



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB2266

by Rep. Michael Halpin

SYNOPSIS AS INTRODUCED:

See Index

Amends the State Comptroller Act. Modifies requirements concerning State agency quarterly fiscal reports. Requires the Comptroller to make an annual report available on the Comptroller's website (rather than to the Governor and General Assembly). Modifies the Comptroller's annually required list of all persons employed by the State to include the county in which such employees reside, and removes requirements and exemptions concerning the inclusion of employee addresses on the list. Provides that within 60 days following the creation or dissolution of a unit of local government or school district, each county clerk shall provide to the Comptroller information for the local government and school district registry. Amends the Illinois State Collection Act of 1986. Requires that the Comptroller's report on the amount of all delinquent debt owed to each State agency be made available on the Comptroller's website (rather than to the Governor and General Assembly). Amends the Counties Code to make a conforming change concerning the Comptroller's local government and school district registry. Amends the Illinois Pre-Need Cemetery Sales Act. Modifies a Section concerning the Cemetery Consumer Protection Fund concerning the use of monies in the Fund and restitution or reimbursement paid by the Fund. Requires application forms for restitution to include any information the Comptroller may reasonably require in order for the Comptroller to determine that restitution or reimbursement for cemetery merchandise or services is appropriate (rather than to determine that completion of the project or delivery of merchandise or service is appropriate). Makes conforming changes. Effective immediately.

LRB101 05258 RJF 50271 b

1 AN ACT concerning State government.

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

4 Section 5. The State Comptroller Act is amended by changing
5 Sections 16, 20, and 23.7 as follows:

6 (15 ILCS 405/16) (from Ch. 15, par. 216)

7 Sec. 16. Reports from State agencies. The comptroller shall
8 prescribe the form and require the filing of quarterly fiscal
9 reports by each State agency. Within 30 days after the end of
10 each quarter, or at such earlier time as the comptroller by
11 rule requires, each State agency shall file with the
12 comptroller the report of activity for funds held outside of
13 the State Treasury. The report shall include ~~of its~~ receipts
14 and collections during the preceding quarter, including
15 receipts and collections of taxes and fees, bond proceeds,
16 ~~funds and fund authorizations from sources other than~~
17 ~~appropriation by the General Assembly,~~ gifts, grants and
18 donations, and income from revenue producing activities ~~or~~
19 ~~property of or under the control of the agency.~~ The report
20 shall specify the nature, source and fair market value of any
21 assets received, any increase or decrease in its security
22 holdings ~~(other than those held by the State Treasurer),~~ and
23 such other related information as the comptroller, by rule,

1 requires. The report shall, consistent with the uniform State
2 accounting system, account for all disbursements and
3 ~~encumbrances, transfers, and releases of encumbrances upon~~
4 ~~assets held by the State agency, except any assets held in~~
5 ~~trust for another State agency or person, and any additional~~
6 ~~accounting as may be determined by the comptroller to be~~
7 ~~necessary for his maintenance of accurate encumbrance accounts~~
8 ~~for State agencies. The report shall include a separate~~
9 ~~accounting for each revenue bond issue administered by the~~
10 ~~particular agency, and shall indicate any changes in authorized~~
11 ~~or outstanding indebtedness of the agency or of the State~~
12 ~~through the agency. This Section does not require the~~
13 duplication of reports concerning security holdings and
14 investment income of the State Treasurer which are issued by
15 the Treasurer pursuant to law.

16 In addition to the quarterly reports required by this
17 Section, each agency shall on an annual basis file a report
18 giving that agency's best estimate of the cost of each tax
19 expenditure related to each of the revenue sources administered
20 by the agency. This annual report shall include the agency's
21 best estimate of the cost of each tax expenditure including:
22 (a) a citation of the legal authority for the tax expenditure,
23 the year it was enacted, the fiscal year in which it first took
24 effect, and any subsequent amendments; (b) to the extent that
25 it can be determined, the total cost of the tax expenditure for
26 the preceding fiscal year together with an estimate of the

1 projected cost for the next succeeding fiscal year along with a
2 description of the methodology used to determine or estimate
3 the cost of the tax expenditure; and (c) an assessment of the
4 impact of the tax expenditure on the incidence of the tax in
5 terms of the relative shares of revenue received under the
6 provisions of the tax expenditure and the revenue that would
7 have been received had the tax expenditure not been in effect.
8 For purposes of this Act, the term "tax expenditure" means any
9 tax incentive authorized by law that by exemption, exclusion,
10 deduction, allowance, credit, preferential tax rate,
11 abatement, or other device reduces the amount of tax revenues
12 that would otherwise accrue to the State.

13 (Source: P.A. 87-847.)

14 (15 ILCS 405/20) (from Ch. 15, par. 220)

15 Sec. 20. Annual report. The Comptroller shall annually, as
16 soon as possible after the close of the fiscal year but no
17 later than December 31, make available on the Comptroller's
18 website ~~make out and present to the Governor, the President of~~
19 ~~the Senate, the Speaker of the House of Representatives, the~~
20 ~~Minority Leader of the Senate, and the Minority Leader of the~~
21 ~~House of Representatives~~ a report, showing the amount of
22 warrants drawn on the treasury, on other funds held by the
23 State Treasurer and on any public funds held by State agencies,
24 during the preceding fiscal year, and stating, particularly, on
25 what account they were drawn, and if drawn on the contingent

1 fund, to whom and for what they were issued. He or she shall,
2 also, at the same time, report ~~to the Governor, the President~~
3 ~~of the Senate, the Speaker of the House of Representatives, the~~
4 ~~Minority Leader of the Senate, and the Minority Leader of the~~
5 ~~House of Representatives~~ the amount of money received into the
6 treasury, into other funds held by the State Treasurer and into
7 any other funds held by State agencies during the preceding
8 fiscal year, ~~and stating particularly, the source from which~~
9 ~~the same may be derived,~~ and also a general account of all the
10 business of his office during the preceding fiscal year. The
11 report shall also summarize for the previous fiscal year the
12 information required under Section 19.

13 Within 60 days after the expiration of each calendar year,
14 the Comptroller shall compile, from records maintained and
15 available in his office, a list of all persons including those
16 employed in the Office of the Comptroller, who have been
17 employed by the State during the past calendar year and paid
18 from funds in the hands of the State Treasurer.

19 The list shall be arranged according to counties and shall
20 state in alphabetical order the name of each employee, the
21 county in which he or she resides ~~the address in the county in~~
22 ~~which he votes, except as specified below,~~ the position, and
23 the total salary paid to him or her during the past calendar
24 year, rounded to the nearest hundred dollar. ~~For persons~~
25 ~~employed by the Department of Corrections, Department of~~
26 ~~Children and Family Services, Department of Juvenile Justice,~~

1 ~~Office of the State's Attorneys Appellate Prosecutor, and the~~
2 ~~Department of State Police, as well as their spouses, no~~
3 ~~address shall be listed.~~ The list so compiled and arranged
4 shall be kept on file in the office of the Comptroller and be
5 open to inspection by the public at all times.

6 No person who utilizes the names obtained from this list
7 for solicitation shall represent that such solicitation is
8 authorized by any officer or agency of the State of Illinois.
9 Violation of this provision is a Business Offense punishable by
10 a fine not to exceed \$3,000.

11 (Source: P.A. 100-253, eff. 1-1-18.)

12 (15 ILCS 405/23.7)

13 Sec. 23.7. Comptroller; local government and school
14 district registry. The Comptroller shall establish and
15 maintain a registry of all units of local government and school
16 districts within the State. Within 60 days following the
17 creation or dissolution of a unit of local government or school
18 district, each county clerk shall provide to the Comptroller
19 information for the registry in a manner prescribed by the
20 Comptroller. Information in the registry may include, but shall
21 not be limited to, the name, address, and type of government
22 unit, the names of current elected or appointed office holders,
23 and such other information as the Comptroller may determine.
24 Each county clerk shall notify the Comptroller upon learning of
25 the creation or dissolution of any unit of local government or

1 school district.

2 (Source: P.A. 98-497, eff. 8-16-13.)

3 Section 10. The Illinois State Collection Act of 1986 is
4 amended by changing Section 4 as follows:

5 (30 ILCS 210/4) (from Ch. 15, par. 154)

6 Sec. 4. (a) The Comptroller shall provide by rule
7 appropriate procedures for State agencies to follow in
8 establishing and recording within the State accounting system
9 records of amounts owed to the State of Illinois. The rules of
10 the Comptroller shall include, but are not limited to:

11 (1) the manner by which State agencies shall recognize
12 debts;

13 (2) systems to age accounts receivable of State
14 agencies;

15 (3) standards by which State agencies' claims may be
16 entered and removed from the Comptroller's Offset System
17 authorized by Section 10.05 of the State Comptroller Act;

18 (4) accounting procedures for estimating the amount of
19 uncollectible receivables of State agencies; and

20 (5) accounting procedures for writing off bad debts and
21 uncollectible claims prior to referring them to the
22 Department of Revenue Collections Bureau for collection.

23 (b) State agencies shall report to the Comptroller
24 information concerning their accounts receivable and

1 uncollectible claims in accordance with the rules of the
2 Comptroller, which may provide for summary reporting. The
3 Department of Revenue is exempt from the provisions of this
4 subsection with regard to debts the confidentiality of which
5 the Department of Revenue is required by law to maintain.

6 (c) The rules of the Comptroller authorized by this Section
7 may specify varying procedures and forms of reporting dependent
8 upon the nature and amount of the account receivable or
9 uncollectible claim, the age of the debt, the probability of
10 collection and such other factors that will increase the net
11 benefit to the State of the collection effort.

12 (d) The Comptroller shall report annually by March 14, ~~to~~
13 ~~the Governor and the General Assembly,~~ the amount of all
14 delinquent debt owed to each State agency as of December 31 of
15 the previous calendar year. The report required under this
16 subsection (d) shall be made available on the Comptroller's
17 website.

18 (Source: P.A. 93-570, eff. 8-20-03.)

19 Section 15. The Counties Code is amended by adding Section
20 3-2014 as follows:

21 (55 ILCS 5/3-2014 new)

22 Sec. 3-2014. Local government and school district
23 registry. Within 60 days following the creation or dissolution
24 of a unit of local government or school district, each county

1 clerk shall provide to the Comptroller information for the
2 registry required under Section 23.7 of the State Comptroller
3 Act in a manner prescribed by the Comptroller.

4 Section 20. The Illinois Pre-Need Cemetery Sales Act is
5 amended by changing Section 22 as follows:

6 (815 ILCS 390/22) (from Ch. 21, par. 222)

7 Sec. 22. Cemetery Consumer Protection Fund.

8 (a) Every seller engaging in pre-need sales shall pay to
9 the Comptroller \$5 for each said contract entered into, to be
10 paid into a special income earning fund hereby created in the
11 State Treasury, known as the Cemetery Consumer Protection Fund.
12 The above said fees shall be remitted to the Comptroller
13 semi-annually within 30 days after the end of June and December
14 for all contracts that have been entered in such 6 month
15 period.

16 (b) All monies paid into the fund together with all
17 accumulated undistributed income thereon shall be held as a
18 special fund in the State Treasury. The fund shall be used
19 solely for the purpose of providing restitution to consumers
20 who have suffered pecuniary loss arising out of pre-need sales,
21 to help pay expenses of cemeteries or mausoleums in
22 court-ordered receivership, or to satisfy Receiver's fees
23 ~~ordered by the Circuit Court prior to June 30, 2004.~~

24 (c) Restitution or reimbursement for pre-need merchandise

1 or services shall not exceed the reasonable average regional
2 cost of the contracted merchandise at current prices. ~~The fund~~
3 ~~shall be applied only to restitution or completion of the~~
4 ~~project or delivery of the merchandise or services, where such~~
5 ~~has been ordered by the Circuit Court in a lawsuit brought~~
6 ~~under this Act by the Attorney General of the State of Illinois~~
7 ~~on behalf of the Comptroller and in which it has been~~
8 ~~determined by the Court that the obligation is non collectible~~
9 ~~from the judgment debtor. Restitution shall not exceed the~~
10 ~~amount of the sales price paid plus interest at the statutory~~
11 ~~rate. The fund shall not be used for the payment of any~~
12 ~~attorney or other fees.~~

13 (d) Whenever restitution is paid by the fund, the fund
14 shall be subrogated to the amount of such restitution, and the
15 Comptroller shall request the Attorney General to engage in all
16 reasonable post judgment collection steps to collect said
17 restitution from the judgment debtor and reimburse the fund.

18 (e) (Blank). ~~The fund shall not be applied toward any~~
19 ~~restitution for losses in any lawsuit initiated by the Attorney~~
20 ~~General or Comptroller or with respect to any claim made on~~
21 ~~pre-need sales which occurred prior to the effective date of~~
22 ~~this Act.~~

23 (f) The fund may not be allocated for any purpose other
24 than that specified in this Act.

25 (g) Notwithstanding any other provision of this Section,
26 the payment of restitution from the fund shall be a matter of

1 grace and not of right and no purchaser shall have any vested
2 rights in the fund as a beneficiary or otherwise. Prior to
3 seeking restitution from the fund, a purchaser or beneficiary
4 seeking payment of restitution shall apply for restitution on a
5 form provided by the Comptroller. The form shall include any
6 information the Comptroller may reasonably require in order for
7 the Comptroller ~~Court~~ to determine that restitution or
8 reimbursement for cemetery completion of the project or
9 ~~delivery of merchandise or services service~~ is appropriate.

10 (h) Annually, the status of the fund shall be reviewed by
11 the Comptroller, and if she or he determines that the fund
12 together with all accumulated income earned thereon, equals or
13 exceeds \$10,000,000 and that the total number of outstanding
14 claims filed against the fund is less than 10% of the fund's
15 current balance, then payments to the fund pursuant to
16 subsection (a) of this Section shall be suspended until such
17 time as the fund's balance drops below \$10,000,000 or the total
18 number of outstanding claims filed against the fund is more
19 than 10% of the fund's current balance, but on such suspension,
20 the fund shall not be considered inactive.

21 (Source: P.A. 92-419, eff. 1-1-02; 93-839, eff. 7-30-04.)

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

1 INDEX

2 Statutes amended in order of appearance

3 15 ILCS 405/16 from Ch. 15, par. 216

4 15 ILCS 405/20 from Ch. 15, par. 220

5 15 ILCS 405/23.7

6 30 ILCS 210/4 from Ch. 15, par. 154

7 55 ILCS 5/3-2014 new

8 815 ILCS 390/22 from Ch. 21, par. 222