

SB1839



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB1839

Introduced 2/9/2023, by Sen. Elgie R. Sims, Jr.

SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-27

Amends the State Finance Act. Modifies a Section concerning moneys in the Audit Expense Fund to provide for the transfer of moneys from specified funds into the Audit Expense Fund. Makes conforming changes. Effective immediately.

LRB103 05109 DTM 50123 b

A BILL FOR

1 AN ACT concerning finance.

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

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

6 (30 ILCS 105/6z-27)

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

11 Within 30 days after July 1, 2022, or as soon thereafter as
12 practical, the State Comptroller shall order transferred and
13 the State Treasurer shall transfer from the following funds
14 moneys in the specified amounts for deposit into the Audit
15 Expense Fund:

16	<u>African-American HIV/AIDS RESP</u>	<u>\$1,421</u>
17	<u>Agricultural Premium</u>	<u>122,719</u>
18	<u>Alzheimer's Awareness</u>	<u>1,499</u>
19	<u>Alzheimer's Research Care Support</u>	<u>662</u>
20	<u>Amusement Ride and Patron Safety</u>	<u>6,315</u>
21	<u>Assisted Living & Shared House Regulation</u>	<u>2,564</u>
22	<u>Capital Development Board Revolving</u>	<u>15,118</u>
23	<u>Care Provider Fund for Persons with a Developmental</u>	

1	<u>Disability</u>	<u>15,392</u>
2	<u>Carolyn Adams Ticket For Cure Grant</u>	<u>927</u>
3	<u>CDLIS/AAMVANET/NMVTIS Trust</u>	<u>5,236</u>
4	<u>Chicago Police Memorial Foundation</u>	<u>708</u>
5	<u>Chicago State University Education Improvement</u>	<u>13,666</u>
6	<u>Child Labor and Day and Temporary Labor Services</u>	
7	<u>Enforcement</u>	<u>11,991</u>
8	<u>Child Support Administrative</u>	<u>5,287</u>
9	<u>Clean Air Act Permit</u>	<u>1,556</u>
10	<u>Coal Technology Development Assistance</u>	<u>6,936</u>
11	<u>Common School Fund</u>	<u>343,892</u>
12	<u>Community Mental Health Medicaid Trust</u>	<u>14,084</u>
13	<u>Corporate Franchise Tax Refund</u>	<u>1,096</u>
14	<u>DCFS Children's Services</u>	<u>8,766</u>
15	<u>Death Certificate Surcharge</u>	<u>2,060</u>
16	<u>Death Penalty Abolition</u>	<u>2,448</u>
17	<u>Department of Business Service Special Operations</u> ..	<u>13,889</u>
18	<u>DHS Community Services</u>	<u>7,970</u>
19	<u>Downstate Public Transportation</u>	<u>11,631</u>
20	<u>Dram Shop</u>	<u>142,500</u>
21	<u>Driver Services Administration</u>	<u>1,873</u>
22	<u>Drug Rebate</u>	<u>42,473</u>
23	<u>Drug Treatment</u>	<u>1,767</u>
24	<u>Education Assistance</u>	<u>2,031,292</u>
25	<u>Emergency Public Health</u>	<u>5,162</u>
26	<u>Environmental Protection Permit and Inspection</u>	<u>1,447</u>

1	<u>Estate Tax Refund</u>	<u>852</u>
2	<u>Facilities Management Revolving</u>	<u>50,148</u>
3	<u>Facility Licensing</u>	<u>5,522</u>
4	<u>Fair & Exposition</u>	<u>4,248</u>
5	<u>Feed Control</u>	<u>7,709</u>
6	<u>Fertilizer Control</u>	<u>6,849</u>
7	<u>Fire Prevention</u>	<u>3,859</u>
8	<u>Fund for the Advancement of Education</u>	<u>24,772</u>
9	<u>General Assembly Operations Rev</u>	<u>1,146</u>
10	<u>General Professions Dedicated</u>	<u>4,039</u>
11	<u>General Revenue</u>	<u>17,653,153</u>
12	<u>Governor's Administrative</u>	<u>2,832</u>
13	<u>Governor's Grant</u>	<u>17,709</u>
14	<u>Grade Crossing Protection</u>	<u>930</u>
15	<u>Grant Accountability/Transparency</u>	<u>805</u>
16	<u>Guardianship & Advocacy</u>	<u>14,843</u>
17	<u>Hazardous Waste</u>	<u>835</u>
18	<u>Health Facility Plan Review</u>	<u>1,776</u>
19	<u>Health and Human Service Medicaid Trust</u>	<u>6,554</u>
20	<u>Healthcare Provider Relief</u>	<u>407,107</u>
21	<u>Healthy Smiles</u>	<u>738</u>
22	<u>Home Care Services Agency Licensure</u>	<u>3,101</u>
23	<u>Hospital Licensure</u>	<u>1,688</u>
24	<u>Hospital Provider</u>	<u>138,829</u>
25	<u>ICJIA Violence Prevention</u>	<u>932</u>
26	<u>IL Affordable Housing Trust</u>	<u>17,236</u>

1	<u>IL Clean Water Fund</u>	<u>2,152</u>
2	<u>IL Community College Board Contracts and Grants</u>	<u>9,968</u>
3	<u>IL Health Facilities Planning</u>	<u>3,094</u>
4	<u>IMSA Income</u>	<u>12,417</u>
5	<u>IL Power Agency Operations</u>	<u>62,583</u>
6	<u>IL School Asbestos Abatement</u>	<u>784</u>
7	<u>IL State Fair</u>	<u>29,752</u>
8	<u>IL State Police Memorial Park</u>	<u>681</u>
9	<u>IL Telecom Access Corporation</u>	<u>1,668</u>
10	<u>IL Underground Utility Facility Damage Prevention</u> ..	<u>4,276</u>
11	<u>IL Veterans' Rehabilitation</u>	<u>5,943</u>
12	<u>IL Workers Compensation Commission Operations</u>	<u>243,187</u>
13	<u>Income Tax Refund</u>	<u>54,420</u>
14	<u>LEAD Poisoning Screening, Prevention and Abatement</u>	<u>16,379</u>
15	<u>Live and Learn</u>	<u>25,492</u>
16	<u>Lobbyist Registration Administration</u>	<u>1,471</u>
17	<u>Local Government Distributive</u>	<u>44,025</u>
18	<u>Long Term Care Monitor/Receive</u>	<u>42,016</u>
19	<u>Long Term Care Provider</u>	<u>13,537</u>
20	<u>Low Level Rad Waste Facility Dev & Op</u>	<u>618</u>
21	<u>Mandatory Arbitration</u>	<u>2,104</u>
22	<u>Medical Special Purpose Trust</u>	<u>786</u>
23	<u>Mental Health</u>	<u>9,376</u>
24	<u>Mental Health Reporting</u>	<u>1,443</u>
25	<u>Metabolic Screening & Treatment</u>	<u>32,049</u>
26	<u>Monitoring Device Driving Permit Administration Fee</u>	<u>1,616</u>

1 Motor Fuel Tax 36,238

2 Motor Vehicle License Plate 17,694

3 Motor Vehicle Theft Prevention and Insurance Verification

4 Trust 10,970

5 Multiple Sclerosis Research 758

6 Nuclear Safety Emergency Preparedness 26,117

7 Nursing Dedicated and Professional 2,420

8 Open Space Lands Acquisition & Development 658

9 Partners For Conservation 89,847

10 Pension Stabilization 1,031

11 Personal Property Tax Replacement 290,755

12 Pesticide Control 30,513

13 Plumbing Licensure & Program 6,276

14 Police Memorial Committee 813

15 Professional Services 72,029

16 Public Health Lab Services Rev 5,816

17 Public Transportation 46,826

18 Public Utility 198,423

19 Radiation Protection 11,034

20 Renewable Energy Resources Trust 7,834

21 Road 226,150

22 RTA Occupation & Use Tax Replacement 1,167

23 School Infrastructure 7,749

24 Secretary of State DUI Administration 2,694

25 Secretary of State Identification & Security Theft

26 Prevention 12,676

1	<u>Secretary of State Police Services</u>	<u>717</u>
2	<u>Secretary of State Special License Plate</u>	<u>4,203</u>
3	<u>Secretary of State Special Services</u>	<u>34,491</u>
4	<u>Securities Audit and Enforcement</u>	<u>8,198</u>
5	<u>Solid Waste Management</u>	<u>1,613</u>
6	<u>Special Olympics Illinois and Special Children's Charities</u>	
7	<u>852</u>	
8	<u>Special Education Medicaid Matching</u>	<u>5,131</u>
9	<u>Sports Wagering</u>	<u>4,450</u>
10	<u>State and Local Sales Tax Reform</u>	<u>2,361</u>
11	<u>State Construction Account</u>	<u>37,865</u>
12	<u>State Gaming</u>	<u>94,435</u>
13	<u>State Garage Revolving</u>	<u>8,977</u>
14	<u>State Lottery</u>	<u>340,323</u>
15	<u>State Pensions</u>	<u>500,000</u>
16	<u>State Treasurer's Bank Services</u>	<u>1,295</u>
17	<u>Supreme Court Special Purposes</u>	<u>1,722</u>
18	<u>Tattoo & Body Piercing Establishment Registration</u>	<u>950</u>
19	<u>Tax Compliance & Administration</u>	<u>1,483</u>
20	<u>Technology Management Revolving</u>	<u>186,193</u>
21	<u>Tobacco Settlement Recovery</u>	<u>29,864</u>
22	<u>Tourism Promotion</u>	<u>50,155</u>
23	<u>Transportation Regulatory</u>	<u>78,256</u>
24	<u>Trauma Center</u>	<u>1,960</u>
25	<u>Underground Storage Tank</u>	<u>3,630</u>
26	<u>University of IL Hospital Services</u>	<u>6,712</u>

1	<u>Vehicle Inspection</u>	<u>5,069</u>
2	<u>Weights and Measures</u>	<u>22,129</u>
3	<u>Youth Alcoholism & Substance Abuse Prevention</u>	<u>526</u>
4	Attorney General Court Ordered and Voluntary Compliance	
5	Payment Projects Fund	\$38,974
6	Attorney General Sex Offender Awareness,	
7	Training, and Education Fund	\$539
8	Aggregate Operations Regulatory Fund	\$711
9	Agricultural Premium Fund	\$25,265
10	Attorney General's State Projects and Court	
11	Ordered Distribution Fund	\$43,667
12	Anna Veterans Home Fund	\$15,792
13	Appraisal Administration Fund	\$4,017
14	Attorney General Whistleblower Reward	
15	and Protection Fund	\$22,896
16	Bank and Trust Company Fund	\$78,017
17	Cannabis Expungement Fund	\$4,501
18	Capital Development Board Revolving Fund	\$2,494
19	Care Provider Fund for Persons with	
20	a Developmental Disability	\$5,707
21	CDLIS/AAMVAnet/NMVTIS Trust Fund	\$1,702
22	Cemetery Oversight Licensing and Disciplinary Fund	\$5,002
23	Chicago State University Education	
24	Improvement Fund	\$16,218
25	Child Support Administrative Fund	\$2,657
26	Clean Air Act Permit Fund	\$10,108

1	Coal Technology Development Assistance Fund	\$12,943
2	Commitment to Human Services Fund	\$111,465
3	Common School Fund	\$445,997
4	Community Mental Health Medicaid Trust Fund	\$9,599
5	Community Water Supply Laboratory Fund	\$637
6	Credit Union Fund	\$16,048
7	DCFS Children's Services Fund	\$287,247
8	Department of Business Services	
9	 Special Operations Fund	\$4,402
10	Department of Corrections Reimbursement	
11	 and Education Fund	\$60,429
12	Design Professionals Administration	
13	 and Investigation Fund	\$3,362
14	Department of Human Services Community Services Fund ..	\$5,239
15	Downstate Public Transportation Fund	\$30,625
16	Driver Services Administration Fund	\$639
17	Drivers Education Fund	\$1,202
18	Drug Rebate Fund	\$22,702
19	Drug Treatment Fund	\$571
20	Drycleaner Environmental Response Trust Fund	\$846
21	Education Assistance Fund	\$1,969,661
22	Environmental Protection Permit and	
23	 Inspection Fund	\$7,079
24	Facilities Management Revolving Fund	\$16,163
25	Federal High Speed Rail Trust Fund	\$1,264
26	Federal Workforce Training Fund	\$91,791

1	Feed Control Fund	\$1,701
2	Fertilizer Control Fund	\$1,791
3	Fire Prevention Fund	\$3,507
4	Firearm Dealer License Certification Fund	\$648
5	Fund for the Advancement of Education	\$44,609
6	General Professions Dedicated Fund	\$31,353
7	General Revenue Fund	\$17,663,958
8	Grade Crossing Protection Fund	\$1,856
9	Hazardous Waste Fund	\$8,446
10	Health and Human Services Medicaid Trust Fund	\$6,134
11	Healthcare Provider Relief Fund	\$185,164
12	Horse Racing Fund	\$169,632
13	Hospital Provider Fund	\$63,346
14	ICCB Federal Trust Fund	\$10,805
15	Illinois Affordable Housing Trust Fund	\$5,414
16	Illinois Charity Bureau Fund	\$3,298
17	Illinois Clean Water Fund	\$11,951
18	Illinois Forestry Development Fund	\$11,004
19	Illinois Gaming Law Enforcement Fund	\$1,869
20	IMSA Income Fund	\$2,188
21	Illinois Military Family Relief Fund	\$6,986
22	Illinois Power Agency Operations Fund	\$41,229
23	Illinois State Dental Disciplinary Fund	\$6,127
24	Illinois State Fair Fund	\$660
25	Illinois State Medical Disciplinary Fund	\$23,384
26	Illinois State Pharmacy Disciplinary Fund	\$10,308

1	Illinois Veterans Assistance Fund	\$2,016
2	Illinois Veterans' Rehabilitation Fund	\$862
3	Illinois Wildlife Preservation Fund	\$1,742
4	Illinois Workers' Compensation Commission	
5	 Operations Fund	\$4,476
6	Income Tax Refund Fund	\$239,691
7	Insurance Financial Regulation Fund	\$104,462
8	Insurance Premium Tax Refund Fund	\$23,121
9	Insurance Producer Administration Fund	\$104,566
10	International Tourism Fund	\$1,985
11	LaSalle Veterans Home Fund	\$46,145
12	LEADS Maintenance Fund	\$681
13	Live and Learn Fund	\$8,120
14	Local Government Distributive Fund	\$154,289
15	Long Term Care Provider Fund	\$6,468
16	Manteno Veterans Home Fund	\$93,493
17	Mental Health Fund	\$12,227
18	Mental Health Reporting Fund	\$611
19	Monitoring Device Driving Permit	
20	 Administration Fee Fund	\$617
21	Motor Carrier Safety Inspection Fund	\$1,823
22	Motor Fuel Tax Fund	\$103,497
23	Motor Vehicle License Plate Fund	\$5,656
24	Motor Vehicle Theft Prevention and Insurance	
25	 Verification Trust Fund	\$2,618
26	Nursing Dedicated and Professional Fund	\$11,973

1	Off-Highway Vehicle Trails Fund	\$1,994
2	Open Space Lands Acquisition and Development Fund	\$45,493
3	Optometric Licensing and Disciplinary Board Fund	\$1,169
4	Partners For Conservation Fund	\$19,950
5	Pawnbroker Regulation Fund	\$1,053
6	Personal Property Tax Replacement Fund	\$203,036
7	Pesticide Control Fund	\$6,845
8	Professional Services Fund	\$2,778
9	Professions Indirect Cost Fund	\$172,106
10	Public Pension Regulation Fund	\$6,919
11	Public Transportation Fund	\$77,303
12	Quincy Veterans Home Fund	\$91,704
13	Real Estate License Administration Fund	\$33,329
14	Registered Certified Public Accountants'	
15	Administration and Disciplinary Fund	\$3,617
16	Renewable Energy Resources Trust Fund	\$1,591
17	Rental Housing Support Program Fund	\$1,539
18	Residential Finance Regulatory Fund	\$20,510
19	Road Fund	\$399,062
20	Regional Transportation Authority Occupation and	
21	Use Tax Replacement Fund	\$5,205
22	Salmon Fund	\$655
23	School Infrastructure Fund	\$14,015
24	Secretary of State DUI Administration Fund	\$1,025
25	Secretary of State Identification Security	
26	and Theft Prevention Fund	\$4,502

1	Secretary of State Special License Plate Fund	\$1,384
2	Secretary of State Special Services Fund	\$8,114
3	Securities Audit and Enforcement Fund	\$2,824
4	State Small Business Credit Initiative Fund	\$4,331
5	Solid Waste Management Fund	\$10,397
6	Special Education Medicaid Matching Fund	\$2,924
7	Sports Wagering Fund	\$8,572
8	State Police Law Enforcement Administration Fund	\$6,822
9	State and Local Sales Tax Reform Fund	\$10,355
10	State Asset Forfeiture Fund	\$1,740
11	State Aviation Program Fund	\$557
12	State Construction Account Fund	\$195,722
13	State Crime Laboratory Fund	\$7,743
14	State Gaming Fund	\$204,660
15	State Garage Revolving Fund	\$3,731
16	State Lottery Fund	\$129,814
17	State Offender DNA Identification System Fund	\$1,405
18	State Pensions Fund	\$500,000
19	State Police Firearm Services Fund	\$16,122
20	State Police Services Fund	\$21,151
21	State Police Vehicle Fund	\$3,013
22	State Police Whistleblower Reward	
23	and Protection Fund	\$2,452
24	Subtitle D Management Fund	\$1,431
25	Supplemental Low Income Energy Assistance Fund	\$68,591
26	Tax Compliance and Administration Fund	\$5,259

1	Technology Management Revolving Fund	\$244,294
2	Tobacco Settlement Recovery Fund	\$4,653
3	Tourism Promotion Fund	\$35,322
4	Traffic and Criminal Conviction Surcharge Fund	\$136,332
5	Underground Storage Tank Fund	\$20,429
6	University of Illinois Hospital Services Fund	\$3,664
7	Vehicle Inspection Fund	\$11,203
8	Violent Crime Victims Assistance Fund	\$14,202
9	Weights and Measures Fund	\$6,127
10	Working Capital Revolving Fund	\$18,120

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

14 These provisions do not apply to funds classified by the
 15 Comptroller as federal trust funds or State trust funds. The
 16 Audit Expense Fund may receive transfers from those trust
 17 funds only as directed herein, except where prohibited by the
 18 terms of the trust fund agreement. The Auditor General shall
 19 notify the trustees of those funds of the estimated cost of the
 20 audit to be incurred under the Illinois State Auditing Act for
 21 the fund. The trustees of those funds shall direct the State
 22 Comptroller and Treasurer to transfer the estimated amount to
 23 the Audit Expense Fund.

24 The Auditor General may bill entities that are not subject
 25 to the above transfer provisions, including private entities,
 26 related organizations and entities whose funds are

1 locally-held, for the cost of audits, studies, and
2 investigations incurred on their behalf. Any revenues received
3 under this provision shall be deposited into the Audit Expense
4 Fund.

5 In the event that moneys on deposit in any fund are
6 unavailable, by reason of deficiency or any other reason
7 preventing their lawful transfer, the State Comptroller shall
8 order transferred and the State Treasurer shall transfer the
9 amount deficient or otherwise unavailable from the General
10 Revenue Fund for deposit into the Audit Expense Fund.

11 On or before December 1, 1992, and each December 1
12 thereafter, the Auditor General shall notify the Governor's
13 Office of Management and Budget (formerly Bureau of the
14 Budget) of the amount estimated to be necessary to pay for
15 audits, studies, and investigations in accordance with the
16 Illinois State Auditing Act during the next succeeding fiscal
17 year for each State fund for which a transfer or reimbursement
18 is anticipated.

19 Beginning with fiscal year 1994 and during each fiscal
20 year thereafter, the Auditor General may direct the State
21 Comptroller and Treasurer to transfer moneys from funds
22 authorized by the General Assembly for that fund. In the event
23 funds, including federal and State trust funds but excluding
24 the General Revenue Fund, are transferred, during fiscal year
25 1994 and during each fiscal year thereafter, in excess of the
26 amount to pay actual costs attributable to audits, studies,

1 and investigations as permitted or required by the Illinois
2 State Auditing Act or specific action of the General Assembly,
3 the Auditor General shall, on September 30, or as soon
4 thereafter as is practicable, direct the State Comptroller and
5 Treasurer to transfer the excess amount back to the fund from
6 which it was originally transferred.

7 (Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20;
8 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.