

1 AN ACT concerning public aid.

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

4 Section 5. The Illinois Public Aid Code is amended by
5 changing Sections 5B-4 and 5B-5 as follows:

6 (305 ILCS 5/5B-4) (from Ch. 23, par. 5B-4)

7 Sec. 5B-4. Payment of assessment; penalty.

8 (a) The assessment imposed by Section 5B-2 shall be due and
9 payable monthly, on the last State business day of the month
10 for occupied bed days reported for the preceding third month
11 prior to the month in which the tax is payable and due. A
12 facility that has delayed payment due to the State's failure to
13 reimburse for services rendered may request an extension on the
14 due date for payment pursuant to subsection (b) and shall pay
15 the assessment within 30 days of reimbursement by the
16 Department. The Illinois Department may provide that county
17 nursing homes directed and maintained pursuant to Section
18 5-1005 of the Counties Code may meet their assessment
19 obligation by certifying to the Illinois Department that county
20 expenditures have been obligated for the operation of the
21 county nursing home in an amount at least equal to the amount
22 of the assessment.

23 (a-5) The Illinois Department shall provide for an

1 electronic submission process for each long-term care facility
2 to report ~~Each assessment payment shall be accompanied by an~~
3 ~~assessment report to be completed by the long-term care~~
4 ~~provider. A separate report shall be completed for each~~
5 ~~long term care facility in this State operated by a long term~~
6 ~~care provider. The report shall be in a form and manner~~
7 ~~prescribed by the Illinois Department and shall~~ at a minimum
8 ~~provide for the reporting of~~ the number of occupied bed days of
9 the long-term care facility for the reporting period and other
10 reasonable information the Illinois Department requires for
11 the administration of its responsibilities under this Code.
12 Beginning July 1, 2013, a separate electronic submission shall
13 be completed for each long-term care facility in this State
14 operated by a long-term care provider. The Illinois Department
15 shall prepare an assessment bill stating the amount due and
16 payable each month and submit it to each long-term care
17 facility via an electronic process. Each assessment payment
18 shall be accompanied by a copy of the assessment bill sent to
19 the long-term care facility by the Illinois Department. To the
20 extent practicable, the Department shall coordinate the
21 assessment reporting requirements with other reporting
22 required of long-term care facilities.

23 (b) The Illinois Department is authorized to establish
24 delayed payment schedules for long-term care providers that are
25 unable to make assessment payments when due under this Section
26 due to financial difficulties, as determined by the Illinois

1 Department. The Illinois Department may not deny a request for
2 delay of payment of the assessment imposed under this Article
3 if the long-term care provider has not been paid for services
4 provided during the month on which the assessment is levied.

5 (c) If a long-term care provider fails to pay the full
6 amount of an assessment payment when due (including any
7 extensions granted under subsection (b)), there shall, unless
8 waived by the Illinois Department for reasonable cause, be
9 added to the assessment imposed by Section 5B-2 a penalty
10 assessment equal to the lesser of (i) 5% of the amount of the
11 assessment payment not paid on or before the due date plus 5%
12 of the portion thereof remaining unpaid on the last day of each
13 month thereafter or (ii) 100% of the assessment payment amount
14 not paid on or before the due date. For purposes of this
15 subsection, payments will be credited first to unpaid
16 assessment payment amounts (rather than to penalty or
17 interest), beginning with the most delinquent assessment
18 payments. Payment cycles of longer than 60 days shall be one
19 factor the Director takes into account in granting a waiver
20 under this Section.

21 (c-5) If a long-term care facility provider fails to file
22 its assessment bill ~~report~~ with payment, there shall, unless
23 waived by the Illinois Department for reasonable cause, be
24 added to the assessment due a penalty assessment equal to 25%
25 of the assessment due. After July 1, 2013, no penalty shall be
26 assessed under this Section if the Illinois Department does not

1 provide a process for the electronic submission of the
2 information required by subsection (a-5).

3 (d) Nothing in this amendatory Act of 1993 shall be
4 construed to prevent the Illinois Department from collecting
5 all amounts due under this Article pursuant to an assessment
6 imposed before the effective date of this amendatory Act of
7 1993.

8 (e) Nothing in this amendatory Act of the 96th General
9 Assembly shall be construed to prevent the Illinois Department
10 from collecting all amounts due under this Code pursuant to an
11 assessment, tax, fee, or penalty imposed before the effective
12 date of this amendatory Act of the 96th General Assembly.

13 (Source: P.A. 96-444, eff. 8-14-09; 96-1530, eff. 2-16-11.)

14 (305 ILCS 5/5B-5) (from Ch. 23, par. 5B-5)

15 Sec. 5B-5. Annual reporting; penalty; maintenance of
16 records.

17 (a) After December 31 of each year, and on or before March
18 31 of the succeeding year, every long-term care provider
19 subject to assessment under this Article shall file a report
20 with the Illinois Department. The report shall be in a form and
21 manner prescribed by the Illinois Department and shall state
22 the revenue received by the long-term care provider, reported
23 in such categories as may be required by the Illinois
24 Department, and other reasonable information the Illinois
25 Department requires for the administration of its

1 responsibilities under this Code.

2 (b) If a long-term care provider operates or maintains more
3 than one long-term care facility in this State, the provider
4 may not file a single return covering all those long-term care
5 facilities, but shall file a separate return for each long-term
6 care facility and shall compute and pay the assessment for each
7 long-term care facility separately.

8 (c) Notwithstanding any other provision in this Article, in
9 the case of a person who ceases to operate or maintain a
10 long-term care facility in respect of which the person is
11 subject to assessment under this Article as a long-term care
12 provider, the person shall file a final, amended return with
13 the Illinois Department not more than 90 days after the
14 cessation reflecting the adjustment and shall pay with the
15 final return the assessment for the year as so adjusted (to the
16 extent not previously paid). If a person fails to file a final
17 amended return on a timely basis, there shall, unless waived by
18 the Illinois Department for reasonable cause, be added to the
19 assessment due a penalty assessment equal to 25% of the
20 assessment due.

21 (d) Notwithstanding any other provision of this Article, a
22 provider who commences operating or maintaining a long-term
23 care facility that was under a prior ownership and remained
24 licensed by the Department of Public Health shall notify the
25 Illinois Department of the change in ownership and shall be
26 responsible to immediately pay any prior amounts owed by the

1 facility.

2 (e) The Department shall develop a procedure for sharing
3 with a potential buyer of a facility information regarding
4 outstanding assessments and penalties owed by that facility.

5 (f) In the case of a long-term care provider existing as a
6 corporation or legal entity other than an individual, the
7 return filed by it shall be signed by its president,
8 vice-president, secretary, or treasurer or by its properly
9 authorized agent.

10 (g) If a long-term care provider fails to file its return
11 on or before the due date of the return, there shall, unless
12 waived by the Illinois Department for reasonable cause, be
13 added to the assessment imposed by Section 5B-2 a penalty
14 assessment equal to 25% of the assessment imposed for the year.
15 After July 1, 2013, no penalty shall be assessed if the
16 Illinois Department has not established a process for the
17 electronic submission of information.

18 (h) Every long-term care provider subject to assessment
19 under this Article shall keep records and books that will
20 permit the determination of occupied bed days on a calendar
21 year basis. All such books and records shall be kept in the
22 English language and shall, at all times during business hours
23 of the day, be subject to inspection by the Illinois Department
24 or its duly authorized agents and employees.

25 (i) The Illinois Department shall establish a process for
26 long-term care providers to electronically submit all

1 information required by this Section no later than July 1,
2 2013.

3 (Source: P.A. 96-1530, eff. 2-16-11.)