year, an
13 additional amount equal to the amount, if any, by which (1) an
14 amount equal to the percentage of the personal services line
15 item for that department or employer from that fund for that
16 fiscal year that the Board of Trustees of the State Employees'
17 Retirement System of Illinois has certified under Section
18 14-135.08 of the Illinois Pension Code to be necessary to meet
19 the State's obligation under Section 14-131 of the Illinois
20 Pension Code for that fiscal year, exceeds (2) the amounts
21 otherwise appropriated to that department or employer from that
22 fund for State contributions to the State Employees' Retirement
23 System for that fiscal year. From the effective date of this
24 amendatory Act of the 93rd General Assembly through the final

1 payment from a department or employer's personal services line
2 item for fiscal year 2004, payments to the State Employees'
3 Retirement System that otherwise would have been made under
4 this subsection (a) shall be governed by the provisions in
5 subsection (a-1).

6 (a-1) If a Fiscal Year 2004 Shortfall is certified under
7 subsection (f) of Section 14-131 of the Illinois Pension Code,
8 there is hereby appropriated to the State Employees' Retirement
9 System of Illinois on a continuing basis from the General
10 Revenue Fund an additional aggregate amount equal to the Fiscal
11 Year 2004 Shortfall.

12 (a-2) If a Fiscal Year 2010 Shortfall is certified under
13 subsection (i) of Section 14-131 of the Illinois Pension Code,
14 there is hereby appropriated to the State Employees' Retirement
15 System of Illinois on a continuing basis from the General
16 Revenue Fund an additional aggregate amount equal to the Fiscal
17 Year 2010 Shortfall.

18 (a-3) If a Fiscal Year 2016 Shortfall is certified under
19 subsection (k) of Section 14-131 of the Illinois Pension Code,
20 there is hereby appropriated to the State Employees' Retirement
21 System of Illinois on a continuing basis from the General
22 Revenue Fund an additional aggregate amount equal to the Fiscal
23 Year 2016 Shortfall.

24 (a-4) If a Prior Fiscal Year Shortfall is certified under
25 subsection (k) of Section 14-131 of the Illinois Pension Code,
26 there is hereby appropriated to the State Employees' Retirement

1 System of Illinois on a continuing basis from the General
2 Revenue Fund an additional aggregate amount equal to the Prior
3 Fiscal Year Shortfall.

4 (b) The continuing appropriations provided for by this
5 Section shall first be available in State fiscal year 1996.

6 (c) Beginning in Fiscal Year 2005, any continuing
7 appropriation under this Section arising out of an
8 appropriation for personal services from the Road Fund to the
9 Department of State Police or the Secretary of State shall be
10 payable from the General Revenue Fund rather than the Road
11 Fund.

12 (d) For State fiscal year 2010 only, a continuing
13 appropriation is provided to the State Employees' Retirement
14 System equal to the amount certified by the System on or before
15 December 31, 2008, less the gross proceeds of the bonds sold in
16 fiscal year 2010 under the authorization contained in
17 subsection (a) of Section 7.2 of the General Obligation Bond
18 Act.

19 (e) For State fiscal year 2011 only, the continuing
20 appropriation under this Section provided to the State
21 Employees' Retirement System is limited to an amount equal to
22 the amount certified by the System on or before December 31,
23 2009, less any amounts received pursuant to subsection (a-3) of
24 Section 14.1 of the State Finance Act.

25 (f) For State fiscal year 2011 only, a continuing
26 appropriation is provided to the State Employees' Retirement

1 System equal to the amount certified by the System on or before
2 April 1, 2011, less the gross proceeds of the bonds sold in
3 fiscal year 2011 under the authorization contained in
4 subsection (a) of Section 7.2 of the General Obligation Bond
5 Act.

6 (Source: P.A. 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

7 Section 10-20. The Uniform Disposition of Unclaimed
8 Property Act is amended by changing Section 18 as follows:

9 (765 ILCS 1025/18) (from Ch. 141, par. 118)

10 Sec. 18. Deposit of funds received under the Act.

11 (a) The State Treasurer shall retain all funds received
12 under this Act, including the proceeds from the sale of
13 abandoned property under Section 17, in a trust fund known as
14 the Unclaimed Property Trust Fund. The State Treasurer may
15 deposit any amount in the Unclaimed Property Trust Fund into
16 the State Pensions Fund during the fiscal year at his or her
17 discretion; however, he or she shall, on April 15 and October
18 15 of each year, deposit any amount in the Unclaimed Property
19 Trust Fund exceeding \$2,500,000 into the State Pensions Fund.
20 If on either April 15 or October 15, the State Treasurer
21 determines that a balance of \$2,500,000 is insufficient for the
22 prompt payment of unclaimed property claims authorized under
23 this Act, the Treasurer may retain more than \$2,500,000 in the
24 Unclaimed Property Trust Fund in order to ensure the prompt

1 payment of claims. Beginning in State fiscal year 2019 ~~2018~~,
2 all amounts that are deposited into the State Pensions Fund
3 from the Unclaimed Property Trust Fund shall be apportioned to
4 the designated retirement systems as provided in subsection
5 (c-6) of Section 8.12 of the State Finance Act to reduce their
6 actuarial reserve deficiencies. He or she shall make prompt
7 payment of claims he or she duly allows as provided for in this
8 Act for the Unclaimed Property Trust Fund. Before making the
9 deposit the State Treasurer shall record the name and last
10 known address of each person appearing from the holders'
11 reports to be entitled to the abandoned property. The record
12 shall be available for public inspection during reasonable
13 business hours.

14 (b) Before making any deposit to the credit of the State
15 Pensions Fund, the State Treasurer may deduct: (1) any costs in
16 connection with sale of abandoned property, (2) any costs of
17 mailing and publication in connection with any abandoned
18 property, and (3) any costs in connection with the maintenance
19 of records or disposition of claims made pursuant to this Act.
20 The State Treasurer shall semiannually file an itemized report
21 of all such expenses with the Legislative Audit Commission.

22 (Source: P.A. 98-19, eff. 6-10-13; 98-24, eff. 6-19-13; 98-674,
23 eff. 6-30-14; 98-756, eff. 7-16-14; 99-8, eff. 7-9-15; 99-523,
24 eff. 6-30-16.)

1 Section 15-5. The Department of Commerce and Economic
2 Opportunity Law of the Civil Administrative Code of Illinois is
3 amended by changing Sections 605-705, 605-707, and 605-710 as
4 follows:

5 (20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

6 Sec. 605-705. Grants to local tourism and convention
7 bureaus.

8 (a) To establish a grant program for local tourism and
9 convention bureaus. The Department will develop and implement a
10 program for the use of funds, as authorized under this Act, by
11 local tourism and convention bureaus. For the purposes of this
12 Act, bureaus eligible to receive funds are those local tourism
13 and convention bureaus that are (i) either units of local
14 government or incorporated as not-for-profit organizations;
15 (ii) in legal existence for a minimum of 2 years before July 1,
16 2001; (iii) operating with a paid, full-time staff whose sole
17 purpose is to promote tourism in the designated service area;
18 and (iv) affiliated with one or more municipalities or counties
19 that support the bureau with local hotel-motel taxes. After
20 July 1, 2001, bureaus requesting certification in order to
21 receive funds for the first time must be local tourism and
22 convention bureaus that are (i) either units of local
23 government or incorporated as not-for-profit organizations;
24 (ii) in legal existence for a minimum of 2 years before the

1 request for certification; (iii) operating with a paid,
2 full-time staff whose sole purpose is to promote tourism in the
3 designated service area; and (iv) affiliated with multiple
4 municipalities or counties that support the bureau with local
5 hotel-motel taxes. Each bureau receiving funds under this Act
6 will be certified by the Department as the designated recipient
7 to serve an area of the State. Notwithstanding the criteria set
8 forth in this subsection (a), or any rule adopted under this
9 subsection (a), the Director of the Department may provide for
10 the award of grant funds to one or more entities if in the
11 Department's judgment that action is necessary in order to
12 prevent a loss of funding critical to promoting tourism in a
13 designated geographic area of the State.

14 (b) To distribute grants to local tourism and convention
15 bureaus from appropriations made from the Local Tourism Fund
16 for that purpose. Of the amounts appropriated annually to the
17 Department for expenditure under this Section prior to July 1,
18 2011, one-third of those monies shall be used for grants to
19 convention and tourism bureaus in cities with a population
20 greater than 500,000. The remaining two-thirds of the annual
21 appropriation prior to July 1, 2011 shall be used for grants to
22 convention and tourism bureaus in the remainder of the State,
23 in accordance with a formula based upon the population served.
24 Of the amounts appropriated annually to the Department for
25 expenditure under this Section beginning July 1, 2011, 18% of
26 such moneys shall be used for grants to convention and tourism

1 bureaus in cities with a population greater than 500,000. Of
2 the amounts appropriated annually to the Department for
3 expenditure under this Section beginning July 1, 2011, 82% of
4 such moneys shall be used for grants to convention bureaus in
5 the remainder of the State, in accordance with a formula based
6 upon the population served. The Department may reserve up to
7 10% of total local tourism funds available for costs of
8 administering the program to conduct audits of grants, to
9 provide incentive funds to those bureaus that will conduct
10 promotional activities designed to further the Department's
11 statewide advertising campaign, to fund special statewide
12 promotional activities, and to fund promotional activities
13 that support an increased use of the State's parks or historic
14 sites. The Department shall require that any convention and
15 tourism bureau receiving a grant under this Section that
16 requires matching funds shall provide matching funds equal to
17 no less than 50% of the grant amount. During fiscal year 2013,
18 the Department shall reserve \$2,000,000 of the available local
19 tourism funds for appropriation to the Historic Preservation
20 Agency for the operation of the Abraham Lincoln Presidential
21 Library and Museum and State historic sites.

22 (c) Notwithstanding any other provision of law, in addition
23 to any other transfers that may be provided by law, on July 1,
24 2017, or as soon thereafter as practical, the State Comptroller
25 shall direct and the State Treasurer shall transfer the
26 remaining balance from the Local Tourism Fund into the Tourism

1 Promotion Fund. Upon completion of the transfers, the Local
2 Tourism Fund is dissolved, and any future deposits due to that
3 Fund and any outstanding obligations or liabilities of that
4 Fund pass to the Tourism Promotion Fund.

5 (Source: P.A. 97-617, eff. 10-26-11; 97-732, eff. 6-30-12;
6 98-252, eff. 8-9-13.)

7 (20 ILCS 605/605-707) (was 20 ILCS 605/46.6d)

8 Sec. 605-707. International Tourism Program.

9 (a) The Department of Commerce and Economic Opportunity
10 must establish a program for international tourism. The
11 Department shall develop and implement the program on January
12 1, 2000 by rule. As part of the program, the Department may
13 work in cooperation with local convention and tourism bureaus
14 in Illinois in the coordination of international tourism
15 efforts at the State and local level. The Department may (i)
16 work in cooperation with local convention and tourism bureaus
17 for efficient use of their international tourism marketing
18 resources, (ii) promote Illinois in international meetings and
19 tourism markets, (iii) work with convention and tourism bureaus
20 throughout the State to increase the number of international
21 tourists to Illinois, (iv) provide training, research,
22 technical support, and grants to certified convention and
23 tourism bureaus, (v) provide staff, administration, and
24 related support required to manage the programs under this
25 Section, and (vi) provide grants for the development of or the

1 enhancement of international tourism attractions.

2 (b) The Department shall make grants for expenses related
3 to international tourism and pay for the staffing,
4 administration, and related support from the International
5 Tourism Fund, a special fund created in the State Treasury. Of
6 the amounts deposited into the Fund in fiscal year 2000 after
7 January 1, 2000 through fiscal year 2011, 55% shall be used for
8 grants to convention and tourism bureaus in Chicago (other than
9 the City of Chicago's Office of Tourism) and 45% shall be used
10 for development of international tourism in areas outside of
11 Chicago. Of the amounts deposited into the Fund in fiscal year
12 2001 and thereafter, 55% shall be used for grants to convention
13 and tourism bureaus in Chicago, and of that amount not less
14 than 27.5% shall be used for grants to convention and tourism
15 bureaus in Chicago other than the City of Chicago's Office of
16 Tourism, and 45% shall be used for administrative expenses and
17 grants authorized under this Section and development of
18 international tourism in areas outside of Chicago, of which not
19 less than \$1,000,000 shall be used annually to make grants to
20 convention and tourism bureaus in cities other than Chicago
21 that demonstrate their international tourism appeal and
22 request to develop or expand their international tourism
23 marketing program, and may also be used to provide grants under
24 item (vi) of subsection (a) of this Section. All of the amounts
25 deposited into the Fund in fiscal year 2012 and thereafter
26 shall be used for administrative expenses and grants authorized

1 under this Section and development of international tourism in
2 areas outside of Chicago, of which not less than \$1,000,000
3 shall be used annually to make grants to convention and tourism
4 bureaus in cities other than Chicago that demonstrate their
5 international tourism appeal and request to develop or expand
6 their international tourism marketing program, and may also be
7 used to provide grants under item (vi) of subsection (a) of
8 this Section. Amounts appropriated to the State Comptroller for
9 administrative expenses and grants authorized by the Illinois
10 Global Partnership Act are payable from the International
11 Tourism Fund.

12 (c) A convention and tourism bureau is eligible to receive
13 grant moneys under this Section if the bureau is certified to
14 receive funds under Title 14 of the Illinois Administrative
15 Code, Section 550.35. To be eligible for a grant, a convention
16 and tourism bureau must provide matching funds equal to the
17 grant amount. The Department shall require that any convention
18 and tourism bureau receiving a grant under this Section that
19 requires matching funds shall provide matching funds equal to
20 no less than 50% of the grant amount. In certain circumstances
21 as determined by the Director of Commerce and Economic
22 Opportunity, however, the City of Chicago's Office of Tourism
23 or any other convention and tourism bureau may provide matching
24 funds equal to no less than 50% of the grant amount to be
25 eligible to receive the grant. One-half of this 50% may be
26 provided through in-kind contributions. Grants received by the

1 City of Chicago's Office of Tourism and by convention and
2 tourism bureaus in Chicago may be expended for the general
3 purposes of promoting conventions and tourism.

4 (d) Notwithstanding any other provision of law, in addition
5 to any other transfers that may be provided by law, on July 1,
6 2017, or as soon thereafter as practical, the State Comptroller
7 shall direct and the State Treasurer shall transfer the
8 remaining balance from the International Tourism Fund into the
9 Tourism Promotion Fund. Upon completion of the transfers, the
10 International Tourism Fund is dissolved, and any future
11 deposits due to that Fund and any outstanding obligations or
12 liabilities of that Fund pass to the Tourism Promotion Fund.

13 (Source: P.A. 97-617, eff. 10-26-11; 97-732, eff. 6-30-12;
14 98-252, eff. 8-9-13.)

15 (20 ILCS 605/605-710)

16 Sec. 605-710. Regional tourism development organizations.

17 (a) The Department may, subject to appropriation, provide
18 grants from the Tourism Promotion Fund for the administrative
19 costs of not-for-profit regional tourism development
20 organizations that assist the Department in developing tourism
21 throughout a multi-county geographical area designated by the
22 Department. Regional tourism development organizations
23 receiving funds under this Section may be required by the
24 Department to submit to audits of contracts awarded by the
25 Department to determine whether the regional tourism

1 development organization has performed all contractual
2 obligations under those contracts.

3 Every employee of a regional tourism development
4 organization receiving funds under this Section shall disclose
5 to the organization's governing board and to the Department any
6 economic interest that employee may have in any entity with
7 which the regional tourism development organization has
8 contracted or to which the regional tourism development
9 organization has granted funds.

10 (b) The Department, from moneys ~~transferred from the~~
11 ~~General Revenue Fund to the Tourism Promotion Fund and~~
12 appropriated from the Tourism Promotion Fund, shall first
13 provide funding of \$5,000,000 annually to a governmental entity
14 with at least 2,000,000 square feet of exhibition space that
15 has as part of its duties the promotion of cultural, scientific
16 and trade exhibits and events within a county with a population
17 of more than 3,000,000, to be used for any of the governmental
18 entity's general corporate purposes.

19 (Source: P.A. 92-11, eff. 6-11-01; 92-38, eff. 6-28-01; 92-651,
20 eff. 7-11-02.)

21 Section 15-10. The Illinois Promotion Act is amended by
22 changing Sections 4a, 5, and 8 as follows:

23 (20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

24 Sec. 4a. Funds.

1 (1) All moneys deposited in the Tourism Promotion Fund
2 pursuant to this subsection are allocated to the Department for
3 utilization, as appropriated, in the performance of its powers
4 under Section 4; except that during fiscal year 2013, the
5 Department shall reserve \$9,800,000 of the total funds
6 available for appropriation in the Tourism Promotion Fund for
7 appropriation to the Historic Preservation Agency for the
8 operation of the Abraham Lincoln Presidential Library and
9 Museum and State historic sites.

10 As soon as possible after the first day of each month,
11 beginning July 1, 1997 and ending on June 30, 2017, upon
12 certification of the Department of Revenue, the Comptroller
13 shall order transferred and the Treasurer shall transfer from
14 the General Revenue Fund to the Tourism Promotion Fund an
15 amount equal to 13% of the net revenue realized from the Hotel
16 Operators' Occupation Tax Act plus an amount equal to 13% of
17 the net revenue realized from any tax imposed under Section
18 4.05 of the Chicago World's Fair-1992 Authority Act during the
19 preceding month. "Net revenue realized for a month" means the
20 revenue collected by the State under that Act during the
21 previous month less the amount paid out during that same month
22 as refunds to taxpayers for overpayment of liability under that
23 Act.

24 (1.1) (Blank).

25 (2) As soon as possible after the first day of each month,
26 beginning July 1, 1997 and ending on June 30, 2017, upon

1 certification of the Department of Revenue, the Comptroller
2 shall order transferred and the Treasurer shall transfer from
3 the General Revenue Fund to the Tourism Promotion Fund an
4 amount equal to 8% of the net revenue realized from the Hotel
5 Operators' Occupation Tax plus an amount equal to 8% of the net
6 revenue realized from any tax imposed under Section 4.05 of the
7 Chicago World's Fair-1992 Authority Act during the preceding
8 month. "Net revenue realized for a month" means the revenue
9 collected by the State under that Act during the previous month
10 less the amount paid out during that same month as refunds to
11 taxpayers for overpayment of liability under that Act.

12 All monies deposited in the Tourism Promotion Fund under
13 this subsection (2) shall be used solely as provided in this
14 subsection to advertise and promote tourism throughout
15 Illinois. Appropriations of monies deposited in the Tourism
16 Promotion Fund pursuant to this subsection (2) shall be used
17 solely for advertising to promote tourism, including but not
18 limited to advertising production and direct advertisement
19 costs, but shall not be used to employ any additional staff,
20 finance any individual event, or lease, rent or purchase any
21 physical facilities. The Department shall coordinate its
22 advertising under this subsection (2) with other public and
23 private entities in the State engaged in similar promotion
24 activities. Print or electronic media production made pursuant
25 to this subsection (2) for advertising promotion shall not
26 contain or include the physical appearance of or reference to

1 the name or position of any public officer. "Public officer"
2 means a person who is elected to office pursuant to statute, or
3 who is appointed to an office which is established, and the
4 qualifications and duties of which are prescribed, by statute,
5 to discharge a public duty for the State or any of its
6 political subdivisions.

7 (3) Notwithstanding anything in this Section to the
8 contrary, amounts transferred from the General Revenue Fund to
9 the Tourism Promotion Fund pursuant to this Section shall not
10 exceed \$26,300,000 in State fiscal year 2012.

11 (4) As soon as possible after the first day of each month,
12 beginning July 1, 2017, if the amount of revenue deposited into
13 the Tourism Promotion Fund under subsection (c) of Section 6 of
14 the Hotel Operators' Occupation Tax Act is less than 21% of the
15 net revenue realized from the Hotel Operators' Occupation Tax
16 during the preceding month, then, upon certification of the
17 Department of Revenue, the State Comptroller shall direct and
18 the State Treasurer shall transfer from the General Revenue
19 Fund to the Tourism Promotion Fund an amount equal to the
20 difference between 21% of the net revenue realized from the
21 Hotel Operators' Occupation Tax during the preceding month and
22 the amount of revenue deposited into the Tourism Promotion Fund
23 under subsection (c) of Section 6 of the Hotel Operators'
24 Occupation Tax Act.

25 (5) Beginning on July 1, 2017, moneys deposited into the
26 Tourism Promotion Fund under subsection (c) of Section 6 of the

1 Hotel Operators' Occupation Tax Act may be used by the
2 Department of Commerce and Economic Opportunity for the
3 purposes authorized in the Illinois Promotion Act and for
4 advertising to promote tourism, including but not limited to
5 advertising production and direct advertisement costs.

6 (Source: P.A. 97-641, eff. 12-19-11; 97-732, eff. 6-30-12.)

7 (20 ILCS 665/5) (from Ch. 127, par. 200-25)

8 Sec. 5. Marketing and private sector programs.

9 (a) The Department is authorized to make grants, subject to
10 appropriation, from ~~funds transferred into~~ the Tourism
11 Promotion Fund ~~under subsection (1) of Section 4a~~ to counties,
12 municipalities, not-for-profit organizations, and local
13 promotion groups and to assist such counties, municipalities
14 and local promotion groups in the promotion of tourism
15 attractions and tourism events. The Department, after review of
16 the application and if satisfied that the program and proposed
17 expenditures of the applicant appear to be in accord with the
18 purposes of this Act, must grant to the applicant an amount not
19 to exceed 60% of the proposed expenditures.

20 (b) The Department may make grants, subject to
21 appropriation, from ~~funds transferred into~~ the Tourism
22 Promotion Fund ~~under subsection (1) of Section 4a~~ to counties,
23 municipalities, not-for-profit organizations, local promotion
24 groups, and for-profit businesses to assist in attracting and
25 hosting tourism events matched with funds from sources in the

1 private sector. The Department, after review of the application
2 and if satisfied that the program and proposed expenditures of
3 the applicant appear to be in accord with the purposes of this
4 Act, must grant to the applicant an amount not to exceed 50% of
5 the proposed expenditures.

6 Before any such grant may be made the county, municipality,
7 not-for-profit organization, local promotion group, or
8 for-profit business must make application to the Department for
9 such grant, setting forth the studies, surveys and
10 investigations proposed to be made and other activities
11 proposed to be undertaken. The application shall further state,
12 under oath or affirmation, with evidence thereof satisfactory
13 to the Department, the amount of funds held by, committed to or
14 subscribed to, and proposed to be expended by, the applicant
15 for the purposes herein described and the amount of the grant
16 for which application is made.

17 (Source: P.A. 92-38, eff. 6-28-01.)

18 (20 ILCS 665/8) (from Ch. 127, par. 200-28)

19 Sec. 8. Allocation of appropriations.

20 (1) Amounts ~~transferred under subsection (1) of Section 4a~~
21 that are appropriated from the Tourism Promotion Fund to the
22 Department for the purpose of making grants under Sections 5
23 and 6 of this Act shall be allocated by the Department as
24 follows:

25 (a) 62.5% to local promotion groups, municipalities,

1 and counties not wholly or partially within any county of
2 more than 1 million population;

3 (b) 37.5% to local promotion groups, municipalities,
4 and counties wholly or partially within any county of more
5 than 1 million population.

6 However, if sufficient local funds cannot be raised to
7 match the allocation made under either paragraph (a) or (b) of
8 this subsection, such appropriations may be reallocated, in
9 whole or in part, to any applicant or applicants able to
10 qualify for a grant or may be used by the Department to promote
11 the tourist attractions of the State of Illinois as a whole.

12 (2) Amounts ~~transferred under subsection (1) of Section 4a~~
13 that are appropriated from the Tourism Promotion Fund to the
14 Department for the purpose of making grants under Sections 5
15 and 6 of this Act to match funds from the private sector may be
16 used by the Department in any county of this State.

17 (Source: P.A. 90-26, eff. 7-1-97.)

18 (30 ILCS 105/5.162 rep.)

19 (30 ILCS 105/5.523 rep.)

20 (30 ILCS 105/5.810 rep.)

21 Section 15-15. The State Finance Act is amended by
22 repealing Sections 5.162, 5.523, and 5.810.

23 Section 15-20. The Hotel Operators' Occupation Tax Act is
24 amended by changing Section 6 as follows:

1 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

2 Sec. 6. Filing of returns and distribution of proceeds.

3 (a) Except as provided hereinafter in this Section, on or
4 before the last day of each calendar month, every person
5 engaged in the business of renting, leasing or letting rooms in
6 a hotel in this State during the preceding calendar month shall
7 file a return with the Department, stating:

8 1. The name of the operator;

9 2. His residence address and the address of his
10 principal place of business and the address of the
11 principal place of business (if that is a different
12 address) from which he engages in the business of renting,
13 leasing or letting rooms in a hotel in this State;

14 3. Total amount of rental receipts received by him
15 during the preceding calendar month from renting, leasing
16 or letting rooms during such preceding calendar month;

17 4. Total amount of rental receipts received by him
18 during the preceding calendar month from renting, leasing
19 or letting rooms to permanent residents during such
20 preceding calendar month;

21 5. Total amount of other exclusions from gross rental
22 receipts allowed by this Act;

23 6. Gross rental receipts which were received by him
24 during the preceding calendar month and upon the basis of
25 which the tax is imposed;

1 7. The amount of tax due;

2 8. Such other reasonable information as the Department
3 may require.

4 If the operator's average monthly tax liability to the
5 Department does not exceed \$200, the Department may authorize
6 his returns to be filed on a quarter annual basis, with the
7 return for January, February and March of a given year being
8 due by April 30 of such year; with the return for April, May
9 and June of a given year being due by July 31 of such year; with
10 the return for July, August and September of a given year being
11 due by October 31 of such year, and with the return for
12 October, November and December of a given year being due by
13 January 31 of the following year.

14 If the operator's average monthly tax liability to the
15 Department does not exceed \$50, the Department may authorize
16 his returns to be filed on an annual basis, with the return for
17 a given year being due by January 31 of the following year.

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

21 Notwithstanding any other provision in this Act concerning
22 the time within which an operator may file his return, in the
23 case of any operator who ceases to engage in a kind of business
24 which makes him responsible for filing returns under this Act,
25 such operator shall file a final return under this Act with the
26 Department not more than 1 month after discontinuing such

1 business.

2 Where the same person has more than 1 business registered
3 with the Department under separate registrations under this
4 Act, such person shall not file each return that is due as a
5 single return covering all such registered businesses, but
6 shall file separate returns for each such registered business.

7 In his return, the operator shall determine the value of
8 any consideration other than money received by him in
9 connection with the renting, leasing or letting of rooms in the
10 course of his business and he shall include such value in his
11 return. Such determination shall be subject to review and
12 revision by the Department in the manner hereinafter provided
13 for the correction of returns.

14 Where the operator is a corporation, the return filed on
15 behalf of such corporation shall be signed by the president,
16 vice-president, secretary or treasurer or by the properly
17 accredited agent of such corporation.

18 The person filing the return herein provided for shall, at
19 the time of filing such return, pay to the Department the
20 amount of tax herein imposed. The operator filing the return
21 under this Section shall, at the time of filing such return,
22 pay to the Department the amount of tax imposed by this Act
23 less a discount of 2.1% or \$25 per calendar year, whichever is
24 greater, which is allowed to reimburse the operator for the
25 expenses incurred in keeping records, preparing and filing
26 returns, remitting the tax and supplying data to the Department

1 on request.

2 (b) There shall be deposited in the Build Illinois Fund in
3 the State Treasury for each State fiscal year 40% of the amount
4 of total net proceeds from the tax imposed by subsection (a) of
5 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited
6 in the Illinois Sports Facilities Fund and credited to the
7 Subsidy Account each fiscal year by making monthly deposits in
8 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in
9 such deposits for prior months, and an additional \$8,000,000
10 shall be deposited in the Illinois Sports Facilities Fund and
11 credited to the Advance Account each fiscal year by making
12 monthly deposits in the amount of 1/8 of \$8,000,000 plus any
13 cumulative deficiencies in such deposits for prior months;
14 provided, that for fiscal years ending after June 30, 2001, the
15 amount to be so deposited into the Illinois Sports Facilities
16 Fund and credited to the Advance Account each fiscal year shall
17 be increased from \$8,000,000 to the then applicable Advance
18 Amount and the required monthly deposits beginning with July
19 2001 shall be in the amount of 1/8 of the then applicable
20 Advance Amount plus any cumulative deficiencies in those
21 deposits for prior months. (The deposits of the additional
22 \$8,000,000 or the then applicable Advance Amount, as
23 applicable, during each fiscal year shall be treated as
24 advances of funds to the Illinois Sports Facilities Authority
25 for its corporate purposes to the extent paid to the Authority
26 or its trustee and shall be repaid into the General Revenue

1 Fund in the State Treasury by the State Treasurer on behalf of
2 the Authority pursuant to Section 19 of the Illinois Sports
3 Facilities Authority Act, as amended. If in any fiscal year the
4 full amount of the then applicable Advance Amount is not repaid
5 into the General Revenue Fund, then the deficiency shall be
6 paid from the amount in the Local Government Distributive Fund
7 that would otherwise be allocated to the City of Chicago under
8 the State Revenue Sharing Act.)

9 For purposes of the foregoing paragraph, the term "Advance
10 Amount" means, for fiscal year 2002, \$22,179,000, and for
11 subsequent fiscal years through fiscal year 2032, 105.615% of
12 the Advance Amount for the immediately preceding fiscal year,
13 rounded up to the nearest \$1,000.

14 Of the remaining 60% of the amount of total net proceeds
15 prior to August 1, 2011 from the tax imposed by subsection (a)
16 of Section 3 after all required deposits in the Illinois Sports
17 Facilities Fund, the amount equal to 8% of the net revenue
18 realized from this Act plus an amount equal to 8% of the net
19 revenue realized from any tax imposed under Section 4.05 of the
20 Chicago World's Fair-1992 Authority Act during the preceding
21 month shall be deposited in the Local Tourism Fund each month
22 for purposes authorized by Section 605-705 of the Department of
23 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of
24 the remaining 60% of the amount of total net proceeds beginning
25 on August 1, 2011 and ending on June 30, 2017 from the tax
26 imposed by subsection (a) of Section 3 after all required

1 deposits in the Illinois Sports Facilities Fund, an amount
2 equal to 8% of the net revenue realized from this Act plus an
3 amount equal to 8% of the net revenue realized from any tax
4 imposed under Section 4.05 of the Chicago World's Fair-1992
5 Authority Act during the preceding month shall be deposited as
6 follows: 18% of such amount shall be deposited into the Chicago
7 Travel Industry Promotion Fund for the purposes described in
8 subsection (n) of Section 5 of the Metropolitan Pier and
9 Exposition Authority Act and the remaining 82% of such amount
10 shall be deposited into the Local Tourism Fund each month for
11 purposes authorized by Section 605-705 of the Department of
12 Commerce and Economic Opportunity Law. Of the remaining 60% of
13 the amount of total net proceeds beginning on July 1, 2017 from
14 the tax imposed by subsection (a) of Section 3 after all
15 required deposits in the Illinois Sports Facilities Fund, an
16 amount equal to 8% of the net revenue realized from this Act
17 during the preceding month shall be deposited as follows: 18%
18 of such amount shall be deposited into the Tourism Promotion
19 Fund for the purposes described in subsection (n) of Section 5
20 of the Metropolitan Pier and Exposition Authority Act and the
21 remaining 82% of such amount shall be deposited into the
22 Tourism Promotion Fund each month for purposes authorized by
23 Section 605-705 of the Department of Commerce and Economic
24 Opportunity Law. Beginning on August 1, 1999 and ending on July
25 31, 2011, an amount equal to 4.5% of the net revenue realized
26 from the Hotel Operators' Occupation Tax Act during the

1 preceding month shall be deposited into the International
2 Tourism Fund for the purposes authorized in Section 605-707 of
3 the Department of Commerce and Economic Opportunity Law.
4 Beginning on August 1, 2011 and ending on June 30, 2017, an
5 amount equal to 4.5% of the net revenue realized from this Act
6 during the preceding month shall be deposited as follows: 55%
7 of such amount shall be deposited into the Chicago Travel
8 Industry Promotion Fund for the purposes described in
9 subsection (n) of Section 5 of the Metropolitan Pier and
10 Exposition Authority Act and the remaining 45% of such amount
11 deposited into the International Tourism Fund for the purposes
12 authorized in Section 605-707 of the Department of Commerce and
13 Economic Opportunity Law. Beginning on July 1, 2017, of the
14 remaining 60% of the amount of total net proceeds beginning on
15 July 1, 2016 from the tax imposed by subsection (a) of Section
16 3 after all required deposits in the Illinois Sports Facilities
17 Fund, an amount equal to 4.5% of the net revenue realized from
18 this Act during the preceding month shall be deposited as
19 follows: 55% of such amount shall be deposited into the Tourism
20 Promotion Fund for the purposes described in subsection (n) of
21 Section 5 of the Metropolitan Pier and Exposition Authority Act
22 and the remaining 45% of such amount deposited into the Tourism
23 Promotion Fund for the purposes authorized in Section 605-707
24 of the Department of Commerce and Economic Opportunity Law.
25 "Net revenue realized for a month" means the revenue collected
26 by the State under that Act during the previous month less the

1 amount paid out during that same month as refunds to taxpayers
2 for overpayment of liability under that Act.

3 (c) After making all these deposits, all other proceeds of
4 the tax imposed under subsection (a) of Section 3 shall be
5 deposited in the Tourism Promotion ~~General Revenue~~ Fund in the
6 State Treasury. All moneys received by the Department from the
7 additional tax imposed under subsection (b) of Section 3 shall
8 be deposited into the Build Illinois Fund in the State
9 Treasury.

10 (d) The Department may, upon separate written notice to a
11 taxpayer, require the taxpayer to prepare and file with the
12 Department on a form prescribed by the Department within not
13 less than 60 days after receipt of the notice an annual
14 information return for the tax year specified in the notice.
15 Such annual return to the Department shall include a statement
16 of gross receipts as shown by the operator's last State income
17 tax return. If the total receipts of the business as reported
18 in the State income tax return do not agree with the gross
19 receipts reported to the Department for the same period, the
20 operator shall attach to his annual information return a
21 schedule showing a reconciliation of the 2 amounts and the
22 reasons for the difference. The operator's annual information
23 return to the Department shall also disclose pay roll
24 information of the operator's business during the year covered
25 by such return and any additional reasonable information which
26 the Department deems would be helpful in determining the

1 accuracy of the monthly, quarterly or annual tax returns by
2 such operator as hereinbefore provided for in this Section.

3 If the annual information return required by this Section
4 is not filed when and as required the taxpayer shall be liable
5 for a penalty in an amount determined in accordance with
6 Section 3-4 of the Uniform Penalty and Interest Act until such
7 return is filed as required, the penalty to be assessed and
8 collected in the same manner as any other penalty provided for
9 in this Act.

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

18 The foregoing portion of this Section concerning the filing
19 of an annual information return shall not apply to an operator
20 who is not required to file an income tax return with the
21 United States Government.

22 (Source: P.A. 97-617, eff. 10-26-11.)

23 Section 15-25. The Metropolitan Pier and Exposition
24 Authority Act is amended by changing Section 5 as follows:

1 (70 ILCS 210/5) (from Ch. 85, par. 1225)

2 Sec. 5. The Metropolitan Pier and Exposition Authority
3 shall also have the following rights and powers:

4 (a) To accept from Chicago Park Fair, a corporation, an
5 assignment of whatever sums of money it may have received
6 from the Fair and Exposition Fund, allocated by the
7 Department of Agriculture of the State of Illinois, and
8 Chicago Park Fair is hereby authorized to assign, set over
9 and transfer any of those funds to the Metropolitan Pier
10 and Exposition Authority. The Authority has the right and
11 power hereafter to receive sums as may be distributed to it
12 by the Department of Agriculture of the State of Illinois
13 from the Fair and Exposition Fund pursuant to the
14 provisions of Sections 5, 6i, and 28 of the State Finance
15 Act. All sums received by the Authority shall be held in
16 the sole custody of the secretary-treasurer of the
17 Metropolitan Pier and Exposition Board.

18 (b) To accept the assignment of, assume and execute any
19 contracts heretofore entered into by Chicago Park Fair.

20 (c) To acquire, own, construct, equip, lease, operate
21 and maintain grounds, buildings and facilities to carry out
22 its corporate purposes and duties, and to carry out or
23 otherwise provide for the recreational, cultural,
24 commercial or residential development of Navy Pier, and to
25 fix and collect just, reasonable and nondiscriminatory
26 charges for the use thereof. The charges so collected shall

1 be made available to defray the reasonable expenses of the
2 Authority and to pay the principal of and the interest upon
3 any revenue bonds issued by the Authority. The Authority
4 shall be subject to and comply with the Lake Michigan and
5 Chicago Lakefront Protection Ordinance, the Chicago
6 Building Code, the Chicago Zoning Ordinance, and all
7 ordinances and regulations of the City of Chicago contained
8 in the following Titles of the Municipal Code of Chicago:
9 Businesses, Occupations and Consumer Protection; Health
10 and Safety; Fire Prevention; Public Peace, Morals and
11 Welfare; Utilities and Environmental Protection; Streets,
12 Public Ways, Parks, Airports and Harbors; Electrical
13 Equipment and Installation; Housing and Economic
14 Development (only Chapter 5-4 thereof); and Revenue and
15 Finance (only so far as such Title pertains to the
16 Authority's duty to collect taxes on behalf of the City of
17 Chicago).

18 (d) To enter into contracts treating in any manner with
19 the objects and purposes of this Act.

20 (e) To lease any buildings to the Adjutant General of
21 the State of Illinois for the use of the Illinois National
22 Guard or the Illinois Naval Militia.

23 (f) To exercise the right of eminent domain by
24 condemnation proceedings in the manner provided by the
25 Eminent Domain Act, including, with respect to Site B only,
26 the authority to exercise quick take condemnation by

1 immediate vesting of title under Article 20 of the Eminent
2 Domain Act, to acquire any privately owned real or personal
3 property and, with respect to Site B only, public property
4 used for rail transportation purposes (but no such taking
5 of such public property shall, in the reasonable judgment
6 of the owner, interfere with such rail transportation) for
7 the lawful purposes of the Authority in Site A, at Navy
8 Pier, and at Site B. Just compensation for property taken
9 or acquired under this paragraph shall be paid in money or,
10 notwithstanding any other provision of this Act and with
11 the agreement of the owner of the property to be taken or
12 acquired, the Authority may convey substitute property or
13 interests in property or enter into agreements with the
14 property owner, including leases, licenses, or
15 concessions, with respect to any property owned by the
16 Authority, or may provide for other lawful forms of just
17 compensation to the owner. Any property acquired in
18 condemnation proceedings shall be used only as provided in
19 this Act. Except as otherwise provided by law, the City of
20 Chicago shall have a right of first refusal prior to any
21 sale of any such property by the Authority to a third party
22 other than substitute property. The Authority shall
23 develop and implement a relocation plan for businesses
24 displaced as a result of the Authority's acquisition of
25 property. The relocation plan shall be substantially
26 similar to provisions of the Uniform Relocation Assistance

1 and Real Property Acquisition Act and regulations
2 promulgated under that Act relating to assistance to
3 displaced businesses. To implement the relocation plan the
4 Authority may acquire property by purchase or gift or may
5 exercise the powers authorized in this subsection (f),
6 except the immediate vesting of title under Article 20 of
7 the Eminent Domain Act, to acquire substitute private
8 property within one mile of Site B for the benefit of
9 displaced businesses located on property being acquired by
10 the Authority. However, no such substitute property may be
11 acquired by the Authority unless the mayor of the
12 municipality in which the property is located certifies in
13 writing that the acquisition is consistent with the
14 municipality's land use and economic development policies
15 and goals. The acquisition of substitute property is
16 declared to be for public use. In exercising the powers
17 authorized in this subsection (f), the Authority shall use
18 its best efforts to relocate businesses within the area of
19 McCormick Place or, failing that, within the City of
20 Chicago.

21 (g) To enter into contracts relating to construction
22 projects which provide for the delivery by the contractor
23 of a completed project, structure, improvement, or
24 specific portion thereof, for a fixed maximum price, which
25 contract may provide that the delivery of the project,
26 structure, improvement, or specific portion thereof, for

1 the fixed maximum price is insured or guaranteed by a third
2 party capable of completing the construction.

3 (h) To enter into agreements with any person with
4 respect to the use and occupancy of the grounds, buildings,
5 and facilities of the Authority, including concession,
6 license, and lease agreements on terms and conditions as
7 the Authority determines. Notwithstanding Section 24,
8 agreements with respect to the use and occupancy of the
9 grounds, buildings, and facilities of the Authority for a
10 term of more than one year shall be entered into in
11 accordance with the procurement process provided for in
12 Section 25.1.

13 (i) To enter into agreements with any person with
14 respect to the operation and management of the grounds,
15 buildings, and facilities of the Authority or the provision
16 of goods and services on terms and conditions as the
17 Authority determines.

18 (j) After conducting the procurement process provided
19 for in Section 25.1, to enter into one or more contracts to
20 provide for the design and construction of all or part of
21 the Authority's Expansion Project grounds, buildings, and
22 facilities. Any contract for design and construction of the
23 Expansion Project shall be in the form authorized by
24 subsection (g), shall be for a fixed maximum price not in
25 excess of the funds that are authorized to be made
26 available for those purposes during the term of the

1 contract, and shall be entered into before commencement of
2 construction.

3 (k) To enter into agreements, including project
4 agreements with labor unions, that the Authority deems
5 necessary to complete the Expansion Project or any other
6 construction or improvement project in the most timely and
7 efficient manner and without strikes, picketing, or other
8 actions that might cause disruption or delay and thereby
9 add to the cost of the project.

10 (l) To provide incentives to organizations and
11 entities that agree to make use of the grounds, buildings,
12 and facilities of the Authority for conventions, meetings,
13 or trade shows. The incentives may take the form of
14 discounts from regular fees charged by the Authority,
15 subsidies for or assumption of the costs incurred with
16 respect to the convention, meeting, or trade show, or other
17 inducements. The Authority shall award incentives to
18 attract large conventions, meetings, and trade shows to its
19 facilities under the terms set forth in this subsection (l)
20 from amounts appropriated to the Authority from the
21 Metropolitan Pier and Exposition Authority Incentive Fund
22 for this purpose.

23 No later than May 15 of each year, the Chief Executive
24 Officer of the Metropolitan Pier and Exposition Authority
25 shall certify to the State Comptroller and the State
26 Treasurer the amounts of incentive grant funds used during

1 the current fiscal year to provide incentives for
2 conventions, meetings, or trade shows that (i) have been
3 approved by the Authority, in consultation with an
4 organization meeting the qualifications set out in Section
5 5.6 of this Act, provided the Authority has entered into a
6 marketing agreement with such an organization, (ii)
7 demonstrate registered attendance in excess of 5,000
8 individuals or in excess of 10,000 individuals, as
9 appropriate, and (iii) but for the incentive, would not
10 have used the facilities of the Authority for the
11 convention, meeting, or trade show. The State Comptroller
12 may request that the Auditor General conduct an audit of
13 the accuracy of the certification. If the State Comptroller
14 determines by this process of certification that incentive
15 funds, in whole or in part, were disbursed by the Authority
16 by means other than in accordance with the standards of
17 this subsection (1), then any amount transferred to the
18 Metropolitan Pier and Exposition Authority Incentive Fund
19 shall be reduced during the next subsequent transfer in
20 direct proportion to that amount determined to be in
21 violation of the terms set forth in this subsection (1).

22 On July 15, 2012, the Comptroller shall order
23 transferred, and the Treasurer shall transfer, into the
24 Metropolitan Pier and Exposition Authority Incentive Fund
25 from the General Revenue Fund the sum of \$7,500,000 plus an
26 amount equal to the incentive grant funds certified by the

1 Chief Executive Officer as having been lawfully paid under
2 the provisions of this Section in the previous 2 fiscal
3 years that have not otherwise been transferred into the
4 Metropolitan Pier and Exposition Authority Incentive Fund,
5 provided that transfers in excess of \$15,000,000 shall not
6 be made in any fiscal year.

7 On July 15, 2013, the Comptroller shall order
8 transferred, and the Treasurer shall transfer, into the
9 Metropolitan Pier and Exposition Authority Incentive Fund
10 from the General Revenue Fund the sum of \$7,500,000 plus an
11 amount equal to the incentive grant funds certified by the
12 Chief Executive Officer as having been lawfully paid under
13 the provisions of this Section in the previous fiscal year
14 that have not otherwise been transferred into the
15 Metropolitan Pier and Exposition Authority Incentive Fund,
16 provided that transfers in excess of \$15,000,000 shall not
17 be made in any fiscal year.

18 On July 15, 2014, and every year thereafter, the
19 Comptroller shall order transferred, and the Treasurer
20 shall transfer, into the Metropolitan Pier and Exposition
21 Authority Incentive Fund from the General Revenue Fund an
22 amount equal to the incentive grant funds certified by the
23 Chief Executive Officer as having been lawfully paid under
24 the provisions of this Section in the previous fiscal year
25 that have not otherwise been transferred into the
26 Metropolitan Pier and Exposition Authority Incentive Fund,

1 provided that transfers in excess of \$15,000,000 shall not
2 be made in any fiscal year.

3 After a transfer has been made under this subsection
4 (1), the Chief Executive Officer shall file a request for
5 payment with the Comptroller evidencing that the incentive
6 grants have been made and the Comptroller shall thereafter
7 order paid, and the Treasurer shall pay, the requested
8 amounts to the Metropolitan Pier and Exposition Authority.

9 In no case shall more than \$5,000,000 be used in any
10 one year by the Authority for incentives granted
11 conventions, meetings, or trade shows with a registered
12 attendance of more than 5,000 and less than 10,000. Amounts
13 in the Metropolitan Pier and Exposition Authority
14 Incentive Fund shall only be used by the Authority for
15 incentives paid to attract large conventions, meetings,
16 and trade shows to its facilities as provided in this
17 subsection (1).

18 (1-5) The Village of Rosemont shall provide incentives
19 from amounts transferred into the Convention Center
20 Support Fund to retain and attract conventions, meetings,
21 or trade shows to the Donald E. Stephens Convention Center
22 under the terms set forth in this subsection (1-5).

23 No later than May 15 of each year, the Mayor of the
24 Village of Rosemont or his or her designee shall certify to
25 the State Comptroller and the State Treasurer the amounts
26 of incentive grant funds used during the previous fiscal

1 year to provide incentives for conventions, meetings, or
2 trade shows that (1) have been approved by the Village, (2)
3 demonstrate registered attendance in excess of 5,000
4 individuals, and (3) but for the incentive, would not have
5 used the Donald E. Stephens Convention Center facilities
6 for the convention, meeting, or trade show. The State
7 Comptroller may request that the Auditor General conduct an
8 audit of the accuracy of the certification.

9 If the State Comptroller determines by this process of
10 certification that incentive funds, in whole or in part,
11 were disbursed by the Village by means other than in
12 accordance with the standards of this subsection (1-5),
13 then the amount transferred to the Convention Center
14 Support Fund shall be reduced during the next subsequent
15 transfer in direct proportion to that amount determined to
16 be in violation of the terms set forth in this subsection
17 (1-5).

18 On July 15, 2012, and each year thereafter, the
19 Comptroller shall order transferred, and the Treasurer
20 shall transfer, into the Convention Center Support Fund
21 from the General Revenue Fund the amount of \$5,000,000 for
22 (i) incentives to attract large conventions, meetings, and
23 trade shows to the Donald E. Stephens Convention Center,
24 and (ii) to be used by the Village of Rosemont for the
25 repair, maintenance, and improvement of the Donald E.
26 Stephens Convention Center and for debt service on debt

1 instruments issued for those purposes by the village. No
2 later than 30 days after the transfer, the Comptroller
3 shall order paid, and the Treasurer shall pay, to the
4 Village of Rosemont the amounts transferred.

5 (m) To enter into contracts with any person conveying
6 the naming rights or other intellectual property rights
7 with respect to the grounds, buildings, and facilities of
8 the Authority.

9 (n) To enter into grant agreements with the Chicago
10 Convention and Tourism Bureau providing for the marketing
11 of the convention facilities to large and small
12 conventions, meetings, and trade shows and the promotion of
13 the travel industry in the City of Chicago, provided such
14 agreements meet the requirements of Section 5.6 of this
15 Act. Receipts of the Authority from the increase in the
16 airport departure tax authorized by Public Act 96-898
17 ~~Section 13(f) of this amendatory Act of the 96th General~~
18 ~~Assembly and, subject to appropriation to the Authority,~~
19 ~~funds deposited in the Chicago Travel Industry Promotion~~
20 ~~Fund pursuant to Section 6 of the Hotel Operators'~~
21 ~~Occupation Tax Act~~ shall be granted to the Bureau for such
22 purposes.

23 Nothing in this Act shall be construed to authorize the
24 Authority to spend the proceeds of any bonds or notes issued
25 under Section 13.2 or any taxes levied under Section 13 to
26 construct a stadium to be leased to or used by professional

1 sports teams.

2 Notwithstanding any other provision of law, in addition to
3 any other transfers that may be provided by law, on July 1,
4 2017, or as soon thereafter as practical, the State Comptroller
5 shall direct and the State Treasurer shall transfer the
6 remaining balance from the Chicago Travel Industry Promotion
7 Fund into the Tourism Promotion Fund. Upon completion of the
8 transfers, the Chicago Travel Industry Promotion Fund is
9 dissolved, and any future deposits due to that Fund and any
10 outstanding obligations or liabilities of that Fund pass to the
11 Tourism Promotion Fund.

12 (Source: P.A. 97-617, eff. 10-26-11; 98-109, eff. 7-25-13.)

13 ARTICLE 20.

14 Section 20-5. The Department of Central Management
15 Services Law of the Civil Administrative Code of Illinois is
16 amended by changing Sections 405-20, 405-250, and 405-410 as
17 follows:

18 (20 ILCS 405/405-20) (was 20 ILCS 405/35.7)

19 Sec. 405-20. Fiscal policy information to Governor;
20 information technology ~~statistical research~~ planning.

21 (a) The Department shall be responsible for providing the
22 Governor with timely, comprehensive, and meaningful
23 information pertinent to the formulation and execution of

1 fiscal policy. In performing this responsibility the
2 Department shall have the power and duty to do the following:

3 (1) Control the procurement, retention, installation,
4 maintenance, and operation, as specified by the Director,
5 of information technology ~~electronic data processing~~
6 equipment and software used by State agencies in such a
7 manner as to achieve maximum economy and provide adequate
8 assistance in the development of information suitable for
9 management analysis.

10 (2) Establish principles and standards of information
11 technology ~~statistical~~ reporting by State agencies and
12 priorities for completion of research by those agencies in
13 accordance with the requirements for management analysis
14 as specified by the Director.

15 (3) Establish, through the Director, charges for
16 information technology ~~statistical~~ services requested by
17 State agencies and rendered by the Department. The
18 Department is likewise empowered through the Director to
19 establish prices or charges for information technology
20 services rendered by the Department for ~~all statistical~~
21 ~~reports purchased by~~ agencies and individuals not
22 connected with State government.

23 (4) Instruct all State agencies as the Director may
24 require to report regularly to the Department, in the
25 manner the Director may prescribe, their usage of
26 information technology ~~electronic information~~ devices and

1 services, the cost incurred, the information produced, and
2 the procedures followed in obtaining the information. All
3 State agencies shall request of the Director any
4 information technology resources ~~statistical services~~
5 requiring the use of electronic devices and shall conform
6 to the priorities assigned by the Director in using those
7 electronic devices.

8 (5) Examine the accounts, use of information
9 technology resources, and statistical data of any
10 organization, body, or agency receiving appropriations
11 from the General Assembly.

12 (6) Install and operate a modern information system
13 utilizing equipment adequate to satisfy the requirements
14 for analysis and review as specified by the Director.
15 Expenditures for information technology ~~statistical~~
16 services rendered shall be reimbursed by the recipients.
17 The reimbursement shall be determined by the Director as
18 amounts sufficient to reimburse the Technology Management
19 ~~Statistical Services~~ Revolving Fund for expenditures
20 incurred in rendering the services.

21 (b) In addition to the other powers and duties listed in
22 this Section, the Department shall analyze the present and
23 future aims, needs, and requirements of information technology
24 ~~statistical research~~ and planning in order to provide for the
25 formulation of overall policy relative to the use of electronic
26 data processing equipment and software by the State of

1 Illinois. In making this analysis, the Department under the
2 Director shall formulate a master plan for the use of
3 information technology ~~statistical~~ research, utilizing
4 electronic equipment, software and services most
5 advantageously, and advising whether electronic data
6 processing equipment and software should be leased or purchased
7 by the State. The Department under the Director shall prepare
8 and submit interim reports of meaningful developments and
9 proposals for legislation to the Governor on or before January
10 30 each year. The Department under the Director shall engage in
11 a continuing analysis and evaluation of the master plan so
12 developed, and it shall be the responsibility of the Department
13 to recommend from time to time any needed amendments and
14 modifications of any master plan enacted by the General
15 Assembly.

16 (c) For the purposes of this Section, Section 405-245, and
17 paragraph (4) of Section 405-10 only, "State agencies" means
18 all departments, boards, commissions, and agencies of the State
19 of Illinois subject to the Governor.

20 (Source: P.A. 94-91, eff. 7-1-05.)

21 (20 ILCS 405/405-250) (was 20 ILCS 405/35.7a)

22 Sec. 405-250. Information technology ~~Statistical services;~~
23 use of information technology ~~electronic data processing~~
24 equipment and software. The Department may make information
25 technology resources ~~statistical services~~ and the use of

1 information technology ~~electronic data processing~~ equipment
2 and software, including necessary telecommunications lines and
3 equipment, available to local governments, elected State
4 officials, State educational institutions, and all other
5 governmental units of the State requesting them. The Director
6 is empowered to establish prices and charges for the
7 information technology resources ~~statistical services~~ so
8 furnished and for the use of the information technology
9 ~~electronic data processing~~ equipment and software and
10 necessary telecommunications lines and equipment. The prices
11 and charges shall be sufficient to reimburse the cost of
12 furnishing the services and use of equipment, software, and
13 lines.

14 (Source: P.A. 91-239, eff. 1-1-00.)

15 (20 ILCS 405/405-410)

16 Sec. 405-410. Transfer of Information Technology
17 functions.

18 (a) Notwithstanding any other law to the contrary, the
19 Director of Central Management Services, working in
20 cooperation with the Director of any other agency, department,
21 board, or commission directly responsible to the Governor, may
22 direct the transfer, to the Department of Central Management
23 Services, of those information technology functions at that
24 agency, department, board, or commission that are suitable for
25 centralization.

1 Upon receipt of the written direction to transfer
2 information technology functions to the Department of Central
3 Management Services, the personnel, equipment, and property
4 (both real and personal) directly relating to the transferred
5 functions shall be transferred to the Department of Central
6 Management Services, and the relevant documents, records, and
7 correspondence shall be transferred or copied, as the Director
8 may prescribe.

9 (b) Upon receiving written direction from the Director of
10 Central Management Services, the Comptroller and Treasurer are
11 authorized to transfer the unexpended balance of any
12 appropriations related to the information technology functions
13 transferred to the Department of Central Management Services
14 and shall make the necessary fund transfers from any special
15 fund in the State Treasury or from any other federal or State
16 trust fund held by the Treasurer to the General Revenue Fund or
17 ~~the Technology Management Statistical Services Revolving~~
18 ~~Fund, or the Communications Revolving Fund, as designated by~~
19 the Director of Central Management Services, for use by the
20 Department of Central Management Services in support of
21 information technology functions or any other related costs or
22 expenses of the Department of Central Management Services.

23 (c) The rights of employees and the State and its agencies
24 under the Personnel Code and applicable collective bargaining
25 agreements or under any pension, retirement, or annuity plan
26 shall not be affected by any transfer under this Section.

1 (d) The functions transferred to the Department of Central
2 Management Services by this Section shall be vested in and
3 shall be exercised by the Department of Central Management
4 Services. Each act done in the exercise of those functions
5 shall have the same legal effect as if done by the agencies,
6 offices, divisions, departments, bureaus, boards and
7 commissions from which they were transferred.

8 Every person or other entity shall be subject to the same
9 obligations and duties and any penalties, civil or criminal,
10 arising therefrom, and shall have the same rights arising from
11 the exercise of such rights, powers, and duties as had been
12 exercised by the agencies, offices, divisions, departments,
13 bureaus, boards, and commissions from which they were
14 transferred.

15 Whenever reports or notices are now required to be made or
16 given or papers or documents furnished or served by any person
17 in regards to the functions transferred to or upon the
18 agencies, offices, divisions, departments, bureaus, boards,
19 and commissions from which the functions were transferred, the
20 same shall be made, given, furnished or served in the same
21 manner to or upon the Department of Central Management
22 Services.

23 This Section does not affect any act done, ratified, or
24 cancelled or any right occurring or established or any action
25 or proceeding had or commenced in an administrative, civil, or
26 criminal cause regarding the functions transferred, but those

1 proceedings may be continued by the Department of Central
2 Management Services.

3 This Section does not affect the legality of any rules in
4 the Illinois Administrative Code regarding the functions
5 transferred in this Section that are in force on the effective
6 date of this Section. If necessary, however, the affected
7 agencies shall propose, adopt, or repeal rules, rule
8 amendments, and rule recodifications as appropriate to
9 effectuate this Section.

10 (Source: P.A. 93-25, eff. 6-20-03; 93-839, eff. 7-30-04;
11 93-1067, eff. 1-15-05.)

12 Section 20-10. The State Finance Act is amended by changing
13 Sections 5.12, 5.55, 6p-1, 6p-2, 6z-34, and 8.16a as follows:

14 (30 ILCS 105/5.12) (from Ch. 127, par. 141.12)

15 Sec. 5.12. The Communications Revolving Fund. This Section
16 is repealed on December 31, 2017.

17 (Source: Laws 1919, p. 946.)

18 (30 ILCS 105/5.55) (from Ch. 127, par. 141.55)

19 Sec. 5.55. The Technology Management ~~Statistical Services~~
20 Revolving Fund.

21 (Source: Laws 1919, p. 946.)

22 (30 ILCS 105/6p-1) (from Ch. 127, par. 142p1)

1 Sec. 6p-1. The Technology Management Revolving Fund
2 (formerly known as the Statistical Services Revolving Fund)
3 shall be initially financed by a transfer of funds from the
4 General Revenue Fund. Thereafter, all fees and other monies
5 received by the Department of Central Management Services in
6 payment for statistical services rendered pursuant to Section
7 405-20 of the Department of Central Management Services Law (20
8 ILCS 405/405-20) shall be paid into the Technology Management
9 Statistical Services Revolving Fund. On and after July 1, 2017,
10 or after sufficient moneys have been received in the
11 Communications Revolving Fund to pay all Fiscal Year 2017
12 obligations payable from the Fund, whichever is later, all fees
13 and other moneys received by the Department of Central
14 Management Services in payment for communications services
15 rendered pursuant to the Department of Central Management
16 Services Law of the Civil Administrative Code of Illinois or
17 sale of surplus State communications equipment shall be paid
18 into the Technology Management Revolving Fund. The money in
19 this fund shall be used by the Department of Central Management
20 Services as reimbursement for expenditures incurred in
21 rendering statistical services and, beginning July 1, 2017, as
22 reimbursement for expenditures incurred in relation to
23 communications services.

24 (Source: P.A. 91-239, eff. 1-1-00.)

25 (30 ILCS 105/6p-2) (from Ch. 127, par. 142p2)

1 Sec. 6p-2. The Communications Revolving Fund shall be
2 initially financed by a transfer of funds from the General
3 Revenue Fund. Thereafter, through June 30, 2017, all fees and
4 other monies received by the Department of Central Management
5 Services in payment for communications services rendered
6 pursuant to the Department of Central Management Services Law
7 or sale of surplus State communications equipment shall be paid
8 into the Communications Revolving Fund. Except as otherwise
9 provided in this Section, the money in this fund shall be used
10 by the Department of Central Management Services as
11 reimbursement for expenditures incurred in relation to
12 communications services.

13 On the effective date of this amendatory Act of the 93rd
14 General Assembly, or as soon as practicable thereafter, the
15 State Comptroller shall order transferred and the State
16 Treasurer shall transfer \$3,000,000 from the Communications
17 Revolving Fund to the Emergency Public Health Fund to be used
18 for the purposes specified in Section 55.6a of the
19 Environmental Protection Act.

20 In addition to any other transfers that may be provided for
21 by law, on July 1, 2011, or as soon thereafter as practical,
22 the State Comptroller shall direct and the State Treasurer
23 shall transfer the sum of \$5,000,000 from the General Revenue
24 Fund to the Communications Revolving Fund.

25 Notwithstanding any other provision of law, in addition to
26 any other transfers that may be provided by law, on July 1,

1 2017, or after sufficient moneys have been received in the
2 Communications Revolving Fund to pay all Fiscal Year 2017
3 obligations payable from the Fund, whichever is later, the
4 State Comptroller shall direct and the State Treasurer shall
5 transfer the remaining balance from the Communications
6 Revolving Fund into the Technology Management Revolving Fund.
7 Upon completion of the transfer, any future deposits due to
8 that Fund and any outstanding obligations or liabilities of
9 that Fund pass to the Technology Management Revolving Fund.

10 (Source: P.A. 97-641, eff. 12-19-11.)

11 (30 ILCS 105/6z-34)

12 Sec. 6z-34. Secretary of State Special Services Fund. There
13 is created in the State Treasury a special fund to be known as
14 the Secretary of State Special Services Fund. Moneys deposited
15 into the Fund may, subject to appropriation, be used by the
16 Secretary of State for any or all of the following purposes:

17 (1) For general automation efforts within operations
18 of the Office of Secretary of State.

19 (2) For technology applications in any form that will
20 enhance the operational capabilities of the Office of
21 Secretary of State.

22 (3) To provide funds for any type of library grants
23 authorized and administered by the Secretary of State as
24 State Librarian.

25 These funds are in addition to any other funds otherwise

1 authorized to the Office of Secretary of State for like or
2 similar purposes.

3 On August 15, 1997, all fiscal year 1997 receipts that
4 exceed the amount of \$15,000,000 shall be transferred from this
5 Fund to the Technology Management Revolving Fund (formerly
6 known as the Statistical Services Revolving Fund); on August
7 15, 1998 and each year thereafter through 2000, all receipts
8 from the fiscal year ending on the previous June 30th that
9 exceed the amount of \$17,000,000 shall be transferred from this
10 Fund to the Technology Management Revolving Fund (formerly
11 known as the Statistical Services Revolving Fund); on August
12 15, 2001 and each year thereafter through 2002, all receipts
13 from the fiscal year ending on the previous June 30th that
14 exceed the amount of \$19,000,000 shall be transferred from this
15 Fund to the Technology Management Revolving Fund (formerly
16 known as the Statistical Services Revolving Fund); and on
17 August 15, 2003 and each year thereafter, all receipts from the
18 fiscal year ending on the previous June 30th that exceed the
19 amount of \$33,000,000 shall be transferred from this Fund to
20 the Technology Management Revolving Fund (formerly known as the
21 Statistical Services Revolving Fund).

22 (Source: P.A. 92-32, eff. 7-1-01; 93-32, eff. 7-1-03.)

23 (30 ILCS 105/8.16a) (from Ch. 127, par. 144.16a)

24 Sec. 8.16a. Appropriations for the procurement,
25 installation, retention, maintenance and operation of

1 electronic data processing and information technology devices
2 and software used by state agencies subject to Section 405-20
3 of the Department of Central Management Services Law (20 ILCS
4 405/405-20), the purchase of necessary supplies and equipment
5 and accessories thereto, and all other expenses incident to the
6 operation and maintenance of those electronic data processing
7 and information technology devices and software are payable
8 from the Technology Management ~~Statistical Services~~ Revolving
9 Fund. However, no contract shall be entered into or obligation
10 incurred for any expenditure from the Technology Management
11 ~~Statistical Services~~ Revolving Fund until after the purpose and
12 amount has been approved in writing by the Director of Central
13 Management Services. Until there are sufficient funds in the
14 Technology Management Revolving Fund (formerly known as the
15 Statistical Services Revolving Fund) to carry out the purposes
16 of this amendatory Act of 1965, however, the State agencies
17 subject to that Section 405-20 shall, on written approval of
18 the Director of Central Management Services, pay the cost of
19 operating and maintaining electronic data processing systems
20 from current appropriations as classified and standardized in
21 the State Finance Act "An Act in relation to State finance",
22 ~~approved June 10, 1919, as amended.~~

23 (Source: P.A. 91-239, eff. 1-1-00.)

24 Section 20-15. The Illinois Pension Code is amended by
25 changing Section 1A-112 as follows:

1 (40 ILCS 5/1A-112)

2 Sec. 1A-112. Fees.

3 (a) Every pension fund that is required to file an annual
4 statement under Section 1A-109 shall pay to the Department an
5 annual compliance fee. In the case of a pension fund under
6 Article 3 or 4 of this Code, the annual compliance fee shall be
7 0.02% (2 basis points) of the total assets of the pension fund,
8 as reported in the most current annual statement of the fund,
9 but not more than \$8,000. In the case of all other pension
10 funds and retirement systems, the annual compliance fee shall
11 be \$8,000.

12 (b) The annual compliance fee shall be due on June 30 for
13 the following State fiscal year, except that the fee payable in
14 1997 for fiscal year 1998 shall be due no earlier than 30 days
15 following the effective date of this amendatory Act of 1997.

16 (c) Any information obtained by the Division that is
17 available to the public under the Freedom of Information Act
18 and is either compiled in published form or maintained on a
19 computer processible medium shall be furnished upon the written
20 request of any applicant and the payment of a reasonable
21 information services fee established by the Director,
22 sufficient to cover the total cost to the Division of
23 compiling, processing, maintaining, and generating the
24 information. The information may be furnished by means of
25 published copy or on a computer processed or computer

1 processible medium.

2 No fee may be charged to any person for information that
3 the Division is required by law to furnish to that person.

4 (d) Except as otherwise provided in this Section, all fees
5 and penalties collected by the Department under this Code shall
6 be deposited into the Public Pension Regulation Fund.

7 (e) Fees collected under subsection (c) of this Section and
8 money collected under Section 1A-107 shall be deposited into
9 the Technology Management ~~Department's Statistical Services~~
10 Revolving Fund and credited to the account of the Department's
11 Public Pension Division. This income shall be used exclusively
12 for the purposes set forth in Section 1A-107. Notwithstanding
13 the provisions of Section 408.2 of the Illinois Insurance Code,
14 no surplus funds remaining in this account shall be deposited
15 in the Insurance Financial Regulation Fund. All money in this
16 account that the Director certifies is not needed for the
17 purposes set forth in Section 1A-107 of this Code shall be
18 transferred to the Public Pension Regulation Fund.

19 (f) Nothing in this Code prohibits the General Assembly
20 from appropriating funds from the General Revenue Fund to the
21 Department for the purpose of administering or enforcing this
22 Code.

23 (Source: P.A. 93-32, eff. 7-1-03.)

24 Section 20-20. The Illinois Insurance Code is amended by
25 changing Sections 408, 408.2, 1202, and 1206 as follows:

1 (215 ILCS 5/408) (from Ch. 73, par. 1020)

2 Sec. 408. Fees and charges.

3 (1) The Director shall charge, collect and give proper
4 acquittances for the payment of the following fees and charges:

5 (a) For filing all documents submitted for the
6 incorporation or organization or certification of a
7 domestic company, except for a fraternal benefit society,
8 \$2,000.

9 (b) For filing all documents submitted for the
10 incorporation or organization of a fraternal benefit
11 society, \$500.

12 (c) For filing amendments to articles of incorporation
13 and amendments to declaration of organization, except for a
14 fraternal benefit society, a mutual benefit association, a
15 burial society or a farm mutual, \$200.

16 (d) For filing amendments to articles of incorporation
17 of a fraternal benefit society, a mutual benefit
18 association or a burial society, \$100.

19 (e) For filing amendments to articles of incorporation
20 of a farm mutual, \$50.

21 (f) For filing bylaws or amendments thereto, \$50.

22 (g) For filing agreement of merger or consolidation:

23 (i) for a domestic company, except for a fraternal
24 benefit society, a mutual benefit association, a
25 burial society, or a farm mutual, \$2,000.

1 (ii) for a foreign or alien company, except for a
2 fraternal benefit society, \$600.

3 (iii) for a fraternal benefit society, a mutual
4 benefit association, a burial society, or a farm
5 mutual, \$200.

6 (h) For filing agreements of reinsurance by a domestic
7 company, \$200.

8 (i) For filing all documents submitted by a foreign or
9 alien company to be admitted to transact business or
10 accredited as a reinsurer in this State, except for a
11 fraternal benefit society, \$5,000.

12 (j) For filing all documents submitted by a foreign or
13 alien fraternal benefit society to be admitted to transact
14 business in this State, \$500.

15 (k) For filing declaration of withdrawal of a foreign
16 or alien company, \$50.

17 (l) For filing annual statement by a domestic company,
18 except a fraternal benefit society, a mutual benefit
19 association, a burial society, or a farm mutual, \$200.

20 (m) For filing annual statement by a domestic fraternal
21 benefit society, \$100.

22 (n) For filing annual statement by a farm mutual, a
23 mutual benefit association, or a burial society, \$50.

24 (o) For issuing a certificate of authority or renewal
25 thereof except to a foreign fraternal benefit society,
26 \$400.

1 (p) For issuing a certificate of authority or renewal
2 thereof to a foreign fraternal benefit society, \$200.

3 (q) For issuing an amended certificate of authority,
4 \$50.

5 (r) For each certified copy of certificate of
6 authority, \$20.

7 (s) For each certificate of deposit, or valuation, or
8 compliance or surety certificate, \$20.

9 (t) For copies of papers or records per page, \$1.

10 (u) For each certification to copies of papers or
11 records, \$10.

12 (v) For multiple copies of documents or certificates
13 listed in subparagraphs (r), (s), and (u) of paragraph (1)
14 of this Section, \$10 for the first copy of a certificate of
15 any type and \$5 for each additional copy of the same
16 certificate requested at the same time, unless, pursuant to
17 paragraph (2) of this Section, the Director finds these
18 additional fees excessive.

19 (w) For issuing a permit to sell shares or increase
20 paid-up capital:

21 (i) in connection with a public stock offering,
22 \$300;

23 (ii) in any other case, \$100.

24 (x) For issuing any other certificate required or
25 permissible under the law, \$50.

26 (y) For filing a plan of exchange of the stock of a

1 domestic stock insurance company, a plan of
2 demutualization of a domestic mutual company, or a plan of
3 reorganization under Article XII, \$2,000.

4 (z) For filing a statement of acquisition of a domestic
5 company as defined in Section 131.4 of this Code, \$2,000.

6 (aa) For filing an agreement to purchase the business
7 of an organization authorized under the Dental Service Plan
8 Act or the Voluntary Health Services Plans Act or of a
9 health maintenance organization or a limited health
10 service organization, \$2,000.

11 (bb) For filing a statement of acquisition of a foreign
12 or alien insurance company as defined in Section 131.12a of
13 this Code, \$1,000.

14 (cc) For filing a registration statement as required in
15 Sections 131.13 and 131.14, the notification as required by
16 Sections 131.16, 131.20a, or 141.4, or an agreement or
17 transaction required by Sections 124.2(2), 141, 141a, or
18 141.1, \$200.

19 (dd) For filing an application for licensing of:

20 (i) a religious or charitable risk pooling trust or
21 a workers' compensation pool, \$1,000;

22 (ii) a workers' compensation service company,
23 \$500;

24 (iii) a self-insured automobile fleet, \$200; or

25 (iv) a renewal of or amendment of any license
26 issued pursuant to (i), (ii), or (iii) above, \$100.

1 (ee) For filing articles of incorporation for a
2 syndicate to engage in the business of insurance through
3 the Illinois Insurance Exchange, \$2,000.

4 (ff) For filing amended articles of incorporation for a
5 syndicate engaged in the business of insurance through the
6 Illinois Insurance Exchange, \$100.

7 (gg) For filing articles of incorporation for a limited
8 syndicate to join with other subscribers or limited
9 syndicates to do business through the Illinois Insurance
10 Exchange, \$1,000.

11 (hh) For filing amended articles of incorporation for a
12 limited syndicate to do business through the Illinois
13 Insurance Exchange, \$100.

14 (ii) For a permit to solicit subscriptions to a
15 syndicate or limited syndicate, \$100.

16 (jj) For the filing of each form as required in Section
17 143 of this Code, \$50 per form. The fee for advisory and
18 rating organizations shall be \$200 per form.

19 (i) For the purposes of the form filing fee,
20 filings made on insert page basis will be considered
21 one form at the time of its original submission.
22 Changes made to a form subsequent to its approval shall
23 be considered a new filing.

24 (ii) Only one fee shall be charged for a form,
25 regardless of the number of other forms or policies
26 with which it will be used.

1 (iii) Fees charged for a policy filed as it will be
2 issued regardless of the number of forms comprising
3 that policy shall not exceed \$1,500. For advisory or
4 rating organizations, fees charged for a policy filed
5 as it will be issued regardless of the number of forms
6 comprising that policy shall not exceed \$2,500.

7 (iv) The Director may by rule exempt forms from
8 such fees.

9 (kk) For filing an application for licensing of a
10 reinsurance intermediary, \$500.

11 (ll) For filing an application for renewal of a license
12 of a reinsurance intermediary, \$200.

13 (2) When printed copies or numerous copies of the same
14 paper or records are furnished or certified, the Director may
15 reduce such fees for copies if he finds them excessive. He may,
16 when he considers it in the public interest, furnish without
17 charge to state insurance departments and persons other than
18 companies, copies or certified copies of reports of
19 examinations and of other papers and records.

20 (3) The expenses incurred in any performance examination
21 authorized by law shall be paid by the company or person being
22 examined. The charge shall be reasonably related to the cost of
23 the examination including but not limited to compensation of
24 examiners, electronic data processing costs, supervision and
25 preparation of an examination report and lodging and travel
26 expenses. All lodging and travel expenses shall be in accord

1 with the applicable travel regulations as published by the
2 Department of Central Management Services and approved by the
3 Governor's Travel Control Board, except that out-of-state
4 lodging and travel expenses related to examinations authorized
5 under Section 132 shall be in accordance with travel rates
6 prescribed under paragraph 301-7.2 of the Federal Travel
7 Regulations, 41 C.F.R. 301-7.2, for reimbursement of
8 subsistence expenses incurred during official travel. All
9 lodging and travel expenses may be reimbursed directly upon
10 authorization of the Director. With the exception of the direct
11 reimbursements authorized by the Director, all performance
12 examination charges collected by the Department shall be paid
13 to the Insurance Producer Administration Fund, however, the
14 electronic data processing costs incurred by the Department in
15 the performance of any examination shall be billed directly to
16 the company being examined for payment to the Technology
17 Management ~~Statistical Services~~ Revolving Fund.

18 (4) At the time of any service of process on the Director
19 as attorney for such service, the Director shall charge and
20 collect the sum of \$20, which may be recovered as taxable costs
21 by the party to the suit or action causing such service to be
22 made if he prevails in such suit or action.

23 (5) (a) The costs incurred by the Department of Insurance
24 in conducting any hearing authorized by law shall be assessed
25 against the parties to the hearing in such proportion as the
26 Director of Insurance may determine upon consideration of all

1 relevant circumstances including: (1) the nature of the
2 hearing; (2) whether the hearing was instigated by, or for the
3 benefit of a particular party or parties; (3) whether there is
4 a successful party on the merits of the proceeding; and (4) the
5 relative levels of participation by the parties.

6 (b) For purposes of this subsection (5) costs incurred
7 shall mean the hearing officer fees, court reporter fees, and
8 travel expenses of Department of Insurance officers and
9 employees; provided however, that costs incurred shall not
10 include hearing officer fees or court reporter fees unless the
11 Department has retained the services of independent
12 contractors or outside experts to perform such functions.

13 (c) The Director shall make the assessment of costs
14 incurred as part of the final order or decision arising out of
15 the proceeding; provided, however, that such order or decision
16 shall include findings and conclusions in support of the
17 assessment of costs. This subsection (5) shall not be construed
18 as permitting the payment of travel expenses unless calculated
19 in accordance with the applicable travel regulations of the
20 Department of Central Management Services, as approved by the
21 Governor's Travel Control Board. The Director as part of such
22 order or decision shall require all assessments for hearing
23 officer fees and court reporter fees, if any, to be paid
24 directly to the hearing officer or court reporter by the
25 party(s) assessed for such costs. The assessments for travel
26 expenses of Department officers and employees shall be

1 reimbursable to the Director of Insurance for deposit to the
2 fund out of which those expenses had been paid.

3 (d) The provisions of this subsection (5) shall apply in
4 the case of any hearing conducted by the Director of Insurance
5 not otherwise specifically provided for by law.

6 (6) The Director shall charge and collect an annual
7 financial regulation fee from every domestic company for
8 examination and analysis of its financial condition and to fund
9 the internal costs and expenses of the Interstate Insurance
10 Receivership Commission as may be allocated to the State of
11 Illinois and companies doing an insurance business in this
12 State pursuant to Article X of the Interstate Insurance
13 Receivership Compact. The fee shall be the greater fixed amount
14 based upon the combination of nationwide direct premium income
15 and nationwide reinsurance assumed premium income or upon
16 admitted assets calculated under this subsection as follows:

17 (a) Combination of nationwide direct premium income
18 and nationwide reinsurance assumed premium.

19 (i) \$150, if the premium is less than \$500,000 and
20 there is no reinsurance assumed premium;

21 (ii) \$750, if the premium is \$500,000 or more, but
22 less than \$5,000,000 and there is no reinsurance
23 assumed premium; or if the premium is less than
24 \$5,000,000 and the reinsurance assumed premium is less
25 than \$10,000,000;

26 (iii) \$3,750, if the premium is less than

1 \$5,000,000 and the reinsurance assumed premium is
2 \$10,000,000 or more;

3 (iv) \$7,500, if the premium is \$5,000,000 or more,
4 but less than \$10,000,000;

5 (v) \$18,000, if the premium is \$10,000,000 or more,
6 but less than \$25,000,000;

7 (vi) \$22,500, if the premium is \$25,000,000 or
8 more, but less than \$50,000,000;

9 (vii) \$30,000, if the premium is \$50,000,000 or
10 more, but less than \$100,000,000;

11 (viii) \$37,500, if the premium is \$100,000,000 or
12 more.

13 (b) Admitted assets.

14 (i) \$150, if admitted assets are less than
15 \$1,000,000;

16 (ii) \$750, if admitted assets are \$1,000,000 or
17 more, but less than \$5,000,000;

18 (iii) \$3,750, if admitted assets are \$5,000,000 or
19 more, but less than \$25,000,000;

20 (iv) \$7,500, if admitted assets are \$25,000,000 or
21 more, but less than \$50,000,000;

22 (v) \$18,000, if admitted assets are \$50,000,000 or
23 more, but less than \$100,000,000;

24 (vi) \$22,500, if admitted assets are \$100,000,000
25 or more, but less than \$500,000,000;

26 (vii) \$30,000, if admitted assets are \$500,000,000

1 or more, but less than \$1,000,000,000;

2 (viii) \$37,500, if admitted assets are
3 \$1,000,000,000 or more.

4 (c) The sum of financial regulation fees charged to the
5 domestic companies of the same affiliated group shall not
6 exceed \$250,000 in the aggregate in any single year and
7 shall be billed by the Director to the member company
8 designated by the group.

9 (7) The Director shall charge and collect an annual
10 financial regulation fee from every foreign or alien company,
11 except fraternal benefit societies, for the examination and
12 analysis of its financial condition and to fund the internal
13 costs and expenses of the Interstate Insurance Receivership
14 Commission as may be allocated to the State of Illinois and
15 companies doing an insurance business in this State pursuant to
16 Article X of the Interstate Insurance Receivership Compact. The
17 fee shall be a fixed amount based upon Illinois direct premium
18 income and nationwide reinsurance assumed premium income in
19 accordance with the following schedule:

20 (a) \$150, if the premium is less than \$500,000 and
21 there is no reinsurance assumed premium;

22 (b) \$750, if the premium is \$500,000 or more, but less
23 than \$5,000,000 and there is no reinsurance assumed
24 premium; or if the premium is less than \$5,000,000 and the
25 reinsurance assumed premium is less than \$10,000,000;

26 (c) \$3,750, if the premium is less than \$5,000,000 and

1 the reinsurance assumed premium is \$10,000,000 or more;

2 (d) \$7,500, if the premium is \$5,000,000 or more, but
3 less than \$10,000,000;

4 (e) \$18,000, if the premium is \$10,000,000 or more, but
5 less than \$25,000,000;

6 (f) \$22,500, if the premium is \$25,000,000 or more, but
7 less than \$50,000,000;

8 (g) \$30,000, if the premium is \$50,000,000 or more, but
9 less than \$100,000,000;

10 (h) \$37,500, if the premium is \$100,000,000 or more.

11 The sum of financial regulation fees under this subsection
12 (7) charged to the foreign or alien companies within the same
13 affiliated group shall not exceed \$250,000 in the aggregate in
14 any single year and shall be billed by the Director to the
15 member company designated by the group.

16 (8) Beginning January 1, 1992, the financial regulation
17 fees imposed under subsections (6) and (7) of this Section
18 shall be paid by each company or domestic affiliated group
19 annually. After January 1, 1994, the fee shall be billed by
20 Department invoice based upon the company's premium income or
21 admitted assets as shown in its annual statement for the
22 preceding calendar year. The invoice is due upon receipt and
23 must be paid no later than June 30 of each calendar year. All
24 financial regulation fees collected by the Department shall be
25 paid to the Insurance Financial Regulation Fund. The Department
26 may not collect financial examiner per diem charges from

1 companies subject to subsections (6) and (7) of this Section
2 undergoing financial examination after June 30, 1992.

3 (9) In addition to the financial regulation fee required by
4 this Section, a company undergoing any financial examination
5 authorized by law shall pay the following costs and expenses
6 incurred by the Department: electronic data processing costs,
7 the expenses authorized under Section 131.21 and subsection (d)
8 of Section 132.4 of this Code, and lodging and travel expenses.

9 Electronic data processing costs incurred by the
10 Department in the performance of any examination shall be
11 billed directly to the company undergoing examination for
12 payment to the Technology Management ~~Statistical Services~~
13 Revolving Fund. Except for direct reimbursements authorized by
14 the Director or direct payments made under Section 131.21 or
15 subsection (d) of Section 132.4 of this Code, all financial
16 regulation fees and all financial examination charges
17 collected by the Department shall be paid to the Insurance
18 Financial Regulation Fund.

19 All lodging and travel expenses shall be in accordance with
20 applicable travel regulations published by the Department of
21 Central Management Services and approved by the Governor's
22 Travel Control Board, except that out-of-state lodging and
23 travel expenses related to examinations authorized under
24 Sections 132.1 through 132.7 shall be in accordance with travel
25 rates prescribed under paragraph 301-7.2 of the Federal Travel
26 Regulations, 41 C.F.R. 301-7.2, for reimbursement of

1 subsistence expenses incurred during official travel. All
2 lodging and travel expenses may be reimbursed directly upon the
3 authorization of the Director.

4 In the case of an organization or person not subject to the
5 financial regulation fee, the expenses incurred in any
6 financial examination authorized by law shall be paid by the
7 organization or person being examined. The charge shall be
8 reasonably related to the cost of the examination including,
9 but not limited to, compensation of examiners and other costs
10 described in this subsection.

11 (10) Any company, person, or entity failing to make any
12 payment of \$150 or more as required under this Section shall be
13 subject to the penalty and interest provisions provided for in
14 subsections (4) and (7) of Section 412.

15 (11) Unless otherwise specified, all of the fees collected
16 under this Section shall be paid into the Insurance Financial
17 Regulation Fund.

18 (12) For purposes of this Section:

19 (a) "Domestic company" means a company as defined in
20 Section 2 of this Code which is incorporated or organized
21 under the laws of this State, and in addition includes a
22 not-for-profit corporation authorized under the Dental
23 Service Plan Act or the Voluntary Health Services Plans
24 Act, a health maintenance organization, and a limited
25 health service organization.

26 (b) "Foreign company" means a company as defined in

1 Section 2 of this Code which is incorporated or organized
2 under the laws of any state of the United States other than
3 this State and in addition includes a health maintenance
4 organization and a limited health service organization
5 which is incorporated or organized under the laws of any
6 state of the United States other than this State.

7 (c) "Alien company" means a company as defined in
8 Section 2 of this Code which is incorporated or organized
9 under the laws of any country other than the United States.

10 (d) "Fraternal benefit society" means a corporation,
11 society, order, lodge or voluntary association as defined
12 in Section 282.1 of this Code.

13 (e) "Mutual benefit association" means a company,
14 association or corporation authorized by the Director to do
15 business in this State under the provisions of Article
16 XVIII of this Code.

17 (f) "Burial society" means a person, firm,
18 corporation, society or association of individuals
19 authorized by the Director to do business in this State
20 under the provisions of Article XIX of this Code.

21 (g) "Farm mutual" means a district, county and township
22 mutual insurance company authorized by the Director to do
23 business in this State under the provisions of the Farm
24 Mutual Insurance Company Act of 1986.

25 (Source: P.A. 97-486, eff. 1-1-12; 97-603, eff. 8-26-11;
26 97-813, eff. 7-13-12; 98-463, eff. 8-16-13.)

1 (215 ILCS 5/408.2) (from Ch. 73, par. 1020.2)

2 Sec. 408.2. Statistical Services. Any public record, or any
3 data obtained by the Department of Insurance, which is subject
4 to public inspection or copying and which is maintained on a
5 computer processible medium, may be furnished in a computer
6 processed or computer processible medium upon the written
7 request of any applicant and the payment of a reasonable fee
8 established by the Director sufficient to cover the total cost
9 of the Department for processing, maintaining and generating
10 such computer processible records or data, except to the extent
11 of any salaries or compensation of Department officers or
12 employees.

13 The Director of Insurance is specifically authorized to
14 contract with members of the public at large, enter waiver
15 agreements, or otherwise enter written agreements for the
16 purpose of assuring public access to the Department's computer
17 processible records or data, or for the purpose of restricting,
18 controlling or limiting such access where necessary to protect
19 the confidentiality of individuals, companies or other
20 entities identified by such documents.

21 All fees collected by the Director under this Section 408.2
22 shall be deposited in the Technology Management ~~Statistical~~
23 ~~Services~~ Revolving Fund and credited to the account of the
24 Department of Insurance. Any surplus funds remaining in such
25 account at the close of any fiscal year shall be delivered to

1 the State Treasurer for deposit in the Insurance Financial
2 Regulation Fund.

3 (Source: P.A. 84-989.)

4 (215 ILCS 5/1202) (from Ch. 73, par. 1065.902)

5 Sec. 1202. Duties. The Director shall:

6 (a) determine the relationship of insurance premiums
7 and related income as compared to insurance costs and
8 expenses and provide such information to the General
9 Assembly and the general public;

10 (b) study the insurance system in the State of
11 Illinois, and recommend to the General Assembly what it
12 deems to be the most appropriate and comprehensive cost
13 containment system for the State;

14 (c) respond to the requests by agencies of government
15 and the General Assembly for special studies and analysis
16 of data collected pursuant to this Article. Such reports
17 shall be made available in a form prescribed by the
18 Director. The Director may also determine a fee to be
19 charged to the requesting agency to cover the direct and
20 indirect costs for producing such a report, and shall
21 permit affected insurers the right to review the accuracy
22 of the report before it is released. The fees shall be
23 deposited into the Technology Management ~~Statistical~~
24 ~~Services~~ Revolving Fund and credited to the account of the
25 Department of Insurance;

1 (d) make an interim report to the General Assembly no
2 later than August 15, 1987, and an annual report to the
3 General Assembly no later than July 1 every year thereafter
4 which shall include the Director's findings and
5 recommendations regarding its duties as provided under
6 subsections (a), (b), and (c) of this Section.

7 (Source: P.A. 98-226, eff. 1-1-14; 99-642, eff. 7-28-16.)

8 (215 ILCS 5/1206) (from Ch. 73, par. 1065.906)

9 Sec. 1206. Expenses. The companies required to file reports
10 under this Article shall pay a reasonable fee established by
11 the Director sufficient to cover the total cost of the
12 Department incident to or associated with the administration
13 and enforcement of this Article, including the collection,
14 analysis and distribution of the insurance cost data, the
15 conversion of hard copy reports to tape, and the compilation
16 and analysis of basic reports. The Director may establish a
17 schedule of fees for this purpose. Expenses for additional
18 reports shall be billed to those requesting the reports. Any
19 such fees collected under this Section shall be paid to the
20 Director of Insurance and deposited into the Technology
21 Management Statistical Services Revolving Fund and credited to
22 the account of the Department of Insurance.

23 (Source: P.A. 84-1431.)

24 Section 20-25. The Workers' Compensation Act is amended by

1 changing Section 17 as follows:

2 (820 ILCS 305/17) (from Ch. 48, par. 138.17)

3 Sec. 17. The Commission shall cause to be printed and
4 furnish free of charge upon request by any employer or employee
5 such blank forms as may facilitate or promote efficient
6 administration and the performance of the duties of the
7 Commission. It shall provide a proper record in which shall be
8 entered and indexed the name of any employer who shall file a
9 notice of declination or withdrawal under this Act, and the
10 date of the filing thereof; and a proper record in which shall
11 be entered and indexed the name of any employee who shall file
12 such notice of declination or withdrawal, and the date of the
13 filing thereof; and such other notices as may be required by
14 this Act; and records in which shall be recorded all
15 proceedings, orders and awards had or made by the Commission or
16 by the arbitration committees, and such other books or records
17 as it shall deem necessary, all such records to be kept in the
18 office of the Commission.

19 The Commission may destroy all papers and documents which
20 have been on file for more than 5 years where there is no claim
21 for compensation pending or where more than 2 years have
22 elapsed since the termination of the compensation period.

23 The Commission shall compile and distribute to interested
24 persons aggregate statistics, taken from any records and
25 reports in the possession of the Commission. The aggregate

1 statistics shall not give the names or otherwise identify
2 persons sustaining injuries or disabilities or the employer of
3 any injured person or person with a disability.

4 The Commission is authorized to establish reasonable fees
5 and methods of payment limited to covering only the costs to
6 the Commission for processing, maintaining and generating
7 records or data necessary for the computerized production of
8 documents, records and other materials except to the extent of
9 any salaries or compensation of Commission officers or
10 employees.

11 All fees collected by the Commission under this Section
12 shall be deposited in the Technology Management ~~Statistical~~
13 ~~Services~~ Revolving Fund and credited to the account of the
14 Illinois Workers' Compensation Commission.

15 (Source: P.A. 99-143, eff. 7-27-15.)

16 Section 20-30. The Workers' Occupational Diseases Act is
17 amended by changing Section 17 as follows:

18 (820 ILCS 310/17) (from Ch. 48, par. 172.52)

19 Sec. 17. The Commission shall cause to be printed and shall
20 furnish free of charge upon request by any employer or employee
21 such blank forms as it shall deem requisite to facilitate or
22 promote the efficient administration of this Act, and the
23 performance of the duties of the Commission. It shall provide a
24 proper record in which shall be entered and indexed the name of

1 any employer who shall file a notice of election under this
2 Act, and the date of the filing thereof; and a proper record in
3 which shall be entered and indexed the name of any employee who
4 shall file a notice of election, and the date of the filing
5 thereof; and such other notices as may be required by this Act;
6 and records in which shall be recorded all proceedings, orders
7 and awards had or made by the Commission, or by the arbitration
8 committees, and such other books or records as it shall deem
9 necessary, all such records to be kept in the office of the
10 Commission. The Commission, in its discretion, may destroy all
11 papers and documents except notices of election and waivers
12 which have been on file for more than five years where there is
13 no claim for compensation pending, or where more than two years
14 have elapsed since the termination of the compensation period.

15 The Commission shall compile and distribute to interested
16 persons aggregate statistics, taken from any records and
17 reports in the possession of the Commission. The aggregate
18 statistics shall not give the names or otherwise identify
19 persons sustaining injuries or disabilities or the employer of
20 any injured person or person with a disability.

21 The Commission is authorized to establish reasonable fees
22 and methods of payment limited to covering only the costs to
23 the Commission for processing, maintaining and generating
24 records or data necessary for the computerized production of
25 documents, records and other materials except to the extent of
26 any salaries or compensation of Commission officers or

1 employees.

2 All fees collected by the Commission under this Section
3 shall be deposited in the Technology Management ~~Statistical~~
4 ~~Services~~ Revolving Fund and credited to the account of the
5 Illinois Workers' Compensation Commission.

6 (Source: P.A. 99-143, eff. 7-27-15.)

7 ARTICLE 25. REGULATORY SUNSET

8 Section 25-5. The Regulatory Sunset Act is amended by
9 changing Section 4.28 and by adding Section 4.38 as follows:

10 (5 ILCS 80/4.28)

11 Sec. 4.28. Acts repealed on January 1, 2018. The following
12 Acts are repealed on January 1, 2018:

13 The Illinois Petroleum Education and Marketing Act.

14 The Podiatric Medical Practice Act of 1987.

15 The Acupuncture Practice Act.

16 The Illinois Speech-Language Pathology and Audiology
17 Practice Act.

18 ~~The Interpreter for the Deaf Licensure Act of 2007.~~

19 The Nurse Practice Act.

20 The Clinical Social Work and Social Work Practice Act.

21 The Pharmacy Practice Act.

22 The Home Medical Equipment and Services Provider License
23 Act.

1 The Marriage and Family Therapy Licensing Act.

2 The Nursing Home Administrators Licensing and Disciplinary
3 Act.

4 The Physician Assistant Practice Act of 1987.

5 (Source: P.A. 95-187, eff. 8-16-07; 95-235, eff. 8-17-07;
6 95-450, eff. 8-27-07; 95-465, eff. 8-27-07; 95-617, eff.
7 9-12-07; 95-639, eff. 10-5-07; 95-687, eff. 10-23-07; 95-689,
8 eff. 10-29-07; 95-703, eff. 12-31-07; 95-876, eff. 8-21-08;
9 96-328, eff. 8-11-09.)

10 (5 ILCS 80/4.38 new)

11 Sec. 4.38. Acts repealed on January 1, 2028. The following
12 Acts are repealed on January 1, 2028:

13 The Interpreter for the Deaf Licensure Act of 2007.

14 ARTICLE 30. HEALTH AND HUMAN SERVICES

15 Section 30-5. The Illinois Public Aid Code is amended by
16 changing Section 5-5 as follows:

17 (305 ILCS 5/5-5) (from Ch. 23, par. 5-5)

18 Sec. 5-5. Medical services. The Illinois Department, by
19 rule, shall determine the quantity and quality of and the rate
20 of reimbursement for the medical assistance for which payment
21 will be authorized, and the medical services to be provided,
22 which may include all or part of the following: (1) inpatient

1 hospital services; (2) outpatient hospital services; (3) other
2 laboratory and X-ray services; (4) skilled nursing home
3 services; (5) physicians' services whether furnished in the
4 office, the patient's home, a hospital, a skilled nursing home,
5 or elsewhere; (6) medical care, or any other type of remedial
6 care furnished by licensed practitioners; (7) home health care
7 services; (8) private duty nursing service; (9) clinic
8 services; (10) dental services, including prevention and
9 treatment of periodontal disease and dental caries disease for
10 pregnant women, provided by an individual licensed to practice
11 dentistry or dental surgery; for purposes of this item (10),
12 "dental services" means diagnostic, preventive, or corrective
13 procedures provided by or under the supervision of a dentist in
14 the practice of his or her profession; (11) physical therapy
15 and related services; (12) prescribed drugs, dentures, and
16 prosthetic devices; and eyeglasses prescribed by a physician
17 skilled in the diseases of the eye, or by an optometrist,
18 whichever the person may select; (13) other diagnostic,
19 screening, preventive, and rehabilitative services, including
20 to ensure that the individual's need for intervention or
21 treatment of mental disorders or substance use disorders or
22 co-occurring mental health and substance use disorders is
23 determined using a uniform screening, assessment, and
24 evaluation process inclusive of criteria, for children and
25 adults; for purposes of this item (13), a uniform screening,
26 assessment, and evaluation process refers to a process that

1 includes an appropriate evaluation and, as warranted, a
2 referral; "uniform" does not mean the use of a singular
3 instrument, tool, or process that all must utilize; (14)
4 transportation and such other expenses as may be necessary;
5 (15) medical treatment of sexual assault survivors, as defined
6 in Section 1a of the Sexual Assault Survivors Emergency
7 Treatment Act, for injuries sustained as a result of the sexual
8 assault, including examinations and laboratory tests to
9 discover evidence which may be used in criminal proceedings
10 arising from the sexual assault; (16) the diagnosis and
11 treatment of sickle cell anemia; and (17) any other medical
12 care, and any other type of remedial care recognized under the
13 laws of this State, but not including abortions, or induced
14 miscarriages or premature births, unless, in the opinion of a
15 physician, such procedures are necessary for the preservation
16 of the life of the woman seeking such treatment, or except an
17 induced premature birth intended to produce a live viable child
18 and such procedure is necessary for the health of the mother or
19 her unborn child. The Illinois Department, by rule, shall
20 prohibit any physician from providing medical assistance to
21 anyone eligible therefor under this Code where such physician
22 has been found guilty of performing an abortion procedure in a
23 wilful and wanton manner upon a woman who was not pregnant at
24 the time such abortion procedure was performed. The term "any
25 other type of remedial care" shall include nursing care and
26 nursing home service for persons who rely on treatment by

1 spiritual means alone through prayer for healing.

2 Notwithstanding any other provision of this Section, a
3 comprehensive tobacco use cessation program that includes
4 purchasing prescription drugs or prescription medical devices
5 approved by the Food and Drug Administration shall be covered
6 under the medical assistance program under this Article for
7 persons who are otherwise eligible for assistance under this
8 Article.

9 Notwithstanding any other provision of this Code, the
10 Illinois Department may not require, as a condition of payment
11 for any laboratory test authorized under this Article, that a
12 physician's handwritten signature appear on the laboratory
13 test order form. The Illinois Department may, however, impose
14 other appropriate requirements regarding laboratory test order
15 documentation.

16 Upon receipt of federal approval of an amendment to the
17 Illinois Title XIX State Plan for this purpose, the Department
18 shall authorize the Chicago Public Schools (CPS) to procure a
19 vendor or vendors to manufacture eyeglasses for individuals
20 enrolled in a school within the CPS system. CPS shall ensure
21 that its vendor or vendors are enrolled as providers in the
22 medical assistance program and in any capitated Medicaid
23 managed care entity (MCE) serving individuals enrolled in a
24 school within the CPS system. Under any contract procured under
25 this provision, the vendor or vendors must serve only
26 individuals enrolled in a school within the CPS system. Claims

1 for services provided by CPS's vendor or vendors to recipients
2 of benefits in the medical assistance program under this Code,
3 the Children's Health Insurance Program, or the Covering ALL
4 KIDS Health Insurance Program shall be submitted to the
5 Department or the MCE in which the individual is enrolled for
6 payment and shall be reimbursed at the Department's or the
7 MCE's established rates or rate methodologies for eyeglasses.

8 On and after July 1, 2012, the Department of Healthcare and
9 Family Services may provide the following services to persons
10 eligible for assistance under this Article who are
11 participating in education, training or employment programs
12 operated by the Department of Human Services as successor to
13 the Department of Public Aid:

14 (1) dental services provided by or under the
15 supervision of a dentist; and

16 (2) eyeglasses prescribed by a physician skilled in the
17 diseases of the eye, or by an optometrist, whichever the
18 person may select.

19 Notwithstanding any other provision of this Code and
20 subject to federal approval, the Department may adopt rules to
21 allow a dentist who is volunteering his or her service at no
22 cost to render dental services through an enrolled
23 not-for-profit health clinic without the dentist personally
24 enrolling as a participating provider in the medical assistance
25 program. A not-for-profit health clinic shall include a public
26 health clinic or Federally Qualified Health Center or other

1 enrolled provider, as determined by the Department, through
2 which dental services covered under this Section are performed.
3 The Department shall establish a process for payment of claims
4 for reimbursement for covered dental services rendered under
5 this provision.

6 The Illinois Department, by rule, may distinguish and
7 classify the medical services to be provided only in accordance
8 with the classes of persons designated in Section 5-2.

9 The Department of Healthcare and Family Services must
10 provide coverage and reimbursement for amino acid-based
11 elemental formulas, regardless of delivery method, for the
12 diagnosis and treatment of (i) eosinophilic disorders and (ii)
13 short bowel syndrome when the prescribing physician has issued
14 a written order stating that the amino acid-based elemental
15 formula is medically necessary.

16 The Illinois Department shall authorize the provision of,
17 and shall authorize payment for, screening by low-dose
18 mammography for the presence of occult breast cancer for women
19 35 years of age or older who are eligible for medical
20 assistance under this Article, as follows:

21 (A) A baseline mammogram for women 35 to 39 years of
22 age.

23 (B) An annual mammogram for women 40 years of age or
24 older.

25 (C) A mammogram at the age and intervals considered
26 medically necessary by the woman's health care provider for

1 women under 40 years of age and having a family history of
2 breast cancer, prior personal history of breast cancer,
3 positive genetic testing, or other risk factors.

4 (D) A comprehensive ultrasound screening of an entire
5 breast or breasts if a mammogram demonstrates
6 heterogeneous or dense breast tissue, when medically
7 necessary as determined by a physician licensed to practice
8 medicine in all of its branches.

9 (E) A screening MRI when medically necessary, as
10 determined by a physician licensed to practice medicine in
11 all of its branches.

12 All screenings shall include a physical breast exam,
13 instruction on self-examination and information regarding the
14 frequency of self-examination and its value as a preventative
15 tool. For purposes of this Section, "low-dose mammography"
16 means the x-ray examination of the breast using equipment
17 dedicated specifically for mammography, including the x-ray
18 tube, filter, compression device, and image receptor, with an
19 average radiation exposure delivery of less than one rad per
20 breast for 2 views of an average size breast. The term also
21 includes digital mammography and includes breast
22 tomosynthesis. As used in this Section, the term "breast
23 tomosynthesis" means a radiologic procedure that involves the
24 acquisition of projection images over the stationary breast to
25 produce cross-sectional digital three-dimensional images of
26 the breast. If, at any time, the Secretary of the United States

1 Department of Health and Human Services, or its successor
2 agency, promulgates rules or regulations to be published in the
3 Federal Register or publishes a comment in the Federal Register
4 or issues an opinion, guidance, or other action that would
5 require the State, pursuant to any provision of the Patient
6 Protection and Affordable Care Act (Public Law 111-148),
7 including, but not limited to, 42 U.S.C. 18031(d)(3)(B) or any
8 successor provision, to defray the cost of any coverage for
9 breast tomosynthesis outlined in this paragraph, then the
10 requirement that an insurer cover breast tomosynthesis is
11 inoperative other than any such coverage authorized under
12 Section 1902 of the Social Security Act, 42 U.S.C. 1396a, and
13 the State shall not assume any obligation for the cost of
14 coverage for breast tomosynthesis set forth in this paragraph.

15 On and after January 1, 2016, the Department shall ensure
16 that all networks of care for adult clients of the Department
17 include access to at least one breast imaging Center of Imaging
18 Excellence as certified by the American College of Radiology.

19 On and after January 1, 2012, providers participating in a
20 quality improvement program approved by the Department shall be
21 reimbursed for screening and diagnostic mammography at the same
22 rate as the Medicare program's rates, including the increased
23 reimbursement for digital mammography.

24 The Department shall convene an expert panel including
25 representatives of hospitals, free-standing mammography
26 facilities, and doctors, including radiologists, to establish

1 quality standards for mammography.

2 On and after January 1, 2017, providers participating in a
3 breast cancer treatment quality improvement program approved
4 by the Department shall be reimbursed for breast cancer
5 treatment at a rate that is no lower than 95% of the Medicare
6 program's rates for the data elements included in the breast
7 cancer treatment quality program.

8 The Department shall convene an expert panel, including
9 representatives of hospitals, free standing breast cancer
10 treatment centers, breast cancer quality organizations, and
11 doctors, including breast surgeons, reconstructive breast
12 surgeons, oncologists, and primary care providers to establish
13 quality standards for breast cancer treatment.

14 Subject to federal approval, the Department shall
15 establish a rate methodology for mammography at federally
16 qualified health centers and other encounter-rate clinics.
17 These clinics or centers may also collaborate with other
18 hospital-based mammography facilities. By January 1, 2016, the
19 Department shall report to the General Assembly on the status
20 of the provision set forth in this paragraph.

21 The Department shall establish a methodology to remind
22 women who are age-appropriate for screening mammography, but
23 who have not received a mammogram within the previous 18
24 months, of the importance and benefit of screening mammography.
25 The Department shall work with experts in breast cancer
26 outreach and patient navigation to optimize these reminders and

1 shall establish a methodology for evaluating their
2 effectiveness and modifying the methodology based on the
3 evaluation.

4 The Department shall establish a performance goal for
5 primary care providers with respect to their female patients
6 over age 40 receiving an annual mammogram. This performance
7 goal shall be used to provide additional reimbursement in the
8 form of a quality performance bonus to primary care providers
9 who meet that goal.

10 The Department shall devise a means of case-managing or
11 patient navigation for beneficiaries diagnosed with breast
12 cancer. This program shall initially operate as a pilot program
13 in areas of the State with the highest incidence of mortality
14 related to breast cancer. At least one pilot program site shall
15 be in the metropolitan Chicago area and at least one site shall
16 be outside the metropolitan Chicago area. On or after July 1,
17 2016, the pilot program shall be expanded to include one site
18 in western Illinois, one site in southern Illinois, one site in
19 central Illinois, and 4 sites within metropolitan Chicago. An
20 evaluation of the pilot program shall be carried out measuring
21 health outcomes and cost of care for those served by the pilot
22 program compared to similarly situated patients who are not
23 served by the pilot program.

24 The Department shall require all networks of care to
25 develop a means either internally or by contract with experts
26 in navigation and community outreach to navigate cancer

1 patients to comprehensive care in a timely fashion. The
2 Department shall require all networks of care to include access
3 for patients diagnosed with cancer to at least one academic
4 commission on cancer-accredited cancer program as an
5 in-network covered benefit.

6 Any medical or health care provider shall immediately
7 recommend, to any pregnant woman who is being provided prenatal
8 services and is suspected of drug abuse or is addicted as
9 defined in the Alcoholism and Other Drug Abuse and Dependency
10 Act, referral to a local substance abuse treatment provider
11 licensed by the Department of Human Services or to a licensed
12 hospital which provides substance abuse treatment services.
13 The Department of Healthcare and Family Services shall assure
14 coverage for the cost of treatment of the drug abuse or
15 addiction for pregnant recipients in accordance with the
16 Illinois Medicaid Program in conjunction with the Department of
17 Human Services.

18 All medical providers providing medical assistance to
19 pregnant women under this Code shall receive information from
20 the Department on the availability of services under the Drug
21 Free Families with a Future or any comparable program providing
22 case management services for addicted women, including
23 information on appropriate referrals for other social services
24 that may be needed by addicted women in addition to treatment
25 for addiction.

26 The Illinois Department, in cooperation with the

1 Departments of Human Services (as successor to the Department
2 of Alcoholism and Substance Abuse) and Public Health, through a
3 public awareness campaign, may provide information concerning
4 treatment for alcoholism and drug abuse and addiction, prenatal
5 health care, and other pertinent programs directed at reducing
6 the number of drug-affected infants born to recipients of
7 medical assistance.

8 Neither the Department of Healthcare and Family Services
9 nor the Department of Human Services shall sanction the
10 recipient solely on the basis of her substance abuse.

11 The Illinois Department shall establish such regulations
12 governing the dispensing of health services under this Article
13 as it shall deem appropriate. The Department should seek the
14 advice of formal professional advisory committees appointed by
15 the Director of the Illinois Department for the purpose of
16 providing regular advice on policy and administrative matters,
17 information dissemination and educational activities for
18 medical and health care providers, and consistency in
19 procedures to the Illinois Department.

20 The Illinois Department may develop and contract with
21 Partnerships of medical providers to arrange medical services
22 for persons eligible under Section 5-2 of this Code.
23 Implementation of this Section may be by demonstration projects
24 in certain geographic areas. The Partnership shall be
25 represented by a sponsor organization. The Department, by rule,
26 shall develop qualifications for sponsors of Partnerships.

1 Nothing in this Section shall be construed to require that the
2 sponsor organization be a medical organization.

3 The sponsor must negotiate formal written contracts with
4 medical providers for physician services, inpatient and
5 outpatient hospital care, home health services, treatment for
6 alcoholism and substance abuse, and other services determined
7 necessary by the Illinois Department by rule for delivery by
8 Partnerships. Physician services must include prenatal and
9 obstetrical care. The Illinois Department shall reimburse
10 medical services delivered by Partnership providers to clients
11 in target areas according to provisions of this Article and the
12 Illinois Health Finance Reform Act, except that:

13 (1) Physicians participating in a Partnership and
14 providing certain services, which shall be determined by
15 the Illinois Department, to persons in areas covered by the
16 Partnership may receive an additional surcharge for such
17 services.

18 (2) The Department may elect to consider and negotiate
19 financial incentives to encourage the development of
20 Partnerships and the efficient delivery of medical care.

21 (3) Persons receiving medical services through
22 Partnerships may receive medical and case management
23 services above the level usually offered through the
24 medical assistance program.

25 Medical providers shall be required to meet certain
26 qualifications to participate in Partnerships to ensure the

1 delivery of high quality medical services. These
2 qualifications shall be determined by rule of the Illinois
3 Department and may be higher than qualifications for
4 participation in the medical assistance program. Partnership
5 sponsors may prescribe reasonable additional qualifications
6 for participation by medical providers, only with the prior
7 written approval of the Illinois Department.

8 Nothing in this Section shall limit the free choice of
9 practitioners, hospitals, and other providers of medical
10 services by clients. In order to ensure patient freedom of
11 choice, the Illinois Department shall immediately promulgate
12 all rules and take all other necessary actions so that provided
13 services may be accessed from therapeutically certified
14 optometrists to the full extent of the Illinois Optometric
15 Practice Act of 1987 without discriminating between service
16 providers.

17 The Department shall apply for a waiver from the United
18 States Health Care Financing Administration to allow for the
19 implementation of Partnerships under this Section.

20 The Illinois Department shall require health care
21 providers to maintain records that document the medical care
22 and services provided to recipients of Medical Assistance under
23 this Article. Such records must be retained for a period of not
24 less than 6 years from the date of service or as provided by
25 applicable State law, whichever period is longer, except that
26 if an audit is initiated within the required retention period

1 then the records must be retained until the audit is completed
2 and every exception is resolved. The Illinois Department shall
3 require health care providers to make available, when
4 authorized by the patient, in writing, the medical records in a
5 timely fashion to other health care providers who are treating
6 or serving persons eligible for Medical Assistance under this
7 Article. All dispensers of medical services shall be required
8 to maintain and retain business and professional records
9 sufficient to fully and accurately document the nature, scope,
10 details and receipt of the health care provided to persons
11 eligible for medical assistance under this Code, in accordance
12 with regulations promulgated by the Illinois Department. The
13 rules and regulations shall require that proof of the receipt
14 of prescription drugs, dentures, prosthetic devices and
15 eyeglasses by eligible persons under this Section accompany
16 each claim for reimbursement submitted by the dispenser of such
17 medical services. No such claims for reimbursement shall be
18 approved for payment by the Illinois Department without such
19 proof of receipt, unless the Illinois Department shall have put
20 into effect and shall be operating a system of post-payment
21 audit and review which shall, on a sampling basis, be deemed
22 adequate by the Illinois Department to assure that such drugs,
23 dentures, prosthetic devices and eyeglasses for which payment
24 is being made are actually being received by eligible
25 recipients. Within 90 days after September 16, 1984 (the
26 effective date of Public Act 83-1439), the Illinois Department

1 shall establish a current list of acquisition costs for all
2 prosthetic devices and any other items recognized as medical
3 equipment and supplies reimbursable under this Article and
4 shall update such list on a quarterly basis, except that the
5 acquisition costs of all prescription drugs shall be updated no
6 less frequently than every 30 days as required by Section
7 5-5.12.

8 The rules and regulations of the Illinois Department shall
9 require that a written statement including the required opinion
10 of a physician shall accompany any claim for reimbursement for
11 abortions, or induced miscarriages or premature births. This
12 statement shall indicate what procedures were used in providing
13 such medical services.

14 Notwithstanding any other law to the contrary, the Illinois
15 Department shall, within 365 days after July 22, 2013 (the
16 effective date of Public Act 98-104), establish procedures to
17 permit skilled care facilities licensed under the Nursing Home
18 Care Act to submit monthly billing claims for reimbursement
19 purposes. Following development of these procedures, the
20 Department shall, by July 1, 2016, test the viability of the
21 new system and implement any necessary operational or
22 structural changes to its information technology platforms in
23 order to allow for the direct acceptance and payment of nursing
24 home claims.

25 Notwithstanding any other law to the contrary, the Illinois
26 Department shall, within 365 days after August 15, 2014 (the

1 effective date of Public Act 98-963), establish procedures to
2 permit ID/DD facilities licensed under the ID/DD Community Care
3 Act and MC/DD facilities licensed under the MC/DD Act to submit
4 monthly billing claims for reimbursement purposes. Following
5 development of these procedures, the Department shall have an
6 additional 365 days to test the viability of the new system and
7 to ensure that any necessary operational or structural changes
8 to its information technology platforms are implemented.

9 The Illinois Department shall require all dispensers of
10 medical services, other than an individual practitioner or
11 group of practitioners, desiring to participate in the Medical
12 Assistance program established under this Article to disclose
13 all financial, beneficial, ownership, equity, surety or other
14 interests in any and all firms, corporations, partnerships,
15 associations, business enterprises, joint ventures, agencies,
16 institutions or other legal entities providing any form of
17 health care services in this State under this Article.

18 The Illinois Department may require that all dispensers of
19 medical services desiring to participate in the medical
20 assistance program established under this Article disclose,
21 under such terms and conditions as the Illinois Department may
22 by rule establish, all inquiries from clients and attorneys
23 regarding medical bills paid by the Illinois Department, which
24 inquiries could indicate potential existence of claims or liens
25 for the Illinois Department.

26 Enrollment of a vendor shall be subject to a provisional

1 period and shall be conditional for one year. During the period
2 of conditional enrollment, the Department may terminate the
3 vendor's eligibility to participate in, or may disenroll the
4 vendor from, the medical assistance program without cause.
5 Unless otherwise specified, such termination of eligibility or
6 disenrollment is not subject to the Department's hearing
7 process. However, a disenrolled vendor may reapply without
8 penalty.

9 The Department has the discretion to limit the conditional
10 enrollment period for vendors based upon category of risk of
11 the vendor.

12 Prior to enrollment and during the conditional enrollment
13 period in the medical assistance program, all vendors shall be
14 subject to enhanced oversight, screening, and review based on
15 the risk of fraud, waste, and abuse that is posed by the
16 category of risk of the vendor. The Illinois Department shall
17 establish the procedures for oversight, screening, and review,
18 which may include, but need not be limited to: criminal and
19 financial background checks; fingerprinting; license,
20 certification, and authorization verifications; unscheduled or
21 unannounced site visits; database checks; prepayment audit
22 reviews; audits; payment caps; payment suspensions; and other
23 screening as required by federal or State law.

24 The Department shall define or specify the following: (i)
25 by provider notice, the "category of risk of the vendor" for
26 each type of vendor, which shall take into account the level of

1 screening applicable to a particular category of vendor under
2 federal law and regulations; (ii) by rule or provider notice,
3 the maximum length of the conditional enrollment period for
4 each category of risk of the vendor; and (iii) by rule, the
5 hearing rights, if any, afforded to a vendor in each category
6 of risk of the vendor that is terminated or disenrolled during
7 the conditional enrollment period.

8 To be eligible for payment consideration, a vendor's
9 payment claim or bill, either as an initial claim or as a
10 resubmitted claim following prior rejection, must be received
11 by the Illinois Department, or its fiscal intermediary, no
12 later than 180 days after the latest date on the claim on which
13 medical goods or services were provided, with the following
14 exceptions:

15 (1) In the case of a provider whose enrollment is in
16 process by the Illinois Department, the 180-day period
17 shall not begin until the date on the written notice from
18 the Illinois Department that the provider enrollment is
19 complete.

20 (2) In the case of errors attributable to the Illinois
21 Department or any of its claims processing intermediaries
22 which result in an inability to receive, process, or
23 adjudicate a claim, the 180-day period shall not begin
24 until the provider has been notified of the error.

25 (3) In the case of a provider for whom the Illinois
26 Department initiates the monthly billing process.

1 (4) In the case of a provider operated by a unit of
2 local government with a population exceeding 3,000,000
3 when local government funds finance federal participation
4 for claims payments.

5 For claims for services rendered during a period for which
6 a recipient received retroactive eligibility, claims must be
7 filed within 180 days after the Department determines the
8 applicant is eligible. For claims for which the Illinois
9 Department is not the primary payer, claims must be submitted
10 to the Illinois Department within 180 days after the final
11 adjudication by the primary payer.

12 In the case of long term care facilities, within 5 days of
13 receipt by the facility of required prescreening information,
14 data for new admissions shall be entered into the Medical
15 Electronic Data Interchange (MEDI) or the Recipient
16 Eligibility Verification (REV) System or successor system, and
17 within 15 days of receipt by the facility of required
18 prescreening information, admission documents shall be
19 submitted through MEDI or REV or shall be submitted directly to
20 the Department of Human Services using required admission
21 forms. Effective September 1, 2014, admission documents,
22 including all prescreening information, must be submitted
23 through MEDI or REV. Confirmation numbers assigned to an
24 accepted transaction shall be retained by a facility to verify
25 timely submittal. Once an admission transaction has been
26 completed, all resubmitted claims following prior rejection

1 are subject to receipt no later than 180 days after the
2 admission transaction has been completed.

3 Claims that are not submitted and received in compliance
4 with the foregoing requirements shall not be eligible for
5 payment under the medical assistance program, and the State
6 shall have no liability for payment of those claims.

7 To the extent consistent with applicable information and
8 privacy, security, and disclosure laws, State and federal
9 agencies and departments shall provide the Illinois Department
10 access to confidential and other information and data necessary
11 to perform eligibility and payment verifications and other
12 Illinois Department functions. This includes, but is not
13 limited to: information pertaining to licensure;
14 certification; earnings; immigration status; citizenship; wage
15 reporting; unearned and earned income; pension income;
16 employment; supplemental security income; social security
17 numbers; National Provider Identifier (NPI) numbers; the
18 National Practitioner Data Bank (NPDB); program and agency
19 exclusions; taxpayer identification numbers; tax delinquency;
20 corporate information; and death records.

21 The Illinois Department shall enter into agreements with
22 State agencies and departments, and is authorized to enter into
23 agreements with federal agencies and departments, under which
24 such agencies and departments shall share data necessary for
25 medical assistance program integrity functions and oversight.
26 The Illinois Department shall develop, in cooperation with

1 other State departments and agencies, and in compliance with
2 applicable federal laws and regulations, appropriate and
3 effective methods to share such data. At a minimum, and to the
4 extent necessary to provide data sharing, the Illinois
5 Department shall enter into agreements with State agencies and
6 departments, and is authorized to enter into agreements with
7 federal agencies and departments, including but not limited to:
8 the Secretary of State; the Department of Revenue; the
9 Department of Public Health; the Department of Human Services;
10 and the Department of Financial and Professional Regulation.

11 Beginning in fiscal year 2013, the Illinois Department
12 shall set forth a request for information to identify the
13 benefits of a pre-payment, post-adjudication, and post-edit
14 claims system with the goals of streamlining claims processing
15 and provider reimbursement, reducing the number of pending or
16 rejected claims, and helping to ensure a more transparent
17 adjudication process through the utilization of: (i) provider
18 data verification and provider screening technology; and (ii)
19 clinical code editing; and (iii) pre-pay, pre- or
20 post-adjudicated predictive modeling with an integrated case
21 management system with link analysis. Such a request for
22 information shall not be considered as a request for proposal
23 or as an obligation on the part of the Illinois Department to
24 take any action or acquire any products or services.

25 The Illinois Department shall establish policies,
26 procedures, standards and criteria by rule for the acquisition,

1 repair and replacement of orthotic and prosthetic devices and
2 durable medical equipment. Such rules shall provide, but not be
3 limited to, the following services: (1) immediate repair or
4 replacement of such devices by recipients; and (2) rental,
5 lease, purchase or lease-purchase of durable medical equipment
6 in a cost-effective manner, taking into consideration the
7 recipient's medical prognosis, the extent of the recipient's
8 needs, and the requirements and costs for maintaining such
9 equipment. Subject to prior approval, such rules shall enable a
10 recipient to temporarily acquire and use alternative or
11 substitute devices or equipment pending repairs or
12 replacements of any device or equipment previously authorized
13 for such recipient by the Department. Notwithstanding any
14 provision of Section 5-5f to the contrary, the Department may,
15 by rule, exempt certain replacement wheelchair parts from prior
16 approval and, for wheelchairs, wheelchair parts, wheelchair
17 accessories, and related seating and positioning items,
18 determine the wholesale price by methods other than actual
19 acquisition costs.

20 The Department shall require, by rule, all providers of
21 durable medical equipment to be accredited by an accreditation
22 organization approved by the federal Centers for Medicare and
23 Medicaid Services and recognized by the Department in order to
24 bill the Department for providing durable medical equipment to
25 recipients. No later than 15 months after the effective date of
26 the rule adopted pursuant to this paragraph, all providers must

1 meet the accreditation requirement.

2 The Department shall execute, relative to the nursing home
3 prescreening project, written inter-agency agreements with the
4 Department of Human Services and the Department on Aging, to
5 effect the following: (i) intake procedures and common
6 eligibility criteria for those persons who are receiving
7 non-institutional services; and (ii) the establishment and
8 development of non-institutional services in areas of the State
9 where they are not currently available or are undeveloped; and
10 (iii) notwithstanding any other provision of law, subject to
11 federal approval, on and after July 1, 2012, an increase in the
12 determination of need (DON) scores from 29 to 37 for applicants
13 for institutional and home and community-based long term care;
14 if and only if federal approval is not granted, the Department
15 may, in conjunction with other affected agencies, implement
16 utilization controls or changes in benefit packages to
17 effectuate a similar savings amount for this population; and
18 (iv) no later than July 1, 2013, minimum level of care
19 eligibility criteria for institutional and home and
20 community-based long term care; and (v) no later than October
21 1, 2013, establish procedures to permit long term care
22 providers access to eligibility scores for individuals with an
23 admission date who are seeking or receiving services from the
24 long term care provider. In order to select the minimum level
25 of care eligibility criteria, the Governor shall establish a
26 workgroup that includes affected agency representatives and

1 stakeholders representing the institutional and home and
2 community-based long term care interests. This Section shall
3 not restrict the Department from implementing lower level of
4 care eligibility criteria for community-based services in
5 circumstances where federal approval has been granted.

6 The Illinois Department shall develop and operate, in
7 cooperation with other State Departments and agencies and in
8 compliance with applicable federal laws and regulations,
9 appropriate and effective systems of health care evaluation and
10 programs for monitoring of utilization of health care services
11 and facilities, as it affects persons eligible for medical
12 assistance under this Code.

13 The Illinois Department shall report annually to the
14 General Assembly, no later than the second Friday in April of
15 1979 and each year thereafter, in regard to:

16 (a) actual statistics and trends in utilization of
17 medical services by public aid recipients;

18 (b) actual statistics and trends in the provision of
19 the various medical services by medical vendors;

20 (c) current rate structures and proposed changes in
21 those rate structures for the various medical vendors; and

22 (d) efforts at utilization review and control by the
23 Illinois Department.

24 The period covered by each report shall be the 3 years
25 ending on the June 30 prior to the report. The report shall
26 include suggested legislation for consideration by the General

1 Assembly. The filing of one copy of the report with the
2 Speaker, one copy with the Minority Leader and one copy with
3 the Clerk of the House of Representatives, one copy with the
4 President, one copy with the Minority Leader and one copy with
5 the Secretary of the Senate, one copy with the Legislative
6 Research Unit, and such additional copies with the State
7 Government Report Distribution Center for the General Assembly
8 as is required under paragraph (t) of Section 7 of the State
9 Library Act shall be deemed sufficient to comply with this
10 Section.

11 Rulemaking authority to implement Public Act 95-1045, if
12 any, is conditioned on the rules being adopted in accordance
13 with all provisions of the Illinois Administrative Procedure
14 Act and all rules and procedures of the Joint Committee on
15 Administrative Rules; any purported rule not so adopted, for
16 whatever reason, is unauthorized.

17 On and after July 1, 2012, the Department shall reduce any
18 rate of reimbursement for services or other payments or alter
19 any methodologies authorized by this Code to reduce any rate of
20 reimbursement for services or other payments in accordance with
21 Section 5-5e.

22 Because kidney transplantation can be an appropriate, cost
23 effective alternative to renal dialysis when medically
24 necessary and notwithstanding the provisions of Section 1-11 of
25 this Code, beginning October 1, 2014, the Department shall
26 cover kidney transplantation for noncitizens with end-stage

1 renal disease who are not eligible for comprehensive medical
2 benefits, who meet the residency requirements of Section 5-3 of
3 this Code, and who would otherwise meet the financial
4 requirements of the appropriate class of eligible persons under
5 Section 5-2 of this Code. To qualify for coverage of kidney
6 transplantation, such person must be receiving emergency renal
7 dialysis services covered by the Department. Providers under
8 this Section shall be prior approved and certified by the
9 Department to perform kidney transplantation and the services
10 under this Section shall be limited to services associated with
11 kidney transplantation.

12 Notwithstanding any other provision of this Code to the
13 contrary, on or after July 1, 2017 ~~2015~~, all FDA approved forms
14 of medication assisted treatment prescribed for the treatment
15 of alcohol dependence or treatment of opioid dependence shall
16 be covered under both fee for service and managed care medical
17 assistance programs for persons who are otherwise eligible for
18 medical assistance under this Article and may ~~shall not~~ be
19 subject to ~~any~~ (1) utilization controls or control, ~~other than~~
20 ~~those established under the American Society of Addiction~~
21 ~~Medicine patient placement criteria~~, (2) prior authorization
22 mandates consistent with the most current edition of the
23 American Society of Addiction Medicine's National Practice
24 Guideline for the Use of Medications in the Treatment of
25 Addiction Involving Opioid Use, as now or hereafter revised, or
26 any successor publication ~~mandate, or (3) lifetime restriction~~

1 ~~limit mandate.~~

2 On or after July 1, 2017 ~~2015~~, opioid antagonists
3 prescribed for the treatment of an opioid overdose, including
4 the medication product, administration devices, and any
5 pharmacy fees related to the dispensing and administration of
6 the opioid antagonist, shall be covered under the medical
7 assistance program for persons who are otherwise eligible for
8 medical assistance under this Article and may be subject to (1)
9 utilization controls or (2) prior authorization mandates
10 consistent with the most current edition of the American
11 Society of Addiction Medicine's National Practice Guideline
12 for the Use of Medications in the Treatment of Addiction
13 Involving Opioid Use, as now or hereafter revised, or any
14 successor publication. As used in this Section, "opioid
15 antagonist" means a drug that binds to opioid receptors and
16 blocks or inhibits the effect of opioids acting on those
17 receptors, including, but not limited to, naloxone
18 hydrochloride or any other similarly acting drug approved by
19 the U.S. Food and Drug Administration.

20 Upon federal approval, the Department shall provide
21 coverage and reimbursement for all drugs that are approved for
22 marketing by the federal Food and Drug Administration and that
23 are recommended by the federal Public Health Service or the
24 United States Centers for Disease Control and Prevention for
25 pre-exposure prophylaxis and related pre-exposure prophylaxis
26 services, including, but not limited to, HIV and sexually

1 transmitted infection screening, treatment for sexually
2 transmitted infections, medical monitoring, assorted labs, and
3 counseling to reduce the likelihood of HIV infection among
4 individuals who are not infected with HIV but who are at high
5 risk of HIV infection.

6 (Source: P.A. 98-104, Article 9, Section 9-5, eff. 7-22-13;
7 98-104, Article 12, Section 12-20, eff. 7-22-13; 98-303, eff.
8 8-9-13; 98-463, eff. 8-16-13; 98-651, eff. 6-16-14; 98-756,
9 eff. 7-16-14; 98-963, eff. 8-15-14; 99-78, eff. 7-20-15;
10 99-180, eff. 7-29-15; 99-236, eff. 8-3-15; 99-407 (see Section
11 20 of P.A. 99-588 for the effective date of P.A. 99-407);
12 99-433, eff. 8-21-15; 99-480, eff. 9-9-15; 99-588, eff.
13 7-20-16; 99-642, eff. 7-28-16; 99-772, eff. 1-1-17; 99-895,
14 eff. 1-1-17; revised 9-20-16.)

15 ARTICLE 35. NON-STATE EMPLOYEE RETIREMENT CONTRIBUTIONS

16 Section 35-5. The State Employees Group Insurance Act of
17 1971 is amended by changing Sections 6.6 and 6.10 as follows:

18 (5 ILCS 375/6.6)

19 Sec. 6.6. Contributions to the Teacher Health Insurance
20 Security Fund.

21 (a) Beginning July 1, 1995, all active contributors of the
22 Teachers' Retirement System (established under Article 16 of
23 the Illinois Pension Code) who are not employees of a

1 department as defined in Section 3 of this Act shall make
2 contributions toward the cost of annuitant and survivor health
3 benefits. These contributions shall be at the following rates:
4 until January 1, 2002, 0.5% of salary; beginning January 1,
5 2002, 0.65% of salary; beginning July 1, 2003, 0.75% of salary;
6 beginning July 1, 2005, 0.80% of salary; beginning July 1,
7 2007, a percentage of salary to be determined by the Department
8 of Central Management Services by rule, which in each fiscal
9 year shall not exceed 105% of the percentage of salary actually
10 required to be paid in the previous fiscal year.

11 These contributions shall be deducted by the employer and
12 paid to the System as service agent for the Department of
13 Central Management Services. The System may use the same
14 processes for collecting the contributions required by this
15 subsection that it uses to collect contributions received from
16 school districts and other covered employers under Sections
17 16-154 and 16-155 of the Illinois Pension Code.

18 An employer may agree to pick up or pay the contributions
19 required under this subsection on behalf of the teacher; such
20 contributions shall be deemed to have to have been paid by the
21 teacher. Beginning January 1, 2002, if the employer does not
22 directly pay the required member contribution, then the
23 employer shall reduce the member's salary by an amount equal to
24 the required contribution and shall then pay the contribution
25 on behalf of the member. This reduction shall not change the
26 amounts reported as creditable earnings to the Teachers'

1 Retirement System.

2 A person who purchases optional service credit under
3 Article 16 of the Illinois Pension Code for a period after June
4 30, 1995 must also make a contribution under this subsection
5 for that optional credit, at the rate provided in subsection
6 (a), based on the salary used in computing the optional service
7 credit, plus interest on this employee contribution. This
8 contribution shall be collected by the System as service agent
9 for the Department of Central Management Services. The
10 contribution required under this subsection for the optional
11 service credit must be paid in full before any annuity based on
12 that credit begins.

13 (a-5) Beginning January 1, 2002, every employer of a
14 teacher (other than an employer that is a department as defined
15 in Section 3 of this Act) shall pay an employer contribution
16 toward the cost of annuitant and survivor health benefits.
17 These contributions shall be computed as follows:

18 (1) Beginning January 1, 2002 through June 30, 2003,
19 the employer contribution shall be equal to 0.4% of each
20 teacher's salary.

21 (2) Beginning July 1, 2003, the employer contribution
22 shall be equal to 0.5% of each teacher's salary.

23 (3) Beginning July 1, 2005, the employer contribution
24 shall be equal to 0.6% of each teacher's salary.

25 (4) Beginning July 1, 2007, the employer contribution
26 shall be a percentage of each teacher's salary to be

1 determined by the Department of Central Management
2 Services by rule, which in each fiscal year shall not
3 exceed 105% of the percentage of each teacher's salary
4 actually required to be paid in the previous fiscal year.

5 These contributions shall be paid by the employer to the
6 System as service agent for the Department of Central
7 Management Services. The System may use the same processes for
8 collecting the contributions required by this subsection that
9 it uses to collect contributions received from school districts
10 and other covered employers under the Illinois Pension Code.

11 The school district or other employing unit may pay these
12 employer contributions out of any source of funding available
13 for that purpose and shall forward the contributions to the
14 System on the schedule established for the payment of member
15 contributions.

16 (b) The Teachers' Retirement System shall promptly deposit
17 all moneys collected under subsections (a) and (a-5) of this
18 Section into the Teacher Health Insurance Security Fund created
19 in Section 6.5 of this Act. The moneys collected under this
20 Section shall be used only for the purposes authorized in
21 Section 6.5 of this Act and shall not be considered to be
22 assets of the Teachers' Retirement System. Contributions made
23 under this Section are not transferable to other pension funds
24 or retirement systems and are not refundable upon termination
25 of service.

26 (c) On or before November 15 of each year, the Board of

1 Trustees of the Teachers' Retirement System shall certify to
2 the Governor, the Director of Central Management Services, and
3 the State Comptroller its estimate of the total amount of
4 contributions to be paid under subsection (a) of this Section
5 6.6 for the next fiscal year. The amount certified shall be
6 decreased or increased each year by the amount that the actual
7 active teacher contributions either fell short of or exceeded
8 the estimate used by the Board in making the certification for
9 the previous fiscal year. The certification shall include a
10 detailed explanation of the methods and information that the
11 Board relied upon in preparing its estimate. As soon as
12 possible after the effective date of this amendatory Act of the
13 92nd General Assembly, the Board shall recalculate and
14 recertify its certifications for fiscal years 2002 and 2003.

15 (d) Beginning in fiscal year 1996 and continuing through
16 fiscal year 2017, on the first day of each month, or as soon
17 thereafter as may be practical, the State Treasurer and the
18 State Comptroller shall transfer from the General Revenue Fund
19 to the Teacher Health Insurance Security Fund 1/12 of the
20 annual amount appropriated for that fiscal year to the State
21 Comptroller for deposit into the Teacher Health Insurance
22 Security Fund under Section 1.3 of the State Pension Funds
23 Continuing Appropriation Act.

24 (e) Except where otherwise specified in this Section, the
25 definitions that apply to Article 16 of the Illinois Pension
26 Code apply to this Section.

1 (f) (Blank).

2 (Source: P.A. 92-505, eff. 12-20-01; 93-679, eff. 6-30-04.)

3 (5 ILCS 375/6.10)

4 Sec. 6.10. Contributions to the Community College Health
5 Insurance Security Fund.

6 (a) Beginning January 1, 1999, every active contributor of
7 the State Universities Retirement System (established under
8 Article 15 of the Illinois Pension Code) who (1) is a full-time
9 employee of a community college district (other than a
10 community college district subject to Article VII of the Public
11 Community College Act) or an association of community college
12 boards and (2) is not an employee as defined in Section 3 of
13 this Act shall make contributions toward the cost of community
14 college annuitant and survivor health benefits at the rate of
15 0.50% of salary.

16 These contributions shall be deducted by the employer and
17 paid to the State Universities Retirement System as service
18 agent for the Department of Central Management Services. The
19 System may use the same processes for collecting the
20 contributions required by this subsection that it uses to
21 collect the contributions received from those employees under
22 Section 15-157 of the Illinois Pension Code. An employer may
23 agree to pick up or pay the contributions required under this
24 subsection on behalf of the employee; such contributions shall
25 be deemed to have been paid by the employee.

1 The State Universities Retirement System shall promptly
2 deposit all moneys collected under this subsection (a) into the
3 Community College Health Insurance Security Fund created in
4 Section 6.9 of this Act. The moneys collected under this
5 Section shall be used only for the purposes authorized in
6 Section 6.9 of this Act and shall not be considered to be
7 assets of the State Universities Retirement System.
8 Contributions made under this Section are not transferable to
9 other pension funds or retirement systems and are not
10 refundable upon termination of service.

11 (b) Beginning January 1, 1999, every community college
12 district (other than a community college district subject to
13 Article VII of the Public Community College Act) or association
14 of community college boards that is an employer under the State
15 Universities Retirement System shall contribute toward the
16 cost of the community college health benefits provided under
17 Section 6.9 of this Act an amount equal to 0.50% of the salary
18 paid to its full-time employees who participate in the State
19 Universities Retirement System and are not members as defined
20 in Section 3 of this Act.

21 These contributions shall be paid by the employer to the
22 State Universities Retirement System as service agent for the
23 Department of Central Management Services. The System may use
24 the same processes for collecting the contributions required by
25 this subsection that it uses to collect the contributions
26 received from those employers under Section 15-155 of the

1 Illinois Pension Code.

2 The State Universities Retirement System shall promptly
3 deposit all moneys collected under this subsection (b) into the
4 Community College Health Insurance Security Fund created in
5 Section 6.9 of this Act. The moneys collected under this
6 Section shall be used only for the purposes authorized in
7 Section 6.9 of this Act and shall not be considered to be
8 assets of the State Universities Retirement System.
9 Contributions made under this Section are not transferable to
10 other pension funds or retirement systems and are not
11 refundable upon termination of service.

12 The Department of Central Management Services, or any
13 successor agency designated to procure healthcare contracts
14 pursuant to this Act, is authorized to establish funds,
15 separate accounts provided by any bank or banks as defined by
16 the Illinois Banking Act, or separate accounts provided by any
17 savings and loan association or associations as defined by the
18 Illinois Savings and Loan Act of 1985 to be held by the
19 Director, outside the State treasury, for the purpose of
20 receiving the transfer of moneys from the Community College
21 Health Insurance Security Fund. The Department may promulgate
22 rules further defining the methodology for the transfers. Any
23 interest earned by moneys in the funds or accounts shall inure
24 to the Community College Health Insurance Security Fund. The
25 transferred moneys, and interest accrued thereon, shall be used
26 exclusively for transfers to administrative service

1 organizations or their financial institutions for payments of
2 claims to claimants and providers under the self-insurance
3 health plan. The transferred moneys, and interest accrued
4 thereon, shall not be used for any other purpose including, but
5 not limited to, reimbursement of administration fees due the
6 administrative service organization pursuant to its contract
7 or contracts with the Department.

8 (c) On or before November 15 of each year, the Board of
9 Trustees of the State Universities Retirement System shall
10 certify to the Governor, the Director of Central Management
11 Services, and the State Comptroller its estimate of the total
12 amount of contributions to be paid under subsection (a) of this
13 Section for the next fiscal year. Beginning in fiscal year
14 2008, the amount certified shall be decreased or increased each
15 year by the amount that the actual active employee
16 contributions either fell short of or exceeded the estimate
17 used by the Board in making the certification for the previous
18 fiscal year. The State Universities Retirement System shall
19 calculate the amount of actual active employee contributions in
20 fiscal years 1999 through 2005. Based upon this calculation,
21 the fiscal year 2008 certification shall include an amount
22 equal to the cumulative amount that the actual active employee
23 contributions either fell short of or exceeded the estimate
24 used by the Board in making the certification for those fiscal
25 years. The certification shall include a detailed explanation
26 of the methods and information that the Board relied upon in

1 preparing its estimate. As soon as possible after the effective
2 date of this Section, the Board shall submit its estimate for
3 fiscal year 1999.

4 (d) Beginning in fiscal year 1999 and continuing through
5 fiscal year 2017, on the first day of each month, or as soon
6 thereafter as may be practical, the State Treasurer and the
7 State Comptroller shall transfer from the General Revenue Fund
8 to the Community College Health Insurance Security Fund 1/12 of
9 the annual amount appropriated for that fiscal year to the
10 State Comptroller for deposit into the Community College Health
11 Insurance Security Fund under Section 1.4 of the State Pension
12 Funds Continuing Appropriation Act.

13 (e) Except where otherwise specified in this Section, the
14 definitions that apply to Article 15 of the Illinois Pension
15 Code apply to this Section.

16 (Source: P.A. 98-488, eff. 8-16-13.)

17 Section 35-10. The Illinois Pension Code is amended by
18 changing Section 17-127 as follows:

19 (40 ILCS 5/17-127) (from Ch. 108 1/2, par. 17-127)

20 Sec. 17-127. Financing; revenues for the Fund.

21 (a) The revenues for the Fund shall consist of: (1) amounts
22 paid into the Fund by contributors thereto and from employer
23 contributions and State appropriations in accordance with this
24 Article; (2) amounts contributed to the Fund by an Employer;

1 (3) amounts contributed to the Fund pursuant to any law now in
2 force or hereafter to be enacted; (4) contributions from any
3 other source; and (5) the earnings on investments.

4 (b) The General Assembly finds that for many years the
5 State has contributed to the Fund an annual amount that is
6 between 20% and 30% of the amount of the annual State
7 contribution to the Article 16 retirement system, and the
8 General Assembly declares that it is its goal and intention to
9 continue this level of contribution to the Fund in the future.

10 Beginning in State fiscal year 1999, subject to
11 appropriation, the State shall include in its annual
12 contribution to the Fund an additional amount equal to 0.544%
13 of the Fund's total teacher payroll; except that this
14 additional contribution need not be made in a fiscal year if
15 the Board has certified in the previous fiscal year that the
16 Fund is at least 90% funded, based on actuarial determinations.
17 These additional State contributions are intended to offset a
18 portion of the cost to the Fund of the increases in retirement
19 benefits resulting from this amendatory Act of 1998.

20 (Source: P.A. 90-548, eff. 12-4-97; 90-566, eff. 1-2-98;
21 90-582, eff. 5-27-98; 90-655, eff. 7-30-98.)

22 Section 35-15. The State Pension Funds Continuing
23 Appropriation Act is amended by changing Sections 1.3 and 1.4
24 as follows:

1 (40 ILCS 15/1.3)

2 Sec. 1.3. Appropriations for the Teacher Health Insurance
3 Security Fund. Beginning in State fiscal year 1996 and
4 continuing through fiscal year 2017, there is hereby
5 appropriated, on a continuing annual basis, from the General
6 Revenue Fund to the State Comptroller for deposit into the
7 Teacher Health Insurance Security Fund, an amount equal to the
8 amount certified by the Board of Trustees of the Teachers'
9 Retirement System of Illinois under subsection (c) of Section
10 6.6 of the State Employees Group Insurance Act of 1971 as the
11 estimated total amount of contributions to be paid under
12 subsection (a) of that Section 6.6 in that fiscal year.

13 In addition to any other amounts that may be appropriated
14 for this purpose, in State fiscal years 2005 through 2007,
15 there is hereby appropriated, on a continuing annual basis,
16 from the General Revenue Fund to the State Comptroller for
17 deposit into the Teacher Health Insurance Security Fund, an
18 amount equal to \$13,000,000 in each fiscal year.

19 The moneys appropriated under this Section 1.3 shall be
20 deposited into the Teacher Health Insurance Security Fund and
21 used only for the purposes authorized in Section 6.5 of the
22 State Employees Group Insurance Act of 1971.

23 (Source: P.A. 93-679, eff. 6-30-04.)

24 (40 ILCS 15/1.4)

25 Sec. 1.4. Appropriations for the Community College Health

1 Insurance Security Fund. Beginning in State fiscal year 1999
2 and continuing through fiscal year 2017, there is hereby
3 appropriated, on a continuing annual basis, from the General
4 Revenue Fund to the State Comptroller for deposit into the
5 Community College Health Insurance Security Fund, an amount
6 equal to the amount certified by the Board of Trustees of the
7 State Universities Retirement System under subsection (c) of
8 Section 6.10 of the State Employees Group Insurance Act of 1971
9 as the estimated total amount of contributions to be paid under
10 subsection (a) of that Section 6.10 in that fiscal year. The
11 moneys appropriated under this Section 1.4 shall be deposited
12 into the Community College Health Insurance Security Fund and
13 used only for the purposes authorized in Section 6.9 of the
14 State Employees Group Insurance Act of 1971.

15 (Source: P.A. 90-497, eff. 8-18-97.)

16 ARTICLE 40. ENERGY EFFICIENCY PORTFOLIO STANDARDS PROGRAM

17 Section 40-5. The Public Utilities Act is amended by
18 changing Sections 8-103 and 8-104 as follows:

19 (220 ILCS 5/8-103)

20 (Text of Section before amendment by P.A. 99-906)

21 Sec. 8-103. Energy efficiency and demand-response
22 measures.

23 (a) It is the policy of the State that electric utilities

1 are required to use cost-effective energy efficiency and
2 demand-response measures to reduce delivery load. Requiring
3 investment in cost-effective energy efficiency and
4 demand-response measures will reduce direct and indirect costs
5 to consumers by decreasing environmental impacts and by
6 avoiding or delaying the need for new generation, transmission,
7 and distribution infrastructure. It serves the public interest
8 to allow electric utilities to recover costs for reasonably and
9 prudently incurred expenses for energy efficiency and
10 demand-response measures. As used in this Section,
11 "cost-effective" means that the measures satisfy the total
12 resource cost test. The low-income measures described in
13 subsection (f) (4) of this Section shall not be required to meet
14 the total resource cost test. For purposes of this Section, the
15 terms "energy-efficiency", "demand-response", "electric
16 utility", and "total resource cost test" shall have the
17 meanings set forth in the Illinois Power Agency Act. For
18 purposes of this Section, the amount per kilowatthour means the
19 total amount paid for electric service expressed on a per
20 kilowatthour basis. For purposes of this Section, the total
21 amount paid for electric service includes without limitation
22 estimated amounts paid for supply, transmission, distribution,
23 surcharges, and add-on-taxes.

24 (b) Electric utilities shall implement cost-effective
25 energy efficiency measures to meet the following incremental
26 annual energy savings goals:

1 (1) 0.2% of energy delivered in the year commencing
2 June 1, 2008;

3 (2) 0.4% of energy delivered in the year commencing
4 June 1, 2009;

5 (3) 0.6% of energy delivered in the year commencing
6 June 1, 2010;

7 (4) 0.8% of energy delivered in the year commencing
8 June 1, 2011;

9 (5) 1% of energy delivered in the year commencing June
10 1, 2012;

11 (6) 1.4% of energy delivered in the year commencing
12 June 1, 2013;

13 (7) 1.8% of energy delivered in the year commencing
14 June 1, 2014; and

15 (8) 2% of energy delivered in the year commencing June
16 1, 2015 and each year thereafter.

17 Electric utilities may comply with this subsection (b) by
18 meeting the annual incremental savings goal in the applicable
19 year or by showing that the total cumulative annual savings
20 within a 3-year planning period associated with measures
21 implemented after May 31, 2014 was equal to the sum of each
22 annual incremental savings requirement from May 31, 2014
23 through the end of the applicable year.

24 (c) Electric utilities shall implement cost-effective
25 demand-response measures to reduce peak demand by 0.1% over the
26 prior year for eligible retail customers, as defined in Section

1 16-111.5 of this Act, and for customers that elect hourly
2 service from the utility pursuant to Section 16-107 of this
3 Act, provided those customers have not been declared
4 competitive. This requirement commences June 1, 2008 and
5 continues for 10 years.

6 (d) Notwithstanding the requirements of subsections (b)
7 and (c) of this Section, an electric utility shall reduce the
8 amount of energy efficiency and demand-response measures
9 implemented over a 3-year planning period by an amount
10 necessary to limit the estimated average annual increase in the
11 amounts paid by retail customers in connection with electric
12 service due to the cost of those measures to:

13 (1) in 2008, no more than 0.5% of the amount paid per
14 kilowatthour by those customers during the year ending May
15 31, 2007;

16 (2) in 2009, the greater of an additional 0.5% of the
17 amount paid per kilowatthour by those customers during the
18 year ending May 31, 2008 or 1% of the amount paid per
19 kilowatthour by those customers during the year ending May
20 31, 2007;

21 (3) in 2010, the greater of an additional 0.5% of the
22 amount paid per kilowatthour by those customers during the
23 year ending May 31, 2009 or 1.5% of the amount paid per
24 kilowatthour by those customers during the year ending May
25 31, 2007;

26 (4) in 2011, the greater of an additional 0.5% of the

1 amount paid per kilowatthour by those customers during the
2 year ending May 31, 2010 or 2% of the amount paid per
3 kilowatthour by those customers during the year ending May
4 31, 2007; and

5 (5) thereafter, the amount of energy efficiency and
6 demand-response measures implemented for any single year
7 shall be reduced by an amount necessary to limit the
8 estimated average net increase due to the cost of these
9 measures included in the amounts paid by eligible retail
10 customers in connection with electric service to no more
11 than the greater of 2.015% of the amount paid per
12 kilowatthour by those customers during the year ending May
13 31, 2007 or the incremental amount per kilowatthour paid
14 for these measures in 2011.

15 No later than June 30, 2011, the Commission shall review
16 the limitation on the amount of energy efficiency and
17 demand-response measures implemented pursuant to this Section
18 and report to the General Assembly its findings as to whether
19 that limitation unduly constrains the procurement of energy
20 efficiency and demand-response measures.

21 (e) Electric utilities shall be responsible for overseeing
22 the design, development, and filing of energy efficiency and
23 demand-response plans with the Commission. Electric utilities
24 shall implement 100% of the demand-response measures in the
25 plans. Electric utilities shall implement 75% of the energy
26 efficiency measures approved by the Commission, and may, as

1 part of that implementation, outsource various aspects of
2 program development and implementation. The remaining 25% of
3 those energy efficiency measures approved by the Commission
4 shall be implemented by the Department of Commerce and Economic
5 Opportunity, and must be designed in conjunction with the
6 utility and the filing process. The Department may outsource
7 development and implementation of energy efficiency measures.
8 A minimum of 10% of the entire portfolio of cost-effective
9 energy efficiency measures shall be procured from units of
10 local government, municipal corporations, school districts,
11 and community college districts. The Department shall
12 coordinate the implementation of these measures.

13 The apportionment of the dollars to cover the costs to
14 implement the Department's share of the portfolio of energy
15 efficiency measures shall be made to the Department once the
16 Department has executed rebate agreements, grants, or
17 contracts for energy efficiency measures and provided
18 supporting documentation for those rebate agreements, grants,
19 and contracts to the utility. The Department is authorized to
20 adopt any rules necessary and prescribe procedures in order to
21 ensure compliance by applicants in carrying out the purposes of
22 rebate agreements for energy efficiency measures implemented
23 by the Department made under this Section.

24 The details of the measures implemented by the Department
25 shall be submitted by the Department to the Commission in
26 connection with the utility's filing regarding the energy

1 efficiency and demand-response measures that the utility
2 implements.

3 A utility providing approved energy efficiency and
4 demand-response measures in the State shall be permitted to
5 recover costs of those measures through an automatic adjustment
6 clause tariff filed with and approved by the Commission. The
7 tariff shall be established outside the context of a general
8 rate case. Each year the Commission shall initiate a review to
9 reconcile any amounts collected with the actual costs and to
10 determine the required adjustment to the annual tariff factor
11 to match annual expenditures.

12 Each utility shall include, in its recovery of costs, the
13 costs estimated for both the utility's and the Department's
14 implementation of energy efficiency and demand-response
15 measures. Costs collected by the utility for measures
16 implemented by the Department shall be submitted to the
17 Department pursuant to Section 605-323 of the Civil
18 Administrative Code of Illinois, shall be deposited into the
19 Energy Efficiency Portfolio Standards Fund, and shall be used
20 by the Department solely for the purpose of implementing these
21 measures. A utility shall not be required to advance any moneys
22 to the Department but only to forward such funds as it has
23 collected. The Department shall report to the Commission on an
24 annual basis regarding the costs actually incurred by the
25 Department in the implementation of the measures. Any changes
26 to the costs of energy efficiency measures as a result of plan

1 modifications shall be appropriately reflected in amounts
2 recovered by the utility and turned over to the Department.

3 The portfolio of measures, administered by both the
4 utilities and the Department, shall, in combination, be
5 designed to achieve the annual savings targets described in
6 subsections (b) and (c) of this Section, as modified by
7 subsection (d) of this Section.

8 The utility and the Department shall agree upon a
9 reasonable portfolio of measures and determine the measurable
10 corresponding percentage of the savings goals associated with
11 measures implemented by the utility or Department.

12 No utility shall be assessed a penalty under subsection (f)
13 of this Section for failure to make a timely filing if that
14 failure is the result of a lack of agreement with the
15 Department with respect to the allocation of responsibilities
16 or related costs or target assignments. In that case, the
17 Department and the utility shall file their respective plans
18 with the Commission and the Commission shall determine an
19 appropriate division of measures and programs that meets the
20 requirements of this Section.

21 If the Department is unable to meet incremental annual
22 performance goals for the portion of the portfolio implemented
23 by the Department, then the utility and the Department shall
24 jointly submit a modified filing to the Commission explaining
25 the performance shortfall and recommending an appropriate
26 course going forward, including any program modifications that

1 may be appropriate in light of the evaluations conducted under
2 item (7) of subsection (f) of this Section. In this case, the
3 utility obligation to collect the Department's costs and turn
4 over those funds to the Department under this subsection (e)
5 shall continue only if the Commission approves the
6 modifications to the plan proposed by the Department.

7 (f) No later than November 15, 2007, each electric utility
8 shall file an energy efficiency and demand-response plan with
9 the Commission to meet the energy efficiency and
10 demand-response standards for 2008 through 2010. No later than
11 October 1, 2010, each electric utility shall file an energy
12 efficiency and demand-response plan with the Commission to meet
13 the energy efficiency and demand-response standards for 2011
14 through 2013. Every 3 years thereafter, each electric utility
15 shall file, no later than September 1, an energy efficiency and
16 demand-response plan with the Commission. If a utility does not
17 file such a plan by September 1 of an applicable year, it shall
18 face a penalty of \$100,000 per day until the plan is filed.
19 Each utility's plan shall set forth the utility's proposals to
20 meet the utility's portion of the energy efficiency standards
21 identified in subsection (b) and the demand-response standards
22 identified in subsection (c) of this Section as modified by
23 subsections (d) and (e), taking into account the unique
24 circumstances of the utility's service territory. The
25 Commission shall seek public comment on the utility's plan and
26 shall issue an order approving or disapproving each plan within

1 5 months after its submission. If the Commission disapproves a
2 plan, the Commission shall, within 30 days, describe in detail
3 the reasons for the disapproval and describe a path by which
4 the utility may file a revised draft of the plan to address the
5 Commission's concerns satisfactorily. If the utility does not
6 refile with the Commission within 60 days, the utility shall be
7 subject to penalties at a rate of \$100,000 per day until the
8 plan is filed. This process shall continue, and penalties shall
9 accrue, until the utility has successfully filed a portfolio of
10 energy efficiency and demand-response measures. Penalties
11 shall be deposited into the Energy Efficiency Trust Fund. In
12 submitting proposed energy efficiency and demand-response
13 plans and funding levels to meet the savings goals adopted by
14 this Act the utility shall:

15 (1) Demonstrate that its proposed energy efficiency
16 and demand-response measures will achieve the requirements
17 that are identified in subsections (b) and (c) of this
18 Section, as modified by subsections (d) and (e).

19 (2) Present specific proposals to implement new
20 building and appliance standards that have been placed into
21 effect.

22 (3) Present estimates of the total amount paid for
23 electric service expressed on a per kilowatthour basis
24 associated with the proposed portfolio of measures
25 designed to meet the requirements that are identified in
26 subsections (b) and (c) of this Section, as modified by

1 subsections (d) and (e).

2 (4) Coordinate with the Department to present a
3 portfolio of energy efficiency measures proportionate to
4 the share of total annual utility revenues in Illinois from
5 households at or below 150% of the poverty level. The
6 energy efficiency programs shall be targeted to households
7 with incomes at or below 80% of area median income.

8 (5) Demonstrate that its overall portfolio of energy
9 efficiency and demand-response measures, not including
10 programs covered by item (4) of this subsection (f), are
11 cost-effective using the total resource cost test and
12 represent a diverse cross-section of opportunities for
13 customers of all rate classes to participate in the
14 programs.

15 (6) Include a proposed cost-recovery tariff mechanism
16 to fund the proposed energy efficiency and demand-response
17 measures and to ensure the recovery of the prudently and
18 reasonably incurred costs of Commission-approved programs.

19 (7) Provide for an annual independent evaluation of the
20 performance of the cost-effectiveness of the utility's
21 portfolio of measures and the Department's portfolio of
22 measures, as well as a full review of the 3-year results of
23 the broader net program impacts and, to the extent
24 practical, for adjustment of the measures on a
25 going-forward basis as a result of the evaluations. The
26 resources dedicated to evaluation shall not exceed 3% of

1 portfolio resources in any given year.

2 (g) No more than 3% of energy efficiency and
3 demand-response program revenue may be allocated for
4 demonstration of breakthrough equipment and devices.

5 (h) This Section does not apply to an electric utility that
6 on December 31, 2005 provided electric service to fewer than
7 100,000 customers in Illinois.

8 (i) If, after 2 years, an electric utility fails to meet
9 the efficiency standard specified in subsection (b) of this
10 Section, as modified by subsections (d) and (e), it shall make
11 a contribution to the Low-Income Home Energy Assistance
12 Program. The combined total liability for failure to meet the
13 goal shall be \$1,000,000, which shall be assessed as follows: a
14 large electric utility shall pay \$665,000, and a medium
15 electric utility shall pay \$335,000. If, after 3 years, an
16 electric utility fails to meet the efficiency standard
17 specified in subsection (b) of this Section, as modified by
18 subsections (d) and (e), it shall make a contribution to the
19 Low-Income Home Energy Assistance Program. The combined total
20 liability for failure to meet the goal shall be \$1,000,000,
21 which shall be assessed as follows: a large electric utility
22 shall pay \$665,000, and a medium electric utility shall pay
23 \$335,000. In addition, the responsibility for implementing the
24 energy efficiency measures of the utility making the payment
25 shall be transferred to the Illinois Power Agency if, after 3
26 years, or in any subsequent 3-year period, the utility fails to

1 meet the efficiency standard specified in subsection (b) of
2 this Section, as modified by subsections (d) and (e). The
3 Agency shall implement a competitive procurement program to
4 procure resources necessary to meet the standards specified in
5 this Section as modified by subsections (d) and (e), with costs
6 for those resources to be recovered in the same manner as
7 products purchased through the procurement plan as provided in
8 Section 16-111.5. The Director shall implement this
9 requirement in connection with the procurement plan as provided
10 in Section 16-111.5.

11 For purposes of this Section, (i) a "large electric
12 utility" is an electric utility that, on December 31, 2005,
13 served more than 2,000,000 electric customers in Illinois; (ii)
14 a "medium electric utility" is an electric utility that, on
15 December 31, 2005, served 2,000,000 or fewer but more than
16 100,000 electric customers in Illinois; and (iii) Illinois
17 electric utilities that are affiliated by virtue of a common
18 parent company are considered a single electric utility.

19 (j) If, after 3 years, or any subsequent 3-year period, the
20 Department fails to implement the Department's share of energy
21 efficiency measures required by the standards in subsection
22 (b), then the Illinois Power Agency may assume responsibility
23 for and control of the Department's share of the required
24 energy efficiency measures. The Agency shall implement a
25 competitive procurement program to procure resources necessary
26 to meet the standards specified in this Section, with the costs

1 of these resources to be recovered in the same manner as
2 provided for the Department in this Section.

3 (k) No electric utility shall be deemed to have failed to
4 meet the energy efficiency standards to the extent any such
5 failure is due to a failure of the Department or the Agency.

6 (Source: P.A. 97-616, eff. 10-26-11; 97-841, eff. 7-20-12;
7 98-90, eff. 7-15-13.)

8 (Text of Section after amendment by P.A. 99-906)

9 Sec. 8-103. Energy efficiency and demand-response
10 measures.

11 (a) It is the policy of the State that electric utilities
12 are required to use cost-effective energy efficiency and
13 demand-response measures to reduce delivery load. Requiring
14 investment in cost-effective energy efficiency and
15 demand-response measures will reduce direct and indirect costs
16 to consumers by decreasing environmental impacts and by
17 avoiding or delaying the need for new generation, transmission,
18 and distribution infrastructure. It serves the public interest
19 to allow electric utilities to recover costs for reasonably and
20 prudently incurred expenses for energy efficiency and
21 demand-response measures. As used in this Section,
22 "cost-effective" means that the measures satisfy the total
23 resource cost test. The low-income measures described in
24 subsection (f) (4) of this Section shall not be required to meet
25 the total resource cost test. For purposes of this Section, the

1 terms "energy-efficiency", "demand-response", "electric
2 utility", and "total resource cost test" shall have the
3 meanings set forth in the Illinois Power Agency Act. For
4 purposes of this Section, the amount per kilowatthour means the
5 total amount paid for electric service expressed on a per
6 kilowatthour basis. For purposes of this Section, the total
7 amount paid for electric service includes without limitation
8 estimated amounts paid for supply, transmission, distribution,
9 surcharges, and add-on-taxes.

10 (a-5) This Section applies to electric utilities serving
11 500,000 or less but more than 200,000 retail customers in this
12 State. Through December 31, 2017, this Section also applies to
13 electric utilities serving more than 500,000 retail customers
14 in the State.

15 (b) Electric utilities shall implement cost-effective
16 energy efficiency measures to meet the following incremental
17 annual energy savings goals:

18 (1) 0.2% of energy delivered in the year commencing
19 June 1, 2008;

20 (2) 0.4% of energy delivered in the year commencing
21 June 1, 2009;

22 (3) 0.6% of energy delivered in the year commencing
23 June 1, 2010;

24 (4) 0.8% of energy delivered in the year commencing
25 June 1, 2011;

26 (5) 1% of energy delivered in the year commencing June

1 1, 2012;

2 (6) 1.4% of energy delivered in the year commencing
3 June 1, 2013;

4 (7) 1.8% of energy delivered in the year commencing
5 June 1, 2014; and

6 (8) 2% of energy delivered in the year commencing June
7 1, 2015 and each year thereafter.

8 Electric utilities may comply with this subsection (b) by
9 meeting the annual incremental savings goal in the applicable
10 year or by showing that the total cumulative annual savings
11 within a 3-year planning period associated with measures
12 implemented after May 31, 2014 was equal to the sum of each
13 annual incremental savings requirement from May 31, 2014
14 through the end of the applicable year.

15 (c) Electric utilities shall implement cost-effective
16 demand-response measures to reduce peak demand by 0.1% over the
17 prior year for eligible retail customers, as defined in Section
18 16-111.5 of this Act, and for customers that elect hourly
19 service from the utility pursuant to Section 16-107 of this
20 Act, provided those customers have not been declared
21 competitive. This requirement commences June 1, 2008 and
22 continues for 10 years.

23 (d) Notwithstanding the requirements of subsections (b)
24 and (c) of this Section, an electric utility shall reduce the
25 amount of energy efficiency and demand-response measures
26 implemented over a 3-year planning period by an amount

1 necessary to limit the estimated average annual increase in the
2 amounts paid by retail customers in connection with electric
3 service due to the cost of those measures to:

4 (1) in 2008, no more than 0.5% of the amount paid per
5 kilowatthour by those customers during the year ending May
6 31, 2007;

7 (2) in 2009, the greater of an additional 0.5% of the
8 amount paid per kilowatthour by those customers during the
9 year ending May 31, 2008 or 1% of the amount paid per
10 kilowatthour by those customers during the year ending May
11 31, 2007;

12 (3) in 2010, the greater of an additional 0.5% of the
13 amount paid per kilowatthour by those customers during the
14 year ending May 31, 2009 or 1.5% of the amount paid per
15 kilowatthour by those customers during the year ending May
16 31, 2007;

17 (4) in 2011, the greater of an additional 0.5% of the
18 amount paid per kilowatthour by those customers during the
19 year ending May 31, 2010 or 2% of the amount paid per
20 kilowatthour by those customers during the year ending May
21 31, 2007; and

22 (5) thereafter, the amount of energy efficiency and
23 demand-response measures implemented for any single year
24 shall be reduced by an amount necessary to limit the
25 estimated average net increase due to the cost of these
26 measures included in the amounts paid by eligible retail

1 customers in connection with electric service to no more
2 than the greater of 2.015% of the amount paid per
3 kilowatthour by those customers during the year ending May
4 31, 2007 or the incremental amount per kilowatthour paid
5 for these measures in 2011.

6 No later than June 30, 2011, the Commission shall review
7 the limitation on the amount of energy efficiency and
8 demand-response measures implemented pursuant to this Section
9 and report to the General Assembly its findings as to whether
10 that limitation unduly constrains the procurement of energy
11 efficiency and demand-response measures.

12 (e) Electric utilities shall be responsible for overseeing
13 the design, development, and filing of energy efficiency and
14 demand-response plans with the Commission. Electric utilities
15 shall implement 100% of the demand-response measures in the
16 plans. Electric utilities shall implement 75% of the energy
17 efficiency measures approved by the Commission, and may, as
18 part of that implementation, outsource various aspects of
19 program development and implementation. The remaining 25% of
20 those energy efficiency measures approved by the Commission
21 shall be implemented by the Department of Commerce and Economic
22 Opportunity, and must be designed in conjunction with the
23 utility and the filing process. The Department may outsource
24 development and implementation of energy efficiency measures.
25 A minimum of 10% of the entire portfolio of cost-effective
26 energy efficiency measures shall be procured from units of

1 local government, municipal corporations, school districts,
2 and community college districts. The Department shall
3 coordinate the implementation of these measures.

4 The apportionment of the dollars to cover the costs to
5 implement the Department's share of the portfolio of energy
6 efficiency measures shall be made to the Department once the
7 Department has executed rebate agreements, grants, or
8 contracts for energy efficiency measures and provided
9 supporting documentation for those rebate agreements, grants,
10 and contracts to the utility. The Department is authorized to
11 adopt any rules necessary and prescribe procedures in order to
12 ensure compliance by applicants in carrying out the purposes of
13 rebate agreements for energy efficiency measures implemented
14 by the Department made under this Section.

15 The details of the measures implemented by the Department
16 shall be submitted by the Department to the Commission in
17 connection with the utility's filing regarding the energy
18 efficiency and demand-response measures that the utility
19 implements.

20 A utility providing approved energy efficiency and
21 demand-response measures in the State shall be permitted to
22 recover costs of those measures through an automatic adjustment
23 clause tariff filed with and approved by the Commission. The
24 tariff shall be established outside the context of a general
25 rate case. Each year the Commission shall initiate a review to
26 reconcile any amounts collected with the actual costs and to

1 determine the required adjustment to the annual tariff factor
2 to match annual expenditures.

3 Each utility shall include, in its recovery of costs, the
4 costs estimated for both the utility's and the Department's
5 implementation of energy efficiency and demand-response
6 measures. Costs collected by the utility for measures
7 implemented by the Department shall be submitted to the
8 Department pursuant to Section 605-323 of the Civil
9 Administrative Code of Illinois, shall be deposited into the
10 Energy Efficiency Portfolio Standards Fund, and shall be used
11 by the Department solely for the purpose of implementing these
12 measures. A utility shall not be required to advance any moneys
13 to the Department but only to forward such funds as it has
14 collected. The Department shall report to the Commission on an
15 annual basis regarding the costs actually incurred by the
16 Department in the implementation of the measures. Any changes
17 to the costs of energy efficiency measures as a result of plan
18 modifications shall be appropriately reflected in amounts
19 recovered by the utility and turned over to the Department.

20 The portfolio of measures, administered by both the
21 utilities and the Department, shall, in combination, be
22 designed to achieve the annual savings targets described in
23 subsections (b) and (c) of this Section, as modified by
24 subsection (d) of this Section.

25 The utility and the Department shall agree upon a
26 reasonable portfolio of measures and determine the measurable

1 corresponding percentage of the savings goals associated with
2 measures implemented by the utility or Department.

3 No utility shall be assessed a penalty under subsection (f)
4 of this Section for failure to make a timely filing if that
5 failure is the result of a lack of agreement with the
6 Department with respect to the allocation of responsibilities
7 or related costs or target assignments. In that case, the
8 Department and the utility shall file their respective plans
9 with the Commission and the Commission shall determine an
10 appropriate division of measures and programs that meets the
11 requirements of this Section.

12 If the Department is unable to meet incremental annual
13 performance goals for the portion of the portfolio implemented
14 by the Department, then the utility and the Department shall
15 jointly submit a modified filing to the Commission explaining
16 the performance shortfall and recommending an appropriate
17 course going forward, including any program modifications that
18 may be appropriate in light of the evaluations conducted under
19 item (7) of subsection (f) of this Section. In this case, the
20 utility obligation to collect the Department's costs and turn
21 over those funds to the Department under this subsection (e)
22 shall continue only if the Commission approves the
23 modifications to the plan proposed by the Department.

24 (f) No later than November 15, 2007, each electric utility
25 shall file an energy efficiency and demand-response plan with
26 the Commission to meet the energy efficiency and

1 demand-response standards for 2008 through 2010. No later than
2 October 1, 2010, each electric utility shall file an energy
3 efficiency and demand-response plan with the Commission to meet
4 the energy efficiency and demand-response standards for 2011
5 through 2013. Every 3 years thereafter, each electric utility
6 shall file, no later than September 1, an energy efficiency and
7 demand-response plan with the Commission. If a utility does not
8 file such a plan by September 1 of an applicable year, it shall
9 face a penalty of \$100,000 per day until the plan is filed.
10 Each utility's plan shall set forth the utility's proposals to
11 meet the utility's portion of the energy efficiency standards
12 identified in subsection (b) and the demand-response standards
13 identified in subsection (c) of this Section as modified by
14 subsections (d) and (e), taking into account the unique
15 circumstances of the utility's service territory. The
16 Commission shall seek public comment on the utility's plan and
17 shall issue an order approving or disapproving each plan within
18 5 months after its submission. If the Commission disapproves a
19 plan, the Commission shall, within 30 days, describe in detail
20 the reasons for the disapproval and describe a path by which
21 the utility may file a revised draft of the plan to address the
22 Commission's concerns satisfactorily. If the utility does not
23 refile with the Commission within 60 days, the utility shall be
24 subject to penalties at a rate of \$100,000 per day until the
25 plan is filed. This process shall continue, and penalties shall
26 accrue, until the utility has successfully filed a portfolio of

1 energy efficiency and demand-response measures. Penalties
2 shall be deposited into the Energy Efficiency Trust Fund. In
3 submitting proposed energy efficiency and demand-response
4 plans and funding levels to meet the savings goals adopted by
5 this Act the utility shall:

6 (1) Demonstrate that its proposed energy efficiency
7 and demand-response measures will achieve the requirements
8 that are identified in subsections (b) and (c) of this
9 Section, as modified by subsections (d) and (e).

10 (2) Present specific proposals to implement new
11 building and appliance standards that have been placed into
12 effect.

13 (3) Present estimates of the total amount paid for
14 electric service expressed on a per kilowatthour basis
15 associated with the proposed portfolio of measures
16 designed to meet the requirements that are identified in
17 subsections (b) and (c) of this Section, as modified by
18 subsections (d) and (e).

19 (4) Coordinate with the Department to present a
20 portfolio of energy efficiency measures proportionate to
21 the share of total annual utility revenues in Illinois from
22 households at or below 150% of the poverty level. The
23 energy efficiency programs shall be targeted to households
24 with incomes at or below 80% of area median income.

25 (5) Demonstrate that its overall portfolio of energy
26 efficiency and demand-response measures, not including

1 programs covered by item (4) of this subsection (f), are
2 cost-effective using the total resource cost test and
3 represent a diverse cross-section of opportunities for
4 customers of all rate classes to participate in the
5 programs.

6 (6) Include a proposed cost-recovery tariff mechanism
7 to fund the proposed energy efficiency and demand-response
8 measures and to ensure the recovery of the prudently and
9 reasonably incurred costs of Commission-approved programs.

10 (7) Provide for an annual independent evaluation of the
11 performance of the cost-effectiveness of the utility's
12 portfolio of measures and the Department's portfolio of
13 measures, as well as a full review of the 3-year results of
14 the broader net program impacts and, to the extent
15 practical, for adjustment of the measures on a
16 going-forward basis as a result of the evaluations. The
17 resources dedicated to evaluation shall not exceed 3% of
18 portfolio resources in any given year.

19 (g) No more than 3% of energy efficiency and
20 demand-response program revenue may be allocated for
21 demonstration of breakthrough equipment and devices.

22 (h) This Section does not apply to an electric utility that
23 on December 31, 2005 provided electric service to fewer than
24 100,000 customers in Illinois.

25 (i) If, after 2 years, an electric utility fails to meet
26 the efficiency standard specified in subsection (b) of this

1 Section, as modified by subsections (d) and (e), it shall make
2 a contribution to the Low-Income Home Energy Assistance
3 Program. The combined total liability for failure to meet the
4 goal shall be \$1,000,000, which shall be assessed as follows: a
5 large electric utility shall pay \$665,000, and a medium
6 electric utility shall pay \$335,000. If, after 3 years, an
7 electric utility fails to meet the efficiency standard
8 specified in subsection (b) of this Section, as modified by
9 subsections (d) and (e), it shall make a contribution to the
10 Low-Income Home Energy Assistance Program. The combined total
11 liability for failure to meet the goal shall be \$1,000,000,
12 which shall be assessed as follows: a large electric utility
13 shall pay \$665,000, and a medium electric utility shall pay
14 \$335,000. In addition, the responsibility for implementing the
15 energy efficiency measures of the utility making the payment
16 shall be transferred to the Illinois Power Agency if, after 3
17 years, or in any subsequent 3-year period, the utility fails to
18 meet the efficiency standard specified in subsection (b) of
19 this Section, as modified by subsections (d) and (e). The
20 Agency shall implement a competitive procurement program to
21 procure resources necessary to meet the standards specified in
22 this Section as modified by subsections (d) and (e), with costs
23 for those resources to be recovered in the same manner as
24 products purchased through the procurement plan as provided in
25 Section 16-111.5. The Director shall implement this
26 requirement in connection with the procurement plan as provided

1 in Section 16-111.5.

2 For purposes of this Section, (i) a "large electric
3 utility" is an electric utility that, on December 31, 2005,
4 served more than 2,000,000 electric customers in Illinois; (ii)
5 a "medium electric utility" is an electric utility that, on
6 December 31, 2005, served 2,000,000 or fewer but more than
7 100,000 electric customers in Illinois; and (iii) Illinois
8 electric utilities that are affiliated by virtue of a common
9 parent company are considered a single electric utility.

10 (j) If, after 3 years, or any subsequent 3-year period, the
11 Department fails to implement the Department's share of energy
12 efficiency measures required by the standards in subsection
13 (b), then the Illinois Power Agency may assume responsibility
14 for and control of the Department's share of the required
15 energy efficiency measures. The Agency shall implement a
16 competitive procurement program to procure resources necessary
17 to meet the standards specified in this Section, with the costs
18 of these resources to be recovered in the same manner as
19 provided for the Department in this Section.

20 (k) No electric utility shall be deemed to have failed to
21 meet the energy efficiency standards to the extent any such
22 failure is due to a failure of the Department or the Agency.

23 (l) (1) With the exception of the energy efficiency and
24 demand-response plan previously filed by the Department, the
25 ~~The~~ energy efficiency and demand-response plans of electric
26 utilities serving more than 500,000 retail customers in the

1 State that were approved by the Commission on or before the
2 effective date of this amendatory Act of the 99th General
3 Assembly for the period June 1, 2014 through May 31, 2017 shall
4 continue to be in force and effect through December 31, 2017 so
5 that the energy efficiency programs set forth in those plans
6 continue to be offered during the period June 1, 2017 through
7 December 31, 2017. Each such utility is authorized to increase,
8 on a pro rata basis, the energy savings goals and budgets
9 approved in its plan to reflect the additional 7 months of the
10 plan's operation, provided that such increase shall also
11 incorporate reductions to goals and budgets to reflect the
12 proportion of the utility's load attributable to customers who
13 are exempt from this Section under subsection (m) of this
14 Section. The energy efficiency and demand-response plan filed
15 by the Department that was approved by the Commission on or
16 before the effective date of this amendatory Act of the 100th
17 General Assembly for the period of June 1, 2014 through May 31,
18 2017 shall expire on May 31, 2017. From June 1, 2017 through
19 December 31, 2017 the electric utilities shall be responsible
20 for offering and administering the programs previously offered
21 and administered by the Department.

22 (2) If an electric utility serving more than 500,000 retail
23 customers in the State filed with the Commission, under
24 subsection (f) of this Section, its proposed energy efficiency
25 and demand-response plan for the period June 1, 2017 through
26 May 31, 2020, and the Commission has not yet entered its final

1 order approving such plan on or before the effective date of
2 this amendatory Act of the 99th General Assembly, then the
3 utility shall file a notice of withdrawal with the Commission,
4 following such effective date, to withdraw the proposed energy
5 efficiency and demand-response plan. Upon receipt of such
6 notice, the Commission shall dismiss with prejudice any docket
7 that had been initiated to investigate such plan, and the plan
8 and the record related thereto shall not be the subject of any
9 further hearing, investigation, or proceeding of any kind.

10 (3) For those electric utilities that serve more than
11 500,000 retail customers in the State, this amendatory Act of
12 the 99th General Assembly preempts and supersedes any orders
13 entered by the Commission that approved such utilities' energy
14 efficiency and demand response plans for the period commencing
15 June 1, 2017 and ending May 31, 2020. Any such orders shall be
16 void, and the provisions of paragraph (1) of this subsection
17 (1) shall apply.

18 (m) Notwithstanding anything to the contrary, after May 31,
19 2017, this Section does not apply to any retail customers of an
20 electric utility that serves more than 3,000,000 retail
21 customers in the State and whose total highest 30 minute demand
22 was more than 10,000 kilowatts, or any retail customers of an
23 electric utility that serves less than 3,000,000 retail
24 customers but more than 500,000 retail customers in the State
25 and whose total highest 15 minute demand was more than 10,000
26 kilowatts. For purposes of this subsection (m), "retail

1 customer" has the meaning set forth in Section 16-102 of this
2 Act. The criteria for determining whether this subsection (m)
3 is applicable to a retail customer shall be based on the 12
4 consecutive billing periods prior to the start of the first
5 year of each such multi-year plan.

6 (Source: P.A. 98-90, eff. 7-15-13; 99-906, eff. 6-1-17.)

7 (220 ILCS 5/8-104)

8 (Text of Section before amendment by P.A. 99-906)

9 Sec. 8-104. Natural gas energy efficiency programs.

10 (a) It is the policy of the State that natural gas
11 utilities and the Department of Commerce and Economic
12 Opportunity are required to use cost-effective energy
13 efficiency to reduce direct and indirect costs to consumers. It
14 serves the public interest to allow natural gas utilities to
15 recover costs for reasonably and prudently incurred expenses
16 for cost-effective energy efficiency measures.

17 (b) For purposes of this Section, "energy efficiency" means
18 measures that reduce the amount of energy required to achieve a
19 given end use. "Energy efficiency" also includes measures that
20 reduce the total Btus of electricity and natural gas needed to
21 meet the end use or uses. "Cost-effective" means that the
22 measures satisfy the total resource cost test which, for
23 purposes of this Section, means a standard that is met if, for
24 an investment in energy efficiency, the benefit-cost ratio is
25 greater than one. The benefit-cost ratio is the ratio of the

1 net present value of the total benefits of the measures to the
2 net present value of the total costs as calculated over the
3 lifetime of the measures. The total resource cost test compares
4 the sum of avoided natural gas utility costs, representing the
5 benefits that accrue to the system and the participant in the
6 delivery of those efficiency measures, as well as other
7 quantifiable societal benefits, including avoided electric
8 utility costs, to the sum of all incremental costs of end use
9 measures (including both utility and participant
10 contributions), plus costs to administer, deliver, and
11 evaluate each demand-side measure, to quantify the net savings
12 obtained by substituting demand-side measures for supply
13 resources. In calculating avoided costs, reasonable estimates
14 shall be included for financial costs likely to be imposed by
15 future regulation of emissions of greenhouse gases. The
16 low-income programs described in item (4) of subsection (f) of
17 this Section shall not be required to meet the total resource
18 cost test.

19 (c) Natural gas utilities shall implement cost-effective
20 energy efficiency measures to meet at least the following
21 natural gas savings requirements, which shall be based upon the
22 total amount of gas delivered to retail customers, other than
23 the customers described in subsection (m) of this Section,
24 during calendar year 2009 multiplied by the applicable
25 percentage. Natural gas utilities may comply with this Section
26 by meeting the annual incremental savings goal in the

1 applicable year or by showing that total cumulative annual
2 savings within a 3-year planning period associated with
3 measures implemented after May 31, 2011 were equal to the sum
4 of each annual incremental savings requirement from May 31,
5 2011 through the end of the applicable year:

6 (1) 0.2% by May 31, 2012;

7 (2) an additional 0.4% by May 31, 2013, increasing
8 total savings to .6%;

9 (3) an additional 0.6% by May 31, 2014, increasing
10 total savings to 1.2%;

11 (4) an additional 0.8% by May 31, 2015, increasing
12 total savings to 2.0%;

13 (5) an additional 1% by May 31, 2016, increasing total
14 savings to 3.0%;

15 (6) an additional 1.2% by May 31, 2017, increasing
16 total savings to 4.2%;

17 (7) an additional 1.4% by May 31, 2018, increasing
18 total savings to 5.6%;

19 (8) an additional 1.5% by May 31, 2019, increasing
20 total savings to 7.1%; and

21 (9) an additional 1.5% in each 12-month period
22 thereafter.

23 (d) Notwithstanding the requirements of subsection (c) of
24 this Section, a natural gas utility shall limit the amount of
25 energy efficiency implemented in any 3-year reporting period
26 established by subsection (f) of Section 8-104 of this Act, by

1 an amount necessary to limit the estimated average increase in
2 the amounts paid by retail customers in connection with natural
3 gas service to no more than 2% in the applicable 3-year
4 reporting period. The energy savings requirements in
5 subsection (c) of this Section may be reduced by the Commission
6 for the subject plan, if the utility demonstrates by
7 substantial evidence that it is highly unlikely that the
8 requirements could be achieved without exceeding the
9 applicable spending limits in any 3-year reporting period. No
10 later than September 1, 2013, the Commission shall review the
11 limitation on the amount of energy efficiency measures
12 implemented pursuant to this Section and report to the General
13 Assembly, in the report required by subsection (k) of this
14 Section, its findings as to whether that limitation unduly
15 constrains the procurement of energy efficiency measures.

16 (e) Natural gas utilities shall be responsible for
17 overseeing the design, development, and filing of their
18 efficiency plans with the Commission. The utility shall utilize
19 75% of the available funding associated with energy efficiency
20 programs approved by the Commission, and may outsource various
21 aspects of program development and implementation. The
22 remaining 25% of available funding shall be used by the
23 Department of Commerce and Economic Opportunity to implement
24 energy efficiency measures that achieve no less than 20% of the
25 requirements of subsection (c) of this Section. Such measures
26 shall be designed in conjunction with the utility and approved

1 by the Commission. The Department may outsource development and
2 implementation of energy efficiency measures. A minimum of 10%
3 of the entire portfolio of cost-effective energy efficiency
4 measures shall be procured from local government, municipal
5 corporations, school districts, and community college
6 districts. Five percent of the entire portfolio of
7 cost-effective energy efficiency measures may be granted to
8 local government and municipal corporations for market
9 transformation initiatives. The Department shall coordinate
10 the implementation of these measures and shall integrate
11 delivery of natural gas efficiency programs with electric
12 efficiency programs delivered pursuant to Section 8-103 of this
13 Act, unless the Department can show that integration is not
14 feasible.

15 The apportionment of the dollars to cover the costs to
16 implement the Department's share of the portfolio of energy
17 efficiency measures shall be made to the Department once the
18 Department has executed rebate agreements, grants, or
19 contracts for energy efficiency measures and provided
20 supporting documentation for those rebate agreements, grants,
21 and contracts to the utility. The Department is authorized to
22 adopt any rules necessary and prescribe procedures in order to
23 ensure compliance by applicants in carrying out the purposes of
24 rebate agreements for energy efficiency measures implemented
25 by the Department made under this Section.

26 The details of the measures implemented by the Department

1 shall be submitted by the Department to the Commission in
2 connection with the utility's filing regarding the energy
3 efficiency measures that the utility implements.

4 A utility providing approved energy efficiency measures in
5 this State shall be permitted to recover costs of those
6 measures through an automatic adjustment clause tariff filed
7 with and approved by the Commission. The tariff shall be
8 established outside the context of a general rate case and
9 shall be applicable to the utility's customers other than the
10 customers described in subsection (m) of this Section. Each
11 year the Commission shall initiate a review to reconcile any
12 amounts collected with the actual costs and to determine the
13 required adjustment to the annual tariff factor to match annual
14 expenditures.

15 Each utility shall include, in its recovery of costs, the
16 costs estimated for both the utility's and the Department's
17 implementation of energy efficiency measures. Costs collected
18 by the utility for measures implemented by the Department shall
19 be submitted to the Department pursuant to Section 605-323 of
20 the Civil Administrative Code of Illinois, shall be deposited
21 into the Energy Efficiency Portfolio Standards Fund, and shall
22 be used by the Department solely for the purpose of
23 implementing these measures. A utility shall not be required to
24 advance any moneys to the Department but only to forward such
25 funds as it has collected. The Department shall report to the
26 Commission on an annual basis regarding the costs actually

1 incurred by the Department in the implementation of the
2 measures. Any changes to the costs of energy efficiency
3 measures as a result of plan modifications shall be
4 appropriately reflected in amounts recovered by the utility and
5 turned over to the Department.

6 The portfolio of measures, administered by both the
7 utilities and the Department, shall, in combination, be
8 designed to achieve the annual energy savings requirements set
9 forth in subsection (c) of this Section, as modified by
10 subsection (d) of this Section.

11 The utility and the Department shall agree upon a
12 reasonable portfolio of measures and determine the measurable
13 corresponding percentage of the savings goals associated with
14 measures implemented by the Department.

15 No utility shall be assessed a penalty under subsection (f)
16 of this Section for failure to make a timely filing if that
17 failure is the result of a lack of agreement with the
18 Department with respect to the allocation of responsibilities
19 or related costs or target assignments. In that case, the
20 Department and the utility shall file their respective plans
21 with the Commission and the Commission shall determine an
22 appropriate division of measures and programs that meets the
23 requirements of this Section.

24 If the Department is unable to meet performance
25 requirements for the portion of the portfolio implemented by
26 the Department, then the utility and the Department shall

1 jointly submit a modified filing to the Commission explaining
2 the performance shortfall and recommending an appropriate
3 course going forward, including any program modifications that
4 may be appropriate in light of the evaluations conducted under
5 item (8) of subsection (f) of this Section. In this case, the
6 utility obligation to collect the Department's costs and turn
7 over those funds to the Department under this subsection (e)
8 shall continue only if the Commission approves the
9 modifications to the plan proposed by the Department.

10 (f) No later than October 1, 2010, each gas utility shall
11 file an energy efficiency plan with the Commission to meet the
12 energy efficiency standards through May 31, 2014. Every 3 years
13 thereafter, each utility shall file, no later than October 1,
14 an energy efficiency plan with the Commission. If a utility
15 does not file such a plan by October 1 of the applicable year,
16 then it shall face a penalty of \$100,000 per day until the plan
17 is filed. Each utility's plan shall set forth the utility's
18 proposals to meet the utility's portion of the energy
19 efficiency standards identified in subsection (c) of this
20 Section, as modified by subsection (d) of this Section, taking
21 into account the unique circumstances of the utility's service
22 territory. The Commission shall seek public comment on the
23 utility's plan and shall issue an order approving or
24 disapproving each plan. If the Commission disapproves a plan,
25 the Commission shall, within 30 days, describe in detail the
26 reasons for the disapproval and describe a path by which the

1 utility may file a revised draft of the plan to address the
2 Commission's concerns satisfactorily. If the utility does not
3 refile with the Commission within 60 days after the
4 disapproval, the utility shall be subject to penalties at a
5 rate of \$100,000 per day until the plan is filed. This process
6 shall continue, and penalties shall accrue, until the utility
7 has successfully filed a portfolio of energy efficiency
8 measures. Penalties shall be deposited into the Energy
9 Efficiency Trust Fund and the cost of any such penalties may
10 not be recovered from ratepayers. In submitting proposed energy
11 efficiency plans and funding levels to meet the savings goals
12 adopted by this Act the utility shall:

13 (1) Demonstrate that its proposed energy efficiency
14 measures will achieve the requirements that are identified
15 in subsection (c) of this Section, as modified by
16 subsection (d) of this Section.

17 (2) Present specific proposals to implement new
18 building and appliance standards that have been placed into
19 effect.

20 (3) Present estimates of the total amount paid for gas
21 service expressed on a per therm basis associated with the
22 proposed portfolio of measures designed to meet the
23 requirements that are identified in subsection (c) of this
24 Section, as modified by subsection (d) of this Section.

25 (4) Coordinate with the Department to present a
26 portfolio of energy efficiency measures proportionate to

1 the share of total annual utility revenues in Illinois from
2 households at or below 150% of the poverty level. Such
3 programs shall be targeted to households with incomes at or
4 below 80% of area median income.

5 (5) Demonstrate that its overall portfolio of energy
6 efficiency measures, not including programs covered by
7 item (4) of this subsection (f), are cost-effective using
8 the total resource cost test and represent a diverse cross
9 section of opportunities for customers of all rate classes
10 to participate in the programs.

11 (6) Demonstrate that a gas utility affiliated with an
12 electric utility that is required to comply with Section
13 8-103 of this Act has integrated gas and electric
14 efficiency measures into a single program that reduces
15 program or participant costs and appropriately allocates
16 costs to gas and electric ratepayers. The Department shall
17 integrate all gas and electric programs it delivers in any
18 such utilities' service territories, unless the Department
19 can show that integration is not feasible or appropriate.

20 (7) Include a proposed cost recovery tariff mechanism
21 to fund the proposed energy efficiency measures and to
22 ensure the recovery of the prudently and reasonably
23 incurred costs of Commission-approved programs.

24 (8) Provide for quarterly status reports tracking
25 implementation of and expenditures for the utility's
26 portfolio of measures and the Department's portfolio of

1 measures, an annual independent review, and a full
2 independent evaluation of the 3-year results of the
3 performance and the cost-effectiveness of the utility's
4 and Department's portfolios of measures and broader net
5 program impacts and, to the extent practical, for
6 adjustment of the measures on a going forward basis as a
7 result of the evaluations. The resources dedicated to
8 evaluation shall not exceed 3% of portfolio resources in
9 any given 3-year period.

10 (g) No more than 3% of expenditures on energy efficiency
11 measures may be allocated for demonstration of breakthrough
12 equipment and devices.

13 (h) Illinois natural gas utilities that are affiliated by
14 virtue of a common parent company may, at the utilities'
15 request, be considered a single natural gas utility for
16 purposes of complying with this Section.

17 (i) If, after 3 years, a gas utility fails to meet the
18 efficiency standard specified in subsection (c) of this Section
19 as modified by subsection (d), then it shall make a
20 contribution to the Low-Income Home Energy Assistance Program.
21 The total liability for failure to meet the goal shall be
22 assessed as follows:

23 (1) a large gas utility shall pay \$600,000;

24 (2) a medium gas utility shall pay \$400,000; and

25 (3) a small gas utility shall pay \$200,000.

26 For purposes of this Section, (i) a "large gas utility" is

1 a gas utility that on December 31, 2008, served more than
2 1,500,000 gas customers in Illinois; (ii) a "medium gas
3 utility" is a gas utility that on December 31, 2008, served
4 fewer than 1,500,000, but more than 500,000 gas customers in
5 Illinois; and (iii) a "small gas utility" is a gas utility that
6 on December 31, 2008, served fewer than 500,000 and more than
7 100,000 gas customers in Illinois. The costs of this
8 contribution may not be recovered from ratepayers.

9 If a gas utility fails to meet the efficiency standard
10 specified in subsection (c) of this Section, as modified by
11 subsection (d) of this Section, in any 2 consecutive 3-year
12 planning periods, then the responsibility for implementing the
13 utility's energy efficiency measures shall be transferred to an
14 independent program administrator selected by the Commission.
15 Reasonable and prudent costs incurred by the independent
16 program administrator to meet the efficiency standard
17 specified in subsection (c) of this Section, as modified by
18 subsection (d) of this Section, may be recovered from the
19 customers of the affected gas utilities, other than customers
20 described in subsection (m) of this Section. The utility shall
21 provide the independent program administrator with all
22 information and assistance necessary to perform the program
23 administrator's duties including but not limited to customer,
24 account, and energy usage data, and shall allow the program
25 administrator to include inserts in customer bills. The utility
26 may recover reasonable costs associated with any such

1 assistance.

2 (j) No utility shall be deemed to have failed to meet the
3 energy efficiency standards to the extent any such failure is
4 due to a failure of the Department.

5 (k) Not later than January 1, 2012, the Commission shall
6 develop and solicit public comment on a plan to foster
7 statewide coordination and consistency between statutorily
8 mandated natural gas and electric energy efficiency programs to
9 reduce program or participant costs or to improve program
10 performance. Not later than September 1, 2013, the Commission
11 shall issue a report to the General Assembly containing its
12 findings and recommendations.

13 (l) This Section does not apply to a gas utility that on
14 January 1, 2009, provided gas service to fewer than 100,000
15 customers in Illinois.

16 (m) Subsections (a) through (k) of this Section do not
17 apply to customers of a natural gas utility that have a North
18 American Industry Classification System code number that is
19 22111 or any such code number beginning with the digits 31, 32,
20 or 33 and (i) annual usage in the aggregate of 4 million therms
21 or more within the service territory of the affected gas
22 utility or with aggregate usage of 8 million therms or more in
23 this State and complying with the provisions of item (l) of
24 this subsection (m); or (ii) using natural gas as feedstock and
25 meeting the usage requirements described in item (i) of this
26 subsection (m), to the extent such annual feedstock usage is

1 greater than 60% of the customer's total annual usage of
2 natural gas.

3 (1) Customers described in this subsection (m) of this
4 Section shall apply, on a form approved on or before
5 October 1, 2009 by the Department, to the Department to be
6 designated as a self-directing customer ("SDC") or as an
7 exempt customer using natural gas as a feedstock from which
8 other products are made, including, but not limited to,
9 feedstock for a hydrogen plant, on or before the 1st day of
10 February, 2010. Thereafter, application may be made not
11 less than 6 months before the filing date of the gas
12 utility energy efficiency plan described in subsection (f)
13 of this Section; however, a new customer that commences
14 taking service from a natural gas utility after February 1,
15 2010 may apply to become a SDC or exempt customer up to 30
16 days after beginning service. Customers described in this
17 subsection (m) that have not already been approved by the
18 Department may apply to be designated a self-directing
19 customer or exempt customer, on a form approved by the
20 Department, between September 1, 2013 and September 30,
21 2013. Customer applications that are approved by the
22 Department under this amendatory Act of the 98th General
23 Assembly shall be considered to be a self-directing
24 customer or exempt customer, as applicable, for the current
25 3-year planning period effective December 1, 2013. Such
26 application shall contain the following:

1 (A) the customer's certification that, at the time
2 of its application, it qualifies to be a SDC or exempt
3 customer described in this subsection (m) of this
4 Section;

5 (B) in the case of a SDC, the customer's
6 certification that it has established or will
7 establish by the beginning of the utility's 3-year
8 planning period commencing subsequent to the
9 application, and will maintain for accounting
10 purposes, an energy efficiency reserve account and
11 that the customer will accrue funds in said account to
12 be held for the purpose of funding, in whole or in
13 part, energy efficiency measures of the customer's
14 choosing, which may include, but are not limited to,
15 projects involving combined heat and power systems
16 that use the same energy source both for the generation
17 of electrical or mechanical power and the production of
18 steam or another form of useful thermal energy or the
19 use of combustible gas produced from biomass, or both;

20 (C) in the case of a SDC, the customer's
21 certification that annual funding levels for the
22 energy efficiency reserve account will be equal to 2%
23 of the customer's cost of natural gas, composed of the
24 customer's commodity cost and the delivery service
25 charges paid to the gas utility, or \$150,000, whichever
26 is less;

1 (D) in the case of a SDC, the customer's
2 certification that the required reserve account
3 balance will be capped at 3 years' worth of accruals
4 and that the customer may, at its option, make further
5 deposits to the account to the extent such deposit
6 would increase the reserve account balance above the
7 designated cap level;

8 (E) in the case of a SDC, the customer's
9 certification that by October 1 of each year, beginning
10 no sooner than October 1, 2012, the customer will
11 report to the Department information, for the 12-month
12 period ending May 31 of the same year, on all deposits
13 and reductions, if any, to the reserve account during
14 the reporting year, and to the extent deposits to the
15 reserve account in any year are in an amount less than
16 \$150,000, the basis for such reduced deposits; reserve
17 account balances by month; a description of energy
18 efficiency measures undertaken by the customer and
19 paid for in whole or in part with funds from the
20 reserve account; an estimate of the energy saved, or to
21 be saved, by the measure; and that the report shall
22 include a verification by an officer or plant manager
23 of the customer or by a registered professional
24 engineer or certified energy efficiency trade
25 professional that the funds withdrawn from the reserve
26 account were used for the energy efficiency measures;

1 (F) in the case of an exempt customer, the
2 customer's certification of the level of gas usage as
3 feedstock in the customer's operation in a typical year
4 and that it will provide information establishing this
5 level, upon request of the Department;

6 (G) in the case of either an exempt customer or a
7 SDC, the customer's certification that it has provided
8 the gas utility or utilities serving the customer with
9 a copy of the application as filed with the Department;

10 (H) in the case of either an exempt customer or a
11 SDC, certification of the natural gas utility or
12 utilities serving the customer in Illinois including
13 the natural gas utility accounts that are the subject
14 of the application; and

15 (I) in the case of either an exempt customer or a
16 SDC, a verification signed by a plant manager or an
17 authorized corporate officer attesting to the
18 truthfulness and accuracy of the information contained
19 in the application.

20 (2) The Department shall review the application to
21 determine that it contains the information described in
22 provisions (A) through (I) of item (1) of this subsection
23 (m), as applicable. The review shall be completed within 30
24 days after the date the application is filed with the
25 Department. Absent a determination by the Department
26 within the 30-day period, the applicant shall be considered

1 to be a SDC or exempt customer, as applicable, for all
2 subsequent 3-year planning periods, as of the date of
3 filing the application described in this subsection (m). If
4 the Department determines that the application does not
5 contain the applicable information described in provisions
6 (A) through (I) of item (1) of this subsection (m), it
7 shall notify the customer, in writing, of its determination
8 that the application does not contain the required
9 information and identify the information that is missing,
10 and the customer shall provide the missing information
11 within 15 working days after the date of receipt of the
12 Department's notification.

13 (3) The Department shall have the right to audit the
14 information provided in the customer's application and
15 annual reports to ensure continued compliance with the
16 requirements of this subsection. Based on the audit, if the
17 Department determines the customer is no longer in
18 compliance with the requirements of items (A) through (I)
19 of item (1) of this subsection (m), as applicable, the
20 Department shall notify the customer in writing of the
21 noncompliance. The customer shall have 30 days to establish
22 its compliance, and failing to do so, may have its status
23 as a SDC or exempt customer revoked by the Department. The
24 Department shall treat all information provided by any
25 customer seeking SDC status or exemption from the
26 provisions of this Section as strictly confidential.

1 (4) Upon request, or on its own motion, the Commission
2 may open an investigation, no more than once every 3 years
3 and not before October 1, 2014, to evaluate the
4 effectiveness of the self-directing program described in
5 this subsection (m).

6 Customers described in this subsection (m) that applied to
7 the Department on January 3, 2013, were approved by the
8 Department on February 13, 2013 to be a self-directing customer
9 or exempt customer, and receive natural gas from a utility that
10 provides gas service to at least 500,000 retail customers in
11 Illinois and electric service to at least 1,000,000 retail
12 customers in Illinois shall be considered to be a
13 self-directing customer or exempt customer, as applicable, for
14 the current 3-year planning period effective December 1, 2013.

15 (n) The applicability of this Section to customers
16 described in subsection (m) of this Section is conditioned on
17 the existence of the SDC program. In no event will any
18 provision of this Section apply to such customers after January
19 1, 2020.

20 (Source: P.A. 97-813, eff. 7-13-12; 97-841, eff. 7-20-12;
21 98-90, eff. 7-15-13; 98-225, eff. 8-9-13; 98-604, eff.
22 12-17-13.)

23 (Text of Section after amendment by P.A. 99-906)
24 Sec. 8-104. Natural gas energy efficiency programs.

25 (a) It is the policy of the State that natural gas

1 utilities and the Department of Commerce and Economic
2 Opportunity are required to use cost-effective energy
3 efficiency to reduce direct and indirect costs to consumers. It
4 serves the public interest to allow natural gas utilities to
5 recover costs for reasonably and prudently incurred expenses
6 for cost-effective energy efficiency measures.

7 (b) For purposes of this Section, "energy efficiency" means
8 measures that reduce the amount of energy required to achieve a
9 given end use. "Energy efficiency" also includes measures that
10 reduce the total Btus of electricity and natural gas needed to
11 meet the end use or uses. "Cost-effective" means that the
12 measures satisfy the total resource cost test which, for
13 purposes of this Section, means a standard that is met if, for
14 an investment in energy efficiency, the benefit-cost ratio is
15 greater than one. The benefit-cost ratio is the ratio of the
16 net present value of the total benefits of the measures to the
17 net present value of the total costs as calculated over the
18 lifetime of the measures. The total resource cost test compares
19 the sum of avoided natural gas utility costs, representing the
20 benefits that accrue to the system and the participant in the
21 delivery of those efficiency measures, as well as other
22 quantifiable societal benefits, including avoided electric
23 utility costs, to the sum of all incremental costs of end use
24 measures (including both utility and participant
25 contributions), plus costs to administer, deliver, and
26 evaluate each demand-side measure, to quantify the net savings

1 obtained by substituting demand-side measures for supply
2 resources. In calculating avoided costs, reasonable estimates
3 shall be included for financial costs likely to be imposed by
4 future regulation of emissions of greenhouse gases. The
5 low-income programs described in item (4) of subsection (f) of
6 this Section shall not be required to meet the total resource
7 cost test.

8 (c) Natural gas utilities shall implement cost-effective
9 energy efficiency measures to meet at least the following
10 natural gas savings requirements, which shall be based upon the
11 total amount of gas delivered to retail customers, other than
12 the customers described in subsection (m) of this Section,
13 during calendar year 2009 multiplied by the applicable
14 percentage. Natural gas utilities may comply with this Section
15 by meeting the annual incremental savings goal in the
16 applicable year or by showing that total cumulative annual
17 savings within a multi-year planning period associated with
18 measures implemented after May 31, 2011 were equal to the sum
19 of each annual incremental savings requirement from the first
20 day of the multi-year planning period through the last day of
21 the multi-year planning period:

22 (1) 0.2% by May 31, 2012;

23 (2) an additional 0.4% by May 31, 2013, increasing
24 total savings to .6%;

25 (3) an additional 0.6% by May 31, 2014, increasing
26 total savings to 1.2%;

1 (4) an additional 0.8% by May 31, 2015, increasing
2 total savings to 2.0%;

3 (5) an additional 1% by May 31, 2016, increasing total
4 savings to 3.0%;

5 (6) an additional 1.2% by May 31, 2017, increasing
6 total savings to 4.2%;

7 (7) an additional 1.4% in the year commencing January
8 1, 2018;

9 (8) an additional 1.5% in the year commencing January
10 1, 2019; and

11 (9) an additional 1.5% in each 12-month period
12 thereafter.

13 (d) Notwithstanding the requirements of subsection (c) of
14 this Section, a natural gas utility shall limit the amount of
15 energy efficiency implemented in any multi-year reporting
16 period established by subsection (f) of Section 8-104 of this
17 Act, by an amount necessary to limit the estimated average
18 increase in the amounts paid by retail customers in connection
19 with natural gas service to no more than 2% in the applicable
20 multi-year reporting period. The energy savings requirements
21 in subsection (c) of this Section may be reduced by the
22 Commission for the subject plan, if the utility demonstrates by
23 substantial evidence that it is highly unlikely that the
24 requirements could be achieved without exceeding the
25 applicable spending limits in any multi-year reporting period.
26 No later than September 1, 2013, the Commission shall review

1 the limitation on the amount of energy efficiency measures
2 implemented pursuant to this Section and report to the General
3 Assembly, in the report required by subsection (k) of this
4 Section, its findings as to whether that limitation unduly
5 constrains the procurement of energy efficiency measures.

6 (e) The provisions of this subsection (e) apply to those
7 multi-year plans that commence prior to January 1, 2018. The
8 utility shall utilize 75% of the available funding associated
9 with energy efficiency programs approved by the Commission, and
10 may outsource various aspects of program development and
11 implementation. The remaining 25% of available funding shall be
12 used by the Department of Commerce and Economic Opportunity to
13 implement energy efficiency measures that achieve no less than
14 20% of the requirements of subsection (c) of this Section. Such
15 measures shall be designed in conjunction with the utility and
16 approved by the Commission. The Department may outsource
17 development and implementation of energy efficiency measures.
18 A minimum of 10% of the entire portfolio of cost-effective
19 energy efficiency measures shall be procured from local
20 government, municipal corporations, school districts, and
21 community college districts. Five percent of the entire
22 portfolio of cost-effective energy efficiency measures may be
23 granted to local government and municipal corporations for
24 market transformation initiatives. The Department shall
25 coordinate the implementation of these measures and shall
26 integrate delivery of natural gas efficiency programs with

1 electric efficiency programs delivered pursuant to Section
2 8-103 of this Act, unless the Department can show that
3 integration is not feasible.

4 The apportionment of the dollars to cover the costs to
5 implement the Department's share of the portfolio of energy
6 efficiency measures shall be made to the Department once the
7 Department has executed rebate agreements, grants, or
8 contracts for energy efficiency measures and provided
9 supporting documentation for those rebate agreements, grants,
10 and contracts to the utility. The Department is authorized to
11 adopt any rules necessary and prescribe procedures in order to
12 ensure compliance by applicants in carrying out the purposes of
13 rebate agreements for energy efficiency measures implemented
14 by the Department made under this Section.

15 The details of the measures implemented by the Department
16 shall be submitted by the Department to the Commission in
17 connection with the utility's filing regarding the energy
18 efficiency measures that the utility implements.

19 The portfolio of measures, administered by both the
20 utilities and the Department, shall, in combination, be
21 designed to achieve the annual energy savings requirements set
22 forth in subsection (c) of this Section, as modified by
23 subsection (d) of this Section.

24 The utility and the Department shall agree upon a
25 reasonable portfolio of measures and determine the measurable
26 corresponding percentage of the savings goals associated with

1 measures implemented by the Department.

2 No utility shall be assessed a penalty under subsection (f)
3 of this Section for failure to make a timely filing if that
4 failure is the result of a lack of agreement with the
5 Department with respect to the allocation of responsibilities
6 or related costs or target assignments. In that case, the
7 Department and the utility shall file their respective plans
8 with the Commission and the Commission shall determine an
9 appropriate division of measures and programs that meets the
10 requirements of this Section.

11 (e-5) The provisions of this subsection (e-5) shall be
12 applicable to those multi-year plans that commence after
13 December 31, 2017. Natural gas utilities shall be responsible
14 for overseeing the design, development, and filing of their
15 efficiency plans with the Commission and may outsource
16 development and implementation of energy efficiency measures.
17 A minimum of 10% of the entire portfolio of cost-effective
18 energy efficiency measures shall be procured from local
19 government, municipal corporations, school districts, and
20 community college districts. Five percent of the entire
21 portfolio of cost-effective energy efficiency measures may be
22 granted to local government and municipal corporations for
23 market transformation initiatives.

24 The utilities shall also present a portfolio of energy
25 efficiency measures proportionate to the share of total annual
26 utility revenues in Illinois from households at or below 150%

1 of the poverty level. Such programs shall be targeted to
2 households with incomes at or below 80% of area median income.

3 (e-10) A utility providing approved energy efficiency
4 measures in this State shall be permitted to recover costs of
5 those measures through an automatic adjustment clause tariff
6 filed with and approved by the Commission. The tariff shall be
7 established outside the context of a general rate case and
8 shall be applicable to the utility's customers other than the
9 customers described in subsection (m) of this Section. Each
10 year the Commission shall initiate a review to reconcile any
11 amounts collected with the actual costs and to determine the
12 required adjustment to the annual tariff factor to match annual
13 expenditures.

14 (e-15) For those multi-year plans that commence prior to
15 January 1, 2018, each utility shall include, in its recovery of
16 costs, the costs estimated for both the utility's and the
17 Department's implementation of energy efficiency measures.
18 Costs collected by the utility for measures implemented by the
19 Department shall be submitted to the Department pursuant to
20 Section 605-323 of the Civil Administrative Code of Illinois,
21 shall be deposited into the Energy Efficiency Portfolio
22 Standards Fund, and shall be used by the Department solely for
23 the purpose of implementing these measures. A utility shall not
24 be required to advance any moneys to the Department but only to
25 forward such funds as it has collected. The Department shall
26 report to the Commission on an annual basis regarding the costs

1 actually incurred by the Department in the implementation of
2 the measures. Any changes to the costs of energy efficiency
3 measures as a result of plan modifications shall be
4 appropriately reflected in amounts recovered by the utility and
5 turned over to the Department.

6 (f) No later than October 1, 2010, each gas utility shall
7 file an energy efficiency plan with the Commission to meet the
8 energy efficiency standards through May 31, 2014. No later than
9 October 1, 2013, each gas utility shall file an energy
10 efficiency plan with the Commission to meet the energy
11 efficiency standards through May 31, 2017. Beginning in 2017
12 and every 4 years thereafter, each utility shall file an energy
13 efficiency plan with the Commission to meet the energy
14 efficiency standards for the next applicable 4-year period
15 beginning January 1 of the year following the filing. For those
16 multi-year plans commencing on January 1, 2018, each utility
17 shall file its proposed energy efficiency plan no later than 30
18 days after the effective date of this amendatory Act of the
19 99th General Assembly or May 1, 2017, whichever is later.
20 Beginning in 2021 and every 4 years thereafter, each utility
21 shall file its energy efficiency plan no later than March 1. If
22 a utility does not file such a plan on or before the applicable
23 filing deadline for the plan, then it shall face a penalty of
24 \$100,000 per day until the plan is filed.

25 Each utility's plan shall set forth the utility's proposals
26 to meet the utility's portion of the energy efficiency

1 standards identified in subsection (c) of this Section, as
2 modified by subsection (d) of this Section, taking into account
3 the unique circumstances of the utility's service territory.
4 For those plans commencing after December 31, 2021, the
5 Commission shall seek public comment on the utility's plan and
6 shall issue an order approving or disapproving each plan within
7 6 months after its submission. For those plans commencing on
8 January 1, 2018, the Commission shall seek public comment on
9 the utility's plan and shall issue an order approving or
10 disapproving each plan no later than August 31, 2017, or 105
11 days after the effective date of this amendatory Act of the
12 99th General Assembly, whichever is later. If the Commission
13 disapproves a plan, the Commission shall, within 30 days,
14 describe in detail the reasons for the disapproval and describe
15 a path by which the utility may file a revised draft of the
16 plan to address the Commission's concerns satisfactorily. If
17 the utility does not refile with the Commission within 60 days
18 after the disapproval, the utility shall be subject to
19 penalties at a rate of \$100,000 per day until the plan is
20 filed. This process shall continue, and penalties shall accrue,
21 until the utility has successfully filed a portfolio of energy
22 efficiency measures. Penalties shall be deposited into the
23 Energy Efficiency Trust Fund and the cost of any such penalties
24 may not be recovered from ratepayers. In submitting proposed
25 energy efficiency plans and funding levels to meet the savings
26 goals adopted by this Act the utility shall:

1 (1) Demonstrate that its proposed energy efficiency
2 measures will achieve the requirements that are identified
3 in subsection (c) of this Section, as modified by
4 subsection (d) of this Section.

5 (2) Present specific proposals to implement new
6 building and appliance standards that have been placed into
7 effect.

8 (3) Present estimates of the total amount paid for gas
9 service expressed on a per therm basis associated with the
10 proposed portfolio of measures designed to meet the
11 requirements that are identified in subsection (c) of this
12 Section, as modified by subsection (d) of this Section.

13 (4) For those multi-year plans that commence prior to
14 January 1, 2018, coordinate with the Department to present
15 a portfolio of energy efficiency measures proportionate to
16 the share of total annual utility revenues in Illinois from
17 households at or below 150% of the poverty level. Such
18 programs shall be targeted to households with incomes at or
19 below 80% of area median income.

20 (5) Demonstrate that its overall portfolio of energy
21 efficiency measures, not including low-income programs
22 described in item (4) of this subsection (f) and subsection
23 (e-5) of this Section, are cost-effective using the total
24 resource cost test and represent a diverse cross section of
25 opportunities for customers of all rate classes to
26 participate in the programs.

1 (6) Demonstrate that a gas utility affiliated with an
2 electric utility that is required to comply with Section
3 8-103 or 8-103B of this Act has integrated gas and electric
4 efficiency measures into a single program that reduces
5 program or participant costs and appropriately allocates
6 costs to gas and electric ratepayers. For those multi-year
7 plans that commence prior to January 1, 2018, the
8 Department shall integrate all gas and electric programs it
9 delivers in any such utilities' service territories,
10 unless the Department can show that integration is not
11 feasible or appropriate.

12 (7) Include a proposed cost recovery tariff mechanism
13 to fund the proposed energy efficiency measures and to
14 ensure the recovery of the prudently and reasonably
15 incurred costs of Commission-approved programs.

16 (8) Provide for quarterly status reports tracking
17 implementation of and expenditures for the utility's
18 portfolio of measures and, if applicable, the Department's
19 portfolio of measures, an annual independent review, and a
20 full independent evaluation of the multi-year results of
21 the performance and the cost-effectiveness of the
22 utility's and, if applicable, Department's portfolios of
23 measures and broader net program impacts and, to the extent
24 practical, for adjustment of the measures on a going
25 forward basis as a result of the evaluations. The resources
26 dedicated to evaluation shall not exceed 3% of portfolio

1 resources in any given multi-year period.

2 (g) No more than 3% of expenditures on energy efficiency
3 measures may be allocated for demonstration of breakthrough
4 equipment and devices.

5 (h) Illinois natural gas utilities that are affiliated by
6 virtue of a common parent company may, at the utilities'
7 request, be considered a single natural gas utility for
8 purposes of complying with this Section.

9 (i) If, after 3 years, a gas utility fails to meet the
10 efficiency standard specified in subsection (c) of this Section
11 as modified by subsection (d), then it shall make a
12 contribution to the Low-Income Home Energy Assistance Program.
13 The total liability for failure to meet the goal shall be
14 assessed as follows:

15 (1) a large gas utility shall pay \$600,000;

16 (2) a medium gas utility shall pay \$400,000; and

17 (3) a small gas utility shall pay \$200,000.

18 For purposes of this Section, (i) a "large gas utility" is
19 a gas utility that on December 31, 2008, served more than
20 1,500,000 gas customers in Illinois; (ii) a "medium gas
21 utility" is a gas utility that on December 31, 2008, served
22 fewer than 1,500,000, but more than 500,000 gas customers in
23 Illinois; and (iii) a "small gas utility" is a gas utility that
24 on December 31, 2008, served fewer than 500,000 and more than
25 100,000 gas customers in Illinois. The costs of this
26 contribution may not be recovered from ratepayers.

1 If a gas utility fails to meet the efficiency standard
2 specified in subsection (c) of this Section, as modified by
3 subsection (d) of this Section, in any 2 consecutive multi-year
4 planning periods, then the responsibility for implementing the
5 utility's energy efficiency measures shall be transferred to an
6 independent program administrator selected by the Commission.
7 Reasonable and prudent costs incurred by the independent
8 program administrator to meet the efficiency standard
9 specified in subsection (c) of this Section, as modified by
10 subsection (d) of this Section, may be recovered from the
11 customers of the affected gas utilities, other than customers
12 described in subsection (m) of this Section. The utility shall
13 provide the independent program administrator with all
14 information and assistance necessary to perform the program
15 administrator's duties including but not limited to customer,
16 account, and energy usage data, and shall allow the program
17 administrator to include inserts in customer bills. The utility
18 may recover reasonable costs associated with any such
19 assistance.

20 (j) No utility shall be deemed to have failed to meet the
21 energy efficiency standards to the extent any such failure is
22 due to a failure of the Department.

23 (k) Not later than January 1, 2012, the Commission shall
24 develop and solicit public comment on a plan to foster
25 statewide coordination and consistency between statutorily
26 mandated natural gas and electric energy efficiency programs to

1 reduce program or participant costs or to improve program
2 performance. Not later than September 1, 2013, the Commission
3 shall issue a report to the General Assembly containing its
4 findings and recommendations.

5 (l) This Section does not apply to a gas utility that on
6 January 1, 2009, provided gas service to fewer than 100,000
7 customers in Illinois.

8 (m) Subsections (a) through (k) of this Section do not
9 apply to customers of a natural gas utility that have a North
10 American Industry Classification System code number that is
11 22111 or any such code number beginning with the digits 31, 32,
12 or 33 and (i) annual usage in the aggregate of 4 million therms
13 or more within the service territory of the affected gas
14 utility or with aggregate usage of 8 million therms or more in
15 this State and complying with the provisions of item (l) of
16 this subsection (m); or (ii) using natural gas as feedstock and
17 meeting the usage requirements described in item (i) of this
18 subsection (m), to the extent such annual feedstock usage is
19 greater than 60% of the customer's total annual usage of
20 natural gas.

21 (1) Customers described in this subsection (m) of this
22 Section shall apply, on a form approved by the applicable
23 natural gas utility ~~on or before October 1, 2009 by the~~
24 ~~Department,~~ to the applicable natural gas utility
25 ~~Department~~ to be designated as a self-directing customer
26 ("SDC") or as an exempt customer using natural gas as a

1 feedstock from which other products are made, including,
2 but not limited to, feedstock for a hydrogen plant, on or
3 before December 31, 2017 ~~the 1st day of February, 2010~~.
4 Thereafter, application may be made not less than 6 months
5 before the filing date of the gas utility energy efficiency
6 plan described in subsection (f) of this Section; however,
7 a new customer that commences taking service from a natural
8 gas utility after December 31, 2017 ~~February 1, 2010~~ may
9 apply to become a SDC or exempt customer up to 30 days
10 after beginning service. Customers described in this
11 subsection (m) that were not previously ~~have not already~~
12 ~~been~~ approved by the Department may apply to be designated
13 a self-directing customer or exempt customer, on a form
14 approved by the applicable natural gas utility prior to
15 December 31, 2017 ~~Department, between September 1, 2013 and~~
16 ~~September 30, 2013~~. Customer applications that are
17 approved by the Department under this amendatory Act of the
18 98th General Assembly shall be considered to be a
19 self-directing customer or exempt customer, as applicable,
20 for the current 3-year planning period effective December
21 1, 2013. Such application shall contain the following:

22 (A) the customer's certification that, at the time
23 of its application, it qualifies to be a SDC or exempt
24 customer described in this subsection (m) of this
25 Section;

26 (B) in the case of a SDC, the customer's

1 certification that it has established or will
2 establish by the beginning of the utility's multi-year
3 planning period commencing subsequent to the
4 application, and will maintain for accounting
5 purposes, an energy efficiency reserve account and
6 that the customer will accrue funds in said account to
7 be held for the purpose of funding, in whole or in
8 part, energy efficiency measures of the customer's
9 choosing, which may include, but are not limited to,
10 projects involving combined heat and power systems
11 that use the same energy source both for the generation
12 of electrical or mechanical power and the production of
13 steam or another form of useful thermal energy or the
14 use of combustible gas produced from biomass, or both;

15 (C) in the case of a SDC, the customer's
16 certification that annual funding levels for the
17 energy efficiency reserve account will be equal to 2%
18 of the customer's cost of natural gas, composed of the
19 customer's commodity cost and the delivery service
20 charges paid to the gas utility, or \$150,000, whichever
21 is less;

22 (D) in the case of a SDC, the customer's
23 certification that the required reserve account
24 balance will be capped at 3 years' worth of accruals
25 and that the customer may, at its option, make further
26 deposits to the account to the extent such deposit

1 would increase the reserve account balance above the
2 designated cap level;

3 (E) in the case of a SDC, the customer's
4 certification that by October 1 of each year, beginning
5 no sooner than October 1, 2012, the customer will
6 report to the applicable natural gas utility
7 ~~Department~~ information, for the 12-month period ending
8 May 31 of the same year, on all deposits and
9 reductions, if any, to the reserve account during the
10 reporting year, and to the extent deposits to the
11 reserve account in any year are in an amount less than
12 \$150,000, the basis for such reduced deposits; reserve
13 account balances by month; a description of energy
14 efficiency measures undertaken by the customer and
15 paid for in whole or in part with funds from the
16 reserve account; an estimate of the energy saved, or to
17 be saved, by the measure; and that the report shall
18 include a verification by an officer or plant manager
19 of the customer or by a registered professional
20 engineer or certified energy efficiency trade
21 professional that the funds withdrawn from the reserve
22 account were used for the energy efficiency measures;

23 (F) in the case of an exempt customer, the
24 customer's certification of the level of gas usage as
25 feedstock in the customer's operation in a typical year
26 and that it will provide information establishing this

1 level, upon request of the applicable natural gas
2 utility Department;

3 (G) in the case of either an exempt customer or a
4 SDC, the customer's certification that it has provided
5 the gas utility or utilities serving the customer with
6 a copy of the application as filed with the applicable
7 natural gas utility Department;

8 (H) in the case of either an exempt customer or a
9 SDC, certification of the natural gas utility or
10 utilities serving the customer in Illinois including
11 the natural gas utility accounts that are the subject
12 of the application; and

13 (I) in the case of either an exempt customer or a
14 SDC, a verification signed by a plant manager or an
15 authorized corporate officer attesting to the
16 truthfulness and accuracy of the information contained
17 in the application.

18 (2) The applicable natural gas utility Department
19 shall review the application to determine that it contains
20 the information described in provisions (A) through (I) of
21 item (1) of this subsection (m), as applicable. The review
22 shall be completed within 30 days after the date the
23 application is filed with the applicable natural gas
24 utility Department. Absent a determination by the
25 applicable natural gas utility Department within the
26 30-day period, the applicant shall be considered to be a

1 SDC or exempt customer, as applicable, for all subsequent
2 multi-year planning periods, as of the date of filing the
3 application described in this subsection (m). If the
4 applicable natural gas utility Department determines that
5 the application does not contain the applicable
6 information described in provisions (A) through (I) of item
7 (1) of this subsection (m), it shall notify the customer,
8 in writing, of its determination that the application does
9 not contain the required information and identify the
10 information that is missing, and the customer shall provide
11 the missing information within 15 working days after the
12 date of receipt of the applicable natural gas utility's
13 ~~Department's~~ notification.

14 (3) The applicable natural gas utility Department
15 shall have the right to audit the information provided in
16 the customer's application and annual reports to ensure
17 continued compliance with the requirements of this
18 subsection. Based on the audit, if the applicable natural
19 gas utility Department determines the customer is no longer
20 in compliance with the requirements of items (A) through
21 (I) of item (1) of this subsection (m), as applicable, the
22 applicable natural gas utility Department shall notify the
23 customer in writing of the noncompliance. The customer
24 shall have 30 days to establish its compliance, and failing
25 to do so, may have its status as a SDC or exempt customer
26 revoked by the applicable natural gas utility Department.

1 The applicable natural gas utility ~~Department~~ shall treat
2 all information provided by any customer seeking SDC status
3 or exemption from the provisions of this Section as
4 strictly confidential.

5 (4) Upon request, or on its own motion, the Commission
6 may open an investigation, no more than once every 3 years
7 and not before October 1, 2014, to evaluate the
8 effectiveness of the self-directing program described in
9 this subsection (m).

10 Customers described in this subsection (m) that previously
11 applied to the Department on January 3, 2013, were approved by
12 the Department on February 13, 2013 to be a self-directing
13 customer or exempt customer, and receive natural gas from a
14 utility that provides gas service to at least 500,000 retail
15 customers in Illinois and electric service to at least
16 1,000,000 retail customers in Illinois shall be considered to
17 be a self-directing customer or exempt customer, as applicable,
18 for the current 3-year planning period effective December 1,
19 2013.

20 (n) The applicability of this Section to customers
21 described in subsection (m) of this Section is conditioned on
22 the existence of the SDC program. In no event will any
23 provision of this Section apply to such customers after January
24 1, 2020.

25 (o) With the exception of the 3-year energy efficiency plan
26 filed by the Department, the natural gas utilities' Utilities'

1 3-year energy efficiency plans approved by the Commission on or
2 before the effective date of this amendatory Act of the 99th
3 General Assembly for the period June 1, 2014 through May 31,
4 2017 shall continue to be in force and effect through December
5 31, 2017 so that the energy efficiency programs set forth in
6 those plans continue to be offered during the period June 1,
7 2017 through December 31, 2017. Each utility is authorized to
8 increase, on a pro rata basis, the energy savings goals and
9 budgets approved in its plan to reflect the additional 7 months
10 of the plan's operation. The energy efficiency plan filed by
11 the Department that was approved by the Commission on or before
12 the effective date of this amendatory Act of the 100th General
13 Assembly for the period of June 1, 2014 through May 31, 2017
14 shall expire on May 31, 2017. From June 1, 2017 through
15 December 31, 2017 the natural gas utilities shall be
16 responsible for offering and administering the programs
17 previously offered and administered by the Department.

18 (Source: P.A. 98-90, eff. 7-15-13; 98-225, eff. 8-9-13; 98-604,
19 eff. 12-17-13; 99-906, eff. 6-1-17.)

20 ARTICLE 45. LOCAL GOVERNMENT DISTRIBUTIVE FUND

21 Section 45-10. The State Revenue Sharing Act is amended by
22 changing Section 1 as follows:

23 (30 ILCS 115/1) (from Ch. 85, par. 611)

1 Sec. 1. Local Government Distributive Fund. Through June
2 30, 1994, as soon as may be after the first day of each month
3 the Department of Revenue shall certify to the Treasurer an
4 amount equal to 1/12 of the net revenue realized from the tax
5 imposed by subsections (a) and (b) of Section 201 of the
6 Illinois Income Tax Act during the preceding month. Beginning
7 July 1, 1994, and continuing through June 30, 1995, as soon as
8 may be after the first day of each month, the Department of
9 Revenue shall certify to the Treasurer an amount equal to 1/11
10 of the net revenue realized from the tax imposed by subsections
11 (a) and (b) of Section 201 of the Illinois Income Tax Act
12 during the preceding month. Beginning July 1, 1995 and
13 continuing through June 30, 2017, as soon as may be after the
14 first day of each month, the Department of Revenue shall
15 certify to the Treasurer an amount equal to the amounts
16 calculated pursuant to subsection (b) of Section 901 of the
17 Illinois Income Tax Act based on the net revenue realized from
18 the tax imposed by subsections (a) and (b) of Section 201 of
19 the Illinois Income Tax Act during the preceding month. Net
20 revenue realized for a month shall be defined as the revenue
21 from the tax imposed by subsections (a) and (b) of Section 201
22 of the Illinois Income Tax Act which is deposited in the
23 General Revenue Fund, the Education Assistance Fund and the
24 Income Tax Surcharge Local Government Distributive Fund during
25 the month minus the amount paid out of the General Revenue Fund
26 in State warrants during that same month as refunds to

1 taxpayers for overpayment of liability under the tax imposed by
2 subsections (a) and (b) of Section 201 of the Illinois Income
3 Tax Act. Upon receipt of such certification, the Treasurer
4 shall transfer from the General Revenue Fund to a special fund
5 in the State treasury, to be known as the "Local Government
6 Distributive Fund", the amount shown on such certification.

7 Beginning on the effective date of this amendatory Act of
8 the 98th General Assembly, the Comptroller shall perform the
9 transfers required by this Section no later than 60 days after
10 he or she receives the certification from the Treasurer.

11 All amounts paid into the Local Government Distributive
12 Fund in accordance with this Section and allocated pursuant to
13 this Act are appropriated on a continuing basis.

14 (Source: P.A. 98-1052, eff. 8-26-14.)

15 ARTICLE 50. TAX COMPLIANCE AND ADMINISTRATION FUND

16 Section 50-5. The Department of Revenue Law of the Civil
17 Administrative Code of Illinois is amended by changing Section
18 2505-190 as follows:

19 (20 ILCS 2505/2505-190) (was 20 ILCS 2505/39c-4)

20 Sec. 2505-190. Tax Compliance and Administration Fund.

21 (a) Amounts deposited into the Tax Compliance and
22 Administration Fund, a special fund in the State treasury that
23 is hereby created, must be appropriated to the Department to

1 reimburse the Department for its costs of collecting,
2 administering, and enforcing the tax laws that provide for
3 deposits into the Fund.

4 (b) As soon as possible after July 1, 2015, and as soon as
5 possible after each July 1 thereafter through July 1, 2016, the
6 Director of the Department of Revenue shall certify the balance
7 in the Tax Compliance and Administration Fund as of July 1,
8 less any amounts obligated, and the State Comptroller shall
9 order transferred and the State Treasurer shall transfer from
10 the Tax Compliance and Administration Fund to the General
11 Revenue Fund the amount certified that exceeds \$2,500,000.

12 (Source: P.A. 98-1098, eff. 8-26-14.)

13 Section 50-10. The State Finance Act is amended by changing
14 Section 6z-20 as follows:

15 (30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)

16 Sec. 6z-20. County and Mass Transit District Fund. Of the
17 money received from the 6.25% general rate (and, beginning July
18 1, 2000 and through December 31, 2000, the 1.25% rate on motor
19 fuel and gasohol, and beginning on August 6, 2010 through
20 August 15, 2010, the 1.25% rate on sales tax holiday items) on
21 sales subject to taxation under the Retailers' Occupation Tax
22 Act and Service Occupation Tax Act and paid into the County and
23 Mass Transit District Fund, distribution to the Regional
24 Transportation Authority tax fund, created pursuant to Section

1 4.03 of the Regional Transportation Authority Act, for deposit
2 therein shall be made based upon the retail sales occurring in
3 a county having more than 3,000,000 inhabitants. The remainder
4 shall be distributed to each county having 3,000,000 or fewer
5 inhabitants based upon the retail sales occurring in each such
6 county.

7 For the purpose of determining allocation to the local
8 government unit, a retail sale by a producer of coal or other
9 mineral mined in Illinois is a sale at retail at the place
10 where the coal or other mineral mined in Illinois is extracted
11 from the earth. This paragraph does not apply to coal or other
12 mineral when it is delivered or shipped by the seller to the
13 purchaser at a point outside Illinois so that the sale is
14 exempt under the United States Constitution as a sale in
15 interstate or foreign commerce.

16 Of the money received from the 6.25% general use tax rate
17 on tangible personal property which is purchased outside
18 Illinois at retail from a retailer and which is titled or
19 registered by any agency of this State's government and paid
20 into the County and Mass Transit District Fund, the amount for
21 which Illinois addresses for titling or registration purposes
22 are given as being in each county having more than 3,000,000
23 inhabitants shall be distributed into the Regional
24 Transportation Authority tax fund, created pursuant to Section
25 4.03 of the Regional Transportation Authority Act. The
26 remainder of the money paid from such sales shall be

1 distributed to each county based on sales for which Illinois
2 addresses for titling or registration purposes are given as
3 being located in the county. Any money paid into the Regional
4 Transportation Authority Occupation and Use Tax Replacement
5 Fund from the County and Mass Transit District Fund prior to
6 January 14, 1991, which has not been paid to the Authority
7 prior to that date, shall be transferred to the Regional
8 Transportation Authority tax fund.

9 Whenever the Department determines that a refund of money
10 paid into the County and Mass Transit District Fund should be
11 made to a claimant instead of issuing a credit memorandum, the
12 Department shall notify the State Comptroller, who shall cause
13 the order to be drawn for the amount specified, and to the
14 person named, in such notification from the Department. Such
15 refund shall be paid by the State Treasurer out of the County
16 and Mass Transit District Fund.

17 As soon as possible after the first day of each month,
18 beginning January 1, 2011, upon certification of the Department
19 of Revenue, the Comptroller shall order transferred, and the
20 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
21 local sales tax increment, as defined in the Innovation
22 Development and Economy Act, collected during the second
23 preceding calendar month for sales within a STAR bond district
24 and deposited into the County and Mass Transit District Fund,
25 less 3% of that amount, which shall be transferred into the Tax
26 Compliance and Administration Fund and shall be used by the

1 Department, subject to appropriation, to cover the costs of the
2 Department in administering the Innovation Development and
3 Economy Act.

4 After the monthly transfer to the STAR Bonds Revenue Fund,
5 on or before the 25th day of each calendar month, the
6 Department shall prepare and certify to the Comptroller the
7 disbursement of stated sums of money to the Regional
8 Transportation Authority and to named counties, the counties to
9 be those entitled to distribution, as hereinabove provided, of
10 taxes or penalties paid to the Department during the second
11 preceding calendar month. The amount to be paid to the Regional
12 Transportation Authority and each county having 3,000,000 or
13 fewer inhabitants shall be the amount (not including credit
14 memoranda) collected during the second preceding calendar
15 month by the Department and paid into the County and Mass
16 Transit District Fund, plus an amount the Department determines
17 is necessary to offset any amounts which were erroneously paid
18 to a different taxing body, and not including an amount equal
19 to the amount of refunds made during the second preceding
20 calendar month by the Department, and not including any amount
21 which the Department determines is necessary to offset any
22 amounts which were payable to a different taxing body but were
23 erroneously paid to the Regional Transportation Authority or
24 county, and not including any amounts that are transferred to
25 the STAR Bonds Revenue Fund, less 2% of the amount to be paid
26 to the Regional Transportation Authority, which shall be

1 transferred into the Tax Compliance and Administration Fund.
2 The Department, at the time of each monthly disbursement to the
3 Regional Transportation Authority, shall prepare and certify
4 to the State Comptroller the amount to be transferred into the
5 Tax Compliance and Administration Fund under this Section.

6 Within 10 days after receipt, by the Comptroller, of the
7 disbursement certification to the Regional Transportation
8 Authority, ~~and~~ counties, and the Tax Compliance and
9 Administration Fund, provided for in this Section to be given
10 to the Comptroller by the Department, the Comptroller shall
11 cause the orders to be drawn for the respective amounts in
12 accordance with the directions contained in such
13 certification.

14 When certifying the amount of a monthly disbursement to the
15 Regional Transportation Authority or to a county under this
16 Section, the Department shall increase or decrease that amount
17 by an amount necessary to offset any misallocation of previous
18 disbursements. The offset amount shall be the amount
19 erroneously disbursed within the 6 months preceding the time a
20 misallocation is discovered.

21 The provisions directing the distributions from the
22 special fund in the State Treasury provided for in this Section
23 and from the Regional Transportation Authority tax fund created
24 by Section 4.03 of the Regional Transportation Authority Act
25 shall constitute an irrevocable and continuing appropriation
26 of all amounts as provided herein. The State Treasurer and

1 State Comptroller are hereby authorized to make distributions
2 as provided in this Section.

3 In construing any development, redevelopment, annexation,
4 preannexation or other lawful agreement in effect prior to
5 September 1, 1990, which describes or refers to receipts from a
6 county or municipal retailers' occupation tax, use tax or
7 service occupation tax which now cannot be imposed, such
8 description or reference shall be deemed to include the
9 replacement revenue for such abolished taxes, distributed from
10 the County and Mass Transit District Fund or Local Government
11 Distributive Fund, as the case may be.

12 (Source: P.A. 96-939, eff. 6-24-10; 96-1012, eff. 7-7-10;
13 97-333, eff. 8-12-11.)

14 Section 50-15. The Counties Code is amended by changing
15 Sections 5-1006, 5-1006.5, and 5-1007 as follows:

16 (55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

17 Sec. 5-1006. Home Rule County Retailers' Occupation Tax
18 Law. Any county that is a home rule unit may impose a tax upon
19 all persons engaged in the business of selling tangible
20 personal property, other than an item of tangible personal
21 property titled or registered with an agency of this State's
22 government, at retail in the county on the gross receipts from
23 such sales made in the course of their business. If imposed,
24 this tax shall only be imposed in 1/4% increments. On and after

1 September 1, 1991, this additional tax may not be imposed on
2 the sales of food for human consumption which is to be consumed
3 off the premises where it is sold (other than alcoholic
4 beverages, soft drinks and food which has been prepared for
5 immediate consumption) and prescription and nonprescription
6 medicines, drugs, medical appliances and insulin, urine
7 testing materials, syringes and needles used by diabetics. The
8 tax imposed by a home rule county pursuant to this Section and
9 all civil penalties that may be assessed as an incident thereof
10 shall be collected and enforced by the State Department of
11 Revenue. The certificate of registration that is issued by the
12 Department to a retailer under the Retailers' Occupation Tax
13 Act shall permit the retailer to engage in a business that is
14 taxable under any ordinance or resolution enacted pursuant to
15 this Section without registering separately with the
16 Department under such ordinance or resolution or under this
17 Section. The Department shall have full power to administer and
18 enforce this Section; to collect all taxes and penalties due
19 hereunder; to dispose of taxes and penalties so collected in
20 the manner hereinafter provided; and to determine all rights to
21 credit memoranda arising on account of the erroneous payment of
22 tax or penalty hereunder. In the administration of, and
23 compliance with, this Section, the Department and persons who
24 are subject to this Section shall have the same rights,
25 remedies, privileges, immunities, powers and duties, and be
26 subject to the same conditions, restrictions, limitations,

1 penalties and definitions of terms, and employ the same modes
2 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,
3 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all
4 provisions therein other than the State rate of tax), 4, 5, 5a,
5 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
6 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act
7 and Section 3-7 of the Uniform Penalty and Interest Act, as
8 fully as if those provisions were set forth herein.

9 No tax may be imposed by a home rule county pursuant to
10 this Section unless the county also imposes a tax at the same
11 rate pursuant to Section 5-1007.

12 Persons subject to any tax imposed pursuant to the
13 authority granted in this Section may reimburse themselves for
14 their seller's tax liability hereunder by separately stating
15 such tax as an additional charge, which charge may be stated in
16 combination, in a single amount, with State tax which sellers
17 are required to collect under the Use Tax Act, pursuant to such
18 bracket schedules as the Department may prescribe.

19 Whenever the Department determines that a refund should be
20 made under this Section to a claimant instead of issuing a
21 credit memorandum, the Department shall notify the State
22 Comptroller, who shall cause the order to be drawn for the
23 amount specified and to the person named in the notification
24 from the Department. The refund shall be paid by the State
25 Treasurer out of the home rule county retailers' occupation tax
26 fund.

1 The Department shall forthwith pay over to the State
2 Treasurer, ex officio, as trustee, all taxes and penalties
3 collected hereunder.

4 As soon as possible after the first day of each month,
5 beginning January 1, 2011, upon certification of the Department
6 of Revenue, the Comptroller shall order transferred, and the
7 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
8 local sales tax increment, as defined in the Innovation
9 Development and Economy Act, collected under this Section
10 during the second preceding calendar month for sales within a
11 STAR bond district.

12 After the monthly transfer to the STAR Bonds Revenue Fund,
13 on or before the 25th day of each calendar month, the
14 Department shall prepare and certify to the Comptroller the
15 disbursement of stated sums of money to named counties, the
16 counties to be those from which retailers have paid taxes or
17 penalties hereunder to the Department during the second
18 preceding calendar month. The amount to be paid to each county
19 shall be the amount (not including credit memoranda) collected
20 hereunder during the second preceding calendar month by the
21 Department plus an amount the Department determines is
22 necessary to offset any amounts that were erroneously paid to a
23 different taxing body, and not including an amount equal to the
24 amount of refunds made during the second preceding calendar
25 month by the Department on behalf of such county, and not
26 including any amount which the Department determines is

1 necessary to offset any amounts which were payable to a
2 different taxing body but were erroneously paid to the county,
3 and not including any amounts that are transferred to the STAR
4 Bonds Revenue Fund, less 2% of the remainder, which the
5 Department shall transfer into the Tax Compliance and
6 Administration Fund. The Department, at the time of each
7 monthly disbursement to the counties, shall prepare and certify
8 to the State Comptroller the amount to be transferred into the
9 Tax Compliance and Administration Fund under this Section.
10 Within 10 days after receipt, by the Comptroller, of the
11 disbursement certification to the counties and the Tax
12 Compliance and Administration Fund provided for in this Section
13 to be given to the Comptroller by the Department, the
14 Comptroller shall cause the orders to be drawn for the
15 respective amounts in accordance with the directions contained
16 in the certification.

17 In addition to the disbursement required by the preceding
18 paragraph, an allocation shall be made in March of each year to
19 each county that received more than \$500,000 in disbursements
20 under the preceding paragraph in the preceding calendar year.
21 The allocation shall be in an amount equal to the average
22 monthly distribution made to each such county under the
23 preceding paragraph during the preceding calendar year
24 (excluding the 2 months of highest receipts). The distribution
25 made in March of each year subsequent to the year in which an
26 allocation was made pursuant to this paragraph and the

1 preceding paragraph shall be reduced by the amount allocated
2 and disbursed under this paragraph in the preceding calendar
3 year. The Department shall prepare and certify to the
4 Comptroller for disbursement the allocations made in
5 accordance with this paragraph.

6 For the purpose of determining the local governmental unit
7 whose tax is applicable, a retail sale by a producer of coal or
8 other mineral mined in Illinois is a sale at retail at the
9 place where the coal or other mineral mined in Illinois is
10 extracted from the earth. This paragraph does not apply to coal
11 or other mineral when it is delivered or shipped by the seller
12 to the purchaser at a point outside Illinois so that the sale
13 is exempt under the United States Constitution as a sale in
14 interstate or foreign commerce.

15 Nothing in this Section shall be construed to authorize a
16 county to impose a tax upon the privilege of engaging in any
17 business which under the Constitution of the United States may
18 not be made the subject of taxation by this State.

19 An ordinance or resolution imposing or discontinuing a tax
20 hereunder or effecting a change in the rate thereof shall be
21 adopted and a certified copy thereof filed with the Department
22 on or before the first day of June, whereupon the Department
23 shall proceed to administer and enforce this Section as of the
24 first day of September next following such adoption and filing.
25 Beginning January 1, 1992, an ordinance or resolution imposing
26 or discontinuing the tax hereunder or effecting a change in the

1 rate thereof shall be adopted and a certified copy thereof
2 filed with the Department on or before the first day of July,
3 whereupon the Department shall proceed to administer and
4 enforce this Section as of the first day of October next
5 following such adoption and filing. Beginning January 1, 1993,
6 an ordinance or resolution imposing or discontinuing the tax
7 hereunder or effecting a change in the rate thereof shall be
8 adopted and a certified copy thereof filed with the Department
9 on or before the first day of October, whereupon the Department
10 shall proceed to administer and enforce this Section as of the
11 first day of January next following such adoption and filing.
12 Beginning April 1, 1998, an ordinance or resolution imposing or
13 discontinuing the tax hereunder or effecting a change in the
14 rate thereof shall either (i) be adopted and a certified copy
15 thereof filed with the Department on or before the first day of
16 April, whereupon the Department shall proceed to administer and
17 enforce this Section as of the first day of July next following
18 the adoption and filing; or (ii) be adopted and a certified
19 copy thereof filed with the Department on or before the first
20 day of October, whereupon the Department shall proceed to
21 administer and enforce this Section as of the first day of
22 January next following the adoption and filing.

23 When certifying the amount of a monthly disbursement to a
24 county under this Section, the Department shall increase or
25 decrease such amount by an amount necessary to offset any
26 misallocation of previous disbursements. The offset amount

1 shall be the amount erroneously disbursed within the previous 6
2 months from the time a misallocation is discovered.

3 This Section shall be known and may be cited as the Home
4 Rule County Retailers' Occupation Tax Law.

5 (Source: P.A. 99-217, eff. 7-31-15.)

6 (55 ILCS 5/5-1006.5)

7 Sec. 5-1006.5. Special County Retailers' Occupation Tax
8 For Public Safety, Public Facilities, or Transportation.

9 (a) The county board of any county may impose a tax upon
10 all persons engaged in the business of selling tangible
11 personal property, other than personal property titled or
12 registered with an agency of this State's government, at retail
13 in the county on the gross receipts from the sales made in the
14 course of business to provide revenue to be used exclusively
15 for public safety, public facility, or transportation purposes
16 in that county, if a proposition for the tax has been submitted
17 to the electors of that county and approved by a majority of
18 those voting on the question. If imposed, this tax shall be
19 imposed only in one-quarter percent increments. By resolution,
20 the county board may order the proposition to be submitted at
21 any election. If the tax is imposed for transportation purposes
22 for expenditures for public highways or as authorized under the
23 Illinois Highway Code, the county board must publish notice of
24 the existence of its long-range highway transportation plan as
25 required or described in Section 5-301 of the Illinois Highway

1 Code and must make the plan publicly available prior to
2 approval of the ordinance or resolution imposing the tax. If
3 the tax is imposed for transportation purposes for expenditures
4 for passenger rail transportation, the county board must
5 publish notice of the existence of its long-range passenger
6 rail transportation plan and must make the plan publicly
7 available prior to approval of the ordinance or resolution
8 imposing the tax.

9 If a tax is imposed for public facilities purposes, then
10 the name of the project may be included in the proposition at
11 the discretion of the county board as determined in the
12 enabling resolution. For example, the "XXX Nursing Home" or the
13 "YYY Museum".

14 The county clerk shall certify the question to the proper
15 election authority, who shall submit the proposition at an
16 election in accordance with the general election law.

17 (1) The proposition for public safety purposes shall be
18 in substantially the following form:

19 "To pay for public safety purposes, shall (name of
20 county) be authorized to impose an increase on its share of
21 local sales taxes by (insert rate)?"

22 As additional information on the ballot below the
23 question shall appear the following:

24 "This would mean that a consumer would pay an
25 additional (insert amount) in sales tax for every \$100 of
26 tangible personal property bought at retail."

1 The county board may also opt to establish a sunset
2 provision at which time the additional sales tax would
3 cease being collected, if not terminated earlier by a vote
4 of the county board. If the county board votes to include a
5 sunset provision, the proposition for public safety
6 purposes shall be in substantially the following form:

7 "To pay for public safety purposes, shall (name of
8 county) be authorized to impose an increase on its share of
9 local sales taxes by (insert rate) for a period not to
10 exceed (insert number of years)?"

11 As additional information on the ballot below the
12 question shall appear the following:

13 "This would mean that a consumer would pay an
14 additional (insert amount) in sales tax for every \$100 of
15 tangible personal property bought at retail. If imposed,
16 the additional tax would cease being collected at the end
17 of (insert number of years), if not terminated earlier by a
18 vote of the county board."

19 For the purposes of the paragraph, "public safety
20 purposes" means crime prevention, detention, fire
21 fighting, police, medical, ambulance, or other emergency
22 services.

23 Votes shall be recorded as "Yes" or "No".

24 Beginning on the January 1 or July 1, whichever is first,
25 that occurs not less than 30 days after May 31, 2015 (the
26 effective date of Public Act 99-4) ~~this amendatory Act of the~~

1 ~~99th General Assembly~~, Adams County may impose a public safety
2 retailers' occupation tax and service occupation tax at the
3 rate of 0.25%, as provided in the referendum approved by the
4 voters on April 7, 2015, notwithstanding the omission of the
5 additional information that is otherwise required to be printed
6 on the ballot below the question pursuant to this item (1).

7 (2) The proposition for transportation purposes shall
8 be in substantially the following form:

9 "To pay for improvements to roads and other
10 transportation purposes, shall (name of county) be
11 authorized to impose an increase on its share of local
12 sales taxes by (insert rate)?"

13 As additional information on the ballot below the
14 question shall appear the following:

15 "This would mean that a consumer would pay an
16 additional (insert amount) in sales tax for every \$100 of
17 tangible personal property bought at retail."

18 The county board may also opt to establish a sunset
19 provision at which time the additional sales tax would
20 cease being collected, if not terminated earlier by a vote
21 of the county board. If the county board votes to include a
22 sunset provision, the proposition for transportation
23 purposes shall be in substantially the following form:

24 "To pay for road improvements and other transportation
25 purposes, shall (name of county) be authorized to impose an
26 increase on its share of local sales taxes by (insert rate)

1 for a period not to exceed (insert number of years)?"

2 As additional information on the ballot below the
3 question shall appear the following:

4 "This would mean that a consumer would pay an
5 additional (insert amount) in sales tax for every \$100 of
6 tangible personal property bought at retail. If imposed,
7 the additional tax would cease being collected at the end
8 of (insert number of years), if not terminated earlier by a
9 vote of the county board."

10 For the purposes of this paragraph, transportation
11 purposes means construction, maintenance, operation, and
12 improvement of public highways, any other purpose for which
13 a county may expend funds under the Illinois Highway Code,
14 and passenger rail transportation.

15 The votes shall be recorded as "Yes" or "No".

16 (3) The proposition for public facilities purposes
17 shall be in substantially the following form:

18 "To pay for public facilities purposes, shall (name of
19 county) be authorized to impose an increase on its share of
20 local sales taxes by (insert rate)?"

21 As additional information on the ballot below the
22 question shall appear the following:

23 "This would mean that a consumer would pay an
24 additional (insert amount) in sales tax for every \$100 of
25 tangible personal property bought at retail."

26 The county board may also opt to establish a sunset

1 provision at which time the additional sales tax would
2 cease being collected, if not terminated earlier by a vote
3 of the county board. If the county board votes to include a
4 sunset provision, the proposition for public facilities
5 purposes shall be in substantially the following form:

6 "To pay for public facilities purposes, shall (name of
7 county) be authorized to impose an increase on its share of
8 local sales taxes by (insert rate) for a period not to
9 exceed (insert number of years)?"

10 As additional information on the ballot below the
11 question shall appear the following:

12 "This would mean that a consumer would pay an
13 additional (insert amount) in sales tax for every \$100 of
14 tangible personal property bought at retail. If imposed,
15 the additional tax would cease being collected at the end
16 of (insert number of years), if not terminated earlier by a
17 vote of the county board."

18 For purposes of this Section, "public facilities
19 purposes" means the acquisition, development,
20 construction, reconstruction, rehabilitation, improvement,
21 financing, architectural planning, and installation of
22 capital facilities consisting of buildings, structures,
23 and durable equipment and for the acquisition and
24 improvement of real property and interest in real property
25 required, or expected to be required, in connection with
26 the public facilities, for use by the county for the

1 furnishing of governmental services to its citizens,
2 including but not limited to museums and nursing homes.

3 The votes shall be recorded as "Yes" or "No".

4 If a majority of the electors voting on the proposition
5 vote in favor of it, the county may impose the tax. A county
6 may not submit more than one proposition authorized by this
7 Section to the electors at any one time.

8 This additional tax may not be imposed on the sales of food
9 for human consumption that is to be consumed off the premises
10 where it is sold (other than alcoholic beverages, soft drinks,
11 and food which has been prepared for immediate consumption) and
12 prescription and non-prescription medicines, drugs, medical
13 appliances and insulin, urine testing materials, syringes, and
14 needles used by diabetics. The tax imposed by a county under
15 this Section and all civil penalties that may be assessed as an
16 incident of the tax shall be collected and enforced by the
17 Illinois Department of Revenue and deposited into a special
18 fund created for that purpose. The certificate of registration
19 that is issued by the Department to a retailer under the
20 Retailers' Occupation Tax Act shall permit the retailer to
21 engage in a business that is taxable without registering
22 separately with the Department under an ordinance or resolution
23 under this Section. The Department has full power to administer
24 and enforce this Section, to collect all taxes and penalties
25 due under this Section, to dispose of taxes and penalties so
26 collected in the manner provided in this Section, and to

1 determine all rights to credit memoranda arising on account of
2 the erroneous payment of a tax or penalty under this Section.
3 In the administration of and compliance with this Section, the
4 Department and persons who are subject to this Section shall
5 (i) have the same rights, remedies, privileges, immunities,
6 powers, and duties, (ii) be subject to the same conditions,
7 restrictions, limitations, penalties, and definitions of
8 terms, and (iii) employ the same modes of procedure as are
9 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
10 1n, 2 through 2-70 (in respect to all provisions contained in
11 those Sections other than the State rate of tax), 2a, 2b, 2c, 3
12 (except provisions relating to transaction returns and quarter
13 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
14 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13
15 of the Retailers' Occupation Tax Act and Section 3-7 of the
16 Uniform Penalty and Interest Act as if those provisions were
17 set forth in this Section.

18 Persons subject to any tax imposed under the authority
19 granted in this Section may reimburse themselves for their
20 sellers' tax liability by separately stating the tax as an
21 additional charge, which charge may be stated in combination,
22 in a single amount, with State tax which sellers are required
23 to collect under the Use Tax Act, pursuant to such bracketed
24 schedules as the Department may prescribe.

25 Whenever the Department determines that a refund should be
26 made under this Section to a claimant instead of issuing a

1 credit memorandum, the Department shall notify the State
2 Comptroller, who shall cause the order to be drawn for the
3 amount specified and to the person named in the notification
4 from the Department. The refund shall be paid by the State
5 Treasurer out of the County Public Safety or Transportation
6 Retailers' Occupation Tax Fund.

7 (b) If a tax has been imposed under subsection (a), a
8 service occupation tax shall also be imposed at the same rate
9 upon all persons engaged, in the county, in the business of
10 making sales of service, who, as an incident to making those
11 sales of service, transfer tangible personal property within
12 the county as an incident to a sale of service. This tax may
13 not be imposed on sales of food for human consumption that is
14 to be consumed off the premises where it is sold (other than
15 alcoholic beverages, soft drinks, and food prepared for
16 immediate consumption) and prescription and non-prescription
17 medicines, drugs, medical appliances and insulin, urine
18 testing materials, syringes, and needles used by diabetics. The
19 tax imposed under this subsection and all civil penalties that
20 may be assessed as an incident thereof shall be collected and
21 enforced by the Department of Revenue. The Department has full
22 power to administer and enforce this subsection; to collect all
23 taxes and penalties due hereunder; to dispose of taxes and
24 penalties so collected in the manner hereinafter provided; and
25 to determine all rights to credit memoranda arising on account
26 of the erroneous payment of tax or penalty hereunder. In the

1 administration of, and compliance with this subsection, the
2 Department and persons who are subject to this paragraph shall
3 (i) have the same rights, remedies, privileges, immunities,
4 powers, and duties, (ii) be subject to the same conditions,
5 restrictions, limitations, penalties, exclusions, exemptions,
6 and definitions of terms, and (iii) employ the same modes of
7 procedure as are prescribed in Sections 2 (except that the
8 reference to State in the definition of supplier maintaining a
9 place of business in this State shall mean the county), 2a, 2b,
10 2c, 3 through 3-50 (in respect to all provisions therein other
11 than the State rate of tax), 4 (except that the reference to
12 the State shall be to the county), 5, 7, 8 (except that the
13 jurisdiction to which the tax shall be a debt to the extent
14 indicated in that Section 8 shall be the county), 9 (except as
15 to the disposition of taxes and penalties collected), 10, 11,
16 12 (except the reference therein to Section 2b of the
17 Retailers' Occupation Tax Act), 13 (except that any reference
18 to the State shall mean the county), Section 15, 16, 17, 18, 19
19 and 20 of the Service Occupation Tax Act and Section 3-7 of the
20 Uniform Penalty and Interest Act, as fully as if those
21 provisions were set forth herein.

22 Persons subject to any tax imposed under the authority
23 granted in this subsection may reimburse themselves for their
24 serviceman's tax liability by separately stating the tax as an
25 additional charge, which charge may be stated in combination,
26 in a single amount, with State tax that servicemen are

1 authorized to collect under the Service Use Tax Act, in
2 accordance with such bracket schedules as the Department may
3 prescribe.

4 Whenever the Department determines that a refund should be
5 made under this subsection to a claimant instead of issuing a
6 credit memorandum, the Department shall notify the State
7 Comptroller, who shall cause the warrant to be drawn for the
8 amount specified, and to the person named, in the notification
9 from the Department. The refund shall be paid by the State
10 Treasurer out of the County Public Safety or Transportation
11 Retailers' Occupation Fund.

12 Nothing in this subsection shall be construed to authorize
13 the county to impose a tax upon the privilege of engaging in
14 any business which under the Constitution of the United States
15 may not be made the subject of taxation by the State.

16 (c) The Department shall immediately pay over to the State
17 Treasurer, ex officio, as trustee, all taxes and penalties
18 collected under this Section to be deposited into the County
19 Public Safety or Transportation Retailers' Occupation Tax
20 Fund, which shall be an unappropriated trust fund held outside
21 of the State treasury.

22 As soon as possible after the first day of each month,
23 beginning January 1, 2011, upon certification of the Department
24 of Revenue, the Comptroller shall order transferred, and the
25 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
26 local sales tax increment, as defined in the Innovation

1 Development and Economy Act, collected under this Section
2 during the second preceding calendar month for sales within a
3 STAR bond district.

4 After the monthly transfer to the STAR Bonds Revenue Fund,
5 on or before the 25th day of each calendar month, the
6 Department shall prepare and certify to the Comptroller the
7 disbursement of stated sums of money to the counties from which
8 retailers have paid taxes or penalties to the Department during
9 the second preceding calendar month. The amount to be paid to
10 each county, and deposited by the county into its special fund
11 created for the purposes of this Section, shall be the amount
12 (not including credit memoranda) collected under this Section
13 during the second preceding calendar month by the Department
14 plus an amount the Department determines is necessary to offset
15 any amounts that were erroneously paid to a different taxing
16 body, and not including (i) an amount equal to the amount of
17 refunds made during the second preceding calendar month by the
18 Department on behalf of the county, (ii) any amount that the
19 Department determines is necessary to offset any amounts that
20 were payable to a different taxing body but were erroneously
21 paid to the county, ~~and~~ (iii) any amounts that are transferred
22 to the STAR Bonds Revenue Fund, and (iv) 2% of the remainder,
23 which shall be transferred into the Tax Compliance and
24 Administration Fund. The Department, at the time of each
25 monthly disbursement to the counties, shall prepare and certify
26 to the State Comptroller the amount to be transferred into the

1 Tax Compliance and Administration Fund under this subsection.
2 Within 10 days after receipt by the Comptroller of the
3 disbursement certification to the counties and the Tax
4 Compliance and Administration Fund provided for in this Section
5 to be given to the Comptroller by the Department, the
6 Comptroller shall cause the orders to be drawn for the
7 respective amounts in accordance with directions contained in
8 the certification.

9 In addition to the disbursement required by the preceding
10 paragraph, an allocation shall be made in March of each year to
11 each county that received more than \$500,000 in disbursements
12 under the preceding paragraph in the preceding calendar year.
13 The allocation shall be in an amount equal to the average
14 monthly distribution made to each such county under the
15 preceding paragraph during the preceding calendar year
16 (excluding the 2 months of highest receipts). The distribution
17 made in March of each year subsequent to the year in which an
18 allocation was made pursuant to this paragraph and the
19 preceding paragraph shall be reduced by the amount allocated
20 and disbursed under this paragraph in the preceding calendar
21 year. The Department shall prepare and certify to the
22 Comptroller for disbursement the allocations made in
23 accordance with this paragraph.

24 A county may direct, by ordinance, that all or a portion of
25 the taxes and penalties collected under the Special County
26 Retailers' Occupation Tax For Public Safety or Transportation

1 be deposited into the Transportation Development Partnership
2 Trust Fund.

3 (d) For the purpose of determining the local governmental
4 unit whose tax is applicable, a retail sale by a producer of
5 coal or another mineral mined in Illinois is a sale at retail
6 at the place where the coal or other mineral mined in Illinois
7 is extracted from the earth. This paragraph does not apply to
8 coal or another mineral when it is delivered or shipped by the
9 seller to the purchaser at a point outside Illinois so that the
10 sale is exempt under the United States Constitution as a sale
11 in interstate or foreign commerce.

12 (e) Nothing in this Section shall be construed to authorize
13 a county to impose a tax upon the privilege of engaging in any
14 business that under the Constitution of the United States may
15 not be made the subject of taxation by this State.

16 (e-5) If a county imposes a tax under this Section, the
17 county board may, by ordinance, discontinue or lower the rate
18 of the tax. If the county board lowers the tax rate or
19 discontinues the tax, a referendum must be held in accordance
20 with subsection (a) of this Section in order to increase the
21 rate of the tax or to reimpose the discontinued tax.

22 (f) Beginning April 1, 1998 and through December 31, 2013,
23 the results of any election authorizing a proposition to impose
24 a tax under this Section or effecting a change in the rate of
25 tax, or any ordinance lowering the rate or discontinuing the
26 tax, shall be certified by the county clerk and filed with the

1 Illinois Department of Revenue either (i) on or before the
2 first day of April, whereupon the Department shall proceed to
3 administer and enforce the tax as of the first day of July next
4 following the filing; or (ii) on or before the first day of
5 October, whereupon the Department shall proceed to administer
6 and enforce the tax as of the first day of January next
7 following the filing.

8 Beginning January 1, 2014, the results of any election
9 authorizing a proposition to impose a tax under this Section or
10 effecting an increase in the rate of tax, along with the
11 ordinance adopted to impose the tax or increase the rate of the
12 tax, or any ordinance adopted to lower the rate or discontinue
13 the tax, shall be certified by the county clerk and filed with
14 the Illinois Department of Revenue either (i) on or before the
15 first day of May, whereupon the Department shall proceed to
16 administer and enforce the tax as of the first day of July next
17 following the adoption and filing; or (ii) on or before the
18 first day of October, whereupon the Department shall proceed to
19 administer and enforce the tax as of the first day of January
20 next following the adoption and filing.

21 (g) When certifying the amount of a monthly disbursement to
22 a county under this Section, the Department shall increase or
23 decrease the amounts by an amount necessary to offset any
24 miscalculation of previous disbursements. The offset amount
25 shall be the amount erroneously disbursed within the previous 6
26 months from the time a miscalculation is discovered.

1 (h) This Section may be cited as the "Special County
2 Occupation Tax For Public Safety, Public Facilities, or
3 Transportation Law".

4 (i) For purposes of this Section, "public safety" includes,
5 but is not limited to, crime prevention, detention, fire
6 fighting, police, medical, ambulance, or other emergency
7 services. The county may share tax proceeds received under this
8 Section for public safety purposes, including proceeds
9 received before August 4, 2009 (the effective date of Public
10 Act 96-124), with any fire protection district located in the
11 county. For the purposes of this Section, "transportation"
12 includes, but is not limited to, the construction, maintenance,
13 operation, and improvement of public highways, any other
14 purpose for which a county may expend funds under the Illinois
15 Highway Code, and passenger rail transportation. For the
16 purposes of this Section, "public facilities purposes"
17 includes, but is not limited to, the acquisition, development,
18 construction, reconstruction, rehabilitation, improvement,
19 financing, architectural planning, and installation of capital
20 facilities consisting of buildings, structures, and durable
21 equipment and for the acquisition and improvement of real
22 property and interest in real property required, or expected to
23 be required, in connection with the public facilities, for use
24 by the county for the furnishing of governmental services to
25 its citizens, including but not limited to museums and nursing
26 homes.

1 (j) The Department may promulgate rules to implement Public
2 Act 95-1002 only to the extent necessary to apply the existing
3 rules for the Special County Retailers' Occupation Tax for
4 Public Safety to this new purpose for public facilities.

5 (Source: P.A. 98-584, eff. 8-27-13; 99-4, eff. 5-31-15; 99-217,
6 eff. 7-31-15; revised 11-6-15.)

7 (55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

8 Sec. 5-1007. Home Rule County Service Occupation Tax Law.
9 The corporate authorities of a home rule county may impose a
10 tax upon all persons engaged, in such county, in the business
11 of making sales of service at the same rate of tax imposed
12 pursuant to Section 5-1006 of the selling price of all tangible
13 personal property transferred by such servicemen either in the
14 form of tangible personal property or in the form of real
15 estate as an incident to a sale of service. If imposed, such
16 tax shall only be imposed in 1/4% increments. On and after
17 September 1, 1991, this additional tax may not be imposed on
18 the sales of food for human consumption which is to be consumed
19 off the premises where it is sold (other than alcoholic
20 beverages, soft drinks and food which has been prepared for
21 immediate consumption) and prescription and nonprescription
22 medicines, drugs, medical appliances and insulin, urine
23 testing materials, syringes and needles used by diabetics. The
24 tax imposed by a home rule county pursuant to this Section and
25 all civil penalties that may be assessed as an incident thereof

1 shall be collected and enforced by the State Department of
2 Revenue. The certificate of registration which is issued by the
3 Department to a retailer under the Retailers' Occupation Tax
4 Act or under the Service Occupation Tax Act shall permit such
5 registrant to engage in a business which is taxable under any
6 ordinance or resolution enacted pursuant to this Section
7 without registering separately with the Department under such
8 ordinance or resolution or under this Section. The Department
9 shall have full power to administer and enforce this Section;
10 to collect all taxes and penalties due hereunder; to dispose of
11 taxes and penalties so collected in the manner hereinafter
12 provided; and to determine all rights to credit memoranda
13 arising on account of the erroneous payment of tax or penalty
14 hereunder. In the administration of, and compliance with, this
15 Section the Department and persons who are subject to this
16 Section shall have the same rights, remedies, privileges,
17 immunities, powers and duties, and be subject to the same
18 conditions, restrictions, limitations, penalties and
19 definitions of terms, and employ the same modes of procedure,
20 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in
21 respect to all provisions therein other than the State rate of
22 tax), 4 (except that the reference to the State shall be to the
23 taxing county), 5, 7, 8 (except that the jurisdiction to which
24 the tax shall be a debt to the extent indicated in that Section
25 8 shall be the taxing county), 9 (except as to the disposition
26 of taxes and penalties collected, and except that the returned

1 merchandise credit for this county tax may not be taken against
2 any State tax), 10, 11, 12 (except the reference therein to
3 Section 2b of the Retailers' Occupation Tax Act), 13 (except
4 that any reference to the State shall mean the taxing county),
5 the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the
6 Service Occupation Tax Act and Section 3-7 of the Uniform
7 Penalty and Interest Act, as fully as if those provisions were
8 set forth herein.

9 No tax may be imposed by a home rule county pursuant to
10 this Section unless such county also imposes a tax at the same
11 rate pursuant to Section 5-1006.

12 Persons subject to any tax imposed pursuant to the
13 authority granted in this Section may reimburse themselves for
14 their serviceman's tax liability hereunder by separately
15 stating such tax as an additional charge, which charge may be
16 stated in combination, in a single amount, with State tax which
17 servicemen are authorized to collect under the Service Use Tax
18 Act, pursuant to such bracket schedules as the Department may
19 prescribe.

20 Whenever the Department determines that a refund should be
21 made under this Section to a claimant instead of issuing credit
22 memorandum, the Department shall notify the State Comptroller,
23 who shall cause the order to be drawn for the amount specified,
24 and to the person named, in such notification from the
25 Department. Such refund shall be paid by the State Treasurer
26 out of the home rule county retailers' occupation tax fund.

1 The Department shall forthwith pay over to the State
2 Treasurer, ex-officio, as trustee, all taxes and penalties
3 collected hereunder.

4 As soon as possible after the first day of each month,
5 beginning January 1, 2011, upon certification of the Department
6 of Revenue, the Comptroller shall order transferred, and the
7 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
8 local sales tax increment, as defined in the Innovation
9 Development and Economy Act, collected under this Section
10 during the second preceding calendar month for sales within a
11 STAR bond district.

12 After the monthly transfer to the STAR Bonds Revenue Fund,
13 on or before the 25th day of each calendar month, the
14 Department shall prepare and certify to the Comptroller the
15 disbursement of stated sums of money to named counties, the
16 counties to be those from which suppliers and servicemen have
17 paid taxes or penalties hereunder to the Department during the
18 second preceding calendar month. The amount to be paid to each
19 county shall be the amount (not including credit memoranda)
20 collected hereunder during the second preceding calendar month
21 by the Department, and not including an amount equal to the
22 amount of refunds made during the second preceding calendar
23 month by the Department on behalf of such county, and not
24 including any amounts that are transferred to the STAR Bonds
25 Revenue Fund, less 2% of the remainder, which the Department
26 shall transfer into the Tax Compliance and Administration Fund.

1 The Department, at the time of each monthly disbursement to the
2 counties, shall prepare and certify to the State Comptroller
3 the amount to be transferred into the Tax Compliance and
4 Administration Fund under this Section. Within 10 days after
5 receipt, by the Comptroller, of the disbursement certification
6 to the counties and the Tax Compliance and Administration Fund
7 provided for in this Section to be given to the Comptroller by
8 the Department, the Comptroller shall cause the orders to be
9 drawn for the respective amounts in accordance with the
10 directions contained in such certification.

11 In addition to the disbursement required by the preceding
12 paragraph, an allocation shall be made in each year to each
13 county which received more than \$500,000 in disbursements under
14 the preceding paragraph in the preceding calendar year. The
15 allocation shall be in an amount equal to the average monthly
16 distribution made to each such county under the preceding
17 paragraph during the preceding calendar year (excluding the 2
18 months of highest receipts). The distribution made in March of
19 each year subsequent to the year in which an allocation was
20 made pursuant to this paragraph and the preceding paragraph
21 shall be reduced by the amount allocated and disbursed under
22 this paragraph in the preceding calendar year. The Department
23 shall prepare and certify to the Comptroller for disbursement
24 the allocations made in accordance with this paragraph.

25 Nothing in this Section shall be construed to authorize a
26 county to impose a tax upon the privilege of engaging in any

1 business which under the Constitution of the United States may
2 not be made the subject of taxation by this State.

3 An ordinance or resolution imposing or discontinuing a tax
4 hereunder or effecting a change in the rate thereof shall be
5 adopted and a certified copy thereof filed with the Department
6 on or before the first day of June, whereupon the Department
7 shall proceed to administer and enforce this Section as of the
8 first day of September next following such adoption and filing.
9 Beginning January 1, 1992, an ordinance or resolution imposing
10 or discontinuing the tax hereunder or effecting a change in the
11 rate thereof shall be adopted and a certified copy thereof
12 filed with the Department on or before the first day of July,
13 whereupon the Department shall proceed to administer and
14 enforce this Section as of the first day of October next
15 following such adoption and filing. Beginning January 1, 1993,
16 an ordinance or resolution imposing or discontinuing the tax
17 hereunder or effecting a change in the rate thereof shall be
18 adopted and a certified copy thereof filed with the Department
19 on or before the first day of October, whereupon the Department
20 shall proceed to administer and enforce this Section as of the
21 first day of January next following such adoption and filing.
22 Beginning April 1, 1998, an ordinance or resolution imposing or
23 discontinuing the tax hereunder or effecting a change in the
24 rate thereof shall either (i) be adopted and a certified copy
25 thereof filed with the Department on or before the first day of
26 April, whereupon the Department shall proceed to administer and

1 enforce this Section as of the first day of July next following
2 the adoption and filing; or (ii) be adopted and a certified
3 copy thereof filed with the Department on or before the first
4 day of October, whereupon the Department shall proceed to
5 administer and enforce this Section as of the first day of
6 January next following the adoption and filing.

7 This Section shall be known and may be cited as the Home
8 Rule County Service Occupation Tax Law.

9 (Source: P.A. 96-939, eff. 6-24-10.)

10 Section 50-20. The Illinois Municipal Code is amended by
11 changing Sections 8-11-1, 8-11-1.3, 8-11-1.4, 8-11-1.6,
12 8-11-1.7, and 8-11-5 as follows:

13 (65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

14 Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax
15 Act. The corporate authorities of a home rule municipality may
16 impose a tax upon all persons engaged in the business of
17 selling tangible personal property, other than an item of
18 tangible personal property titled or registered with an agency
19 of this State's government, at retail in the municipality on
20 the gross receipts from these sales made in the course of such
21 business. If imposed, the tax shall only be imposed in 1/4%
22 increments. On and after September 1, 1991, this additional tax
23 may not be imposed on the sales of food for human consumption
24 that is to be consumed off the premises where it is sold (other

1 than alcoholic beverages, soft drinks and food that has been
2 prepared for immediate consumption) and prescription and
3 nonprescription medicines, drugs, medical appliances and
4 insulin, urine testing materials, syringes and needles used by
5 diabetics. The tax imposed by a home rule municipality under
6 this Section and all civil penalties that may be assessed as an
7 incident of the tax shall be collected and enforced by the
8 State Department of Revenue. The certificate of registration
9 that is issued by the Department to a retailer under the
10 Retailers' Occupation Tax Act shall permit the retailer to
11 engage in a business that is taxable under any ordinance or
12 resolution enacted pursuant to this Section without
13 registering separately with the Department under such
14 ordinance or resolution or under this Section. The Department
15 shall have full power to administer and enforce this Section;
16 to collect all taxes and penalties due hereunder; to dispose of
17 taxes and penalties so collected in the manner hereinafter
18 provided; and to determine all rights to credit memoranda
19 arising on account of the erroneous payment of tax or penalty
20 hereunder. In the administration of, and compliance with, this
21 Section the Department and persons who are subject to this
22 Section shall have the same rights, remedies, privileges,
23 immunities, powers and duties, and be subject to the same
24 conditions, restrictions, limitations, penalties and
25 definitions of terms, and employ the same modes of procedure,
26 as are prescribed in Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 1k,

1 1m, 1n, 2 through 2-65 (in respect to all provisions therein
2 other than the State rate of tax), 2c, 3 (except as to the
3 disposition of taxes and penalties collected), 4, 5, 5a, 5b,
4 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8,
5 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
6 Section 3-7 of the Uniform Penalty and Interest Act, as fully
7 as if those provisions were set forth herein.

8 No tax may be imposed by a home rule municipality under
9 this Section unless the municipality also imposes a tax at the
10 same rate under Section 8-11-5 of this Act.

11 Persons subject to any tax imposed under the authority
12 granted in this Section may reimburse themselves for their
13 seller's tax liability hereunder by separately stating that tax
14 as an additional charge, which charge may be stated in
15 combination, in a single amount, with State tax which sellers
16 are required to collect under the Use Tax Act, pursuant to such
17 bracket schedules as the Department may prescribe.

18 Whenever the Department determines that a refund should be
19 made under this Section to a claimant instead of issuing a
20 credit memorandum, the Department shall notify the State
21 Comptroller, who shall cause the order to be drawn for the
22 amount specified and to the person named in the notification
23 from the Department. The refund shall be paid by the State
24 Treasurer out of the home rule municipal retailers' occupation
25 tax fund.

26 The Department shall immediately pay over to the State

1 Treasurer, ex officio, as trustee, all taxes and penalties
2 collected hereunder.

3 As soon as possible after the first day of each month,
4 beginning January 1, 2011, upon certification of the Department
5 of Revenue, the Comptroller shall order transferred, and the
6 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
7 local sales tax increment, as defined in the Innovation
8 Development and Economy Act, collected under this Section
9 during the second preceding calendar month for sales within a
10 STAR bond district.

11 After the monthly transfer to the STAR Bonds Revenue Fund,
12 on or before the 25th day of each calendar month, the
13 Department shall prepare and certify to the Comptroller the
14 disbursement of stated sums of money to named municipalities,
15 the municipalities to be those from which retailers have paid
16 taxes or penalties hereunder to the Department during the
17 second preceding calendar month. The amount to be paid to each
18 municipality shall be the amount (not including credit
19 memoranda) collected hereunder during the second preceding
20 calendar month by the Department plus an amount the Department
21 determines is necessary to offset any amounts that were
22 erroneously paid to a different taxing body, and not including
23 an amount equal to the amount of refunds made during the second
24 preceding calendar month by the Department on behalf of such
25 municipality, and not including any amount that the Department
26 determines is necessary to offset any amounts that were payable

1 to a different taxing body but were erroneously paid to the
2 municipality, and not including any amounts that are
3 transferred to the STAR Bonds Revenue Fund, less 2% of the
4 remainder, which the Department shall transfer into the Tax
5 Compliance and Administration Fund. The Department, at the time
6 of each monthly disbursement to the municipalities, shall
7 prepare and certify to the State Comptroller the amount to be
8 transferred into the Tax Compliance and Administration Fund
9 under this Section. Within 10 days after receipt by the
10 Comptroller of the disbursement certification to the
11 municipalities and the Tax Compliance and Administration Fund
12 provided for in this Section to be given to the Comptroller by
13 the Department, the Comptroller shall cause the orders to be
14 drawn for the respective amounts in accordance with the
15 directions contained in the certification.

16 In addition to the disbursement required by the preceding
17 paragraph and in order to mitigate delays caused by
18 distribution procedures, an allocation shall, if requested, be
19 made within 10 days after January 14, 1991, and in November of
20 1991 and each year thereafter, to each municipality that
21 received more than \$500,000 during the preceding fiscal year,
22 (July 1 through June 30) whether collected by the municipality
23 or disbursed by the Department as required by this Section.
24 Within 10 days after January 14, 1991, participating
25 municipalities shall notify the Department in writing of their
26 intent to participate. In addition, for the initial

1 distribution, participating municipalities shall certify to
2 the Department the amounts collected by the municipality for
3 each month under its home rule occupation and service
4 occupation tax during the period July 1, 1989 through June 30,
5 1990. The allocation within 10 days after January 14, 1991,
6 shall be in an amount equal to the monthly average of these
7 amounts, excluding the 2 months of highest receipts. The
8 monthly average for the period of July 1, 1990 through June 30,
9 1991 will be determined as follows: the amounts collected by
10 the municipality under its home rule occupation and service
11 occupation tax during the period of July 1, 1990 through
12 September 30, 1990, plus amounts collected by the Department
13 and paid to such municipality through June 30, 1991, excluding
14 the 2 months of highest receipts. The monthly average for each
15 subsequent period of July 1 through June 30 shall be an amount
16 equal to the monthly distribution made to each such
17 municipality under the preceding paragraph during this period,
18 excluding the 2 months of highest receipts. The distribution
19 made in November 1991 and each year thereafter under this
20 paragraph and the preceding paragraph shall be reduced by the
21 amount allocated and disbursed under this paragraph in the
22 preceding period of July 1 through June 30. The Department
23 shall prepare and certify to the Comptroller for disbursement
24 the allocations made in accordance with this paragraph.

25 For the purpose of determining the local governmental unit
26 whose tax is applicable, a retail sale by a producer of coal or

1 other mineral mined in Illinois is a sale at retail at the
2 place where the coal or other mineral mined in Illinois is
3 extracted from the earth. This paragraph does not apply to coal
4 or other mineral when it is delivered or shipped by the seller
5 to the purchaser at a point outside Illinois so that the sale
6 is exempt under the United States Constitution as a sale in
7 interstate or foreign commerce.

8 Nothing in this Section shall be construed to authorize a
9 municipality to impose a tax upon the privilege of engaging in
10 any business which under the Constitution of the United States
11 may not be made the subject of taxation by this State.

12 An ordinance or resolution imposing or discontinuing a tax
13 hereunder or effecting a change in the rate thereof shall be
14 adopted and a certified copy thereof filed with the Department
15 on or before the first day of June, whereupon the Department
16 shall proceed to administer and enforce this Section as of the
17 first day of September next following the adoption and filing.
18 Beginning January 1, 1992, an ordinance or resolution imposing
19 or discontinuing the tax hereunder or effecting a change in the
20 rate thereof shall be adopted and a certified copy thereof
21 filed with the Department on or before the first day of July,
22 whereupon the Department shall proceed to administer and
23 enforce this Section as of the first day of October next
24 following such adoption and filing. Beginning January 1, 1993,
25 an ordinance or resolution imposing or discontinuing the tax
26 hereunder or effecting a change in the rate thereof shall be

1 adopted and a certified copy thereof filed with the Department
2 on or before the first day of October, whereupon the Department
3 shall proceed to administer and enforce this Section as of the
4 first day of January next following the adoption and filing.
5 However, a municipality located in a county with a population
6 in excess of 3,000,000 that elected to become a home rule unit
7 at the general primary election in 1994 may adopt an ordinance
8 or resolution imposing the tax under this Section and file a
9 certified copy of the ordinance or resolution with the
10 Department on or before July 1, 1994. The Department shall then
11 proceed to administer and enforce this Section as of October 1,
12 1994. Beginning April 1, 1998, an ordinance or resolution
13 imposing or discontinuing the tax hereunder or effecting a
14 change in the rate thereof shall either (i) be adopted and a
15 certified copy thereof filed with the Department on or before
16 the first day of April, whereupon the Department shall proceed
17 to administer and enforce this Section as of the first day of
18 July next following the adoption and filing; or (ii) be adopted
19 and a certified copy thereof filed with the Department on or
20 before the first day of October, whereupon the Department shall
21 proceed to administer and enforce this Section as of the first
22 day of January next following the adoption and filing.

23 When certifying the amount of a monthly disbursement to a
24 municipality under this Section, the Department shall increase
25 or decrease the amount by an amount necessary to offset any
26 misallocation of previous disbursements. The offset amount

1 shall be the amount erroneously disbursed within the previous 6
2 months from the time a misallocation is discovered.

3 Any unobligated balance remaining in the Municipal
4 Retailers' Occupation Tax Fund on December 31, 1989, which fund
5 was abolished by Public Act 85-1135, and all receipts of
6 municipal tax as a result of audits of liability periods prior
7 to January 1, 1990, shall be paid into the Local Government Tax
8 Fund for distribution as provided by this Section prior to the
9 enactment of Public Act 85-1135. All receipts of municipal tax
10 as a result of an assessment not arising from an audit, for
11 liability periods prior to January 1, 1990, shall be paid into
12 the Local Government Tax Fund for distribution before July 1,
13 1990, as provided by this Section prior to the enactment of
14 Public Act 85-1135; and on and after July 1, 1990, all such
15 receipts shall be distributed as provided in Section 6z-18 of
16 the State Finance Act.

17 As used in this Section, "municipal" and "municipality"
18 means a city, village or incorporated town, including an
19 incorporated town that has superseded a civil township.

20 This Section shall be known and may be cited as the Home
21 Rule Municipal Retailers' Occupation Tax Act.

22 (Source: P.A. 99-217, eff. 7-31-15.)

23 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

24 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'
25 Occupation Tax Act. The corporate authorities of a non-home

1 rule municipality may impose a tax upon all persons engaged in
2 the business of selling tangible personal property, other than
3 on an item of tangible personal property which is titled and
4 registered by an agency of this State's Government, at retail
5 in the municipality for expenditure on public infrastructure or
6 for property tax relief or both as defined in Section 8-11-1.2
7 if approved by referendum as provided in Section 8-11-1.1, of
8 the gross receipts from such sales made in the course of such
9 business. If the tax is approved by referendum on or after July
10 14, 2010 (the effective date of Public Act 96-1057), the
11 corporate authorities of a non-home rule municipality may,
12 until December 31, 2020, use the proceeds of the tax for
13 expenditure on municipal operations, in addition to or in lieu
14 of any expenditure on public infrastructure or for property tax
15 relief. The tax imposed may not be more than 1% and may be
16 imposed only in 1/4% increments. The tax may not be imposed on
17 the sale of food for human consumption that is to be consumed
18 off the premises where it is sold (other than alcoholic
19 beverages, soft drinks, and food that has been prepared for
20 immediate consumption) and prescription and nonprescription
21 medicines, drugs, medical appliances, and insulin, urine
22 testing materials, syringes, and needles used by diabetics. The
23 tax imposed by a municipality pursuant to this Section and all
24 civil penalties that may be assessed as an incident thereof
25 shall be collected and enforced by the State Department of
26 Revenue. The certificate of registration which is issued by the

1 Department to a retailer under the Retailers' Occupation Tax
2 Act shall permit such retailer to engage in a business which is
3 taxable under any ordinance or resolution enacted pursuant to
4 this Section without registering separately with the
5 Department under such ordinance or resolution or under this
6 Section. The Department shall have full power to administer and
7 enforce this Section; to collect all taxes and penalties due
8 hereunder; to dispose of taxes and penalties so collected in
9 the manner hereinafter provided, and to determine all rights to
10 credit memoranda, arising on account of the erroneous payment
11 of tax or penalty hereunder. In the administration of, and
12 compliance with, this Section, the Department and persons who
13 are subject to this Section shall have the same rights,
14 remedies, privileges, immunities, powers and duties, and be
15 subject to the same conditions, restrictions, limitations,
16 penalties and definitions of terms, and employ the same modes
17 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,
18 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
19 therein other than the State rate of tax), 2c, 3 (except as to
20 the disposition of taxes and penalties collected), 4, 5, 5a,
21 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
22 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act
23 and Section 3-7 of the Uniform Penalty and Interest Act as
24 fully as if those provisions were set forth herein.

25 No municipality may impose a tax under this Section unless
26 the municipality also imposes a tax at the same rate under

1 Section 8-11-1.4 of this Code.

2 Persons subject to any tax imposed pursuant to the
3 authority granted in this Section may reimburse themselves for
4 their seller's tax liability hereunder by separately stating
5 such tax as an additional charge, which charge may be stated in
6 combination, in a single amount, with State tax which sellers
7 are required to collect under the Use Tax Act, pursuant to such
8 bracket schedules as the Department may prescribe.

9 Whenever the Department determines that a refund should be
10 made under this Section to a claimant instead of issuing a
11 credit memorandum, the Department shall notify the State
12 Comptroller, who shall cause the order to be drawn for the
13 amount specified, and to the person named, in such notification
14 from the Department. Such refund shall be paid by the State
15 Treasurer out of the non-home rule municipal retailers'
16 occupation tax fund.

17 The Department shall forthwith pay over to the State
18 Treasurer, ex officio, as trustee, all taxes and penalties
19 collected hereunder.

20 As soon as possible after the first day of each month,
21 beginning January 1, 2011, upon certification of the Department
22 of Revenue, the Comptroller shall order transferred, and the
23 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
24 local sales tax increment, as defined in the Innovation
25 Development and Economy Act, collected under this Section
26 during the second preceding calendar month for sales within a

1 STAR bond district.

2 After the monthly transfer to the STAR Bonds Revenue Fund,
3 on or before the 25th day of each calendar month, the
4 Department shall prepare and certify to the Comptroller the
5 disbursement of stated sums of money to named municipalities,
6 the municipalities to be those from which retailers have paid
7 taxes or penalties hereunder to the Department during the
8 second preceding calendar month. The amount to be paid to each
9 municipality shall be the amount (not including credit
10 memoranda) collected hereunder during the second preceding
11 calendar month by the Department plus an amount the Department
12 determines is necessary to offset any amounts which were
13 erroneously paid to a different taxing body, and not including
14 an amount equal to the amount of refunds made during the second
15 preceding calendar month by the Department on behalf of such
16 municipality, and not including any amount which the Department
17 determines is necessary to offset any amounts which were
18 payable to a different taxing body but were erroneously paid to
19 the municipality, and not including any amounts that are
20 transferred to the STAR Bonds Revenue Fund, less 2% of the
21 remainder, which the Department shall transfer into the Tax
22 Compliance and Administration Fund. The Department, at the time
23 of each monthly disbursement to the municipalities, shall
24 prepare and certify to the State Comptroller the amount to be
25 transferred into the Tax Compliance and Administration Fund
26 under this Section. Within 10 days after receipt, by the

1 Comptroller, of the disbursement certification to the
2 municipalities and the Tax Compliance and Administration Fund,
3 provided for in this Section to be given to the Comptroller by
4 the Department, the Comptroller shall cause the orders to be
5 drawn for the respective amounts in accordance with the
6 directions contained in such certification.

7 For the purpose of determining the local governmental unit
8 whose tax is applicable, a retail sale, by a producer of coal
9 or other mineral mined in Illinois, is a sale at retail at the
10 place where the coal or other mineral mined in Illinois is
11 extracted from the earth. This paragraph does not apply to coal
12 or other mineral when it is delivered or shipped by the seller
13 to the purchaser at a point outside Illinois so that the sale
14 is exempt under the Federal Constitution as a sale in
15 interstate or foreign commerce.

16 Nothing in this Section shall be construed to authorize a
17 municipality to impose a tax upon the privilege of engaging in
18 any business which under the constitution of the United States
19 may not be made the subject of taxation by this State.

20 When certifying the amount of a monthly disbursement to a
21 municipality under this Section, the Department shall increase
22 or decrease such amount by an amount necessary to offset any
23 misallocation of previous disbursements. The offset amount
24 shall be the amount erroneously disbursed within the previous 6
25 months from the time a misallocation is discovered.

26 The Department of Revenue shall implement this amendatory

1 Act of the 91st General Assembly so as to collect the tax on
2 and after January 1, 2002.

3 As used in this Section, "municipal" and "municipality"
4 means a city, village or incorporated town, including an
5 incorporated town which has superseded a civil township.

6 This Section shall be known and may be cited as the
7 "Non-Home Rule Municipal Retailers' Occupation Tax Act".

8 (Source: P.A. 99-217, eff. 7-31-15.)

9 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

10 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation
11 Tax Act. The corporate authorities of a non-home rule
12 municipality may impose a tax upon all persons engaged, in such
13 municipality, in the business of making sales of service for
14 expenditure on public infrastructure or for property tax relief
15 or both as defined in Section 8-11-1.2 if approved by
16 referendum as provided in Section 8-11-1.1, of the selling
17 price of all tangible personal property transferred by such
18 servicemen either in the form of tangible personal property or
19 in the form of real estate as an incident to a sale of service.
20 If the tax is approved by referendum on or after July 14, 2010
21 (the effective date of Public Act 96-1057), the corporate
22 authorities of a non-home rule municipality may, until December
23 31, 2020, use the proceeds of the tax for expenditure on
24 municipal operations, in addition to or in lieu of any
25 expenditure on public infrastructure or for property tax

1 relief. The tax imposed may not be more than 1% and may be
2 imposed only in 1/4% increments. The tax may not be imposed on
3 the sale of food for human consumption that is to be consumed
4 off the premises where it is sold (other than alcoholic
5 beverages, soft drinks, and food that has been prepared for
6 immediate consumption) and prescription and nonprescription
7 medicines, drugs, medical appliances, and insulin, urine
8 testing materials, syringes, and needles used by diabetics. The
9 tax imposed by a municipality pursuant to this Section and all
10 civil penalties that may be assessed as an incident thereof
11 shall be collected and enforced by the State Department of
12 Revenue. The certificate of registration which is issued by the
13 Department to a retailer under the Retailers' Occupation Tax
14 Act or under the Service Occupation Tax Act shall permit such
15 registrant to engage in a business which is taxable under any
16 ordinance or resolution enacted pursuant to this Section
17 without registering separately with the Department under such
18 ordinance or resolution or under this Section. The Department
19 shall have full power to administer and enforce this Section;
20 to collect all taxes and penalties due hereunder; to dispose of
21 taxes and penalties so collected in the manner hereinafter
22 provided, and to determine all rights to credit memoranda
23 arising on account of the erroneous payment of tax or penalty
24 hereunder. In the administration of, and compliance with, this
25 Section the Department and persons who are subject to this
26 Section shall have the same rights, remedies, privileges,

1 immunities, powers and duties, and be subject to the same
2 conditions, restrictions, limitations, penalties and
3 definitions of terms, and employ the same modes of procedure,
4 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in
5 respect to all provisions therein other than the State rate of
6 tax), 4 (except that the reference to the State shall be to the
7 taxing municipality), 5, 7, 8 (except that the jurisdiction to
8 which the tax shall be a debt to the extent indicated in that
9 Section 8 shall be the taxing municipality), 9 (except as to
10 the disposition of taxes and penalties collected, and except
11 that the returned merchandise credit for this municipal tax may
12 not be taken against any State tax), 10, 11, 12 (except the
13 reference therein to Section 2b of the Retailers' Occupation
14 Tax Act), 13 (except that any reference to the State shall mean
15 the taxing municipality), the first paragraph of Section 15,
16 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and
17 Section 3-7 of the Uniform Penalty and Interest Act, as fully
18 as if those provisions were set forth herein.

19 No municipality may impose a tax under this Section unless
20 the municipality also imposes a tax at the same rate under
21 Section 8-11-1.3 of this Code.

22 Persons subject to any tax imposed pursuant to the
23 authority granted in this Section may reimburse themselves for
24 their serviceman's tax liability hereunder by separately
25 stating such tax as an additional charge, which charge may be
26 stated in combination, in a single amount, with State tax which

1 servicemen are authorized to collect under the Service Use Tax
2 Act, pursuant to such bracket schedules as the Department may
3 prescribe.

4 Whenever the Department determines that a refund should be
5 made under this Section to a claimant instead of issuing credit
6 memorandum, the Department shall notify the State Comptroller,
7 who shall cause the order to be drawn for the amount specified,
8 and to the person named, in such notification from the
9 Department. Such refund shall be paid by the State Treasurer
10 out of the municipal retailers' occupation tax fund.

11 The Department shall forthwith pay over to the State
12 Treasurer, ex officio, as trustee, all taxes and penalties
13 collected hereunder.

14 As soon as possible after the first day of each month,
15 beginning January 1, 2011, upon certification of the Department
16 of Revenue, the Comptroller shall order transferred, and the
17 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
18 local sales tax increment, as defined in the Innovation
19 Development and Economy Act, collected under this Section
20 during the second preceding calendar month for sales within a
21 STAR bond district.

22 After the monthly transfer to the STAR Bonds Revenue Fund,
23 on or before the 25th day of each calendar month, the
24 Department shall prepare and certify to the Comptroller the
25 disbursement of stated sums of money to named municipalities,
26 the municipalities to be those from which suppliers and

1 servicemen have paid taxes or penalties hereunder to the
2 Department during the second preceding calendar month. The
3 amount to be paid to each municipality shall be the amount (not
4 including credit memoranda) collected hereunder during the
5 second preceding calendar month by the Department, and not
6 including an amount equal to the amount of refunds made during
7 the second preceding calendar month by the Department on behalf
8 of such municipality, and not including any amounts that are
9 transferred to the STAR Bonds Revenue Fund, less 2% of the
10 remainder, which the Department shall transfer into the Tax
11 Compliance and Administration Fund. The Department, at the time
12 of each monthly disbursement to the municipalities, shall
13 prepare and certify to the State Comptroller the amount to be
14 transferred into the Tax Compliance and Administration Fund
15 under this Section. Within 10 days after receipt, by the
16 Comptroller, of the disbursement certification to the
17 municipalities, ~~and~~ the General Revenue Fund, and the Tax
18 Compliance and Administration Fund provided for in this Section
19 to be given to the Comptroller by the Department, the
20 Comptroller shall cause the orders to be drawn for the
21 respective amounts in accordance with the directions contained
22 in such certification.

23 The Department of Revenue shall implement this amendatory
24 Act of the 91st General Assembly so as to collect the tax on
25 and after January 1, 2002.

26 Nothing in this Section shall be construed to authorize a

1 municipality to impose a tax upon the privilege of engaging in
2 any business which under the constitution of the United States
3 may not be made the subject of taxation by this State.

4 As used in this Section, "municipal" or "municipality"
5 means or refers to a city, village or incorporated town,
6 including an incorporated town which has superseded a civil
7 township.

8 This Section shall be known and may be cited as the
9 "Non-Home Rule Municipal Service Occupation Tax Act".

10 (Source: P.A. 96-939, eff. 6-24-10; 96-1057, eff. 7-14-10;
11 97-333, eff. 8-12-11; 97-837, eff. 7-20-12.)

12 (65 ILCS 5/8-11-1.6)

13 Sec. 8-11-1.6. Non-home rule municipal retailers
14 occupation tax; municipalities between 20,000 and 25,000. The
15 corporate authorities of a non-home rule municipality with a
16 population of more than 20,000 but less than 25,000 that has,
17 prior to January 1, 1987, established a Redevelopment Project
18 Area that has been certified as a State Sales Tax Boundary and
19 has issued bonds or otherwise incurred indebtedness to pay for
20 costs in excess of \$5,000,000, which is secured in part by a
21 tax increment allocation fund, in accordance with the
22 provisions of Division 11-74.4 of this Code may, by passage of
23 an ordinance, impose a tax upon all persons engaged in the
24 business of selling tangible personal property, other than on
25 an item of tangible personal property that is titled and

1 registered by an agency of this State's Government, at retail
2 in the municipality. This tax may not be imposed on the sales
3 of food for human consumption that is to be consumed off the
4 premises where it is sold (other than alcoholic beverages, soft
5 drinks, and food that has been prepared for immediate
6 consumption) and prescription and nonprescription medicines,
7 drugs, medical appliances and insulin, urine testing
8 materials, syringes, and needles used by diabetics. If imposed,
9 the tax shall only be imposed in .25% increments of the gross
10 receipts from such sales made in the course of business. Any
11 tax imposed by a municipality under this Section ~~Sec.~~ and all
12 civil penalties that may be assessed as an incident thereof
13 shall be collected and enforced by the State Department of
14 Revenue. An ordinance imposing a tax hereunder or effecting a
15 change in the rate thereof shall be adopted and a certified
16 copy thereof filed with the Department on or before the first
17 day of October, whereupon the Department shall proceed to
18 administer and enforce this Section as of the first day of
19 January next following such adoption and filing. The
20 certificate of registration that is issued by the Department to
21 a retailer under the Retailers' Occupation Tax Act shall permit
22 the retailer to engage in a business that is taxable under any
23 ordinance or resolution enacted under this Section without
24 registering separately with the Department under the ordinance
25 or resolution or under this Section. The Department shall have
26 full power to administer and enforce this Section, to collect

1 all taxes and penalties due hereunder, to dispose of taxes and
2 penalties so collected in the manner hereinafter provided, and
3 to determine all rights to credit memoranda, arising on account
4 of the erroneous payment of tax or penalty hereunder. In the
5 administration of, and compliance with this Section, the
6 Department and persons who are subject to this Section shall
7 have the same rights, remedies, privileges, immunities,
8 powers, and duties, and be subject to the same conditions,
9 restrictions, limitations, penalties, and definitions of
10 terms, and employ the same modes of procedure, as are
11 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2
12 through 2-65 (in respect to all provisions therein other than
13 the State rate of tax), 2c, 3 (except as to the disposition of
14 taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
15 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12
16 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of
17 the Uniform Penalty and Interest Act as fully as if those
18 provisions were set forth herein.

19 A tax may not be imposed by a municipality under this
20 Section unless the municipality also imposes a tax at the same
21 rate under Section 8-11-1.7 of this Act.

22 Persons subject to any tax imposed under the authority
23 granted in this Section, may reimburse themselves for their
24 seller's tax liability hereunder by separately stating the tax
25 as an additional charge, which charge may be stated in
26 combination, in a single amount, with State tax which sellers

1 are required to collect under the Use Tax Act, pursuant to such
2 bracket schedules as the Department may prescribe.

3 Whenever the Department determines that a refund should be
4 made under this Section to a claimant, instead of issuing a
5 credit memorandum, the Department shall notify the State
6 Comptroller, who shall cause the order to be drawn for the
7 amount specified, and to the person named in the notification
8 from the Department. The refund shall be paid by the State
9 Treasurer out of the Non-Home Rule Municipal Retailers'
10 Occupation Tax Fund, which is hereby created.

11 The Department shall forthwith pay over to the State
12 Treasurer, ex officio, as trustee, all taxes and penalties
13 collected hereunder.

14 As soon as possible after the first day of each month,
15 beginning January 1, 2011, upon certification of the Department
16 of Revenue, the Comptroller shall order transferred, and the
17 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
18 local sales tax increment, as defined in the Innovation
19 Development and Economy Act, collected under this Section
20 during the second preceding calendar month for sales within a
21 STAR bond district.

22 After the monthly transfer to the STAR Bonds Revenue Fund,
23 on or before the 25th day of each calendar month, the
24 Department shall prepare and certify to the Comptroller the
25 disbursement of stated sums of money to named municipalities,
26 the municipalities to be those from which retailers have paid

1 taxes or penalties hereunder to the Department during the
2 second preceding calendar month. The amount to be paid to each
3 municipality shall be the amount (not including credit
4 memoranda) collected hereunder during the second preceding
5 calendar month by the Department plus an amount the Department
6 determines is necessary to offset any amounts that were
7 erroneously paid to a different taxing body, and not including
8 an amount equal to the amount of refunds made during the second
9 preceding calendar month by the Department on behalf of the
10 municipality, and not including any amount that the Department
11 determines is necessary to offset any amounts that were payable
12 to a different taxing body but were erroneously paid to the
13 municipality, and not including any amounts that are
14 transferred to the STAR Bonds Revenue Fund, less 2% of the
15 remainder, which the Department shall transfer into the Tax
16 Compliance and Administration Fund. The Department, at the time
17 of each monthly disbursement to the municipalities, shall
18 prepare and certify to the State Comptroller the amount to be
19 transferred into the Tax Compliance and Administration Fund
20 under this Section. Within 10 days after receipt by the
21 Comptroller of the disbursement certification to the
22 municipalities and the Tax Compliance and Administration Fund
23 provided for in this Section to be given to the Comptroller by
24 the Department, the Comptroller shall cause the orders to be
25 drawn for the respective amounts in accordance with the
26 directions contained in the certification.

1 For the purpose of determining the local governmental unit
2 whose tax is applicable, a retail sale by a producer of coal or
3 other mineral mined in Illinois is a sale at retail at the
4 place where the coal or other mineral mined in Illinois is
5 extracted from the earth. This paragraph does not apply to coal
6 or other mineral when it is delivered or shipped by the seller
7 to the purchaser at a point outside Illinois so that the sale
8 is exempt under the federal Constitution as a sale in
9 interstate or foreign commerce.

10 Nothing in this Section shall be construed to authorize a
11 municipality to impose a tax upon the privilege of engaging in
12 any business which under the constitution of the United States
13 may not be made the subject of taxation by this State.

14 When certifying the amount of a monthly disbursement to a
15 municipality under this Section, the Department shall increase
16 or decrease the amount by an amount necessary to offset any
17 misallocation of previous disbursements. The offset amount
18 shall be the amount erroneously disbursed within the previous 6
19 months from the time a misallocation is discovered.

20 As used in this Section, "municipal" and "municipality"
21 means a city, village, or incorporated town, including an
22 incorporated town that has superseded a civil township.

23 (Source: P.A. 99-217, eff. 7-31-15; revised 11-9-15.)

24 (65 ILCS 5/8-11-1.7)

25 Sec. 8-11-1.7. Non-home rule municipal service occupation

1 tax; municipalities between 20,000 and 25,000. The corporate
2 authorities of a non-home rule municipality with a population
3 of more than 20,000 but less than 25,000 as determined by the
4 last preceding decennial census that has, prior to January 1,
5 1987, established a Redevelopment Project Area that has been
6 certified as a State Sales Tax Boundary and has issued bonds or
7 otherwise incurred indebtedness to pay for costs in excess of
8 \$5,000,000, which is secured in part by a tax increment
9 allocation fund, in accordance with the provisions of Division
10 11-74.4 of this Code may, by passage of an ordinance, impose a
11 tax upon all persons engaged in the municipality in the
12 business of making sales of service. If imposed, the tax shall
13 only be imposed in .25% increments of the selling price of all
14 tangible personal property transferred by such servicemen
15 either in the form of tangible personal property or in the form
16 of real estate as an incident to a sale of service. This tax
17 may not be imposed on the sales of food for human consumption
18 that is to be consumed off the premises where it is sold (other
19 than alcoholic beverages, soft drinks, and food that has been
20 prepared for immediate consumption) and prescription and
21 nonprescription medicines, drugs, medical appliances and
22 insulin, urine testing materials, syringes, and needles used by
23 diabetics. The tax imposed by a municipality under this Sec.
24 and all civil penalties that may be assessed as an incident
25 thereof shall be collected and enforced by the State Department
26 of Revenue. An ordinance imposing a tax hereunder or effecting

1 a change in the rate thereof shall be adopted and a certified
2 copy thereof filed with the Department on or before the first
3 day of October, whereupon the Department shall proceed to
4 administer and enforce this Section as of the first day of
5 January next following such adoption and filing. The
6 certificate of registration that is issued by the Department to
7 a retailer under the Retailers' Occupation Tax Act or under the
8 Service Occupation Tax Act shall permit the registrant to
9 engage in a business that is taxable under any ordinance or
10 resolution enacted under this Section without registering
11 separately with the Department under the ordinance or
12 resolution or under this Section. The Department shall have
13 full power to administer and enforce this Section, to collect
14 all taxes and penalties due hereunder, to dispose of taxes and
15 penalties so collected in a manner hereinafter provided, and to
16 determine all rights to credit memoranda arising on account of
17 the erroneous payment of tax or penalty hereunder. In the
18 administration of and compliance with this Section, the
19 Department and persons who are subject to this Section shall
20 have the same rights, remedies, privileges, immunities,
21 powers, and duties, and be subject to the same conditions,
22 restrictions, limitations, penalties and definitions of terms,
23 and employ the same modes of procedure, as are prescribed in
24 Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all
25 provisions therein other than the State rate of tax), 4 (except
26 that the reference to the State shall be to the taxing

1 municipality), 5, 7, 8 (except that the jurisdiction to which
2 the tax shall be a debt to the extent indicated in that Section
3 8 shall be the taxing municipality), 9 (except as to the
4 disposition of taxes and penalties collected, and except that
5 the returned merchandise credit for this municipal tax may not
6 be taken against any State tax), 10, 11, 12, (except the
7 reference therein to Section 2b of the Retailers' Occupation
8 Tax Act), 13 (except that any reference to the State shall mean
9 the taxing municipality), the first paragraph of Sections 15,
10 16, 17, 18, 19, and 20 of the Service Occupation Tax Act and
11 Section 3-7 of the Uniform Penalty and Interest Act, as fully
12 as if those provisions were set forth herein.

13 A tax may not be imposed by a municipality under this
14 Section unless the municipality also imposes a tax at the same
15 rate under Section 8-11-1.6 of this Act.

16 Person subject to any tax imposed under the authority
17 granted in this Section may reimburse themselves for their
18 servicemen's tax liability hereunder by separately stating the
19 tax as an additional charge, which charge may be stated in
20 combination, in a single amount, with State tax that servicemen
21 are authorized to collect under the Service Use Tax Act, under
22 such bracket schedules as the Department may prescribe.

23 Whenever the Department determines that a refund should be
24 made under this Section to a claimant instead of issuing credit
25 memorandum, the Department shall notify the State Comptroller,
26 who shall cause the order to be drawn for the amount specified,

1 and to the person named, in such notification from the
2 Department. The refund shall be paid by the State Treasurer out
3 of the Non-Home Rule Municipal Retailers' Occupation Tax Fund.

4 The Department shall forthwith pay over to the State
5 Treasurer, ex officio, as trustee, all taxes and penalties
6 collected hereunder.

7 As soon as possible after the first day of each month,
8 beginning January 1, 2011, upon certification of the Department
9 of Revenue, the Comptroller shall order transferred, and the
10 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
11 local sales tax increment, as defined in the Innovation
12 Development and Economy Act, collected under this Section
13 during the second preceding calendar month for sales within a
14 STAR bond district.

15 After the monthly transfer to the STAR Bonds Revenue Fund,
16 on or before the 25th day of each calendar month, the
17 Department shall prepare and certify to the Comptroller the
18 disbursement of stated sums of money to named municipalities,
19 the municipalities to be those from which suppliers and
20 servicemen have paid taxes or penalties hereunder to the
21 Department during the second preceding calendar month. The
22 amount to be paid to each municipality shall be the amount (not
23 including credit memoranda) collected hereunder during the
24 second preceding calendar month by the Department, and not
25 including an amount equal to the amount of refunds made during
26 the second preceding calendar month by the Department on behalf

1 of such municipality, and not including any amounts that are
2 transferred to the STAR Bonds Revenue Fund, less 2% of the
3 remainder, which the Department shall transfer into the Tax
4 Compliance and Administration Fund. The Department, at the time
5 of each monthly disbursement to the municipalities, shall
6 prepare and certify to the State Comptroller the amount to be
7 transferred into the Tax Compliance and Administration Fund
8 under this Section. Within 10 days after receipt by the
9 Comptroller of the disbursement certification to the
10 municipalities, the Tax Compliance and Administration Fund,
11 and the General Revenue Fund, provided for in this Section to
12 be given to the Comptroller by the Department, the Comptroller
13 shall cause the orders to be drawn for the respective amounts
14 in accordance with the directions contained in the
15 certification.

16 When certifying the amount of a monthly disbursement to a
17 municipality under this Section, the Department shall increase
18 or decrease the amount by an amount necessary to offset any
19 misallocation of previous disbursements. The offset amount
20 shall be the amount erroneously disbursed within the previous 6
21 months from the time a misallocation is discovered.

22 Nothing in this Section shall be construed to authorize a
23 municipality to impose a tax upon the privilege of engaging in
24 any business which under the constitution of the United States
25 may not be made the subject of taxation by this State.

26 (Source: P.A. 96-939, eff. 6-24-10; 97-813, eff. 7-13-12.)

1 (65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

2 Sec. 8-11-5. Home Rule Municipal Service Occupation Tax
3 Act. The corporate authorities of a home rule municipality may
4 impose a tax upon all persons engaged, in such municipality, in
5 the business of making sales of service at the same rate of tax
6 imposed pursuant to Section 8-11-1, of the selling price of all
7 tangible personal property transferred by such servicemen
8 either in the form of tangible personal property or in the form
9 of real estate as an incident to a sale of service. If imposed,
10 such tax shall only be imposed in 1/4% increments. On and after
11 September 1, 1991, this additional tax may not be imposed on
12 the sales of food for human consumption which is to be consumed
13 off the premises where it is sold (other than alcoholic
14 beverages, soft drinks and food which has been prepared for
15 immediate consumption) and prescription and nonprescription
16 medicines, drugs, medical appliances and insulin, urine
17 testing materials, syringes and needles used by diabetics. The
18 tax imposed by a home rule municipality pursuant to this
19 Section and all civil penalties that may be assessed as an
20 incident thereof shall be collected and enforced by the State
21 Department of Revenue. The certificate of registration which is
22 issued by the Department to a retailer under the Retailers'
23 Occupation Tax Act or under the Service Occupation Tax Act
24 shall permit such registrant to engage in a business which is
25 taxable under any ordinance or resolution enacted pursuant to

1 this Section without registering separately with the
2 Department under such ordinance or resolution or under this
3 Section. The Department shall have full power to administer and
4 enforce this Section; to collect all taxes and penalties due
5 hereunder; to dispose of taxes and penalties so collected in
6 the manner hereinafter provided, and to determine all rights to
7 credit memoranda arising on account of the erroneous payment of
8 tax or penalty hereunder. In the administration of, and
9 compliance with, this Section the Department and persons who
10 are subject to this Section shall have the same rights,
11 remedies, privileges, immunities, powers and duties, and be
12 subject to the same conditions, restrictions, limitations,
13 penalties and definitions of terms, and employ the same modes
14 of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3
15 through 3-50 (in respect to all provisions therein other than
16 the State rate of tax), 4 (except that the reference to the
17 State shall be to the taxing municipality), 5, 7, 8 (except
18 that the jurisdiction to which the tax shall be a debt to the
19 extent indicated in that Section 8 shall be the taxing
20 municipality), 9 (except as to the disposition of taxes and
21 penalties collected, and except that the returned merchandise
22 credit for this municipal tax may not be taken against any
23 State tax), 10, 11, 12 (except the reference therein to Section
24 2b of the Retailers' Occupation Tax Act), 13 (except that any
25 reference to the State shall mean the taxing municipality), the
26 first paragraph of Section 15, 16, 17 (except that credit

1 memoranda issued hereunder may not be used to discharge any
2 State tax liability), 18, 19 and 20 of the Service Occupation
3 Tax Act and Section 3-7 of the Uniform Penalty and Interest
4 Act, as fully as if those provisions were set forth herein.

5 No tax may be imposed by a home rule municipality pursuant
6 to this Section unless such municipality also imposes a tax at
7 the same rate pursuant to Section 8-11-1 of this Act.

8 Persons subject to any tax imposed pursuant to the
9 authority granted in this Section may reimburse themselves for
10 their serviceman's tax liability hereunder by separately
11 stating such tax as an additional charge, which charge may be
12 stated in combination, in a single amount, with State tax which
13 servicemen are authorized to collect under the Service Use Tax
14 Act, pursuant to such bracket schedules as the Department may
15 prescribe.

16 Whenever the Department determines that a refund should be
17 made under this Section to a claimant instead of issuing credit
18 memorandum, the Department shall notify the State Comptroller,
19 who shall cause the order to be drawn for the amount specified,
20 and to the person named, in such notification from the
21 Department. Such refund shall be paid by the State Treasurer
22 out of the home rule municipal retailers' occupation tax fund.

23 The Department shall forthwith pay over to the State
24 Treasurer, ex-officio, as trustee, all taxes and penalties
25 collected hereunder.

26 As soon as possible after the first day of each month,

1 beginning January 1, 2011, upon certification of the Department
2 of Revenue, the Comptroller shall order transferred, and the
3 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
4 local sales tax increment, as defined in the Innovation
5 Development and Economy Act, collected under this Section
6 during the second preceding calendar month for sales within a
7 STAR bond district.

8 After the monthly transfer to the STAR Bonds Revenue Fund,
9 on or before the 25th day of each calendar month, the
10 Department shall prepare and certify to the Comptroller the
11 disbursement of stated sums of money to named municipalities,
12 the municipalities to be those from which suppliers and
13 servicemen have paid taxes or penalties hereunder to the
14 Department during the second preceding calendar month. The
15 amount to be paid to each municipality shall be the amount (not
16 including credit memoranda) collected hereunder during the
17 second preceding calendar month by the Department, and not
18 including an amount equal to the amount of refunds made during
19 the second preceding calendar month by the Department on behalf
20 of such municipality, and not including any amounts that are
21 transferred to the STAR Bonds Revenue Fund, less 2% of the
22 remainder, which the Department shall transfer into the Tax
23 Compliance and Administration Fund. The Department, at the time
24 of each monthly disbursement to the municipalities, shall
25 prepare and certify to the State Comptroller the amount to be
26 transferred into the Tax Compliance and Administration Fund

1 under this Section. Within 10 days after receipt, by the
2 Comptroller, of the disbursement certification to the
3 municipalities and the Tax Compliance and Administration Fund,
4 provided for in this Section to be given to the Comptroller by
5 the Department, the Comptroller shall cause the orders to be
6 drawn for the respective amounts in accordance with the
7 directions contained in such certification.

8 In addition to the disbursement required by the preceding
9 paragraph and in order to mitigate delays caused by
10 distribution procedures, an allocation shall, if requested, be
11 made within 10 days after January 14, 1991, and in November of
12 1991 and each year thereafter, to each municipality that
13 received more than \$500,000 during the preceding fiscal year,
14 (July 1 through June 30) whether collected by the municipality
15 or disbursed by the Department as required by this Section.
16 Within 10 days after January 14, 1991, participating
17 municipalities shall notify the Department in writing of their
18 intent to participate. In addition, for the initial
19 distribution, participating municipalities shall certify to
20 the Department the amounts collected by the municipality for
21 each month under its home rule occupation and service
22 occupation tax during the period July 1, 1989 through June 30,
23 1990. The allocation within 10 days after January 14, 1991,
24 shall be in an amount equal to the monthly average of these
25 amounts, excluding the 2 months of highest receipts. Monthly
26 average for the period of July 1, 1990 through June 30, 1991

1 will be determined as follows: the amounts collected by the
2 municipality under its home rule occupation and service
3 occupation tax during the period of July 1, 1990 through
4 September 30, 1990, plus amounts collected by the Department
5 and paid to such municipality through June 30, 1991, excluding
6 the 2 months of highest receipts. The monthly average for each
7 subsequent period of July 1 through June 30 shall be an amount
8 equal to the monthly distribution made to each such
9 municipality under the preceding paragraph during this period,
10 excluding the 2 months of highest receipts. The distribution
11 made in November 1991 and each year thereafter under this
12 paragraph and the preceding paragraph shall be reduced by the
13 amount allocated and disbursed under this paragraph in the
14 preceding period of July 1 through June 30. The Department
15 shall prepare and certify to the Comptroller for disbursement
16 the allocations made in accordance with this paragraph.

17 Nothing in this Section shall be construed to authorize a
18 municipality to impose a tax upon the privilege of engaging in
19 any business which under the constitution of the United States
20 may not be made the subject of taxation by this State.

21 An ordinance or resolution imposing or discontinuing a tax
22 hereunder or effecting a change in the rate thereof shall be
23 adopted and a certified copy thereof filed with the Department
24 on or before the first day of June, whereupon the Department
25 shall proceed to administer and enforce this Section as of the
26 first day of September next following such adoption and filing.

1 Beginning January 1, 1992, an ordinance or resolution imposing
2 or discontinuing the tax hereunder or effecting a change in the
3 rate thereof shall be adopted and a certified copy thereof
4 filed with the Department on or before the first day of July,
5 whereupon the Department shall proceed to administer and
6 enforce this Section as of the first day of October next
7 following such adoption and filing. Beginning January 1, 1993,
8 an ordinance or resolution imposing or discontinuing the tax
9 hereunder or effecting a change in the rate thereof shall be
10 adopted and a certified copy thereof filed with the Department
11 on or before the first day of October, whereupon the Department
12 shall proceed to administer and enforce this Section as of the
13 first day of January next following such adoption and filing.
14 However, a municipality located in a county with a population
15 in excess of 3,000,000 that elected to become a home rule unit
16 at the general primary election in 1994 may adopt an ordinance
17 or resolution imposing the tax under this Section and file a
18 certified copy of the ordinance or resolution with the
19 Department on or before July 1, 1994. The Department shall then
20 proceed to administer and enforce this Section as of October 1,
21 1994. Beginning April 1, 1998, an ordinance or resolution
22 imposing or discontinuing the tax hereunder or effecting a
23 change in the rate thereof shall either (i) be adopted and a
24 certified copy thereof filed with the Department on or before
25 the first day of April, whereupon the Department shall proceed
26 to administer and enforce this Section as of the first day of

1 July next following the adoption and filing; or (ii) be adopted
2 and a certified copy thereof filed with the Department on or
3 before the first day of October, whereupon the Department shall
4 proceed to administer and enforce this Section as of the first
5 day of January next following the adoption and filing.

6 Any unobligated balance remaining in the Municipal
7 Retailers' Occupation Tax Fund on December 31, 1989, which fund
8 was abolished by Public Act 85-1135, and all receipts of
9 municipal tax as a result of audits of liability periods prior
10 to January 1, 1990, shall be paid into the Local Government Tax
11 Fund, for distribution as provided by this Section prior to the
12 enactment of Public Act 85-1135. All receipts of municipal tax
13 as a result of an assessment not arising from an audit, for
14 liability periods prior to January 1, 1990, shall be paid into
15 the Local Government Tax Fund for distribution before July 1,
16 1990, as provided by this Section prior to the enactment of
17 Public Act 85-1135, and on and after July 1, 1990, all such
18 receipts shall be distributed as provided in Section 6z-18 of
19 the State Finance Act.

20 As used in this Section, "municipal" and "municipality"
21 means a city, village or incorporated town, including an
22 incorporated town which has superseded a civil township.

23 This Section shall be known and may be cited as the Home
24 Rule Municipal Service Occupation Tax Act.

25 (Source: P.A. 96-939, eff. 6-24-10.)

1 Section 50-25. The Metropolitan Pier and Exposition
2 Authority Act is amended by changing Section 13 as follows:

3 (70 ILCS 210/13) (from Ch. 85, par. 1233)

4 Sec. 13. (a) The Authority shall not have power to levy
5 taxes for any purpose, except as provided in subsections (b),
6 (c), (d), (e), and (f).

7 (b) By ordinance the Authority shall, as soon as
8 practicable after the effective date of this amendatory Act of
9 1991, impose a Metropolitan Pier and Exposition Authority
10 Retailers' Occupation Tax upon all persons engaged in the
11 business of selling tangible personal property at retail within
12 the territory described in this subsection at the rate of 1.0%
13 of the gross receipts (i) from the sale of food, alcoholic
14 beverages, and soft drinks sold for consumption on the premises
15 where sold and (ii) from the sale of food, alcoholic beverages,
16 and soft drinks sold for consumption off the premises where
17 sold by a retailer whose principal source of gross receipts is
18 from the sale of food, alcoholic beverages, and soft drinks
19 prepared for immediate consumption.

20 The tax imposed under this subsection and all civil
21 penalties that may be assessed as an incident to that tax shall
22 be collected and enforced by the Illinois Department of
23 Revenue. The Department shall have full power to administer and
24 enforce this subsection, to collect all taxes and penalties so
25 collected in the manner provided in this subsection, and to

1 determine all rights to credit memoranda arising on account of
2 the erroneous payment of tax or penalty under this subsection.
3 In the administration of and compliance with this subsection,
4 the Department and persons who are subject to this subsection
5 shall have the same rights, remedies, privileges, immunities,
6 powers, and duties, shall be subject to the same conditions,
7 restrictions, limitations, penalties, exclusions, exemptions,
8 and definitions of terms, and shall employ the same modes of
9 procedure applicable to this Retailers' Occupation Tax as are
10 prescribed in Sections 1, 2 through 2-65 (in respect to all
11 provisions of those Sections other than the State rate of
12 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
13 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
14 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January
15 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and
16 after January 1, 1994, all applicable provisions of the Uniform
17 Penalty and Interest Act that are not inconsistent with this
18 Act, as fully as if provisions contained in those Sections of
19 the Retailers' Occupation Tax Act were set forth in this
20 subsection.

21 Persons subject to any tax imposed under the authority
22 granted in this subsection may reimburse themselves for their
23 seller's tax liability under this subsection by separately
24 stating that tax as an additional charge, which charge may be
25 stated in combination, in a single amount, with State taxes
26 that sellers are required to collect under the Use Tax Act,

1 pursuant to bracket schedules as the Department may prescribe.
2 The retailer filing the return shall, at the time of filing the
3 return, pay to the Department the amount of tax imposed under
4 this subsection, less a discount of 1.75%, which is allowed to
5 reimburse the retailer for the expenses incurred in keeping
6 records, preparing and filing returns, remitting the tax, and
7 supplying data to the Department on request.

8 Whenever the Department determines that a refund should be
9 made under this subsection to a claimant instead of issuing a
10 credit memorandum, the Department shall notify the State
11 Comptroller, who shall cause a warrant to be drawn for the
12 amount specified and to the person named in the notification
13 from the Department. The refund shall be paid by the State
14 Treasurer out of the Metropolitan Pier and Exposition Authority
15 trust fund held by the State Treasurer as trustee for the
16 Authority.

17 Nothing in this subsection authorizes the Authority to
18 impose a tax upon the privilege of engaging in any business
19 that under the Constitution of the United States may not be
20 made the subject of taxation by this State.

21 The Department shall forthwith pay over to the State
22 Treasurer, ex officio, as trustee for the Authority, all taxes
23 and penalties collected under this subsection for deposit into
24 a trust fund held outside of the State Treasury.

25 As soon as possible after the first day of each month,
26 beginning January 1, 2011, upon certification of the Department

1 of Revenue, the Comptroller shall order transferred, and the
2 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
3 local sales tax increment, as defined in the Innovation
4 Development and Economy Act, collected under this subsection
5 during the second preceding calendar month for sales within a
6 STAR bond district.

7 After the monthly transfer to the STAR Bonds Revenue Fund,
8 on or before the 25th day of each calendar month, the
9 Department shall prepare and certify to the Comptroller the
10 amounts to be paid under subsection (g) of this Section, which
11 shall be the amounts, not including credit memoranda, collected
12 under this subsection during the second preceding calendar
13 month by the Department, less any amounts determined by the
14 Department to be necessary for the payment of refunds, less 2%
15 of such balance, which sum shall be deposited by the State
16 Treasurer into the Tax Compliance and Administration Fund in
17 the State Treasury from which it shall be appropriated to the
18 Department to cover the costs of the Department in
19 administering and enforcing the provisions of this subsection,
20 and less any amounts that are transferred to the STAR Bonds
21 Revenue Fund. Within 10 days after receipt by the Comptroller
22 of the certification, the Comptroller shall cause the orders to
23 be drawn for the remaining amounts, and the Treasurer shall
24 administer those amounts as required in subsection (g).

25 A certificate of registration issued by the Illinois
26 Department of Revenue to a retailer under the Retailers'

1 Occupation Tax Act shall permit the registrant to engage in a
2 business that is taxed under the tax imposed under this
3 subsection, and no additional registration shall be required
4 under the ordinance imposing the tax or under this subsection.

5 A certified copy of any ordinance imposing or discontinuing
6 any tax under this subsection or effecting a change in the rate
7 of that tax shall be filed with the Department, whereupon the
8 Department shall proceed to administer and enforce this
9 subsection on behalf of the Authority as of the first day of
10 the third calendar month following the date of filing.

11 The tax authorized to be levied under this subsection may
12 be levied within all or any part of the following described
13 portions of the metropolitan area:

14 (1) that portion of the City of Chicago located within
15 the following area: Beginning at the point of intersection
16 of the Cook County - DuPage County line and York Road, then
17 North along York Road to its intersection with Touhy
18 Avenue, then east along Touhy Avenue to its intersection
19 with the Northwest Tollway, then southeast along the
20 Northwest Tollway to its intersection with Lee Street, then
21 south along Lee Street to Higgins Road, then south and east
22 along Higgins Road to its intersection with Mannheim Road,
23 then south along Mannheim Road to its intersection with
24 Irving Park Road, then west along Irving Park Road to its
25 intersection with the Cook County - DuPage County line,
26 then north and west along the county line to the point of

1 beginning; and

2 (2) that portion of the City of Chicago located within
3 the following area: Beginning at the intersection of West
4 55th Street with Central Avenue, then east along West 55th
5 Street to its intersection with South Cicero Avenue, then
6 south along South Cicero Avenue to its intersection with
7 West 63rd Street, then west along West 63rd Street to its
8 intersection with South Central Avenue, then north along
9 South Central Avenue to the point of beginning; and

10 (3) that portion of the City of Chicago located within
11 the following area: Beginning at the point 150 feet west of
12 the intersection of the west line of North Ashland Avenue
13 and the north line of West Diversey Avenue, then north 150
14 feet, then east along a line 150 feet north of the north
15 line of West Diversey Avenue extended to the shoreline of
16 Lake Michigan, then following the shoreline of Lake
17 Michigan (including Navy Pier and all other improvements
18 fixed to land, docks, or piers) to the point where the
19 shoreline of Lake Michigan and the Adlai E. Stevenson
20 Expressway extended east to that shoreline intersect, then
21 west along the Adlai E. Stevenson Expressway to a point 150
22 feet west of the west line of South Ashland Avenue, then
23 north along a line 150 feet west of the west line of South
24 and North Ashland Avenue to the point of beginning.

25 The tax authorized to be levied under this subsection may
26 also be levied on food, alcoholic beverages, and soft drinks

1 sold on boats and other watercraft departing from and returning
2 to the shoreline of Lake Michigan (including Navy Pier and all
3 other improvements fixed to land, docks, or piers) described in
4 item (3).

5 (c) By ordinance the Authority shall, as soon as
6 practicable after the effective date of this amendatory Act of
7 1991, impose an occupation tax upon all persons engaged in the
8 corporate limits of the City of Chicago in the business of
9 renting, leasing, or letting rooms in a hotel, as defined in
10 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
11 the gross rental receipts from the renting, leasing, or letting
12 of hotel rooms within the City of Chicago, excluding, however,
13 from gross rental receipts the proceeds of renting, leasing, or
14 letting to permanent residents of a hotel, as defined in that
15 Act. Gross rental receipts shall not include charges that are
16 added on account of the liability arising from any tax imposed
17 by the State or any governmental agency on the occupation of
18 renting, leasing, or letting rooms in a hotel.

19 The tax imposed by the Authority under this subsection and
20 all civil penalties that may be assessed as an incident to that
21 tax shall be collected and enforced by the Illinois Department
22 of Revenue. The certificate of registration that is issued by
23 the Department to a lessor under the Hotel Operators'
24 Occupation Tax Act shall permit that registrant to engage in a
25 business that is taxable under any ordinance enacted under this
26 subsection without registering separately with the Department

1 under that ordinance or under this subsection. The Department
2 shall have full power to administer and enforce this
3 subsection, to collect all taxes and penalties due under this
4 subsection, to dispose of taxes and penalties so collected in
5 the manner provided in this subsection, and to determine all
6 rights to credit memoranda arising on account of the erroneous
7 payment of tax or penalty under this subsection. In the
8 administration of and compliance with this subsection, the
9 Department and persons who are subject to this subsection shall
10 have the same rights, remedies, privileges, immunities,
11 powers, and duties, shall be subject to the same conditions,
12 restrictions, limitations, penalties, and definitions of
13 terms, and shall employ the same modes of procedure as are
14 prescribed in the Hotel Operators' Occupation Tax Act (except
15 where that Act is inconsistent with this subsection), as fully
16 as if the provisions contained in the Hotel Operators'
17 Occupation Tax Act were set out in this subsection.

18 Whenever the Department determines that a refund should be
19 made under this subsection to a claimant instead of issuing a
20 credit memorandum, the Department shall notify the State
21 Comptroller, who shall cause a warrant to be drawn for the
22 amount specified and to the person named in the notification
23 from the Department. The refund shall be paid by the State
24 Treasurer out of the Metropolitan Pier and Exposition Authority
25 trust fund held by the State Treasurer as trustee for the
26 Authority.

1 Persons subject to any tax imposed under the authority
2 granted in this subsection may reimburse themselves for their
3 tax liability for that tax by separately stating that tax as an
4 additional charge, which charge may be stated in combination,
5 in a single amount, with State taxes imposed under the Hotel
6 Operators' Occupation Tax Act, the municipal tax imposed under
7 Section 8-3-13 of the Illinois Municipal Code, and the tax
8 imposed under Section 19 of the Illinois Sports Facilities
9 Authority Act.

10 The person filing the return shall, at the time of filing
11 the return, pay to the Department the amount of tax, less a
12 discount of 2.1% or \$25 per calendar year, whichever is
13 greater, which is allowed to reimburse the operator for the
14 expenses incurred in keeping records, preparing and filing
15 returns, remitting the tax, and supplying data to the
16 Department on request.

17 The Department shall forthwith pay over to the State
18 Treasurer, ex officio, as trustee for the Authority, all taxes
19 and penalties collected under this subsection for deposit into
20 a trust fund held outside the State Treasury. On or before the
21 25th day of each calendar month, the Department shall certify
22 to the Comptroller the amounts to be paid under subsection (g)
23 of this Section, which shall be the amounts (not including
24 credit memoranda) collected under this subsection during the
25 second preceding calendar month by the Department, less any
26 amounts determined by the Department to be necessary for

1 payment of refunds, less 2% of the remainder, which the
2 Department shall transfer into the Tax Compliance and
3 Administration Fund. The Department, at the time of each
4 monthly disbursement to the Authority, shall prepare and
5 certify to the State Comptroller the amount to be transferred
6 into the Tax Compliance and Administration Fund under this
7 subsection. Within 10 days after receipt by the Comptroller of
8 the Department's certification, the Comptroller shall cause
9 the orders to be drawn for such amounts, and the Treasurer
10 shall administer the ~~those~~ amounts distributed to the Authority
11 as required in subsection (g).

12 A certified copy of any ordinance imposing or discontinuing
13 a tax under this subsection or effecting a change in the rate
14 of that tax shall be filed with the Illinois Department of
15 Revenue, whereupon the Department shall proceed to administer
16 and enforce this subsection on behalf of the Authority as of
17 the first day of the third calendar month following the date of
18 filing.

19 (d) By ordinance the Authority shall, as soon as
20 practicable after the effective date of this amendatory Act of
21 1991, impose a tax upon all persons engaged in the business of
22 renting automobiles in the metropolitan area at the rate of 6%
23 of the gross receipts from that business, except that no tax
24 shall be imposed on the business of renting automobiles for use
25 as taxicabs or in livery service. The tax imposed under this
26 subsection and all civil penalties that may be assessed as an

1 incident to that tax shall be collected and enforced by the
2 Illinois Department of Revenue. The certificate of
3 registration issued by the Department to a retailer under the
4 Retailers' Occupation Tax Act or under the Automobile Renting
5 Occupation and Use Tax Act shall permit that person to engage
6 in a business that is taxable under any ordinance enacted under
7 this subsection without registering separately with the
8 Department under that ordinance or under this subsection. The
9 Department shall have full power to administer and enforce this
10 subsection, to collect all taxes and penalties due under this
11 subsection, to dispose of taxes and penalties so collected in
12 the manner provided in this subsection, and to determine all
13 rights to credit memoranda arising on account of the erroneous
14 payment of tax or penalty under this subsection. In the
15 administration of and compliance with this subsection, the
16 Department and persons who are subject to this subsection shall
17 have the same rights, remedies, privileges, immunities,
18 powers, and duties, be subject to the same conditions,
19 restrictions, limitations, penalties, and definitions of
20 terms, and employ the same modes of procedure as are prescribed
21 in Sections 2 and 3 (in respect to all provisions of those
22 Sections other than the State rate of tax; and in respect to
23 the provisions of the Retailers' Occupation Tax Act referred to
24 in those Sections, except as to the disposition of taxes and
25 penalties collected, except for the provision allowing
26 retailers a deduction from the tax to cover certain costs, and

1 except that credit memoranda issued under this subsection may
2 not be used to discharge any State tax liability) of the
3 Automobile Renting Occupation and Use Tax Act, as fully as if
4 provisions contained in those Sections of that Act were set
5 forth in this subsection.

6 Persons subject to any tax imposed under the authority
7 granted in this subsection may reimburse themselves for their
8 tax liability under this subsection by separately stating that
9 tax as an additional charge, which charge may be stated in
10 combination, in a single amount, with State tax that sellers
11 are required to collect under the Automobile Renting Occupation
12 and Use Tax Act, pursuant to bracket schedules as the
13 Department may prescribe.

14 Whenever the Department determines that a refund should be
15 made under this subsection to a claimant instead of issuing a
16 credit memorandum, the Department shall notify the State
17 Comptroller, who shall cause a warrant to be drawn for the
18 amount specified and to the person named in the notification
19 from the Department. The refund shall be paid by the State
20 Treasurer out of the Metropolitan Pier and Exposition Authority
21 trust fund held by the State Treasurer as trustee for the
22 Authority.

23 The Department shall forthwith pay over to the State
24 Treasurer, ex officio, as trustee, all taxes and penalties
25 collected under this subsection for deposit into a trust fund
26 held outside the State Treasury. On or before the 25th day of

1 each calendar month, the Department shall certify to the
2 Comptroller the amounts to be paid under subsection (g) of this
3 Section (not including credit memoranda) collected under this
4 subsection during the second preceding calendar month by the
5 Department, less any amount determined by the Department to be
6 necessary for payment of refunds, less 2% of the remainder,
7 which the Department shall transfer into the Tax Compliance and
8 Administration Fund. The Department, at the time of each
9 monthly disbursement to the Authority, shall prepare and
10 certify to the State Comptroller the amount to be transferred
11 into the Tax Compliance and Administration Fund under this
12 subsection. Within 10 days after receipt by the Comptroller of
13 the Department's certification, the Comptroller shall cause
14 the orders to be drawn for such amounts, and the Treasurer
15 shall administer the ~~these~~ amounts distributed to the Authority
16 as required in subsection (g).

17 Nothing in this subsection authorizes the Authority to
18 impose a tax upon the privilege of engaging in any business
19 that under the Constitution of the United States may not be
20 made the subject of taxation by this State.

21 A certified copy of any ordinance imposing or discontinuing
22 a tax under this subsection or effecting a change in the rate
23 of that tax shall be filed with the Illinois Department of
24 Revenue, whereupon the Department shall proceed to administer
25 and enforce this subsection on behalf of the Authority as of
26 the first day of the third calendar month following the date of

1 filing.

2 (e) By ordinance the Authority shall, as soon as
3 practicable after the effective date of this amendatory Act of
4 1991, impose a tax upon the privilege of using in the
5 metropolitan area an automobile that is rented from a rentor
6 outside Illinois and is titled or registered with an agency of
7 this State's government at a rate of 6% of the rental price of
8 that automobile, except that no tax shall be imposed on the
9 privilege of using automobiles rented for use as taxicabs or in
10 livery service. The tax shall be collected from persons whose
11 Illinois address for titling or registration purposes is given
12 as being in the metropolitan area. The tax shall be collected
13 by the Department of Revenue for the Authority. The tax must be
14 paid to the State or an exemption determination must be
15 obtained from the Department of Revenue before the title or
16 certificate of registration for the property may be issued. The
17 tax or proof of exemption may be transmitted to the Department
18 by way of the State agency with which or State officer with
19 whom the tangible personal property must be titled or
20 registered if the Department and that agency or State officer
21 determine that this procedure will expedite the processing of
22 applications for title or registration.

23 The Department shall have full power to administer and
24 enforce this subsection, to collect all taxes, penalties, and
25 interest due under this subsection, to dispose of taxes,
26 penalties, and interest so collected in the manner provided in

1 this subsection, and to determine all rights to credit
2 memoranda or refunds arising on account of the erroneous
3 payment of tax, penalty, or interest under this subsection. In
4 the administration of and compliance with this subsection, the
5 Department and persons who are subject to this subsection shall
6 have the same rights, remedies, privileges, immunities,
7 powers, and duties, be subject to the same conditions,
8 restrictions, limitations, penalties, and definitions of
9 terms, and employ the same modes of procedure as are prescribed
10 in Sections 2 and 4 (except provisions pertaining to the State
11 rate of tax; and in respect to the provisions of the Use Tax
12 Act referred to in that Section, except provisions concerning
13 collection or refunding of the tax by retailers, except the
14 provisions of Section 19 pertaining to claims by retailers,
15 except the last paragraph concerning refunds, and except that
16 credit memoranda issued under this subsection may not be used
17 to discharge any State tax liability) of the Automobile Renting
18 Occupation and Use Tax Act, as fully as if provisions contained
19 in those Sections of that Act were set forth in this
20 subsection.

21 Whenever the Department determines that a refund should be
22 made under this subsection to a claimant instead of issuing a
23 credit memorandum, the Department shall notify the State
24 Comptroller, who shall cause a warrant to be drawn for the
25 amount specified and to the person named in the notification
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the Metropolitan Pier and Exposition Authority
2 trust fund held by the State Treasurer as trustee for the
3 Authority.

4 The Department shall forthwith pay over to the State
5 Treasurer, ex officio, as trustee, all taxes, penalties, and
6 interest collected under this subsection for deposit into a
7 trust fund held outside the State Treasury. On or before the
8 25th day of each calendar month, the Department shall certify
9 to the State Comptroller the amounts to be paid under
10 subsection (g) of this Section, which shall be the amounts (not
11 including credit memoranda) collected under this subsection
12 during the second preceding calendar month by the Department,
13 less any amounts determined by the Department to be necessary
14 for payment of refunds, less 2% of the remainder, which the
15 Department shall transfer into the Tax Compliance and
16 Administration Fund. The Department, at the time of each
17 monthly disbursement to the Authority, shall prepare and
18 certify to the State Comptroller the amount to be transferred
19 into the Tax Compliance and Administration Fund under this
20 subsection. Within 10 days after receipt by the State
21 Comptroller of the Department's certification, the Comptroller
22 shall cause the orders to be drawn for such amounts, and the
23 Treasurer shall administer the ~~these~~ amounts distributed to the
24 Authority as required in subsection (g).

25 A certified copy of any ordinance imposing or discontinuing
26 a tax or effecting a change in the rate of that tax shall be

1 filed with the Illinois Department of Revenue, whereupon the
2 Department shall proceed to administer and enforce this
3 subsection on behalf of the Authority as of the first day of
4 the third calendar month following the date of filing.

5 (f) By ordinance the Authority shall, as soon as
6 practicable after the effective date of this amendatory Act of
7 1991, impose an occupation tax on all persons, other than a
8 governmental agency, engaged in the business of providing
9 ground transportation for hire to passengers in the
10 metropolitan area at a rate of (i) \$4 per taxi or livery
11 vehicle departure with passengers for hire from commercial
12 service airports in the metropolitan area, (ii) for each
13 departure with passengers for hire from a commercial service
14 airport in the metropolitan area in a bus or van operated by a
15 person other than a person described in item (iii): \$18 per bus
16 or van with a capacity of 1-12 passengers, \$36 per bus or van
17 with a capacity of 13-24 passengers, and \$54 per bus or van
18 with a capacity of over 24 passengers, and (iii) for each
19 departure with passengers for hire from a commercial service
20 airport in the metropolitan area in a bus or van operated by a
21 person regulated by the Interstate Commerce Commission or
22 Illinois Commerce Commission, operating scheduled service from
23 the airport, and charging fares on a per passenger basis: \$2
24 per passenger for hire in each bus or van. The term "commercial
25 service airports" means those airports receiving scheduled
26 passenger service and enplaning more than 100,000 passengers

1 per year.

2 In the ordinance imposing the tax, the Authority may
3 provide for the administration and enforcement of the tax and
4 the collection of the tax from persons subject to the tax as
5 the Authority determines to be necessary or practicable for the
6 effective administration of the tax. The Authority may enter
7 into agreements as it deems appropriate with any governmental
8 agency providing for that agency to act as the Authority's
9 agent to collect the tax.

10 In the ordinance imposing the tax, the Authority may
11 designate a method or methods for persons subject to the tax to
12 reimburse themselves for the tax liability arising under the
13 ordinance (i) by separately stating the full amount of the tax
14 liability as an additional charge to passengers departing the
15 airports, (ii) by separately stating one-half of the tax
16 liability as an additional charge to both passengers departing
17 from and to passengers arriving at the airports, or (iii) by
18 some other method determined by the Authority.

19 All taxes, penalties, and interest collected under any
20 ordinance adopted under this subsection, less any amounts
21 determined to be necessary for the payment of refunds and less
22 the taxes, penalties, and interest attributable to any increase
23 in the rate of tax authorized by Public Act 96-898, shall be
24 paid forthwith to the State Treasurer, ex officio, for deposit
25 into a trust fund held outside the State Treasury and shall be
26 administered by the State Treasurer as provided in subsection

1 (g) of this Section. All taxes, penalties, and interest
2 attributable to any increase in the rate of tax authorized by
3 Public Act 96-898 shall be paid by the State Treasurer as
4 follows: 25% for deposit into the Convention Center Support
5 Fund, to be used by the Village of Rosemont for the repair,
6 maintenance, and improvement of the Donald E. Stephens
7 Convention Center and for debt service on debt instruments
8 issued for those purposes by the village and 75% to the
9 Authority to be used for grants to an organization meeting the
10 qualifications set out in Section 5.6 of this Act, provided the
11 Metropolitan Pier and Exposition Authority has entered into a
12 marketing agreement with such an organization.

13 (g) Amounts deposited from the proceeds of taxes imposed by
14 the Authority under subsections (b), (c), (d), (e), and (f) of
15 this Section and amounts deposited under Section 19 of the
16 Illinois Sports Facilities Authority Act shall be held in a
17 trust fund outside the State Treasury and, other than the
18 amounts transferred into the Tax Compliance and Administration
19 Fund under subsections (b), (c), (d), and (e), shall be
20 administered by the Treasurer as follows:

21 (1) An amount necessary for the payment of refunds with
22 respect to those taxes shall be retained in the trust fund
23 and used for those payments.

24 (2) On July 20 and on the 20th of each month
25 thereafter, provided that the amount requested in the
26 annual certificate of the Chairman of the Authority filed

1 under Section 8.25f of the State Finance Act has been
2 appropriated for payment to the Authority, 1/8 of the local
3 tax transfer amount, together with any cumulative
4 deficiencies in the amounts transferred into the McCormick
5 Place Expansion Project Fund under this subparagraph (2)
6 during the fiscal year for which the certificate has been
7 filed, shall be transferred from the trust fund into the
8 McCormick Place Expansion Project Fund in the State
9 treasury until 100% of the local tax transfer amount has
10 been so transferred. "Local tax transfer amount" shall mean
11 the amount requested in the annual certificate, minus the
12 reduction amount. "Reduction amount" shall mean \$41.7
13 million in fiscal year 2011, \$36.7 million in fiscal year
14 2012, \$36.7 million in fiscal year 2013, \$36.7 million in
15 fiscal year 2014, and \$31.7 million in each fiscal year
16 thereafter until 2032, provided that the reduction amount
17 shall be reduced by (i) the amount certified by the
18 Authority to the State Comptroller and State Treasurer
19 under Section 8.25 of the State Finance Act, as amended,
20 with respect to that fiscal year and (ii) in any fiscal
21 year in which the amounts deposited in the trust fund under
22 this Section exceed \$318.3 million, exclusive of amounts
23 set aside for refunds and for the reserve account, one
24 dollar for each dollar of the deposits in the trust fund
25 above \$318.3 million with respect to that year, exclusive
26 of amounts set aside for refunds and for the reserve

1 account.

2 (3) On July 20, 2010, the Comptroller shall certify to
3 the Governor, the Treasurer, and the Chairman of the
4 Authority the 2010 deficiency amount, which means the
5 cumulative amount of transfers that were due from the trust
6 fund to the McCormick Place Expansion Project Fund in
7 fiscal years 2008, 2009, and 2010 under Section 13(g) of
8 this Act, as it existed prior to May 27, 2010 (the
9 effective date of Public Act 96-898), but not made. On July
10 20, 2011 and on July 20 of each year through July 20, 2014,
11 the Treasurer shall calculate for the previous fiscal year
12 the surplus revenues in the trust fund and pay that amount
13 to the Authority. On July 20, 2015 and on July 20 of each
14 year thereafter, as long as bonds and notes issued under
15 Section 13.2 or bonds and notes issued to refund those
16 bonds and notes are outstanding, the Treasurer shall
17 calculate for the previous fiscal year the surplus revenues
18 in the trust fund and pay one-half of that amount to the
19 State Treasurer for deposit into the General Revenue Fund
20 until the 2010 deficiency amount has been paid and shall
21 pay the balance of the surplus revenues to the Authority.
22 "Surplus revenues" means the amounts remaining in the trust
23 fund on June 30 of the previous fiscal year (A) after the
24 State Treasurer has set aside in the trust fund (i) amounts
25 retained for refunds under subparagraph (1) and (ii) any
26 amounts necessary to meet the reserve account amount and

1 (B) after the State Treasurer has transferred from the
2 trust fund to the General Revenue Fund 100% of any
3 post-2010 deficiency amount. "Reserve account amount"
4 means \$15 million in fiscal year 2011 and \$30 million in
5 each fiscal year thereafter. The reserve account amount
6 shall be set aside in the trust fund and used as a reserve
7 to be transferred to the McCormick Place Expansion Project
8 Fund in the event the proceeds of taxes imposed under this
9 Section 13 are not sufficient to fund the transfer required
10 in subparagraph (2). "Post-2010 deficiency amount" means
11 any deficiency in transfers from the trust fund to the
12 McCormick Place Expansion Project Fund with respect to
13 fiscal years 2011 and thereafter. It is the intention of
14 this subparagraph (3) that no surplus revenues shall be
15 paid to the Authority with respect to any year in which a
16 post-2010 deficiency amount has not been satisfied by the
17 Authority.

18 Moneys received by the Authority as surplus revenues may be
19 used (i) for the purposes of paying debt service on the bonds
20 and notes issued by the Authority, including early redemption
21 of those bonds or notes, (ii) for the purposes of repair,
22 replacement, and improvement of the grounds, buildings, and
23 facilities of the Authority, and (iii) for the corporate
24 purposes of the Authority in fiscal years 2011 through 2015 in
25 an amount not to exceed \$20,000,000 annually or \$80,000,000
26 total, which amount shall be reduced \$0.75 for each dollar of

1 the receipts of the Authority in that year from any contract
2 entered into with respect to naming rights at McCormick Place
3 under Section 5(m) of this Act. When bonds and notes issued
4 under Section 13.2, or bonds or notes issued to refund those
5 bonds and notes, are no longer outstanding, the balance in the
6 trust fund shall be paid to the Authority.

7 (h) The ordinances imposing the taxes authorized by this
8 Section shall be repealed when bonds and notes issued under
9 Section 13.2 or bonds and notes issued to refund those bonds
10 and notes are no longer outstanding.

11 (Source: P.A. 97-333, eff. 8-12-11; 98-463, eff. 8-16-13.)

12 Section 50-30. The Metro-East Park and Recreation District
13 Act is amended by changing Section 30 as follows:

14 (70 ILCS 1605/30)

15 Sec. 30. Taxes.

16 (a) The board shall impose a tax upon all persons engaged
17 in the business of selling tangible personal property, other
18 than personal property titled or registered with an agency of
19 this State's government, at retail in the District on the gross
20 receipts from the sales made in the course of business. This
21 tax shall be imposed only at the rate of one-tenth of one per
22 cent.

23 This additional tax may not be imposed on the sales of food
24 for human consumption that is to be consumed off the premises

1 where it is sold (other than alcoholic beverages, soft drinks,
2 and food which has been prepared for immediate consumption) and
3 prescription and non-prescription medicines, drugs, medical
4 appliances, and insulin, urine testing materials, syringes,
5 and needles used by diabetics. The tax imposed by the Board
6 under this Section and all civil penalties that may be assessed
7 as an incident of the tax shall be collected and enforced by
8 the Department of Revenue. The certificate of registration that
9 is issued by the Department to a retailer under the Retailers'
10 Occupation Tax Act shall permit the retailer to engage in a
11 business that is taxable without registering separately with
12 the Department under an ordinance or resolution under this
13 Section. The Department has full power to administer and
14 enforce this Section, to collect all taxes and penalties due
15 under this Section, to dispose of taxes and penalties so
16 collected in the manner provided in this Section, and to
17 determine all rights to credit memoranda arising on account of
18 the erroneous payment of a tax or penalty under this Section.
19 In the administration of and compliance with this Section, the
20 Department and persons who are subject to this Section shall
21 (i) have the same rights, remedies, privileges, immunities,
22 powers, and duties, (ii) be subject to the same conditions,
23 restrictions, limitations, penalties, and definitions of
24 terms, and (iii) employ the same modes of procedure as are
25 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
26 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions contained

1 in those Sections other than the State rate of tax), 2-12, 2-15
2 through 2-70, 2a, 2b, 2c, 3 (except provisions relating to
3 transaction returns and quarter monthly payments), 4, 5, 5a,
4 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
5 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation
6 Tax Act and the Uniform Penalty and Interest Act as if those
7 provisions were set forth in this Section.

8 Persons subject to any tax imposed under the authority
9 granted in this Section may reimburse themselves for their
10 sellers' tax liability by separately stating the tax as an
11 additional charge, which charge may be stated in combination,
12 in a single amount, with State tax which sellers are required
13 to collect under the Use Tax Act, pursuant to such bracketed
14 schedules as the Department may prescribe.

15 Whenever the Department determines that a refund should be
16 made under this Section to a claimant instead of issuing a
17 credit memorandum, the Department shall notify the State
18 Comptroller, who shall cause the order to be drawn for the
19 amount specified and to the person named in the notification
20 from the Department. The refund shall be paid by the State
21 Treasurer out of the State Metro-East Park and Recreation
22 District Fund.

23 (b) If a tax has been imposed under subsection (a), a
24 service occupation tax shall also be imposed at the same rate
25 upon all persons engaged, in the District, in the business of
26 making sales of service, who, as an incident to making those

1 sales of service, transfer tangible personal property within
2 the District as an incident to a sale of service. This tax may
3 not be imposed on sales of food for human consumption that is
4 to be consumed off the premises where it is sold (other than
5 alcoholic beverages, soft drinks, and food prepared for
6 immediate consumption) and prescription and non-prescription
7 medicines, drugs, medical appliances, and insulin, urine
8 testing materials, syringes, and needles used by diabetics. The
9 tax imposed under this subsection and all civil penalties that
10 may be assessed as an incident thereof shall be collected and
11 enforced by the Department of Revenue. The Department has full
12 power to administer and enforce this subsection; to collect all
13 taxes and penalties due hereunder; to dispose of taxes and
14 penalties so collected in the manner hereinafter provided; and
15 to determine all rights to credit memoranda arising on account
16 of the erroneous payment of tax or penalty hereunder. In the
17 administration of, and compliance with this subsection, the
18 Department and persons who are subject to this paragraph shall
19 (i) have the same rights, remedies, privileges, immunities,
20 powers, and duties, (ii) be subject to the same conditions,
21 restrictions, limitations, penalties, exclusions, exemptions,
22 and definitions of terms, and (iii) employ the same modes of
23 procedure as are prescribed in Sections 2 (except that the
24 reference to State in the definition of supplier maintaining a
25 place of business in this State shall mean the District), 2a,
26 2b, 2c, 3 through 3-50 (in respect to all provisions therein

1 other than the State rate of tax), 4 (except that the reference
2 to the State shall be to the District), 5, 7, 8 (except that
3 the jurisdiction to which the tax shall be a debt to the extent
4 indicated in that Section 8 shall be the District), 9 (except
5 as to the disposition of taxes and penalties collected), 10,
6 11, 12 (except the reference therein to Section 2b of the
7 Retailers' Occupation Tax Act), 13 (except that any reference
8 to the State shall mean the District), Sections 15, 16, 17, 18,
9 19 and 20 of the Service Occupation Tax Act and the Uniform
10 Penalty and Interest Act, as fully as if those provisions were
11 set forth herein.

12 Persons subject to any tax imposed under the authority
13 granted in this subsection may reimburse themselves for their
14 serviceman's tax liability by separately stating the tax as an
15 additional charge, which charge may be stated in combination,
16 in a single amount, with State tax that servicemen are
17 authorized to collect under the Service Use Tax Act, in
18 accordance with such bracket schedules as the Department may
19 prescribe.

20 Whenever the Department determines that a refund should be
21 made under this subsection to a claimant instead of issuing a
22 credit memorandum, the Department shall notify the State
23 Comptroller, who shall cause the warrant to be drawn for the
24 amount specified, and to the person named, in the notification
25 from the Department. The refund shall be paid by the State
26 Treasurer out of the State Metro-East Park and Recreation

1 District Fund.

2 Nothing in this subsection shall be construed to authorize
3 the board to impose a tax upon the privilege of engaging in any
4 business which under the Constitution of the United States may
5 not be made the subject of taxation by the State.

6 (c) The Department shall immediately pay over to the State
7 Treasurer, ex officio, as trustee, all taxes and penalties
8 collected under this Section to be deposited into the State
9 Metro-East Park and Recreation District Fund, which shall be an
10 unappropriated trust fund held outside of the State treasury.

11 As soon as possible after the first day of each month,
12 beginning January 1, 2011, upon certification of the Department
13 of Revenue, the Comptroller shall order transferred, and the
14 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
15 local sales tax increment, as defined in the Innovation
16 Development and Economy Act, collected under this Section
17 during the second preceding calendar month for sales within a
18 STAR bond district. The Department shall make this
19 certification only if the Metro East Park and Recreation
20 District imposes a tax on real property as provided in the
21 definition of "local sales taxes" under the Innovation
22 Development and Economy Act.

23 After the monthly transfer to the STAR Bonds Revenue Fund,
24 on or before the 25th day of each calendar month, the
25 Department shall prepare and certify to the Comptroller the
26 disbursement of stated sums of money pursuant to Section 35 of

1 this Act to the District from which retailers have paid taxes
2 or penalties to the Department during the second preceding
3 calendar month. The amount to be paid to the District shall be
4 the amount (not including credit memoranda) collected under
5 this Section during the second preceding calendar month by the
6 Department plus an amount the Department determines is
7 necessary to offset any amounts that were erroneously paid to a
8 different taxing body, and not including (i) an amount equal to
9 the amount of refunds made during the second preceding calendar
10 month by the Department on behalf of the District, (ii) any
11 amount that the Department determines is necessary to offset
12 any amounts that were payable to a different taxing body but
13 were erroneously paid to the District, ~~and~~ (iii) any amounts
14 that are transferred to the STAR Bonds Revenue Fund, and (iv)
15 2% of the remainder, which the Department shall transfer into
16 the Tax Compliance and Administration Fund. The Department, at
17 the time of each monthly disbursement to the District, shall
18 prepare and certify to the State Comptroller the amount to be
19 transferred into the Tax Compliance and Administration Fund
20 under this subsection. Within 10 days after receipt by the
21 Comptroller of the disbursement certification to the District
22 and the Tax Compliance and Administration Fund provided for in
23 this Section to be given to the Comptroller by the Department,
24 the Comptroller shall cause the orders to be drawn for the
25 respective amounts in accordance with directions contained in
26 the certification.

1 (d) For the purpose of determining whether a tax authorized
2 under this Section is applicable, a retail sale by a producer
3 of coal or another mineral mined in Illinois is a sale at
4 retail at the place where the coal or other mineral mined in
5 Illinois is extracted from the earth. This paragraph does not
6 apply to coal or another mineral when it is delivered or
7 shipped by the seller to the purchaser at a point outside
8 Illinois so that the sale is exempt under the United States
9 Constitution as a sale in interstate or foreign commerce.

10 (e) Nothing in this Section shall be construed to authorize
11 the board to impose a tax upon the privilege of engaging in any
12 business that under the Constitution of the United States may
13 not be made the subject of taxation by this State.

14 (f) An ordinance imposing a tax under this Section or an
15 ordinance extending the imposition of a tax to an additional
16 county or counties shall be certified by the board and filed
17 with the Department of Revenue either (i) on or before the
18 first day of April, whereupon the Department shall proceed to
19 administer and enforce the tax as of the first day of July next
20 following the filing; or (ii) on or before the first day of
21 October, whereupon the Department shall proceed to administer
22 and enforce the tax as of the first day of January next
23 following the filing.

24 (g) When certifying the amount of a monthly disbursement to
25 the District under this Section, the Department shall increase
26 or decrease the amounts by an amount necessary to offset any

1 misallocation of previous disbursements. The offset amount
2 shall be the amount erroneously disbursed within the previous 6
3 months from the time a misallocation is discovered.

4 (Source: P.A. 98-1098, eff. 8-26-14; 99-217, eff. 7-31-15.)

5 Section 50-35. The Local Mass Transit District Act is
6 amended by changing Section 5.01 as follows:

7 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

8 Sec. 5.01. Metro East Mass Transit District; use and
9 occupation taxes.

10 (a) The Board of Trustees of any Metro East Mass Transit
11 District may, by ordinance adopted with the concurrence of
12 two-thirds of the then trustees, impose throughout the District
13 any or all of the taxes and fees provided in this Section. All
14 taxes and fees imposed under this Section shall be used only
15 for public mass transportation systems, and the amount used to
16 provide mass transit service to unserved areas of the District
17 shall be in the same proportion to the total proceeds as the
18 number of persons residing in the unserved areas is to the
19 total population of the District. Except as otherwise provided
20 in this Act, taxes imposed under this Section and civil
21 penalties imposed incident thereto shall be collected and
22 enforced by the State Department of Revenue. The Department
23 shall have the power to administer and enforce the taxes and to
24 determine all rights for refunds for erroneous payments of the

1 taxes.

2 (b) The Board may impose a Metro East Mass Transit District
3 Retailers' Occupation Tax upon all persons engaged in the
4 business of selling tangible personal property at retail in the
5 district at a rate of 1/4 of 1%, or as authorized under
6 subsection (d-5) of this Section, of the gross receipts from
7 the sales made in the course of such business within the
8 district. The tax imposed under this Section and all civil
9 penalties that may be assessed as an incident thereof shall be
10 collected and enforced by the State Department of Revenue. The
11 Department shall have full power to administer and enforce this
12 Section; to collect all taxes and penalties so collected in the
13 manner hereinafter provided; and to determine all rights to
14 credit memoranda arising on account of the erroneous payment of
15 tax or penalty hereunder. In the administration of, and
16 compliance with, this Section, the Department and persons who
17 are subject to this Section shall have the same rights,
18 remedies, privileges, immunities, powers and duties, and be
19 subject to the same conditions, restrictions, limitations,
20 penalties, exclusions, exemptions and definitions of terms and
21 employ the same modes of procedure, as are prescribed in
22 Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65
23 (in respect to all provisions therein other than the State rate
24 of tax), 2c, 3 (except as to the disposition of taxes and
25 penalties collected), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,
26 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, 13, and 14 of

1 the Retailers' Occupation Tax Act and Section 3-7 of the
2 Uniform Penalty and Interest Act, as fully as if those
3 provisions were set forth herein.

4 Persons subject to any tax imposed under the Section may
5 reimburse themselves for their seller's tax liability
6 hereunder by separately stating the tax as an additional
7 charge, which charge may be stated in combination, in a single
8 amount, with State taxes that sellers are required to collect
9 under the Use Tax Act, in accordance with such bracket
10 schedules as the Department may prescribe.

11 Whenever the Department determines that a refund should be
12 made under this Section to a claimant instead of issuing a
13 credit memorandum, the Department shall notify the State
14 Comptroller, who shall cause the warrant to be drawn for the
15 amount specified, and to the person named, in the notification
16 from the Department. The refund shall be paid by the State
17 Treasurer out of the Metro East Mass Transit District tax fund
18 established under paragraph (h) of this Section.

19 If a tax is imposed under this subsection (b), a tax shall
20 also be imposed under subsections (c) and (d) of this Section.

21 For the purpose of determining whether a tax authorized
22 under this Section is applicable, a retail sale, by a producer
23 of coal or other mineral mined in Illinois, is a sale at retail
24 at the place where the coal or other mineral mined in Illinois
25 is extracted from the earth. This paragraph does not apply to
26 coal or other mineral when it is delivered or shipped by the

1 seller to the purchaser at a point outside Illinois so that the
2 sale is exempt under the Federal Constitution as a sale in
3 interstate or foreign commerce.

4 No tax shall be imposed or collected under this subsection
5 on the sale of a motor vehicle in this State to a resident of
6 another state if that motor vehicle will not be titled in this
7 State.

8 Nothing in this Section shall be construed to authorize the
9 Metro East Mass Transit District to impose a tax upon the
10 privilege of engaging in any business which under the
11 Constitution of the United States may not be made the subject
12 of taxation by this State.

13 (c) If a tax has been imposed under subsection (b), a Metro
14 East Mass Transit District Service Occupation Tax shall also be
15 imposed upon all persons engaged, in the district, in the
16 business of making sales of service, who, as an incident to
17 making those sales of service, transfer tangible personal
18 property within the District, either in the form of tangible
19 personal property or in the form of real estate as an incident
20 to a sale of service. The tax rate shall be 1/4%, or as
21 authorized under subsection (d-5) of this Section, of the
22 selling price of tangible personal property so transferred
23 within the district. The tax imposed under this paragraph and
24 all civil penalties that may be assessed as an incident thereof
25 shall be collected and enforced by the State Department of
26 Revenue. The Department shall have full power to administer and

1 enforce this paragraph; to collect all taxes and penalties due
2 hereunder; to dispose of taxes and penalties so collected in
3 the manner hereinafter provided; and to determine all rights to
4 credit memoranda arising on account of the erroneous payment of
5 tax or penalty hereunder. In the administration of, and
6 compliance with this paragraph, the Department and persons who
7 are subject to this paragraph shall have the same rights,
8 remedies, privileges, immunities, powers and duties, and be
9 subject to the same conditions, restrictions, limitations,
10 penalties, exclusions, exemptions and definitions of terms and
11 employ the same modes of procedure as are prescribed in
12 Sections 1a-1, 2 (except that the reference to State in the
13 definition of supplier maintaining a place of business in this
14 State shall mean the Authority), 2a, 3 through 3-50 (in respect
15 to all provisions therein other than the State rate of tax), 4
16 (except that the reference to the State shall be to the
17 Authority), 5, 7, 8 (except that the jurisdiction to which the
18 tax shall be a debt to the extent indicated in that Section 8
19 shall be the District), 9 (except as to the disposition of
20 taxes and penalties collected, and except that the returned
21 merchandise credit for this tax may not be taken against any
22 State tax), 10, 11, 12 (except the reference therein to Section
23 2b of the Retailers' Occupation Tax Act), 13 (except that any
24 reference to the State shall mean the District), the first
25 paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service
26 Occupation Tax Act and Section 3-7 of the Uniform Penalty and

1 Interest Act, as fully as if those provisions were set forth
2 herein.

3 Persons subject to any tax imposed under the authority
4 granted in this paragraph may reimburse themselves for their
5 serviceman's tax liability hereunder by separately stating the
6 tax as an additional charge, which charge may be stated in
7 combination, in a single amount, with State tax that servicemen
8 are authorized to collect under the Service Use Tax Act, in
9 accordance with such bracket schedules as the Department may
10 prescribe.

11 Whenever the Department determines that a refund should be
12 made under this paragraph to a claimant instead of issuing a
13 credit memorandum, the Department shall notify the State
14 Comptroller, who shall cause the warrant to be drawn for the
15 amount specified, and to the person named, in the notification
16 from the Department. The refund shall be paid by the State
17 Treasurer out of the Metro East Mass Transit District tax fund
18 established under paragraph (h) of this Section.

19 Nothing in this paragraph shall be construed to authorize
20 the District to impose a tax upon the privilege of engaging in
21 any business which under the Constitution of the United States
22 may not be made the subject of taxation by the State.

23 (d) If a tax has been imposed under subsection (b), a Metro
24 East Mass Transit District Use Tax shall also be imposed upon
25 the privilege of using, in the district, any item of tangible
26 personal property that is purchased outside the district at

1 retail from a retailer, and that is titled or registered with
2 an agency of this State's government, at a rate of 1/4%, or as
3 authorized under subsection (d-5) of this Section, of the
4 selling price of the tangible personal property within the
5 District, as "selling price" is defined in the Use Tax Act. The
6 tax shall be collected from persons whose Illinois address for
7 titling or registration purposes is given as being in the
8 District. The tax shall be collected by the Department of
9 Revenue for the Metro East Mass Transit District. The tax must
10 be paid to the State, or an exemption determination must be
11 obtained from the Department of Revenue, before the title or
12 certificate of registration for the property may be issued. The
13 tax or proof of exemption may be transmitted to the Department
14 by way of the State agency with which, or the State officer
15 with whom, the tangible personal property must be titled or
16 registered if the Department and the State agency or State
17 officer determine that this procedure will expedite the
18 processing of applications for title or registration.

19 The Department shall have full power to administer and
20 enforce this paragraph; to collect all taxes, penalties and
21 interest due hereunder; to dispose of taxes, penalties and
22 interest so collected in the manner hereinafter provided; and
23 to determine all rights to credit memoranda or refunds arising
24 on account of the erroneous payment of tax, penalty or interest
25 hereunder. In the administration of, and compliance with, this
26 paragraph, the Department and persons who are subject to this

1 paragraph shall have the same rights, remedies, privileges,
2 immunities, powers and duties, and be subject to the same
3 conditions, restrictions, limitations, penalties, exclusions,
4 exemptions and definitions of terms and employ the same modes
5 of procedure, as are prescribed in Sections 2 (except the
6 definition of "retailer maintaining a place of business in this
7 State"), 3 through 3-80 (except provisions pertaining to the
8 State rate of tax, and except provisions concerning collection
9 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,
10 19 (except the portions pertaining to claims by retailers and
11 except the last paragraph concerning refunds), 20, 21 and 22 of
12 the Use Tax Act and Section 3-7 of the Uniform Penalty and
13 Interest Act, that are not inconsistent with this paragraph, as
14 fully as if those provisions were set forth herein.

15 Whenever the Department determines that a refund should be
16 made under this paragraph to a claimant instead of issuing a
17 credit memorandum, the Department shall notify the State
18 Comptroller, who shall cause the order to be drawn for the
19 amount specified, and to the person named, in the notification
20 from the Department. The refund shall be paid by the State
21 Treasurer out of the Metro East Mass Transit District tax fund
22 established under paragraph (h) of this Section.

23 (d-5) (A) The county board of any county participating in
24 the Metro East Mass Transit District may authorize, by
25 ordinance, a referendum on the question of whether the tax
26 rates for the Metro East Mass Transit District Retailers'

1 Occupation Tax, the Metro East Mass Transit District Service
2 Occupation Tax, and the Metro East Mass Transit District Use
3 Tax for the District should be increased from 0.25% to 0.75%.
4 Upon adopting the ordinance, the county board shall certify the
5 proposition to the proper election officials who shall submit
6 the proposition to the voters of the District at the next
7 election, in accordance with the general election law.

8 The proposition shall be in substantially the following
9 form:

10 Shall the tax rates for the Metro East Mass Transit
11 District Retailers' Occupation Tax, the Metro East Mass
12 Transit District Service Occupation Tax, and the Metro East
13 Mass Transit District Use Tax be increased from 0.25% to
14 0.75%?

15 (B) Two thousand five hundred electors of any Metro East
16 Mass Transit District may petition the Chief Judge of the
17 Circuit Court, or any judge of that Circuit designated by the
18 Chief Judge, in which that District is located to cause to be
19 submitted to a vote of the electors the question whether the
20 tax rates for the Metro East Mass Transit District Retailers'
21 Occupation Tax, the Metro East Mass Transit District Service
22 Occupation Tax, and the Metro East Mass Transit District Use
23 Tax for the District should be increased from 0.25% to 0.75%.

24 Upon submission of such petition the court shall set a date
25 not less than 10 nor more than 30 days thereafter for a hearing
26 on the sufficiency thereof. Notice of the filing of such

1 petition and of such date shall be given in writing to the
2 District and the County Clerk at least 7 days before the date
3 of such hearing.

4 If such petition is found sufficient, the court shall enter
5 an order to submit that proposition at the next election, in
6 accordance with general election law.

7 The form of the petition shall be in substantially the
8 following form: To the Circuit Court of the County of (name of
9 county):

10 We, the undersigned electors of the (name of transit
11 district), respectfully petition your honor to submit to a
12 vote of the electors of (name of transit district) the
13 following proposition:

14 Shall the tax rates for the Metro East Mass Transit
15 District Retailers' Occupation Tax, the Metro East Mass
16 Transit District Service Occupation Tax, and the Metro East
17 Mass Transit District Use Tax be increased from 0.25% to
18 0.75%?

19 Name Address, with Street and Number.

20

21

22 (C) The votes shall be recorded as "YES" or "NO". If a
23 majority of all votes cast on the proposition are for the
24 increase in the tax rates, the Metro East Mass Transit District
25 shall begin imposing the increased rates in the District, and
26 the Department of Revenue shall begin collecting the increased

1 amounts, as provided under this Section. An ordinance imposing
2 or discontinuing a tax hereunder or effecting a change in the
3 rate thereof shall be adopted and a certified copy thereof
4 filed with the Department on or before the first day of
5 October, whereupon the Department shall proceed to administer
6 and enforce this Section as of the first day of January next
7 following the adoption and filing, or on or before the first
8 day of April, whereupon the Department shall proceed to
9 administer and enforce this Section as of the first day of July
10 next following the adoption and filing.

11 (D) If the voters have approved a referendum under this
12 subsection, before November 1, 1994, to increase the tax rate
13 under this subsection, the Metro East Mass Transit District
14 Board of Trustees may adopt by a majority vote an ordinance at
15 any time before January 1, 1995 that excludes from the rate
16 increase tangible personal property that is titled or
17 registered with an agency of this State's government. The
18 ordinance excluding titled or registered tangible personal
19 property from the rate increase must be filed with the
20 Department at least 15 days before its effective date. At any
21 time after adopting an ordinance excluding from the rate
22 increase tangible personal property that is titled or
23 registered with an agency of this State's government, the Metro
24 East Mass Transit District Board of Trustees may adopt an
25 ordinance applying the rate increase to that tangible personal
26 property. The ordinance shall be adopted, and a certified copy

1 of that ordinance shall be filed with the Department, on or
2 before October 1, whereupon the Department shall proceed to
3 administer and enforce the rate increase against tangible
4 personal property titled or registered with an agency of this
5 State's government as of the following January 1. After
6 December 31, 1995, any reimposed rate increase in effect under
7 this subsection shall no longer apply to tangible personal
8 property titled or registered with an agency of this State's
9 government. Beginning January 1, 1996, the Board of Trustees of
10 any Metro East Mass Transit District may never reimpose a
11 previously excluded tax rate increase on tangible personal
12 property titled or registered with an agency of this State's
13 government. After July 1, 2004, if the voters have approved a
14 referendum under this subsection to increase the tax rate under
15 this subsection, the Metro East Mass Transit District Board of
16 Trustees may adopt by a majority vote an ordinance that
17 excludes from the rate increase tangible personal property that
18 is titled or registered with an agency of this State's
19 government. The ordinance excluding titled or registered
20 tangible personal property from the rate increase shall be
21 adopted, and a certified copy of that ordinance shall be filed
22 with the Department on or before October 1, whereupon the
23 Department shall administer and enforce this exclusion from the
24 rate increase as of the following January 1, or on or before
25 April 1, whereupon the Department shall administer and enforce
26 this exclusion from the rate increase as of the following July

1 1. The Board of Trustees of any Metro East Mass Transit
2 District may never reimpose a previously excluded tax rate
3 increase on tangible personal property titled or registered
4 with an agency of this State's government.

5 (d-6) If the Board of Trustees of any Metro East Mass
6 Transit District has imposed a rate increase under subsection
7 (d-5) and filed an ordinance with the Department of Revenue
8 excluding titled property from the higher rate, then that Board
9 may, by ordinance adopted with the concurrence of two-thirds of
10 the then trustees, impose throughout the District a fee. The
11 fee on the excluded property shall not exceed \$20 per retail
12 transaction or an amount equal to the amount of tax excluded,
13 whichever is less, on tangible personal property that is titled
14 or registered with an agency of this State's government.
15 Beginning July 1, 2004, the fee shall apply only to titled
16 property that is subject to either the Metro East Mass Transit
17 District Retailers' Occupation Tax or the Metro East Mass
18 Transit District Service Occupation Tax. No fee shall be
19 imposed or collected under this subsection on the sale of a
20 motor vehicle in this State to a resident of another state if
21 that motor vehicle will not be titled in this State.

22 (d-7) Until June 30, 2004, if a fee has been imposed under
23 subsection (d-6), a fee shall also be imposed upon the
24 privilege of using, in the district, any item of tangible
25 personal property that is titled or registered with any agency
26 of this State's government, in an amount equal to the amount of

1 the fee imposed under subsection (d-6).

2 (d-7.1) Beginning July 1, 2004, any fee imposed by the
3 Board of Trustees of any Metro East Mass Transit District under
4 subsection (d-6) and all civil penalties that may be assessed
5 as an incident of the fees shall be collected and enforced by
6 the State Department of Revenue. Reference to "taxes" in this
7 Section shall be construed to apply to the administration,
8 payment, and remittance of all fees under this Section. For
9 purposes of any fee imposed under subsection (d-6), 4% of the
10 fee, penalty, and interest received by the Department in the
11 first 12 months that the fee is collected and enforced by the
12 Department and 2% of the fee, penalty, and interest following
13 the first 12 months shall be deposited into the Tax Compliance
14 and Administration Fund and shall be used by the Department,
15 subject to appropriation, to cover the costs of the Department.
16 No retailers' discount shall apply to any fee imposed under
17 subsection (d-6).

18 (d-8) No item of titled property shall be subject to both
19 the higher rate approved by referendum, as authorized under
20 subsection (d-5), and any fee imposed under subsection (d-6) or
21 (d-7).

22 (d-9) (Blank).

23 (d-10) (Blank).

24 (e) A certificate of registration issued by the State
25 Department of Revenue to a retailer under the Retailers'
26 Occupation Tax Act or under the Service Occupation Tax Act

1 shall permit the registrant to engage in a business that is
2 taxed under the tax imposed under paragraphs (b), (c) or (d) of
3 this Section and no additional registration shall be required
4 under the tax. A certificate issued under the Use Tax Act or
5 the Service Use Tax Act shall be applicable with regard to any
6 tax imposed under paragraph (c) of this Section.

7 (f) (Blank).

8 (g) Any ordinance imposing or discontinuing any tax under
9 this Section shall be adopted and a certified copy thereof
10 filed with the Department on or before June 1, whereupon the
11 Department of Revenue shall proceed to administer and enforce
12 this Section on behalf of the Metro East Mass Transit District
13 as of September 1 next following such adoption and filing.
14 Beginning January 1, 1992, an ordinance or resolution imposing
15 or discontinuing the tax hereunder shall be adopted and a
16 certified copy thereof filed with the Department on or before
17 the first day of July, whereupon the Department shall proceed
18 to administer and enforce this Section as of the first day of
19 October next following such adoption and filing. Beginning
20 January 1, 1993, except as provided in subsection (d-5) of this
21 Section, an ordinance or resolution imposing or discontinuing
22 the tax hereunder shall be adopted and a certified copy thereof
23 filed with the Department on or before the first day of
24 October, whereupon the Department shall proceed to administer
25 and enforce this Section as of the first day of January next
26 following such adoption and filing, or, beginning January 1,

1 2004, on or before the first day of April, whereupon the
2 Department shall proceed to administer and enforce this Section
3 as of the first day of July next following the adoption and
4 filing.

5 (h) Except as provided in subsection (d-7.1), the State
6 Department of Revenue shall, upon collecting any taxes as
7 provided in this Section, pay the taxes over to the State
8 Treasurer as trustee for the District. The taxes shall be held
9 in a trust fund outside the State Treasury.

10 As soon as possible after the first day of each month,
11 beginning January 1, 2011, upon certification of the Department
12 of Revenue, the Comptroller shall order transferred, and the
13 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
14 local sales tax increment, as defined in the Innovation
15 Development and Economy Act, collected under this Section
16 during the second preceding calendar month for sales within a
17 STAR bond district. The Department shall make this
18 certification only if the local mass transit district imposes a
19 tax on real property as provided in the definition of "local
20 sales taxes" under the Innovation Development and Economy Act.

21 After the monthly transfer to the STAR Bonds Revenue Fund,
22 on or before the 25th day of each calendar month, the State
23 Department of Revenue shall prepare and certify to the
24 Comptroller of the State of Illinois the amount to be paid to
25 the District, which shall be the amount (not including credit
26 memoranda) collected under this Section during the second

1 preceding calendar month by the Department plus an amount the
2 Department determines is necessary to offset any amounts that
3 were erroneously paid to a different taxing body, and not
4 including any amount equal to the amount of refunds made during
5 the second preceding calendar month by the Department on behalf
6 of the District, and not including any amount that the
7 Department determines is necessary to offset any amounts that
8 were payable to a different taxing body but were erroneously
9 paid to the District, and less any amounts that are transferred
10 to the STAR Bonds Revenue Fund, less 2% of the remainder, which
11 the Department shall transfer into the Tax Compliance and
12 Administration Fund. The Department, at the time of each
13 monthly disbursement to the District, shall prepare and certify
14 to the State Comptroller the amount to be transferred into the
15 Tax Compliance and Administration Fund under this subsection.
16 Within 10 days after receipt by the Comptroller of the
17 certification of the amount to be paid to the District and the
18 Tax Compliance and Administration Fund, the Comptroller shall
19 cause an order to be drawn for payment for the amount in
20 accordance with the direction in the certification.

21 (Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15.)

22 Section 50-40. The Regional Transportation Authority Act
23 is amended by changing Sections 4.03 and 4.09 as follows:

24 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

1 Sec. 4.03. Taxes.

2 (a) In order to carry out any of the powers or purposes of
3 the Authority, the Board may by ordinance adopted with the
4 concurrence of 12 of the then Directors, impose throughout the
5 metropolitan region any or all of the taxes provided in this
6 Section. Except as otherwise provided in this Act, taxes
7 imposed under this Section and civil penalties imposed incident
8 thereto shall be collected and enforced by the State Department
9 of Revenue. The Department shall have the power to administer
10 and enforce the taxes and to determine all rights for refunds
11 for erroneous payments of the taxes. Nothing in Public Act
12 95-708 ~~this amendatory Act of the 95th General Assembly~~ is
13 intended to invalidate any taxes currently imposed by the
14 Authority. The increased vote requirements to impose a tax
15 shall only apply to actions taken after January 1, 2008 (the
16 effective date of Public Act 95-708) ~~this amendatory Act of the~~
17 ~~95th General Assembly~~.

18 (b) The Board may impose a public transportation tax upon
19 all persons engaged in the metropolitan region in the business
20 of selling at retail motor fuel for operation of motor vehicles
21 upon public highways. The tax shall be at a rate not to exceed
22 5% of the gross receipts from the sales of motor fuel in the
23 course of the business. As used in this Act, the term "motor
24 fuel" shall have the same meaning as in the Motor Fuel Tax Law.
25 The Board may provide for details of the tax. The provisions of
26 any tax shall conform, as closely as may be practicable, to the

1 provisions of the Municipal Retailers Occupation Tax Act,
2 including without limitation, conformity to penalties with
3 respect to the tax imposed and as to the powers of the State
4 Department of Revenue to promulgate and enforce rules and
5 regulations relating to the administration and enforcement of
6 the provisions of the tax imposed, except that reference in the
7 Act to any municipality shall refer to the Authority and the
8 tax shall be imposed only with regard to receipts from sales of
9 motor fuel in the metropolitan region, at rates as limited by
10 this Section.

11 (c) In connection with the tax imposed under paragraph (b)
12 of this Section the Board may impose a tax upon the privilege
13 of using in the metropolitan region motor fuel for the
14 operation of a motor vehicle upon public highways, the tax to
15 be at a rate not in excess of the rate of tax imposed under
16 paragraph (b) of this Section. The Board may provide for
17 details of the tax.

18 (d) The Board may impose a motor vehicle parking tax upon
19 the privilege of parking motor vehicles at off-street parking
20 facilities in the metropolitan region at which a fee is
21 charged, and may provide for reasonable classifications in and
22 exemptions to the tax, for administration and enforcement
23 thereof and for civil penalties and refunds thereunder and may
24 provide criminal penalties thereunder, the maximum penalties
25 not to exceed the maximum criminal penalties provided in the
26 Retailers' Occupation Tax Act. The Authority may collect and

1 enforce the tax itself or by contract with any unit of local
2 government. The State Department of Revenue shall have no
3 responsibility for the collection and enforcement unless the
4 Department agrees with the Authority to undertake the
5 collection and enforcement. As used in this paragraph, the term
6 "parking facility" means a parking area or structure having
7 parking spaces for more than 2 vehicles at which motor vehicles
8 are permitted to park in return for an hourly, daily, or other
9 periodic fee, whether publicly or privately owned, but does not
10 include parking spaces on a public street, the use of which is
11 regulated by parking meters.

12 (e) The Board may impose a Regional Transportation
13 Authority Retailers' Occupation Tax upon all persons engaged in
14 the business of selling tangible personal property at retail in
15 the metropolitan region. In Cook County the tax rate shall be
16 1.25% of the gross receipts from sales of food for human
17 consumption that is to be consumed off the premises where it is
18 sold (other than alcoholic beverages, soft drinks and food that
19 has been prepared for immediate consumption) and prescription
20 and nonprescription medicines, drugs, medical appliances and
21 insulin, urine testing materials, syringes and needles used by
22 diabetics, and 1% of the gross receipts from other taxable
23 sales made in the course of that business. In DuPage, Kane,
24 Lake, McHenry, and Will Counties, the tax rate shall be 0.75%
25 of the gross receipts from all taxable sales made in the course
26 of that business. The tax imposed under this Section and all

1 civil penalties that may be assessed as an incident thereof
2 shall be collected and enforced by the State Department of
3 Revenue. The Department shall have full power to administer and
4 enforce this Section; to collect all taxes and penalties so
5 collected in the manner hereinafter provided; and to determine
6 all rights to credit memoranda arising on account of the
7 erroneous payment of tax or penalty hereunder. In the
8 administration of, and compliance with this Section, the
9 Department and persons who are subject to this Section shall
10 have the same rights, remedies, privileges, immunities, powers
11 and duties, and be subject to the same conditions,
12 restrictions, limitations, penalties, exclusions, exemptions
13 and definitions of terms, and employ the same modes of
14 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
15 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
16 therein other than the State rate of tax), 2c, 3 (except as to
17 the disposition of taxes and penalties collected), 4, 5, 5a,
18 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
19 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act
20 and Section 3-7 of the Uniform Penalty and Interest Act, as
21 fully as if those provisions were set forth herein.

22 Persons subject to any tax imposed under the authority
23 granted in this Section may reimburse themselves for their
24 seller's tax liability hereunder by separately stating the tax
25 as an additional charge, which charge may be stated in
26 combination in a single amount with State taxes that sellers

1 are required to collect under the Use Tax Act, under any
2 bracket schedules the Department may prescribe.

3 Whenever the Department determines that a refund should be
4 made under this Section to a claimant instead of issuing a
5 credit memorandum, the Department shall notify the State
6 Comptroller, who shall cause the warrant to be drawn for the
7 amount specified, and to the person named, in the notification
8 from the Department. The refund shall be paid by the State
9 Treasurer out of the Regional Transportation Authority tax fund
10 established under paragraph (n) of this Section.

11 If a tax is imposed under this subsection (e), a tax shall
12 also be imposed under subsections (f) and (g) of this Section.

13 For the purpose of determining whether a tax authorized
14 under this Section is applicable, a retail sale by a producer
15 of coal or other mineral mined in Illinois, is a sale at retail
16 at the place where the coal or other mineral mined in Illinois
17 is extracted from the earth. This paragraph does not apply to
18 coal or other mineral when it is delivered or shipped by the
19 seller to the purchaser at a point outside Illinois so that the
20 sale is exempt under the Federal Constitution as a sale in
21 interstate or foreign commerce.

22 No tax shall be imposed or collected under this subsection
23 on the sale of a motor vehicle in this State to a resident of
24 another state if that motor vehicle will not be titled in this
25 State.

26 Nothing in this Section shall be construed to authorize the

1 Regional Transportation Authority to impose a tax upon the
2 privilege of engaging in any business that under the
3 Constitution of the United States may not be made the subject
4 of taxation by this State.

5 (f) If a tax has been imposed under paragraph (e), a
6 Regional Transportation Authority Service Occupation Tax shall
7 also be imposed upon all persons engaged, in the metropolitan
8 region in the business of making sales of service, who as an
9 incident to making the sales of service, transfer tangible
10 personal property within the metropolitan region, either in the
11 form of tangible personal property or in the form of real
12 estate as an incident to a sale of service. In Cook County, the
13 tax rate shall be: (1) 1.25% of the serviceman's cost price of
14 food prepared for immediate consumption and transferred
15 incident to a sale of service subject to the service occupation
16 tax by an entity licensed under the Hospital Licensing Act, the
17 Nursing Home Care Act, the Specialized Mental Health
18 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
19 the MC/DD Act that is located in the metropolitan region; (2)
20 1.25% of the selling price of food for human consumption that
21 is to be consumed off the premises where it is sold (other than
22 alcoholic beverages, soft drinks and food that has been
23 prepared for immediate consumption) and prescription and
24 nonprescription medicines, drugs, medical appliances and
25 insulin, urine testing materials, syringes and needles used by
26 diabetics; and (3) 1% of the selling price from other taxable

1 sales of tangible personal property transferred. In DuPage,
2 Kane, Lake, McHenry and Will Counties the rate shall be 0.75%
3 of the selling price of all tangible personal property
4 transferred.

5 The tax imposed under this paragraph and all civil
6 penalties that may be assessed as an incident thereof shall be
7 collected and enforced by the State Department of Revenue. The
8 Department shall have full power to administer and enforce this
9 paragraph; to collect all taxes and penalties due hereunder; to
10 dispose of taxes and penalties collected in the manner
11 hereinafter provided; and to determine all rights to credit
12 memoranda arising on account of the erroneous payment of tax or
13 penalty hereunder. In the administration of and compliance with
14 this paragraph, the Department and persons who are subject to
15 this paragraph shall have the same rights, remedies,
16 privileges, immunities, powers and duties, and be subject to
17 the same conditions, restrictions, limitations, penalties,
18 exclusions, exemptions and definitions of terms, and employ the
19 same modes of procedure, as are prescribed in Sections 1a-1, 2,
20 2a, 3 through 3-50 (in respect to all provisions therein other
21 than the State rate of tax), 4 (except that the reference to
22 the State shall be to the Authority), 5, 7, 8 (except that the
23 jurisdiction to which the tax shall be a debt to the extent
24 indicated in that Section 8 shall be the Authority), 9 (except
25 as to the disposition of taxes and penalties collected, and
26 except that the returned merchandise credit for this tax may

1 not be taken against any State tax), 10, 11, 12 (except the
2 reference therein to Section 2b of the Retailers' Occupation
3 Tax Act), 13 (except that any reference to the State shall mean
4 the Authority), the first paragraph of Section 15, 16, 17, 18,
5 19 and 20 of the Service Occupation Tax Act and Section 3-7 of
6 the Uniform Penalty and Interest Act, as fully as if those
7 provisions were set forth herein.

8 Persons subject to any tax imposed under the authority
9 granted in this paragraph may reimburse themselves for their
10 serviceman's tax liability hereunder by separately stating the
11 tax as an additional charge, that charge may be stated in
12 combination in a single amount with State tax that servicemen
13 are authorized to collect under the Service Use Tax Act, under
14 any bracket schedules the Department may prescribe.

15 Whenever the Department determines that a refund should be
16 made under this paragraph to a claimant instead of issuing a
17 credit memorandum, the Department shall notify the State
18 Comptroller, who shall cause the warrant to be drawn for the
19 amount specified, and to the person named in the notification
20 from the Department. The refund shall be paid by the State
21 Treasurer out of the Regional Transportation Authority tax fund
22 established under paragraph (n) of this Section.

23 Nothing in this paragraph shall be construed to authorize
24 the Authority to impose a tax upon the privilege of engaging in
25 any business that under the Constitution of the United States
26 may not be made the subject of taxation by the State.

1 (g) If a tax has been imposed under paragraph (e), a tax
2 shall also be imposed upon the privilege of using in the
3 metropolitan region, any item of tangible personal property
4 that is purchased outside the metropolitan region at retail
5 from a retailer, and that is titled or registered with an
6 agency of this State's government. In Cook County the tax rate
7 shall be 1% of the selling price of the tangible personal
8 property, as "selling price" is defined in the Use Tax Act. In
9 DuPage, Kane, Lake, McHenry and Will counties the tax rate
10 shall be 0.75% of the selling price of the tangible personal
11 property, as "selling price" is defined in the Use Tax Act. The
12 tax shall be collected from persons whose Illinois address for
13 titling or registration purposes is given as being in the
14 metropolitan region. The tax shall be collected by the
15 Department of Revenue for the Regional Transportation
16 Authority. The tax must be paid to the State, or an exemption
17 determination must be obtained from the Department of Revenue,
18 before the title or certificate of registration for the
19 property may be issued. The tax or proof of exemption may be
20 transmitted to the Department by way of the State agency with
21 which, or the State officer with whom, the tangible personal
22 property must be titled or registered if the Department and the
23 State agency or State officer determine that this procedure
24 will expedite the processing of applications for title or
25 registration.

26 The Department shall have full power to administer and

1 enforce this paragraph; to collect all taxes, penalties and
2 interest due hereunder; to dispose of taxes, penalties and
3 interest collected in the manner hereinafter provided; and to
4 determine all rights to credit memoranda or refunds arising on
5 account of the erroneous payment of tax, penalty or interest
6 hereunder. In the administration of and compliance with this
7 paragraph, the Department and persons who are subject to this
8 paragraph shall have the same rights, remedies, privileges,
9 immunities, powers and duties, and be subject to the same
10 conditions, restrictions, limitations, penalties, exclusions,
11 exemptions and definitions of terms and employ the same modes
12 of procedure, as are prescribed in Sections 2 (except the
13 definition of "retailer maintaining a place of business in this
14 State"), 3 through 3-80 (except provisions pertaining to the
15 State rate of tax, and except provisions concerning collection
16 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,
17 19 (except the portions pertaining to claims by retailers and
18 except the last paragraph concerning refunds), 20, 21 and 22 of
19 the Use Tax Act, and are not inconsistent with this paragraph,
20 as fully as if those provisions were set forth herein.

21 Whenever the Department determines that a refund should be
22 made under this paragraph to a claimant instead of issuing a
23 credit memorandum, the Department shall notify the State
24 Comptroller, who shall cause the order to be drawn for the
25 amount specified, and to the person named in the notification
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the Regional Transportation Authority tax fund
2 established under paragraph (n) of this Section.

3 (h) The Authority may impose a replacement vehicle tax of
4 \$50 on any passenger car as defined in Section 1-157 of the
5 Illinois Vehicle Code purchased within the metropolitan region
6 by or on behalf of an insurance company to replace a passenger
7 car of an insured person in settlement of a total loss claim.
8 The tax imposed may not become effective before the first day
9 of the month following the passage of the ordinance imposing
10 the tax and receipt of a certified copy of the ordinance by the
11 Department of Revenue. The Department of Revenue shall collect
12 the tax for the Authority in accordance with Sections 3-2002
13 and 3-2003 of the Illinois Vehicle Code.

14 The Department shall immediately pay over to the State
15 Treasurer, ex officio, as trustee, all taxes collected
16 hereunder.

17 As soon as possible after the first day of each month,
18 beginning January 1, 2011, upon certification of the Department
19 of Revenue, the Comptroller shall order transferred, and the
20 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
21 local sales tax increment, as defined in the Innovation
22 Development and Economy Act, collected under this Section
23 during the second preceding calendar month for sales within a
24 STAR bond district.

25 After the monthly transfer to the STAR Bonds Revenue Fund,
26 on or before the 25th day of each calendar month, the

1 Department shall prepare and certify to the Comptroller the
2 disbursement of stated sums of money to the Authority. The
3 amount to be paid to the Authority shall be the amount
4 collected hereunder during the second preceding calendar month
5 by the Department, less any amount determined by the Department
6 to be necessary for the payment of refunds, and less any
7 amounts that are transferred to the STAR Bonds Revenue Fund.
8 Within 10 days after receipt by the Comptroller of the
9 disbursement certification to the Authority provided for in
10 this Section to be given to the Comptroller by the Department,
11 the Comptroller shall cause the orders to be drawn for that
12 amount in accordance with the directions contained in the
13 certification.

14 (i) The Board may not impose any other taxes except as it
15 may from time to time be authorized by law to impose.

16 (j) A certificate of registration issued by the State
17 Department of Revenue to a retailer under the Retailers'
18 Occupation Tax Act or under the Service Occupation Tax Act
19 shall permit the registrant to engage in a business that is
20 taxed under the tax imposed under paragraphs (b), (e), (f) or
21 (g) of this Section and no additional registration shall be
22 required under the tax. A certificate issued under the Use Tax
23 Act or the Service Use Tax Act shall be applicable with regard
24 to any tax imposed under paragraph (c) of this Section.

25 (k) The provisions of any tax imposed under paragraph (c)
26 of this Section shall conform as closely as may be practicable

1 to the provisions of the Use Tax Act, including without
2 limitation conformity as to penalties with respect to the tax
3 imposed and as to the powers of the State Department of Revenue
4 to promulgate and enforce rules and regulations relating to the
5 administration and enforcement of the provisions of the tax
6 imposed. The taxes shall be imposed only on use within the
7 metropolitan region and at rates as provided in the paragraph.

8 (l) The Board in imposing any tax as provided in paragraphs
9 (b) and (c) of this Section, shall, after seeking the advice of
10 the State Department of Revenue, provide means for retailers,
11 users or purchasers of motor fuel for purposes other than those
12 with regard to which the taxes may be imposed as provided in
13 those paragraphs to receive refunds of taxes improperly paid,
14 which provisions may be at variance with the refund provisions
15 as applicable under the Municipal Retailers Occupation Tax Act.
16 The State Department of Revenue may provide for certificates of
17 registration for users or purchasers of motor fuel for purposes
18 other than those with regard to which taxes may be imposed as
19 provided in paragraphs (b) and (c) of this Section to
20 facilitate the reporting and nontaxability of the exempt sales
21 or uses.

22 (m) Any ordinance imposing or discontinuing any tax under
23 this Section shall be adopted and a certified copy thereof
24 filed with the Department on or before June 1, whereupon the
25 Department of Revenue shall proceed to administer and enforce
26 this Section on behalf of the Regional Transportation Authority

1 as of September 1 next following such adoption and filing.
2 Beginning January 1, 1992, an ordinance or resolution imposing
3 or discontinuing the tax hereunder shall be adopted and a
4 certified copy thereof filed with the Department on or before
5 the first day of July, whereupon the Department shall proceed
6 to administer and enforce this Section as of the first day of
7 October next following such adoption and filing. Beginning
8 January 1, 1993, an ordinance or resolution imposing,
9 increasing, decreasing, or discontinuing the tax hereunder
10 shall be adopted and a certified copy thereof filed with the
11 Department, whereupon the Department shall proceed to
12 administer and enforce this Section as of the first day of the
13 first month to occur not less than 60 days following such
14 adoption and filing. Any ordinance or resolution of the
15 Authority imposing a tax under this Section and in effect on
16 August 1, 2007 shall remain in full force and effect and shall
17 be administered by the Department of Revenue under the terms
18 and conditions and rates of tax established by such ordinance
19 or resolution until the Department begins administering and
20 enforcing an increased tax under this Section as authorized by
21 Public Act 95-708 ~~this amendatory Act of the 95th General~~
22 ~~Assembly~~. The tax rates authorized by Public Act 95-708 ~~this~~
23 ~~amendatory Act of the 95th General Assembly~~ are effective only
24 if imposed by ordinance of the Authority.

25 (n) The State Department of Revenue shall, upon collecting
26 any taxes as provided in this Section, pay the taxes over to

1 the State Treasurer as trustee for the Authority. The taxes
2 shall be held in a trust fund outside the State Treasury. On or
3 before the 25th day of each calendar month, the State
4 Department of Revenue shall prepare and certify to the
5 Comptroller of the State of Illinois and to the Authority (i)
6 the amount of taxes collected in each County other than Cook
7 County in the metropolitan region, (ii) the amount of taxes
8 collected within the City of Chicago, and (iii) the amount
9 collected in that portion of Cook County outside of Chicago,
10 each amount less the amount necessary for the payment of
11 refunds to taxpayers located in those areas described in items
12 (i), (ii), and (iii), and less 2% of the remainder, which shall
13 be transferred from the trust fund into the Tax Compliance and
14 Administration Fund. The Department, at the time of each
15 monthly disbursement to the Authority, shall prepare and
16 certify to the State Comptroller the amount to be transferred
17 into the Tax Compliance and Administration Fund under this
18 subsection. Within 10 days after receipt by the Comptroller of
19 the certification of the amounts, the Comptroller shall cause
20 an order to be drawn for the transfer of the amount certified
21 into the Tax Compliance and Administration Fund and the payment
22 of two-thirds of the amounts certified in item (i) of this
23 subsection to the Authority and one-third of the amounts
24 certified in item (i) of this subsection to the respective
25 counties other than Cook County and the amount certified in
26 items (ii) and (iii) of this subsection to the Authority.

1 In addition to the disbursement required by the preceding
2 paragraph, an allocation shall be made in July 1991 and each
3 year thereafter to the Regional Transportation Authority. The
4 allocation shall be made in an amount equal to the average
5 monthly distribution during the preceding calendar year
6 (excluding the 2 months of lowest receipts) and the allocation
7 shall include the amount of average monthly distribution from
8 the Regional Transportation Authority Occupation and Use Tax
9 Replacement Fund. The distribution made in July 1992 and each
10 year thereafter under this paragraph and the preceding
11 paragraph shall be reduced by the amount allocated and
12 disbursed under this paragraph in the preceding calendar year.
13 The Department of Revenue shall prepare and certify to the
14 Comptroller for disbursement the allocations made in
15 accordance with this paragraph.

16 (o) Failure to adopt a budget ordinance or otherwise to
17 comply with Section 4.01 of this Act or to adopt a Five-year
18 Capital Program or otherwise to comply with paragraph (b) of
19 Section 2.01 of this Act shall not affect the validity of any
20 tax imposed by the Authority otherwise in conformity with law.

21 (p) At no time shall a public transportation tax or motor
22 vehicle parking tax authorized under paragraphs (b), (c) and
23 (d) of this Section be in effect at the same time as any
24 retailers' occupation, use or service occupation tax
25 authorized under paragraphs (e), (f) and (g) of this Section is
26 in effect.

1 Any taxes imposed under the authority provided in
2 paragraphs (b), (c) and (d) shall remain in effect only until
3 the time as any tax authorized by paragraphs (e), (f) or (g) of
4 this Section are imposed and becomes effective. Once any tax
5 authorized by paragraphs (e), (f) or (g) is imposed the Board
6 may not reimpose taxes as authorized in paragraphs (b), (c) and
7 (d) of the Section unless any tax authorized by paragraphs (e),
8 (f) or (g) of this Section becomes ineffective by means other
9 than an ordinance of the Board.

10 (q) Any existing rights, remedies and obligations
11 (including enforcement by the Regional Transportation
12 Authority) arising under any tax imposed under paragraphs (b),
13 (c) or (d) of this Section shall not be affected by the
14 imposition of a tax under paragraphs (e), (f) or (g) of this
15 Section.

16 (Source: P.A. 98-104, eff. 7-22-13; 99-180, eff. 7-29-15;
17 99-217, eff. 7-31-15; revised 10-9-15.)

18 (70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

19 Sec. 4.09. Public Transportation Fund and the Regional
20 Transportation Authority Occupation and Use Tax Replacement
21 Fund.

22 (a)(1) As soon as possible after the first day of each
23 month, beginning July 1, 1984, upon certification of the
24 Department of Revenue, the Comptroller shall order transferred
25 and the Treasurer shall transfer from the General Revenue Fund

1 to a special fund in the State Treasury to be known as the
2 Public Transportation Fund an amount equal to 25% of the net
3 revenue, before the deduction of the serviceman and retailer
4 discounts pursuant to Section 9 of the Service Occupation Tax
5 Act and Section 3 of the Retailers' Occupation Tax Act,
6 realized from any tax imposed by the Authority pursuant to
7 Sections 4.03 and 4.03.1 and 25% of the amounts deposited into
8 the Regional Transportation Authority tax fund created by
9 Section 4.03 of this Act, from the County and Mass Transit
10 District Fund as provided in Section 6z-20 of the State Finance
11 Act and 25% of the amounts deposited into the Regional
12 Transportation Authority Occupation and Use Tax Replacement
13 Fund from the State and Local Sales Tax Reform Fund as provided
14 in Section 6z-17 of the State Finance Act. On the first day of
15 the month following the date that the Department receives
16 revenues from increased taxes under Section 4.03(m) as
17 authorized by this amendatory Act of the 95th General Assembly,
18 in lieu of the transfers authorized in the preceding sentence,
19 upon certification of the Department of Revenue, the
20 Comptroller shall order transferred and the Treasurer shall
21 transfer from the General Revenue Fund to the Public
22 Transportation Fund an amount equal to 25% of the net revenue,
23 before the deduction of the serviceman and retailer discounts
24 pursuant to Section 9 of the Service Occupation Tax Act and
25 Section 3 of the Retailers' Occupation Tax Act, realized from
26 (i) 80% of the proceeds of any tax imposed by the Authority at

1 a rate of 1.25% in Cook County, (ii) 75% of the proceeds of any
2 tax imposed by the Authority at the rate of 1% in Cook County,
3 and (iii) one-third of the proceeds of any tax imposed by the
4 Authority at the rate of 0.75% in the Counties of DuPage, Kane,
5 Lake, McHenry, and Will, all pursuant to Section 4.03, and 25%
6 of the net revenue realized from any tax imposed by the
7 Authority pursuant to Section 4.03.1, and 25% of the amounts
8 deposited into the Regional Transportation Authority tax fund
9 created by Section 4.03 of this Act from the County and Mass
10 Transit District Fund as provided in Section 6z-20 of the State
11 Finance Act, and 25% of the amounts deposited into the Regional
12 Transportation Authority Occupation and Use Tax Replacement
13 Fund from the State and Local Sales Tax Reform Fund as provided
14 in Section 6z-17 of the State Finance Act. As used in this
15 Section, net revenue realized for a month shall be the revenue
16 collected by the State pursuant to Sections 4.03 and 4.03.1
17 during the previous month from within the metropolitan region,
18 less the amount paid out during that same month as refunds to
19 taxpayers for overpayment of liability in the metropolitan
20 region under Sections 4.03 and 4.03.1.

21 (2) (Blank). ~~On the first day of the month following the~~
22 ~~effective date of this amendatory Act of the 95th General~~
23 ~~Assembly and each month thereafter, upon certification by the~~
24 ~~Department of Revenue, the Comptroller shall order transferred~~
25 ~~and the Treasurer shall transfer from the General Revenue Fund~~
26 ~~to the Public Transportation Fund an amount equal to 5% of the~~

1 ~~net revenue, before the deduction of the serviceman and~~
2 ~~retailer discounts pursuant to Section 9 of the Service~~
3 ~~Occupation Tax Act and Section 3 of the Retailers' Occupation~~
4 ~~Tax Act, realized from any tax imposed by the Authority~~
5 ~~pursuant to Sections 4.03 and 4.03.1 and certified by the~~
6 ~~Department of Revenue under Section 4.03(n) of this Act to be~~
7 ~~paid to the Authority and 5% of the amounts deposited into the~~
8 ~~Regional Transportation Authority tax fund created by Section~~
9 ~~4.03 of this Act from the County and Mass Transit District Fund~~
10 ~~as provided in Section 6z-20 of the State Finance Act, and 5%~~
11 ~~of the amounts deposited into the Regional Transportation~~
12 ~~Authority Occupation and Use Tax Replacement Fund from the~~
13 ~~State and Local Sales Tax Reform Fund as provided in Section~~
14 ~~6z-17 of the State Finance Act, and 5% of the revenue realized~~
15 ~~by the Chicago Transit Authority as financial assistance from~~
16 ~~the City of Chicago from the proceeds of any tax imposed by the~~
17 ~~City of Chicago under Section 8-3-19 of the Illinois Municipal~~
18 ~~Code.~~

19 (3) As soon as possible after the first day of January,
20 2009 and each month thereafter, upon certification of the
21 Department of Revenue with respect to the taxes collected under
22 Section 4.03, the Comptroller shall order transferred and the
23 Treasurer shall transfer from the General Revenue Fund to the
24 Public Transportation Fund an amount equal to 25% of the net
25 revenue, before the deduction of the serviceman and retailer
26 discounts pursuant to Section 9 of the Service Occupation Tax

1 Act and Section 3 of the Retailers' Occupation Tax Act,
2 realized from (i) 20% of the proceeds of any tax imposed by the
3 Authority at a rate of 1.25% in Cook County, (ii) 25% of the
4 proceeds of any tax imposed by the Authority at the rate of 1%
5 in Cook County, and (iii) one-third of the proceeds of any tax
6 imposed by the Authority at the rate of 0.75% in the Counties
7 of DuPage, Kane, Lake, McHenry, and Will, all pursuant to
8 Section 4.03, and the Comptroller shall order transferred and
9 the Treasurer shall transfer from the General Revenue Fund to
10 the Public Transportation Fund (iv) an amount equal to 25% of
11 the revenue realized by the Chicago Transit Authority as
12 financial assistance from the City of Chicago from the proceeds
13 of any tax imposed by the City of Chicago under Section 8-3-19
14 of the Illinois Municipal Code.

15 (b) (1) All moneys deposited in the Public Transportation
16 Fund and the Regional Transportation Authority Occupation and
17 Use Tax Replacement Fund, whether deposited pursuant to this
18 Section or otherwise, are allocated to the Authority. The
19 Comptroller, as soon as possible after each monthly transfer
20 provided in this Section and after each deposit into the Public
21 Transportation Fund, shall order the Treasurer to pay to the
22 Authority out of the Public Transportation Fund the amount so
23 transferred or deposited. Any Additional State Assistance and
24 Additional Financial Assistance paid to the Authority under
25 this Section shall be expended by the Authority for its
26 purposes as provided in this Act. The balance of the amounts

1 paid to the Authority from the Public Transportation Fund shall
2 be expended by the Authority as provided in Section 4.03.3. The
3 Comptroller, as soon as possible after each deposit into the
4 Regional Transportation Authority Occupation and Use Tax
5 Replacement Fund provided in this Section and Section 6z-17 of
6 the State Finance Act, shall order the Treasurer to pay to the
7 Authority out of the Regional Transportation Authority
8 Occupation and Use Tax Replacement Fund the amount so
9 deposited. Such amounts paid to the Authority may be expended
10 by it for its purposes as provided in this Act. The provisions
11 directing the distributions from the Public Transportation
12 Fund and the Regional Transportation Authority Occupation and
13 Use Tax Replacement Fund provided for in this Section shall
14 constitute an irrevocable and continuing appropriation of all
15 amounts as provided herein. The State Treasurer and State
16 Comptroller are hereby authorized and directed to make
17 distributions as provided in this Section. (2) Provided,
18 however, no moneys deposited under subsection (a) of this
19 Section shall be paid from the Public Transportation Fund to
20 the Authority or its assignee for any fiscal year until the
21 Authority has certified to the Governor, the Comptroller, and
22 the Mayor of the City of Chicago that it has adopted for that
23 fiscal year an Annual Budget and Two-Year Financial Plan
24 meeting the requirements in Section 4.01(b).

25 (c) In recognition of the efforts of the Authority to
26 enhance the mass transportation facilities under its control,

1 the State shall provide financial assistance ("Additional
2 State Assistance") in excess of the amounts transferred to the
3 Authority from the General Revenue Fund under subsection (a) of
4 this Section. Additional State Assistance shall be calculated
5 as provided in subsection (d), but shall in no event exceed the
6 following specified amounts with respect to the following State
7 fiscal years:

8	1990	\$5,000,000;
9	1991	\$5,000,000;
10	1992	\$10,000,000;
11	1993	\$10,000,000;
12	1994	\$20,000,000;
13	1995	\$30,000,000;
14	1996	\$40,000,000;
15	1997	\$50,000,000;
16	1998	\$55,000,000; and
17	each year thereafter	\$55,000,000.

18 (c-5) The State shall provide financial assistance
19 ("Additional Financial Assistance") in addition to the
20 Additional State Assistance provided by subsection (c) and the
21 amounts transferred to the Authority from the General Revenue
22 Fund under subsection (a) of this Section. Additional Financial
23 Assistance provided by this subsection shall be calculated as
24 provided in subsection (d), but shall in no event exceed the
25 following specified amounts with respect to the following State
26 fiscal years:

1 2000 \$0;
2 2001 \$16,000,000;
3 2002 \$35,000,000;
4 2003 \$54,000,000;
5 2004 \$73,000,000;
6 2005 \$93,000,000; and
7 each year thereafter \$100,000,000.

8 (d) Beginning with State fiscal year 1990 and continuing
9 for each State fiscal year thereafter, the Authority shall
10 annually certify to the State Comptroller and State Treasurer,
11 separately with respect to each of subdivisions (g)(2) and
12 (g)(3) of Section 4.04 of this Act, the following amounts:

13 (1) The amount necessary and required, during the State
14 fiscal year with respect to which the certification is
15 made, to pay its obligations for debt service on all
16 outstanding bonds or notes issued by the Authority under
17 subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act.

18 (2) An estimate of the amount necessary and required to
19 pay its obligations for debt service for any bonds or notes
20 which the Authority anticipates it will issue under
21 subdivisions (g)(2) and (g)(3) of Section 4.04 during that
22 State fiscal year.

23 (3) Its debt service savings during the preceding State
24 fiscal year from refunding or advance refunding of bonds or
25 notes issued under subdivisions (g)(2) and (g)(3) of
26 Section 4.04.

1 (4) The amount of interest, if any, earned by the
2 Authority during the previous State fiscal year on the
3 proceeds of bonds or notes issued pursuant to subdivisions
4 (g) (2) and (g) (3) of Section 4.04, other than refunding or
5 advance refunding bonds or notes.

6 The certification shall include a specific schedule of debt
7 service payments, including the date and amount of each payment
8 for all outstanding bonds or notes and an estimated schedule of
9 anticipated debt service for all bonds and notes it intends to
10 issue, if any, during that State fiscal year, including the
11 estimated date and estimated amount of each payment.

12 Immediately upon the issuance of bonds for which an
13 estimated schedule of debt service payments was prepared, the
14 Authority shall file an amended certification with respect to
15 item (2) above, to specify the actual schedule of debt service
16 payments, including the date and amount of each payment, for
17 the remainder of the State fiscal year.

18 On the first day of each month of the State fiscal year in
19 which there are bonds outstanding with respect to which the
20 certification is made, the State Comptroller shall order
21 transferred and the State Treasurer shall transfer from the
22 Road ~~General Revenue~~ Fund to the Public Transportation Fund the
23 Additional State Assistance and Additional Financial
24 Assistance in an amount equal to the aggregate of (i)
25 one-twelfth of the sum of the amounts certified under items (1)
26 and (3) above less the amount certified under item (4) above,

1 plus (ii) the amount required to pay debt service on bonds and
2 notes issued during the fiscal year, if any, divided by the
3 number of months remaining in the fiscal year after the date of
4 issuance, or some smaller portion as may be necessary under
5 subsection (c) or (c-5) of this Section for the relevant State
6 fiscal year, plus (iii) any cumulative deficiencies in
7 transfers for prior months, until an amount equal to the sum of
8 the amounts certified under items (1) and (3) above, plus the
9 actual debt service certified under item (2) above, less the
10 amount certified under item (4) above, has been transferred;
11 except that these transfers are subject to the following
12 limits:

13 (A) In no event shall the total transfers in any State
14 fiscal year relating to outstanding bonds and notes issued
15 by the Authority under subdivision (g) (2) of Section 4.04
16 exceed the lesser of the annual maximum amount specified in
17 subsection (c) or the sum of the amounts certified under
18 items (1) and (3) above, plus the actual debt service
19 certified under item (2) above, less the amount certified
20 under item (4) above, with respect to those bonds and
21 notes.

22 (B) In no event shall the total transfers in any State
23 fiscal year relating to outstanding bonds and notes issued
24 by the Authority under subdivision (g) (3) of Section 4.04
25 exceed the lesser of the annual maximum amount specified in
26 subsection (c-5) or the sum of the amounts certified under

1 items (1) and (3) above, plus the actual debt service
2 certified under item (2) above, less the amount certified
3 under item (4) above, with respect to those bonds and
4 notes.

5 The term "outstanding" does not include bonds or notes for
6 which refunding or advance refunding bonds or notes have been
7 issued.

8 (e) Neither Additional State Assistance nor Additional
9 Financial Assistance may be pledged, either directly or
10 indirectly as general revenues of the Authority, as security
11 for any bonds issued by the Authority. The Authority may not
12 assign its right to receive Additional State Assistance or
13 Additional Financial Assistance, or direct payment of
14 Additional State Assistance or Additional Financial
15 Assistance, to a trustee or any other entity for the payment of
16 debt service on its bonds.

17 (f) The certification required under subsection (d) with
18 respect to outstanding bonds and notes of the Authority shall
19 be filed as early as practicable before the beginning of the
20 State fiscal year to which it relates. The certification shall
21 be revised as may be necessary to accurately state the debt
22 service requirements of the Authority.

23 (g) Within 6 months of the end of each fiscal year, the
24 Authority shall determine:

25 (i) whether the aggregate of all system generated
26 revenues for public transportation in the metropolitan

1 region which is provided by, or under grant or purchase of
2 service contracts with, the Service Boards equals 50% of
3 the aggregate of all costs of providing such public
4 transportation. "System generated revenues" include all
5 the proceeds of fares and charges for services provided,
6 contributions received in connection with public
7 transportation from units of local government other than
8 the Authority, except for contributions received by the
9 Chicago Transit Authority from a real estate transfer tax
10 imposed under subsection (i) of Section 8-3-19 of the
11 Illinois Municipal Code, and from the State pursuant to
12 subsection (i) of Section 2705-305 of the Department of
13 Transportation Law (20 ILCS 2705/2705-305), and all other
14 revenues properly included consistent with generally
15 accepted accounting principles but may not include: the
16 proceeds from any borrowing, and, beginning with the 2007
17 fiscal year, all revenues and receipts, including but not
18 limited to fares and grants received from the federal,
19 State or any unit of local government or other entity,
20 derived from providing ADA paratransit service pursuant to
21 Section 2.30 of the Regional Transportation Authority Act.
22 "Costs" include all items properly included as operating
23 costs consistent with generally accepted accounting
24 principles, including administrative costs, but do not
25 include: depreciation; payment of principal and interest
26 on bonds, notes or other evidences of obligations for

1 borrowed money of the Authority; payments with respect to
2 public transportation facilities made pursuant to
3 subsection (b) of Section 2.20; any payments with respect
4 to rate protection contracts, credit enhancements or
5 liquidity agreements made under Section 4.14; any other
6 cost as to which it is reasonably expected that a cash
7 expenditure will not be made; costs for passenger security
8 including grants, contracts, personnel, equipment and
9 administrative expenses, except in the case of the Chicago
10 Transit Authority, in which case the term does not include
11 costs spent annually by that entity for protection against
12 crime as required by Section 27a of the Metropolitan
13 Transit Authority Act; the costs of Debt Service paid by
14 the Chicago Transit Authority, as defined in Section 12c of
15 the Metropolitan Transit Authority Act, or bonds or notes
16 issued pursuant to that Section; the payment by the
17 Commuter Rail Division of debt service on bonds issued
18 pursuant to Section 3B.09; expenses incurred by the
19 Suburban Bus Division for the cost of new public
20 transportation services funded from grants pursuant to
21 Section 2.01e of this amendatory Act of the 95th General
22 Assembly for a period of 2 years from the date of
23 initiation of each such service; costs as exempted by the
24 Board for projects pursuant to Section 2.09 of this Act;
25 or, beginning with the 2007 fiscal year, expenses related
26 to providing ADA paratransit service pursuant to Section

1 2.30 of the Regional Transportation Authority Act; or in
2 fiscal years 2008 through 2012 inclusive, costs in the
3 amount of \$200,000,000 in fiscal year 2008, reducing by
4 \$40,000,000 in each fiscal year thereafter until this
5 exemption is eliminated. If said system generated revenues
6 are less than 50% of said costs, the Board shall remit an
7 amount equal to the amount of the deficit to the State. The
8 Treasurer shall deposit any such payment in the Road
9 ~~General Revenue~~ Fund; and

10 (ii) whether, beginning with the 2007 fiscal year, the
11 aggregate of all fares charged and received for ADA
12 paratransit services equals the system generated ADA
13 paratransit services revenue recovery ratio percentage of
14 the aggregate of all costs of providing such ADA
15 paratransit services.

16 (h) If the Authority makes any payment to the State under
17 paragraph (g), the Authority shall reduce the amount provided
18 to a Service Board from funds transferred under paragraph (a)
19 in proportion to the amount by which that Service Board failed
20 to meet its required system generated revenues recovery ratio.
21 A Service Board which is affected by a reduction in funds under
22 this paragraph shall submit to the Authority concurrently with
23 its next due quarterly report a revised budget incorporating
24 the reduction in funds. The revised budget must meet the
25 criteria specified in clauses (i) through (vi) of Section
26 4.11(b)(2). The Board shall review and act on the revised

1 budget as provided in Section 4.11(b) (3).

2 (Source: P.A. 94-370, eff. 7-29-05; 95-708, eff. 1-18-08;
3 95-906, eff. 8-26-08.)

4 Section 50-45. The Water Commission Act of 1985 is amended
5 by changing Section 4 as follows:

6 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)
7 Sec. 4. Taxes.

8 (a) The board of commissioners of any county water
9 commission may, by ordinance, impose throughout the territory
10 of the commission any or all of the taxes provided in this
11 Section for its corporate purposes. However, no county water
12 commission may impose any such tax unless the commission
13 certifies the proposition of imposing the tax to the proper
14 election officials, who shall submit the proposition to the
15 voters residing in the territory at an election in accordance
16 with the general election law, and the proposition has been
17 approved by a majority of those voting on the proposition.

18 The proposition shall be in the form provided in Section 5
19 or shall be substantially in the following form:

20 -----

21	Shall the (insert corporate	
22	name of county water commission)	YES
23	impose (state type of tax or	-----
24	taxes to be imposed) at the	NO

1 rate of 1/4%?

2 -----

3 Taxes imposed under this Section and civil penalties
4 imposed incident thereto shall be collected and enforced by the
5 State Department of Revenue. The Department shall have the
6 power to administer and enforce the taxes and to determine all
7 rights for refunds for erroneous payments of the taxes.

8 (b) The board of commissioners may impose a County Water
9 Commission Retailers' Occupation Tax upon all persons engaged
10 in the business of selling tangible personal property at retail
11 in the territory of the commission at a rate of 1/4% of the
12 gross receipts from the sales made in the course of such
13 business within the territory. The tax imposed under this
14 paragraph and all civil penalties that may be assessed as an
15 incident thereof shall be collected and enforced by the State
16 Department of Revenue. The Department shall have full power to
17 administer and enforce this paragraph; to collect all taxes and
18 penalties due hereunder; to dispose of taxes and penalties so
19 collected in the manner hereinafter provided; and to determine
20 all rights to credit memoranda arising on account of the
21 erroneous payment of tax or penalty hereunder. In the
22 administration of, and compliance with, this paragraph, the
23 Department and persons who are subject to this paragraph shall
24 have the same rights, remedies, privileges, immunities, powers
25 and duties, and be subject to the same conditions,
26 restrictions, limitations, penalties, exclusions, exemptions

1 and definitions of terms, and employ the same modes of
2 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
3 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
4 therein other than the State rate of tax except that food for
5 human consumption that is to be consumed off the premises where
6 it is sold (other than alcoholic beverages, soft drinks, and
7 food that has been prepared for immediate consumption) and
8 prescription and nonprescription medicine, drugs, medical
9 appliances and insulin, urine testing materials, syringes, and
10 needles used by diabetics, for human use, shall not be subject
11 to tax hereunder), 2c, 3 (except as to the disposition of taxes
12 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,
13 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of
14 the Retailers' Occupation Tax Act and Section 3-7 of the
15 Uniform Penalty and Interest Act, as fully as if those
16 provisions were set forth herein.

17 Persons subject to any tax imposed under the authority
18 granted in this paragraph may reimburse themselves for their
19 seller's tax liability hereunder by separately stating the tax
20 as an additional charge, which charge may be stated in
21 combination, in a single amount, with State taxes that sellers
22 are required to collect under the Use Tax Act and under
23 subsection (e) of Section 4.03 of the Regional Transportation
24 Authority Act, in accordance with such bracket schedules as the
25 Department may prescribe.

26 Whenever the Department determines that a refund should be

1 made under this paragraph to a claimant instead of issuing a
2 credit memorandum, the Department shall notify the State
3 Comptroller, who shall cause the warrant to be drawn for the
4 amount specified, and to the person named, in the notification
5 from the Department. The refund shall be paid by the State
6 Treasurer out of a county water commission tax fund established
7 under paragraph (g) of this Section.

8 For the purpose of determining whether a tax authorized
9 under this paragraph is applicable, a retail sale by a producer
10 of coal or other mineral mined in Illinois is a sale at retail
11 at the place where the coal or other mineral mined in Illinois
12 is extracted from the earth. This paragraph does not apply to
13 coal or other mineral when it is delivered or shipped by the
14 seller to the purchaser at a point outside Illinois so that the
15 sale is exempt under the Federal Constitution as a sale in
16 interstate or foreign commerce.

17 If a tax is imposed under this subsection (b) a tax shall
18 also be imposed under subsections (c) and (d) of this Section.

19 No tax shall be imposed or collected under this subsection
20 on the sale of a motor vehicle in this State to a resident of
21 another state if that motor vehicle will not be titled in this
22 State.

23 Nothing in this paragraph shall be construed to authorize a
24 county water commission to impose a tax upon the privilege of
25 engaging in any business which under the Constitution of the
26 United States may not be made the subject of taxation by this

1 State.

2 (c) If a tax has been imposed under subsection (b), a
3 County Water Commission Service Occupation Tax shall also be
4 imposed upon all persons engaged, in the territory of the
5 commission, in the business of making sales of service, who, as
6 an incident to making the sales of service, transfer tangible
7 personal property within the territory. The tax rate shall be
8 1/4% of the selling price of tangible personal property so
9 transferred within the territory. The tax imposed under this
10 paragraph and all civil penalties that may be assessed as an
11 incident thereof shall be collected and enforced by the State
12 Department of Revenue. The Department shall have full power to
13 administer and enforce this paragraph; to collect all taxes and
14 penalties due hereunder; to dispose of taxes and penalties so
15 collected in the manner hereinafter provided; and to determine
16 all rights to credit memoranda arising on account of the
17 erroneous payment of tax or penalty hereunder. In the
18 administration of, and compliance with, this paragraph, the
19 Department and persons who are subject to this paragraph shall
20 have the same rights, remedies, privileges, immunities, powers
21 and duties, and be subject to the same conditions,
22 restrictions, limitations, penalties, exclusions, exemptions
23 and definitions of terms, and employ the same modes of
24 procedure, as are prescribed in Sections 1a-1, 2 (except that
25 the reference to State in the definition of supplier
26 maintaining a place of business in this State shall mean the

1 territory of the commission), 2a, 3 through 3-50 (in respect to
2 all provisions therein other than the State rate of tax except
3 that food for human consumption that is to be consumed off the
4 premises where it is sold (other than alcoholic beverages, soft
5 drinks, and food that has been prepared for immediate
6 consumption) and prescription and nonprescription medicines,
7 drugs, medical appliances and insulin, urine testing
8 materials, syringes, and needles used by diabetics, for human
9 use, shall not be subject to tax hereunder), 4 (except that the
10 reference to the State shall be to the territory of the
11 commission), 5, 7, 8 (except that the jurisdiction to which the
12 tax shall be a debt to the extent indicated in that Section 8
13 shall be the commission), 9 (except as to the disposition of
14 taxes and penalties collected and except that the returned
15 merchandise credit for this tax may not be taken against any
16 State tax), 10, 11, 12 (except the reference therein to Section
17 2b of the Retailers' Occupation Tax Act), 13 (except that any
18 reference to the State shall mean the territory of the
19 commission), the first paragraph of Section 15, 15.5, 16, 17,
20 18, 19 and 20 of the Service Occupation Tax Act as fully as if
21 those provisions were set forth herein.

22 Persons subject to any tax imposed under the authority
23 granted in this paragraph may reimburse themselves for their
24 serviceman's tax liability hereunder by separately stating the
25 tax as an additional charge, which charge may be stated in
26 combination, in a single amount, with State tax that servicemen

1 are authorized to collect under the Service Use Tax Act, and
2 any tax for which servicemen may be liable under subsection (f)
3 of Section ~~Sec.~~ 4.03 of the Regional Transportation Authority
4 Act, in accordance with such bracket schedules as the
5 Department may prescribe.

6 Whenever the Department determines that a refund should be
7 made under this paragraph to a claimant instead of issuing a
8 credit memorandum, the Department shall notify the State
9 Comptroller, who shall cause the warrant to be drawn for the
10 amount specified, and to the person named, in the notification
11 from the Department. The refund shall be paid by the State
12 Treasurer out of a county water commission tax fund established
13 under paragraph (g) of this Section.

14 Nothing in this paragraph shall be construed to authorize a
15 county water commission to impose a tax upon the privilege of
16 engaging in any business which under the Constitution of the
17 United States may not be made the subject of taxation by the
18 State.

19 (d) If a tax has been imposed under subsection (b), a tax
20 shall also imposed upon the privilege of using, in the
21 territory of the commission, any item of tangible personal
22 property that is purchased outside the territory at retail from
23 a retailer, and that is titled or registered with an agency of
24 this State's government, at a rate of 1/4% of the selling price
25 of the tangible personal property within the territory, as
26 "selling price" is defined in the Use Tax Act. The tax shall be

1 collected from persons whose Illinois address for titling or
2 registration purposes is given as being in the territory. The
3 tax shall be collected by the Department of Revenue for a
4 county water commission. The tax must be paid to the State, or
5 an exemption determination must be obtained from the Department
6 of Revenue, before the title or certificate of registration for
7 the property may be issued. The tax or proof of exemption may
8 be transmitted to the Department by way of the State agency
9 with which, or the State officer with whom, the tangible
10 personal property must be titled or registered if the
11 Department and the State agency or State officer determine that
12 this procedure will expedite the processing of applications for
13 title or registration.

14 The Department shall have full power to administer and
15 enforce this paragraph; to collect all taxes, penalties and
16 interest due hereunder; to dispose of taxes, penalties and
17 interest so collected in the manner hereinafter provided; and
18 to determine all rights to credit memoranda or refunds arising
19 on account of the erroneous payment of tax, penalty or interest
20 hereunder. In the administration of, and compliance with this
21 paragraph, the Department and persons who are subject to this
22 paragraph shall have the same rights, remedies, privileges,
23 immunities, powers and duties, and be subject to the same
24 conditions, restrictions, limitations, penalties, exclusions,
25 exemptions and definitions of terms and employ the same modes
26 of procedure, as are prescribed in Sections 2 (except the

1 definition of "retailer maintaining a place of business in this
2 State"), 3 through 3-80 (except provisions pertaining to the
3 State rate of tax, and except provisions concerning collection
4 or refunding of the tax by retailers, and except that food for
5 human consumption that is to be consumed off the premises where
6 it is sold (other than alcoholic beverages, soft drinks, and
7 food that has been prepared for immediate consumption) and
8 prescription and nonprescription medicines, drugs, medical
9 appliances and insulin, urine testing materials, syringes, and
10 needles used by diabetics, for human use, shall not be subject
11 to tax hereunder), 4, 11, 12, 12a, 14, 15, 19 (except the
12 portions pertaining to claims by retailers and except the last
13 paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act
14 and Section 3-7 of the Uniform Penalty and Interest Act that
15 are not inconsistent with this paragraph, as fully as if those
16 provisions were set forth herein.

17 Whenever the Department determines that a refund should be
18 made under this paragraph to a claimant instead of issuing a
19 credit memorandum, the Department shall notify the State
20 Comptroller, who shall cause the order to be drawn for the
21 amount specified, and to the person named, in the notification
22 from the Department. The refund shall be paid by the State
23 Treasurer out of a county water commission tax fund established
24 under paragraph (g) of this Section.

25 (e) A certificate of registration issued by the State
26 Department of Revenue to a retailer under the Retailers'

1 Occupation Tax Act or under the Service Occupation Tax Act
2 shall permit the registrant to engage in a business that is
3 taxed under the tax imposed under paragraphs (b), (c) or (d) of
4 this Section and no additional registration shall be required
5 under the tax. A certificate issued under the Use Tax Act or
6 the Service Use Tax Act shall be applicable with regard to any
7 tax imposed under paragraph (c) of this Section.

8 (f) Any ordinance imposing or discontinuing any tax under
9 this Section shall be adopted and a certified copy thereof
10 filed with the Department on or before June 1, whereupon the
11 Department of Revenue shall proceed to administer and enforce
12 this Section on behalf of the county water commission as of
13 September 1 next following the adoption and filing. Beginning
14 January 1, 1992, an ordinance or resolution imposing or
15 discontinuing the tax hereunder shall be adopted and a
16 certified copy thereof filed with the Department on or before
17 the first day of July, whereupon the Department shall proceed
18 to administer and enforce this Section as of the first day of
19 October next following such adoption and filing. Beginning
20 January 1, 1993, an ordinance or resolution imposing or
21 discontinuing the tax hereunder shall be adopted and a
22 certified copy thereof filed with the Department on or before
23 the first day of October, whereupon the Department shall
24 proceed to administer and enforce this Section as of the first
25 day of January next following such adoption and filing.

26 (g) The State Department of Revenue shall, upon collecting

1 any taxes as provided in this Section, pay the taxes over to
2 the State Treasurer as trustee for the commission. The taxes
3 shall be held in a trust fund outside the State Treasury.

4 As soon as possible after the first day of each month,
5 beginning January 1, 2011, upon certification of the Department
6 of Revenue, the Comptroller shall order transferred, and the
7 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
8 local sales tax increment, as defined in the Innovation
9 Development and Economy Act, collected under this Section
10 during the second preceding calendar month for sales within a
11 STAR bond district.

12 After the monthly transfer to the STAR Bonds Revenue Fund,
13 on or before the 25th day of each calendar month, the State
14 Department of Revenue shall prepare and certify to the
15 Comptroller of the State of Illinois the amount to be paid to
16 the commission, which shall be the amount (not including credit
17 memoranda) collected under this Section during the second
18 preceding calendar month by the Department plus an amount the
19 Department determines is necessary to offset any amounts that
20 were erroneously paid to a different taxing body, and not
21 including any amount equal to the amount of refunds made during
22 the second preceding calendar month by the Department on behalf
23 of the commission, and not including any amount that the
24 Department determines is necessary to offset any amounts that
25 were payable to a different taxing body but were erroneously
26 paid to the commission, and less any amounts that are

1 transferred to the STAR Bonds Revenue Fund, less 2% of the
2 remainder, which shall be transferred into the Tax Compliance
3 and Administration Fund. The Department, at the time of each
4 monthly disbursement to the commission, shall prepare and
5 certify to the State Comptroller the amount to be transferred
6 into the Tax Compliance and Administration Fund under this
7 subsection. Within 10 days after receipt by the Comptroller of
8 the certification of the amount to be paid to the commission
9 and the Tax Compliance and Administration Fund, the Comptroller
10 shall cause an order to be drawn for the payment for the amount
11 in accordance with the direction in the certification.

12 (h) Beginning June 1, 2016, any tax imposed pursuant to
13 this Section may no longer be imposed or collected, unless a
14 continuation of the tax is approved by the voters at a
15 referendum as set forth in this Section.

16 (Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15;
17 revised 11-9-15.)

18 ARTICLE 55. SPENDING CAPS

19 Section 55-5. The Illinois Income Tax Act is amended by
20 adding Section 201.6 as follows:

21 (35 ILCS 5/201.6 new)

22 Sec. 201.6. Fiscal Year 2018 through Fiscal Year 2022
23 spending limitation and tax reduction.

1 (a) If, in State fiscal year 2018, fiscal year 2019, fiscal
2 year 2020, fiscal year 2021, or fiscal year 2022, State
3 spending exceeds the State spending limitation set forth in
4 subsection (b) of this Section for that fiscal year, then the
5 tax rates for:

6 (1) individuals, trusts, and estates set forth in
7 paragraphs (5.3) and (5.4) of subsection (b) of Section
8 201, as amended by Senate Bill 9 of the 100th General
9 Assembly, shall be reduced, according to the procedures set
10 forth in this Section, to 3.75% of the taxpayer's net
11 income for that taxable year and for each taxable year
12 thereafter; and

13 (2) corporations set forth in paragraphs (13) and (14)
14 of subsection (b) of Section 201, as amended by Senate Bill
15 9 of the 100th General Assembly, shall be reduced,
16 according to the procedures set forth in this Section, to
17 5.25% of the taxpayer's net income for that taxable year
18 and for each taxable year thereafter.

19 (b) The State spending limitation for fiscal year 2018
20 through fiscal year 2022 shall be \$36,000,000,000, except for:
21 increases over amounts appropriated in fiscal year 2018, as
22 required pursuant to certifications of the Boards of Trustees
23 for the General Assembly Retirement System, Judges Retirement
24 System of Illinois, State Employees' Retirement System of
25 Illinois, Teachers' Retirement System of the State of Illinois,
26 and State Universities Retirement System; increases over

1 amounts transferred in fiscal year 2018 in amounts required to
2 be transferred under Section 15 of the General Obligation Bond
3 Act; or increases over payments made in fiscal year 2018 in
4 payments to the Health Insurance Reserve Fund necessary to
5 cover state obligations of the State Employees Group Insurance
6 Act of 1971.

7 (c) Notwithstanding any provision of law to the contrary,
8 the Auditor General shall examine each Public Act authorizing
9 State spending from State general funds and prepare a report no
10 later than 30 days after receiving notification of the Public
11 Act from the Secretary of State or 60 days after the effective
12 date of the Public Act, whichever is earlier. The Auditor
13 General shall file the report with the Secretary of State and
14 copies with the Governor, the State Treasurer, the State
15 Comptroller, the Senate, and the House of Representatives. The
16 report shall indicate: (i) the amount of State spending set
17 forth in the applicable Public Act; (ii) the total amount of
18 State spending authorized by law for the applicable fiscal year
19 as of the date of the report; and (iii) whether State spending
20 exceeds the State spending limitation set forth in subsection
21 (b). The Auditor General may examine multiple Public Acts in
22 one consolidated report, provided that each Public Act is
23 examined within the time period mandated by this subsection
24 (c). The Auditor General shall issue reports in accordance with
25 this Section through June 30, 2022, or the effective date of a
26 reduction as provided for in this Section in the rates of tax

1 set forth in paragraphs (5.3), (5.4), (13), and (14) of
2 subsection (b) of Section 201, as amended by Senate Bill 9 of
3 the 100th General Assembly, whichever is earlier. At the
4 request of the Auditor General, each State agency shall,
5 without delay, make available to the Auditor General or his or
6 her designated representative any record or information
7 requested and shall provide for examination or copying all
8 records, accounts, papers, reports, vouchers, correspondence,
9 books and other documentation in the custody of that agency,
10 including information stored in electronic data processing
11 systems, which is related to or within the scope of a report
12 prepared under this Section. The Auditor General shall report
13 to the Governor each instance in which a State agency fails to
14 cooperate promptly and fully with his or her office as required
15 by this Section. The Auditor General's report shall not be in
16 the nature of a post-audit or examination and shall not lead to
17 the issuance of an opinion as that term is defined in generally
18 accepted government auditing standards.

19 (d) If the Auditor General reports that State spending has
20 exceeded the State spending limitation for the fiscal year set
21 forth in subsection (b) and if the Governor has not been
22 presented with a bill or bills passed by the General Assembly
23 to reduce State spending to a level that does not exceed the
24 State spending limitation within 45 calendar days of receipt of
25 the Auditor General's report, then the Governor may, for the
26 purpose of reducing State spending to a level that does not

1 exceed the State spending limitation for the fiscal year set
2 forth in subsection (b), designate amounts to be set aside as a
3 reserve from the amounts appropriated from the State general
4 funds for all boards, commissions, agencies, institutions,
5 authorities, colleges, universities, and bodies politic and
6 corporate of the State, but not other constitutional officers,
7 the legislative or judicial branch, the office of the Executive
8 Inspector General, or the Executive Ethics Commission. Such a
9 designation must be made within 15 calendar days after the end
10 of that 45-day period. If the Governor designates amounts to be
11 set aside as a reserve, the Governor shall give notice of the
12 designation to the Auditor General, the State Treasurer, the
13 State Comptroller, the Senate, and the House of
14 Representatives. The amounts placed in reserves shall not be
15 transferred, obligated, encumbered, expended, or otherwise
16 committed unless so authorized by law. Any amount placed in
17 reserves is not State spending and shall not be considered when
18 calculating the total amount of State spending for the fiscal
19 year. Any Public Act authorizing the use of amounts placed in
20 reserve by the Governor is considered State spending, unless
21 such Public Act authorizes the use of amounts placed in
22 reserves in response to a fiscal emergency under subsection
23 (g).

24 (e) If the Auditor General reports under subsection (c)
25 that State spending has exceeded the State spending limitation
26 set forth for the fiscal year in subsection (b), then the

1 Auditor General shall issue a supplemental report no sooner
2 than the 61st day and no later than the 65th day after issuing
3 the report pursuant to subsection (c). The supplemental report
4 shall: (i) summarize details of actions taken by the General
5 Assembly and the Governor after the issuance of the initial
6 report to reduce State spending, if any, (ii) indicate whether
7 the level of State spending has changed since the initial
8 report, and (iii) indicate whether State spending exceeds the
9 State spending limitation. The Auditor General shall file the
10 report with the Secretary of State and copies with the
11 Governor, the State Treasurer, the State Comptroller, the
12 Senate, and the House of Representatives. If the supplemental
13 report of the Auditor General indicates that State spending
14 exceeds the State spending limitation for that fiscal year,
15 then the rates of tax set forth in paragraphs (5.3), (5.4),
16 (13), and (14) of subsection (b) of Section 201, as amended by
17 Senate Bill 9 of the 100th General Assembly, are reduced as
18 provided in subsection (a) of this Section, beginning on the
19 first day of the first month to occur not less than 30 days
20 after issuance of the supplemental report.

21 (f) Should the rates of tax be reduced under this Section,
22 the tax imposed by subsections (a) and (b) of Section 201 shall
23 be determined as follows:

24 (1) In the case of an individual, trust, or estate, the
25 tax shall be imposed in an amount equal to the sum of (i)
26 the rate applicable to the taxpayer under subsection (b) of

1 Section 201 (without regard to the provisions of this
2 Section) times the taxpayer's net income for any portion of
3 the taxable year prior to the effective date of the
4 reduction, and (ii) 3.75% of the taxpayer's net income for
5 any portion of the taxable year on or after the effective
6 date of the reduction.

7 (2) In the case of a corporation, the tax shall be
8 imposed in an amount equal to the sum of (i) the rate
9 applicable to the taxpayer under subsection (b) of Section
10 201 (without regard to the provisions of this Section)
11 times the taxpayer's net income for any portion of the
12 taxable year prior to the effective date of the reduction,
13 and (ii) 5.25% of the taxpayer's net income for any portion
14 of the taxable year on or after the effective date of the
15 reduction.

16 (3) For any taxpayer for whom the rate has been reduced
17 under this Section for a portion of a taxable year, the
18 taxpayer shall determine the net income for each portion of
19 the taxable year following the rules set forth in Section
20 202.5, as amended by Senate Bill 9 of the 100th General
21 Assembly, using the effective date of the rate reduction
22 rather than the January 1 dates found in that Section, and
23 the day before the effective date of the rate reduction
24 rather than the December 31 dates found in that Section.

25 (4) If the rate applicable to the taxpayer under
26 subsection (b) of Section 201 (without regard to the

1 provisions of this Section) changes during a portion of the
2 taxable year to which that rate is applied under paragraphs
3 (1) or (2) of this subsection (f), the tax for that portion
4 of the taxable year for purposes of paragraph (1) or (2) of
5 this subsection (f) shall be determined as if that portion
6 of the taxable year were a separate taxable year, following
7 the rules set forth in Section 202.5, as amended by Senate
8 Bill 9 of the 100th General Assembly. If the taxpayer
9 elects to follow the rules set forth in subsection (b) of
10 Section 202.5, as amended by Senate Bill 9 of the 100th
11 General Assembly, then the taxpayer shall follow the rules
12 set forth in subsection (b) of Section 202.5, as amended by
13 Senate Bill 9 of the 100th General Assembly, for all
14 purposes of this Section for that taxable year.

15 (g) Notwithstanding the State spending limitation set
16 forth in subsection (b) of this Section, the Governor may
17 declare a fiscal emergency by filing a declaration with the
18 Secretary of State and copies with the State Treasurer, the
19 State Comptroller, the Senate, and the House of
20 Representatives. The declaration: must be limited to only one
21 State fiscal year, must set forth compelling reasons for
22 declaring a fiscal emergency, may reference amounts required to
23 be transferred under Section 15 of the General Obligation Bond
24 Act, and must request a specific dollar amount. State spending
25 authorized by law to address the fiscal emergency in an amount
26 no greater than the dollar amount specified in the declaration

1 shall not be considered "State spending" for purposes of the
2 State spending limitation.

3 (h) As used in this Section:

4 "State general funds" has the meaning provided in Section
5 50-40 of the State Budget Law.

6 "State spending" means (i) the total amount authorized for
7 spending by appropriation or statutory transfer from the State
8 general funds in the applicable fiscal year, and (ii) any
9 amounts the Governor places in reserves in accordance with
10 subsection (d) that are subsequently released from reserves
11 following authorization by a Public Act. For the purpose of
12 this definition, "appropriation" means authority to spend
13 money from a State general fund for a specific amount, purpose,
14 and time period, including any supplemental appropriation or
15 continuing appropriation, but does not include
16 reappropriations from a previous fiscal year. For the purpose
17 of this definition, "statutory transfer" means authority to
18 transfer funds from one State general fund to any other fund in
19 the State treasury, but does not include transfers made from
20 one State general fund to another State general fund.

21 "State spending limitation" means the amount described in
22 subsection (b) of this Section for the applicable fiscal year.

23 ARTICLE 99. MISCELLANEOUS PROVISIONS

24 Section 99-90. The State Mandates Act is amended by adding

1 Section 8.41 as follows:

2 (30 ILCS 805/8.41 new)

3 Sec. 8.41. Exempt mandate. Notwithstanding Sections 6 and 8
4 of this Act, no reimbursement by the State is required for the
5 implementation of any mandate created by this amendatory Act of
6 the 100th General Assembly.

7 Section 99-95. No acceleration or delay. Where this Act
8 makes changes in a statute that is represented in this Act by
9 text that is not yet or no longer in effect (for example, a
10 Section represented by multiple versions), the use of that text
11 does not accelerate or delay the taking effect of (i) the
12 changes made by this Act or (ii) provisions derived from any
13 other Public Act.

14 Section 99-99. Effective date. This Act takes effect upon
15 becoming law.

1

INDEX

2

Statutes amended in order of appearance

3

15 ILCS 20/50-40 new

4

20 ILCS 687/6-5

5

20 ILCS 1805/22-3

from Ch. 129, par. 220.22-3

6

20 ILCS 1805/22-6 rep.

7

25 ILCS 80/5

from Ch. 63, par. 42.93-5

8

30 ILCS 105/5.857

9

30 ILCS 105/6t

from Ch. 127, par. 142t

10

30 ILCS 105/6z-30

11

30 ILCS 105/6z-32

12

30 ILCS 105/6z-45

13

30 ILCS 105/6z-52

14

30 ILCS 105/6z-100

15

30 ILCS 105/8.3

from Ch. 127, par. 144.3

16

30 ILCS 105/8.25e

from Ch. 127, par. 144.25e

17

30 ILCS 105/8g

18

30 ILCS 105/8g-1

19

30 ILCS 105/13.2

from Ch. 127, par. 149.2

20

30 ILCS 115/12

from Ch. 85, par. 616

21

30 ILCS 330/2.5

22

30 ILCS 330/15

from Ch. 127, par. 665

23

30 ILCS 420/9a

from Ch. 127, par. 759a

24

30 ILCS 540/3-5 new

25

30 ILCS 730/3

from Ch. 96 1/2, par. 8203

1	30 ILCS 740/2-2.04	from Ch. 111 2/3, par. 662.04
2	30 ILCS 740/2-3	from Ch. 111 2/3, par. 663
3	30 ILCS 740/2-5.1	
4	30 ILCS 740/2-7	from Ch. 111 2/3, par. 667
5	30 ILCS 740/2-15	from Ch. 111 2/3, par. 675.1
6	35 ILCS 5/901	from Ch. 120, par. 9-901
7	105 ILCS 5/18-8.05	
8	110 ILCS 805/5-11	from Ch. 122, par. 105-11
9	410 ILCS 43/5	
10	410 ILCS 43/10	
11	410 ILCS 43/15	
12	410 ILCS 43/20	
13	410 ILCS 43/25	
14	410 ILCS 43/30	
15	30 ILCS 105/8.12	from Ch. 127, par. 144.12
16	30 ILCS 105/14.1	from Ch. 127, par. 150.1
17	40 ILCS 5/14-131	
18	40 ILCS 15/1.2	
19	765 ILCS 1025/18	from Ch. 141, par. 118
20	20 ILCS 605/605-705	was 20 ILCS 605/46.6a
21	20 ILCS 605/605-707	was 20 ILCS 605/46.6d
22	20 ILCS 605/605-710	
23	20 ILCS 665/4a	from Ch. 127, par. 200-24a
24	20 ILCS 665/5	from Ch. 127, par. 200-25
25	20 ILCS 665/8	from Ch. 127, par. 200-28
26	30 ILCS 105/5.162 rep.	

1	30 ILCS 105/5.523 rep.	
2	30 ILCS 105/5.810 rep.	
3	35 ILCS 145/6	from Ch. 120, par. 481b.36
4	70 ILCS 210/5	from Ch. 85, par. 1225
5	20 ILCS 405/405-20	was 20 ILCS 405/35.7
6	20 ILCS 405/405-250	was 20 ILCS 405/35.7a
7	20 ILCS 405/405-410	
8	30 ILCS 105/5.12	from Ch. 127, par. 141.12
9	30 ILCS 105/5.55	from Ch. 127, par. 141.55
10	30 ILCS 105/6p-1	from Ch. 127, par. 142p1
11	30 ILCS 105/6p-2	from Ch. 127, par. 142p2
12	30 ILCS 105/6z-34	
13	30 ILCS 105/8.16a	from Ch. 127, par. 144.16a
14	40 ILCS 5/1A-112	
15	215 ILCS 5/408	from Ch. 73, par. 1020
16	215 ILCS 5/408.2	from Ch. 73, par. 1020.2
17	215 ILCS 5/1202	from Ch. 73, par. 1065.902
18	215 ILCS 5/1206	from Ch. 73, par. 1065.906
19	820 ILCS 305/17	from Ch. 48, par. 138.17
20	820 ILCS 310/17	from Ch. 48, par. 172.52
21	5 ILCS 80/4.28	
22	5 ILCS 80/4.38 new	
23	305 ILCS 5/5-5	from Ch. 23, par. 5-5
24	5 ILCS 375/6.6	
25	5 ILCS 375/6.10	
26	40 ILCS 5/17-127	from Ch. 108 1/2, par. 17-127

1	40 ILCS 15/1.3	
2	40 ILCS 15/1.4	
3	220 ILCS 5/8-103	
4	220 ILCS 5/8-104	
5	30 ILCS 115/1	from Ch. 85, par. 611
6	20 ILCS 2505/2505-190	was 20 ILCS 2505/39c-4
7	30 ILCS 105/6z-20	from Ch. 127, par. 142z-20
8	55 ILCS 5/5-1006	from Ch. 34, par. 5-1006
9	55 ILCS 5/5-1006.5	
10	55 ILCS 5/5-1007	from Ch. 34, par. 5-1007
11	65 ILCS 5/8-11-1	from Ch. 24, par. 8-11-1
12	65 ILCS 5/8-11-1.3	from Ch. 24, par. 8-11-1.3
13	65 ILCS 5/8-11-1.4	from Ch. 24, par. 8-11-1.4
14	65 ILCS 5/8-11-1.6	
15	65 ILCS 5/8-11-1.7	
16	65 ILCS 5/8-11-5	from Ch. 24, par. 8-11-5
17	70 ILCS 210/13	from Ch. 85, par. 1233
18	70 ILCS 1605/30	
19	70 ILCS 3610/5.01	from Ch. 111 2/3, par. 355.01
20	70 ILCS 3615/4.03	from Ch. 111 2/3, par. 704.03
21	70 ILCS 3615/4.09	from Ch. 111 2/3, par. 704.09
22	70 ILCS 3720/4	from Ch. 111 2/3, par. 254
23	35 ILCS 5/201.6 new	
24	30 ILCS 805/8.41 new	