



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

HB4276

by Rep. Kenneth Dunkin

SYNOPSIS AS INTRODUCED:

See Index

Creates the Cannabis Regulation and Taxation Act. Provides that notwithstanding any other provision of law, except as otherwise provided in the Act, the following acts are lawful and shall not be a criminal or civil offense under State law or the law of any political subdivision of this State or be a basis for seizure or forfeiture of assets under State law for persons 21 years of age or older: (1) possessing, consuming, using, displaying, purchasing, or transporting cannabis accessories; (2) possessing, growing, processing, or transporting no more than 8 cannabis plants and possession of the cannabis produced by the plants on the premises where the plants were grown; (3) transferring 30 grams or less of cannabis or up to 6 immature cannabis plants to a person who is 21 years of age or older without remuneration; and (4) assisting another person who is 21 years of age or older in any of these acts. Provides that an excise tax is imposed at the rate of 10% of the sale price of the sale or transfer of cannabis from a cannabis cultivation facility to a retail cannabis store or cannabis product manufacturing facility. Amends the Unified Code of Corrections. Creates a new regulatory offense classification of offense, which is not to be considered a criminal offense and is fine only for the amount specified in the offense or for which community service may be imposed. Changes various penalties for the possession of more than 30 grams of cannabis and for producing or possessing more than 8 cannabis sativa plants. Amends various other Acts to make conforming changes. Effective immediately.

LRB099 13696 RLC 37653 b

CORRECTIONAL
BUDGET AND
IMPACT NOTE ACT
MAY APPLY

FISCAL NOTE ACT
MAY APPLY

HOME RULE NOTE
ACT MAY APPLY

A BILL FOR

1 AN ACT concerning cannabis.

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

4 Section 1. Short title. This Act may be cited as the
5 Cannabis Regulation and Taxation Act.

6 Section 5. Purpose and findings.

7 (a) In the interest of allowing law enforcement to focus on
8 violent and property crimes, generating revenue for education
9 and other public purposes, and individual freedom, the State
10 finds and declares that the use of cannabis shall be legal for
11 persons 21 years of age or older and taxed in a manner similar
12 to alcohol.

13 (b) In the interest of the health and public safety of our
14 citizenry, the people of this State further find and declare
15 that cannabis should be regulated in a manner similar to
16 alcohol so that:

17 (1) persons must show proof of age before purchasing
18 cannabis;

19 (2) selling, distributing, or transferring cannabis to
20 persons under 21 years of age shall remain illegal;

21 (3) driving under the influence of cannabis shall
22 remain illegal;

23 (4) legitimate, taxpaying business people, and not

1 criminal actors, shall conduct sales of cannabis; and

2 (5) cannabis sold in this State shall be tested,
3 labeled, and subject to additional regulations to ensure
4 that consumers are informed and protected.

5 (c) In the interest of enacting rational policies for the
6 treatment of all variations of the cannabis plant, the State
7 further finds and declares that industrial hemp shall be
8 regulated separately from strains of cannabis with higher
9 delta-9 tetrahydrocannabinol (THC) concentrations.

10 (d) The State further finds and declares that it is
11 necessary to ensure consistency and fairness in the application
12 of this Act throughout the State and that the matters addressed
13 by this Act are, except as specified in this Act, matters of
14 statewide concern.

15 Section 10. Definitions. As used in this Act:

16 "Cannabis" means all parts of the plant of the genus
17 cannabis, the seeds of the plant of the genus cannabis, the
18 resin extracted from any part of the plant, and every compound,
19 manufacture, salt, derivative, mixture, or preparation of the
20 plant, its seeds, or its resin, including cannabis concentrate
21 and hashish. "Cannabis" does not include industrial hemp, nor
22 does it include fiber produced from the stalks, oil, or cake
23 made from the seeds of the plant, sterilized seed of the plant
24 which is incapable of germination, or the weight of any other
25 ingredient combined with cannabis to prepare topical or oral

1 administrations, food, drink, or other product.

2 "Cannabis accessories" means any equipment, products, or
3 materials of any kind which are used, intended for use, or
4 designed for use in planting, propagating, cultivating,
5 growing, harvesting, composting, manufacturing, compounding,
6 converting, producing, processing, preparing, testing,
7 analyzing, packaging, repackaging, storing, vaporizing, or
8 containing cannabis, or for ingesting, inhaling, or otherwise
9 introducing cannabis into the human body.

10 "Cannabis cultivation facility" means an entity registered
11 to cultivate, prepare, and package cannabis and sell cannabis
12 to retail cannabis stores, to cannabis product manufacturing
13 facilities, and to other cannabis cultivation facilities, but
14 not to consumers. A cannabis cultivation facility may produce
15 cannabis concentrates, tinctures, extracts, or other cannabis
16 products.

17 "Cannabis establishment" means a cannabis cultivation
18 facility, a cannabis testing facility, a cannabis product
19 manufacturing facility, or a retail cannabis store.

20 "Cannabis product manufacturing facility" means an entity
21 registered to purchase cannabis; manufacture, prepare, and
22 package cannabis products; and sell cannabis and cannabis
23 products to other cannabis product manufacturing facilities
24 and to retail cannabis stores, but not to consumers.

25 "Cannabis products" means concentrated cannabis products
26 and cannabis products that are comprised of cannabis and other

1 ingredients and are intended for use or consumption, such as,
2 but not limited to, edible products, ointments, and tinctures.

3 "Cannabis testing facility" means an entity registered to
4 analyze and certify the safety and potency of cannabis.

5 "Consumer" means a person 21 years of age or older who
6 purchases cannabis or cannabis products for personal use by
7 persons 21 years of age or older, but not for resale to others.

8 "Department" means the Department of Agriculture, or its
9 successor agency.

10 "Industrial hemp" means the plant of the genus cannabis and
11 any part of the plant, whether growing or not, with a delta-9
12 tetrahydrocannabinol concentration that does not exceed
13 three-tenths percent on a dry weight basis.

14 "Locality" means a municipality or, in reference to a
15 location outside the boundaries of a municipality, a county.

16 "Local regulatory authority" means the office or entity
17 designated to process cannabis establishment applications by a
18 municipality or, in reference to a location outside the
19 boundaries of a municipality, a county.

20 "Public place" means any place to which the general public
21 has access.

22 "Retail cannabis store" means an entity registered to
23 purchase cannabis from cannabis cultivation facilities and
24 cannabis and cannabis products from cannabis product
25 manufacturing facilities and to sell cannabis and cannabis
26 products to consumers.

1 "Unreasonably impracticable" means that the measures
2 necessary to comply with the regulations require a high
3 investment of risk, money, time, or any other resource or asset
4 that the operation of a cannabis establishment is not worthy of
5 being carried out in practice by a reasonably prudent business
6 person.

7 Section 15. Personal use of cannabis. Notwithstanding any
8 other provision of law, except as otherwise provided in this
9 Act, the following acts are lawful and shall not be a criminal
10 or civil offense under State law or the law of any political
11 subdivision of this State or be a basis for seizure or
12 forfeiture of assets under State law for persons 21 years of
13 age or older:

14 (1) possessing, consuming, using, displaying, purchasing,
15 or transporting cannabis accessories;

16 (2) possessing, growing, processing, or transporting no
17 more than 8 cannabis plants and possession of the cannabis
18 produced by the plants on the premises where the plants were
19 grown;

20 (3) transferring 30 grams or less of cannabis or up to 6
21 immature cannabis plants to a person who is 21 years of age or
22 older without remuneration;

23 (4) assisting another person who is 21 years of age or
24 older in any of the acts described in paragraphs (1) through
25 (3) of this Section.

1 Section 20. Restrictions on personal cultivation; penalty.

2 (a) It is unlawful for a person who is 21 years of age or
3 older to cultivate cannabis plants in a manner that is contrary
4 to this Section. Cannabis cultivation may only occur on
5 property lawfully in possession of the cultivator or with the
6 consent of the person in lawful possession of the property.

7 (b) A person who violates this Section is guilty of a
8 regulatory offense punishable by a fine not to exceed \$750.

9 Section 30. False identification; penalty.

10 (a) A person who is under 21 years of age may not present
11 or offer to a cannabis establishment or the cannabis
12 establishment's agent or employee any written or oral evidence
13 of age that is false, fraudulent, or not actually the minor's
14 own, for the purpose of:

15 (1) purchasing, attempting to purchase, or otherwise
16 procuring or attempting to procure cannabis; or

17 (2) gaining access to a cannabis establishment.

18 (b) A person who violates this Section is guilty of a
19 regulatory offense punishable by a fine not less than \$200 and
20 not more than \$400.

21 Section 35. Cannabis accessories authorized.

22 (a) Notwithstanding any other provision of law, it is
23 lawful and shall not be an offense under State law or the law

1 of any political subdivision of this State or be a basis for
2 seizure or forfeiture of assets under State law for persons 21
3 years of age or older to manufacture, possess, or purchase
4 cannabis accessories, or to distribute or sell cannabis
5 accessories to a person who is 21 years of age or older.

6 (b) A person who is 21 years of age or older may
7 manufacture, possess, and purchase cannabis accessories, and
8 distribute or sell cannabis accessories to a person who is 21
9 years of age or older.

10 Section 40. Lawful operation of cannabis-related
11 facilities.

12 (a) Notwithstanding any other provision of law, the
13 following acts, when performed by a retail cannabis store with
14 a current, valid registration, or a person 21 years of age or
15 older who is acting in his or her capacity as an owner,
16 employee, or agent of a retail cannabis store, are lawful and
17 shall not be an offense under State law or be a basis for
18 seizure or forfeiture of assets under State law:

19 (1) possessing, displaying, storing, or transporting
20 cannabis or cannabis products, provided that cannabis and
21 cannabis products may not be displayed in a manner that is
22 visible to the general public from a public right-of-way;

23 (2) purchasing cannabis from a cannabis cultivation
24 facility;

25 (3) purchasing cannabis or cannabis products from a

1 cannabis product manufacturing facility; and

2 (4) delivering, distributing, or selling cannabis or
3 cannabis products to consumers.

4 (b) Notwithstanding any other provision of law, the
5 following acts, when performed by a cannabis cultivation
6 facility with a current, valid registration, or a person 21
7 years of age or older who is acting in his or her capacity as an
8 owner, employee, or agent of a cannabis cultivation facility,
9 are lawful and shall not be an offense under State law or be a
10 basis for seizure or forfeiture of assets under State law:

11 (1) cultivating, harvesting, processing, packaging,
12 transporting, displaying, storing, or possessing cannabis;

13 (2) delivering or transferring cannabis to a cannabis
14 testing facility;

15 (3) delivering, distributing, or selling cannabis to a
16 cannabis cultivation facility, a cannabis product
17 manufacturing facility, or a retail cannabis store;

18 (4) receiving or purchasing cannabis from a cannabis
19 cultivation facility; and

20 (5) receiving cannabis seeds or immature cannabis
21 plants from a person 21 years of age or older.

22 (c) Notwithstanding any other provision of law, the
23 following acts, when performed by a product manufacturing
24 facility with a current, valid registration, or a person 21
25 years of age or older who is acting in his or her capacity as an
26 owner, employee, or agent of a product manufacturing facility,

1 are lawful and shall not be an offense under State law or be a
2 basis for seizure or forfeiture of assets under State law:

3 (1) packaging, processing, transporting,
4 manufacturing, displaying, or possessing cannabis or
5 cannabis products;

6 (2) delivering or transferring cannabis or cannabis
7 products to a cannabis testing facility;

8 (3) delivering or selling cannabis or cannabis
9 products to a retail cannabis store or a cannabis product
10 manufacturing facility;

11 (4) purchasing cannabis from a cannabis cultivation
12 facility;

13 (5) purchasing cannabis or cannabis products from a
14 cannabis product manufacturing facility; and

15 (6) leasing or otherwise allowing the use of property
16 owned, occupied, or controlled by any person, corporation,
17 or other entity for any of the activities conducted
18 lawfully under paragraphs (1) through (3) of this
19 subsection.

20 (d) Notwithstanding any other provision of law, the
21 following acts, when performed by a cannabis testing facility
22 with a current, valid registration, or a person 21 years of age
23 or older who is acting in his or her capacity as an owner,
24 employee, or agent of a cannabis testing facility, are lawful
25 and shall not be an offense under State law or be a basis for
26 seizure or forfeiture of assets under State law:

1 (1) possessing, cultivating, processing, repackaging,
2 storing, transporting, or displaying cannabis;

3 (2) receiving cannabis from a cannabis cultivation
4 facility, a cannabis retail store, a cannabis products
5 manufacturer, or a person 21 years of age or older;

6 (3) returning cannabis to a cannabis cultivation
7 facility, cannabis retail store, cannabis products
8 manufacturer, or a person 21 years of age or older; and

9 (4) leasing or otherwise allowing the use of property
10 owned, occupied, or controlled by any person, corporation,
11 or other entity for any of the activities conducted
12 lawfully under paragraphs (1) through (3) of this
13 subsection.

14 (e) Nothing in this Section prevents the imposition of
15 penalties for violating this Act or rules adopted by the
16 Department or localities under this Act.

17 Section 45. Rulemaking.

18 (a) Not later than 180 days after the effective date of
19 this Act, the Department shall adopt rules necessary for
20 implementation of this Act. The rules shall not prohibit the
21 operation of cannabis establishments, either expressly or
22 through rules that make their operation unreasonably
23 impracticable. The rules shall include:

24 (1) procedures for the issuance, renewal, suspension,
25 and revocation of a registration to operate a cannabis

1 establishment, with the procedures subject to all
2 requirements of the Illinois Administrative Procedure Act;

3 (2) a schedule of application, registration, and
4 renewal fees, provided, application fees shall not exceed
5 \$5,000, with this upper limit adjusted annually for
6 inflation, unless the Department determines a greater fee
7 is necessary to carry out its responsibilities under this
8 Act;

9 (3) qualifications for registration that are directly
10 and demonstrably related to the operation of a cannabis
11 establishment;

12 (4) security requirements for cannabis establishments,
13 including for the transportation of cannabis by cannabis
14 establishments;

15 (5) requirements to prevent the sale or diversion of
16 cannabis and cannabis products to persons under 21 years of
17 age;

18 (6) labeling requirements for cannabis and cannabis
19 products sold or distributed by a cannabis establishment;

20 (7) health and safety rules and standards for the
21 manufacture of cannabis products and both the indoor and
22 outdoor cultivation of cannabis by cannabis
23 establishments;

24 (8) restrictions on the advertising and display of
25 cannabis and cannabis products; and

26 (9) regulatory offense violations for the failure to

1 comply with rules made under this Act.

2 (b) Not later than 180 days after the effective date of
3 this Act, the Department of Revenue shall adopt rules for
4 collecting taxes levied on cannabis cultivation facilities.

5 (c) In order to ensure that individual privacy is
6 protected, notwithstanding paragraph (1) of subsection (a) of
7 this Section, the Department shall not require a consumer to
8 provide a retail cannabis store with personal information other
9 than government-issued identification to determine the
10 consumer's age, and a retail cannabis store shall not be
11 required to acquire and record personal information about
12 consumers.

13 Section 50. Cannabis establishment registrations.

14 (a) Each application or renewal application for an annual
15 registration to operate a cannabis establishment shall be
16 submitted to the Department. A renewal application may be
17 submitted up to 90 days prior to the expiration of the cannabis
18 establishment's registration.

19 (b) The Department shall begin accepting and processing
20 applications to operate cannabis establishments one year after
21 the effective date of this Act.

22 (c) Upon receiving an application or renewal application
23 for a cannabis establishment, the Department shall immediately
24 forward a copy of each application and half of the registration
25 application fee to the local regulatory authority for the

1 locality in which the applicant desires to operate the cannabis
2 establishment, unless the locality has not designated a local
3 regulatory authority.

4 (d) Within 45 to 90 days after receiving an application or
5 renewal application, the Department shall issue an annual
6 registration to the applicant, unless the Department finds the
7 applicant is not in compliance with rules adopted under Section
8 45 or the Department is notified by the relevant locality that
9 the applicant is not in compliance with ordinances and rules
10 made under Section 55 and in effect at the time of application.

11 (e) If a locality has enacted a numerical limit on the
12 number of cannabis establishments and a greater number of
13 applicants seek registrations, the Department shall solicit
14 and consider input from the local regulatory authority as to
15 the locality's preference or preferences for registration.

16 (f) Upon denial of an application, the Department shall
17 notify the applicant in writing of the specific reason for its
18 denial.

19 (g) Every cannabis establishment registration shall
20 specify the location where the cannabis establishment will
21 operate. A separate registration shall be required for each
22 location at which a cannabis establishment operates.

23 (h) Cannabis establishments and the books and records
24 maintained and created by cannabis establishments are subject
25 to inspection by the Department.

1 Section 55. Local control.

2 (a) A locality may prohibit the operation of cannabis
3 cultivation facilities, cannabis product manufacturing
4 facilities, cannabis testing facilities, or retail cannabis
5 stores through the enactment of an ordinance or through an
6 initiated or referred measure, provided, any initiated or
7 referred measure to prohibit the operation of cannabis
8 cultivation facilities, cannabis product manufacturing
9 facilities, cannabis testing facilities, or retail cannabis
10 stores must appear on a general election ballot.

11 (b) A locality may enact ordinances or regulations not in
12 conflict with this Act, or with rules adopted under this Act,
13 governing the time, place, manner, and number of cannabis
14 establishment operations. A locality may punish as a regulatory
15 offense a violation of an ordinance or regulations governing
16 the time, place, and manner of a cannabis establishment that
17 may operate in the locality.

18 (c) A locality may designate a local regulatory authority
19 that is responsible for processing applications submitted for a
20 registration to operate a cannabis establishment within the
21 boundaries of the locality. The locality may provide that the
22 local regulatory authority may issue the registrations should
23 the issuance by the locality become necessary because of a
24 failure by the Department to adopt rules under Section 45 or to
25 accept or process applications under Section 50.

26 (d) A locality may establish procedures for the issuance,

1 suspension, and revocation of a registration issued by the
2 locality under subsection (f) or subsection (g) of this
3 Section. These procedures are subject to all requirements of
4 the Illinois Administrative Procedure Act.

5 (e) A locality may establish a schedule of annual
6 operating, registration, and application fees for cannabis
7 establishments, provided, the application fee shall only be due
8 if an application is submitted to a locality under subsection
9 (f) and a registration fee shall only be due if a registration
10 is issued by a locality under subsection (f) or (g) of this
11 Section.

12 (f) If the Department does not issue a registration to an
13 applicant within 90 days of receipt of the application filed
14 under Section 50 and does not notify the applicant of the
15 specific, permissible reason for its denial, in writing and
16 within the time period, or if the Department has adopted rules
17 under Section 45 and has accepted applications under Section 50
18 but has not issued any registrations within 15 months after the
19 effective date of this Act, the applicant may resubmit its
20 application directly to the local regulatory authority, under
21 subsection (c) of this Section, and the local regulatory
22 authority may issue an annual registration to the applicant. If
23 an application is submitted to a local regulatory authority
24 under this paragraph, the Department shall forward to the local
25 regulatory authority the application fee paid by the applicant
26 to the Department upon request by the local regulatory

1 authority.

2 (g) If the Department does not adopt rules required by
3 Section 45, an applicant may submit an application directly to
4 a local regulatory authority after one year from the effective
5 date of this Act, and the local regulatory authority may issue
6 an annual registration to the applicant.

7 (h) A local regulatory authority issuing a registration to
8 an applicant shall do so within 90 days of receipt of the
9 submitted or resubmitted application, unless the local
10 regulatory authority finds and notifies the applicant that the
11 applicant is not in compliance with ordinances and regulations
12 made under subsection (b) of this Section in effect at the time
13 the application is submitted to the local regulatory authority.
14 The locality shall notify the Department if an annual
15 registration has been issued to the applicant.

16 (i) A registration issued by a locality under subsection
17 (f) or (g) of this Section shall have the same force and effect
18 as a registration issued by the Department under Section 50.
19 The holder of the registration shall not be subject to
20 regulation or enforcement by the Department during the term of
21 that registration.

22 (j) A subsequent or renewed registration may be issued
23 under subsection (f) of this Section on an annual basis only
24 upon resubmission to the locality of a new application
25 submitted to the Department under Section 50.

26 (k) A subsequent or renewed registration may be issued

1 under subsection (g) of this Section on an annual basis if the
2 Department has not adopted rules required by Section 45 at
3 least 90 days prior to the date upon which the subsequent or
4 renewed registration would be effective, or if the Department
5 has adopted rules under Section 45 but has not, at least 90
6 days after the adoption of those rules, issued registrations
7 under Section 50.

8 (1) Nothing in this Section limits the relief as may be
9 available to an aggrieved party under the Illinois
10 Administrative Procedure Act.

11 Section 60. Preserving the integrity of State law. The
12 Attorney General shall zealously and in good faith advocate to
13 quash any federal subpoena for records involving cannabis
14 establishments.

15 Section 65. Employers, minors, and control of property.

16 (a) Nothing in this Act requires an employer to permit or
17 accommodate the use, consumption, possession, transfer,
18 display, transportation, sale, or growing of cannabis in the
19 workplace or to affect the ability of employers to have
20 policies restricting the use of cannabis by employees or
21 discipline employees who are under the influence of cannabis in
22 the workplace.

23 (b) Nothing in this Act permits the transfer of cannabis,
24 with or without remuneration, to a person under 21 years of age

1 or to allow a person under 21 years of age to purchase,
2 possess, use, transport, grow, or consume cannabis.

3 (c) Nothing in this Act prohibits a person, employer,
4 school, hospital, detention facility, corporation, or any
5 other entity who occupies, owns, or controls a property from
6 prohibiting or otherwise regulating the possession,
7 consumption, use, display, transfer, distribution, sale,
8 transportation, or growing of cannabis on or in that property.

9 Section 70. Research authorized. Scientific and medical
10 researchers who have previously published may purchase,
11 possess, and securely store cannabis for purposes of conducting
12 research. Scientific and medical researchers may administer
13 and distribute cannabis to participants in research who are 21
14 years of age or older after receiving informed consent from the
15 subjects.

16 Section 75. Cannabis Regulation Fund. The Cannabis
17 Regulation Fund is created as a special fund in the State
18 treasury consisting of fees collected and fines imposed under
19 this Act. The Department shall administer the fund.

20 Section 80. Excise tax on cannabis.

21 (a) An excise tax is imposed on the sale or transfer of
22 cannabis from a cannabis cultivation facility to a retail
23 cannabis store or cannabis product manufacturing facility.

1 Each cannabis cultivation facility shall pay an excise tax at
2 the rate of 10% of the sale price of cannabis that is sold or
3 transferred from a cannabis cultivation facility to a retail
4 cannabis store or cannabis product manufacturing facility.

5 (b) The Department of Revenue shall adjust the rate
6 annually to account for inflation or deflation based on the
7 Consumer Price Index for All Urban Consumers as issued by the
8 United States Department of Labor. If the tax rate is changed
9 under this subsection (b), the Department of Revenue shall
10 publish the adjusted rate on its website and in a newspaper of
11 general circulation in the State not less than 60 days prior to
12 the effective date of the rate adjustment.

13 (c) On or before the 15th day of each month, each cannabis
14 cultivation facility shall pay to the Department of Revenue the
15 excise tax due under this Section on sales and transfers of
16 cannabis made by that cannabis cultivation facility in the
17 immediately preceding calendar month. Payment shall be
18 accompanied by a return filed in the form and manner prescribed
19 by the Department of Revenue and containing the information as
20 the Department of Revenue may require. The return must be
21 accompanied by appropriate computer-generated magnetic media
22 supporting schedule data in the format required by the
23 Department, unless, as provided by rule, the Department grants
24 an exception upon petition of a taxpayer.

25 (d) The provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e,
26 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, and 12 of the

1 Retailers' Occupation Tax Act which are not inconsistent with
2 this Act, and Section 3-7 of the Uniform Penalty and Interest
3 Act, shall apply as far as practicable to the tax imposed under
4 this Section to the same extent as if those provisions were
5 included in this Act.

6 Section 85. Distribution of excise tax proceeds. All moneys
7 received by the Department of Revenue under Section 80 of this
8 Act shall be deposited into the Cannabis Excise Tax Fund, a
9 special fund in the State treasury. Moneys in the Fund shall be
10 used by the Department to implement and enforce this Act.
11 Within 90 days after the effective date of this Act and every
12 year thereafter, the Director of Revenue shall certify the
13 amounts needed to implement and enforce this Act by the
14 Department of Revenue, and the Comptroller shall order
15 transferred and the Treasurer shall transfer from the Cannabis
16 Excise Tax Fund the following amounts every 3 months:

17 (1) 30% shall be distributed to the State Board of
18 Education to be used at the discretion of the State Board of
19 Education for its duties prescribed by law;

20 (2) 5% percent shall be distributed to the Department of
21 Human Services for use in voluntary programs for the treatment
22 of alcohol, tobacco, and cannabis abuse;

23 (3) 5% percent shall be distributed to the Department of
24 Public Health for a scientifically and medically accurate
25 public education campaign educating youth and adults about the

1 health and safety risks of alcohol, tobacco, and cannabis;

2 (4) 50% percent shall be deposited into the General Revenue
3 Fund;

4 (5) 2.5% shall be distributed to the Department of
5 Corrections to be used at the discretion of the Department for
6 its duties prescribed by law;

7 (6) 2.5% shall be distributed to the Department of State
8 Police for the employment and training of drug recognition
9 experts;

10 (7) 2.5% shall be distributed to the Illinois Criminal
11 Justice Information Authority for grants to county sheriffs for
12 the employment and training of drug recognition experts; and

13 (8) 2.5% shall be distributed to the Illinois Criminal
14 Justice Information Authority for grants to municipal police
15 departments for the employment and training of drug recognition
16 experts.

17 Section 90. Privileges and rights under the Compassionate
18 Use of Medical Cannabis Pilot Program Act. Nothing in this Act
19 shall be construed to limit any privileges or rights of a
20 medical cannabis qualifying patient, designated caregiver,
21 cultivation center, cultivation center agent, medical cannabis
22 dispensing organization, or medical cannabis dispensing
23 organization agent under the Compassionate Use of Medical
24 Cannabis Pilot Program Act.

1 Section 95. Conflicting provisions. Except as otherwise
2 provided in this Act, in case of a conflict between this Act
3 and any other law or ordinance, the provisions of this Act
4 shall prevail.

5 Section 905. The Criminal Identification Act is amended by
6 changing Sections 5 and 5.2 as follows:

7 (20 ILCS 2630/5) (from Ch. 38, par. 206-5)

8 Sec. 5. Arrest reports. All policing bodies of this State
9 shall furnish to the Department, daily, in the form and detail
10 the Department requires, fingerprints, descriptions, and
11 ethnic and racial background data as provided in Section 4.5 of
12 this Act of all persons who are arrested on charges of
13 violating any penal statute of this State for offenses that are
14 classified as felonies and Class A or B misdemeanors and of all
15 minors of the age of 10 and over who have been arrested for an
16 offense which would be a felony if committed by an adult, and
17 may forward such fingerprints and descriptions for minors
18 arrested for Class A or B misdemeanors. An offense classified
19 as a regulatory offense, as defined in the Unified Code of
20 Corrections, shall not be reported. Moving or nonmoving traffic
21 violations under the Illinois Vehicle Code shall not be
22 reported except for violations of Chapter 4, Section 11-204.1,
23 or Section 11-501 of that Code. In addition, conservation
24 offenses, as defined in the Supreme Court Rule 501(c), that are

1 classified as Class B misdemeanors shall not be reported. Those
2 law enforcement records maintained by the Department for minors
3 arrested for an offense prior to their 17th birthday, or minors
4 arrested for a non-felony offense, if committed by an adult,
5 prior to their 18th birthday, shall not be forwarded to the
6 Federal Bureau of Investigation unless those records relate to
7 an arrest in which a minor was charged as an adult under any of
8 the transfer provisions of the Juvenile Court Act of 1987.

9 (Source: P.A. 98-528, eff. 1-1-15.)

10 (20 ILCS 2630/5.2)

11 Sec. 5.2. Expungement and sealing.

12 (a) General Provisions.

13 (1) Definitions. In this Act, words and phrases have
14 the meanings set forth in this subsection, except when a
15 particular context clearly requires a different meaning.

16 (A) The following terms shall have the meanings
17 ascribed to them in the Unified Code of Corrections,
18 730 ILCS 5/5-1-2 through 5/5-1-22:

19 (i) Business Offense (730 ILCS 5/5-1-2),

20 (ii) Charge (730 ILCS 5/5-1-3),

21 (iii) Court (730 ILCS 5/5-1-6),

22 (iv) Defendant (730 ILCS 5/5-1-7),

23 (v) Felony (730 ILCS 5/5-1-9),

24 (vi) Imprisonment (730 ILCS 5/5-1-10),

25 (vii) Judgment (730 ILCS 5/5-1-12),

- 1 (viii) Misdemeanor (730 ILCS 5/5-1-14),
2 (ix) Offense (730 ILCS 5/5-1-15),
3 (x) Parole (730 ILCS 5/5-1-16),
4 (xi) Petty Offense (730 ILCS 5/5-1-17),
5 (xii) Probation (730 ILCS 5/5-1-18),
6 (xii-1) Regulatory offense (730 ILCS
7 5/5-1-18.1-1),
8 (xiii) Sentence (730 ILCS 5/5-1-19),
9 (xiv) Supervision (730 ILCS 5/5-1-21), and
10 (xv) Victim (730 ILCS 5/5-1-22).

11 (B) As used in this Section, "charge not initiated
12 by arrest" means a charge (as defined by 730 ILCS
13 5/5-1-3) brought against a defendant where the
14 defendant is not arrested prior to or as a direct
15 result of the charge.

16 (C) "Conviction" means a judgment of conviction or
17 sentence entered upon a plea of guilty or upon a
18 verdict or finding of guilty of an offense, rendered by
19 a legally constituted jury or by a court of competent
20 jurisdiction authorized to try the case without a jury.
21 An order of supervision successfully completed by the
22 petitioner is not a conviction. An order of qualified
23 probation (as defined in subsection (a)(1)(J))
24 successfully completed by the petitioner is not a
25 conviction. An order of supervision or an order of
26 qualified probation that is terminated

1 unsatisfactorily is a conviction, unless the
2 unsatisfactory termination is reversed, vacated, or
3 modified and the judgment of conviction, if any, is
4 reversed or vacated.

5 (D) "Criminal offense" means a petty offense,
6 business offense, misdemeanor, felony, or municipal
7 ordinance violation (as defined in subsection
8 (a)(1)(H)). As used in this Section, a minor traffic
9 offense (as defined in subsection (a)(1)(G)) and a
10 regulatory offense shall not be considered a criminal
11 offense.

12 (E) "Expunge" means to physically destroy the
13 records or return them to the petitioner and to
14 obliterate the petitioner's name from any official
15 index or public record, or both. Nothing in this Act
16 shall require the physical destruction of the circuit
17 court file, but such records relating to arrests or
18 charges, or both, ordered expunged shall be impounded
19 as required by subsections (d)(9)(A)(ii) and
20 (d)(9)(B)(ii).

21 (F) As used in this Section, "last sentence" means
22 the sentence, order of supervision, or order of
23 qualified probation (as defined by subsection
24 (a)(1)(J)), for a criminal offense (as defined by
25 subsection (a)(1)(D)) that terminates last in time in
26 any jurisdiction, regardless of whether the petitioner

1 has included the criminal offense for which the
2 sentence or order of supervision or qualified
3 probation was imposed in his or her petition. If
4 multiple sentences, orders of supervision, or orders
5 of qualified probation terminate on the same day and
6 are last in time, they shall be collectively considered
7 the "last sentence" regardless of whether they were
8 ordered to run concurrently.

9 (G) "Minor traffic offense" means a petty offense,
10 business offense, or Class C misdemeanor under the
11 Illinois Vehicle Code or a similar provision of a
12 municipal or local ordinance.

13 (H) "Municipal ordinance violation" means an
14 offense defined by a municipal or local ordinance that
15 is criminal in nature and with which the petitioner was
16 charged or for which the petitioner was arrested and
17 released without charging.

18 (I) "Petitioner" means an adult or a minor
19 prosecuted as an adult who has applied for relief under
20 this Section.

21 (J) "Qualified probation" means an order of
22 probation under Section 10 of the Cannabis Control Act,
23 Section 410 of the Illinois Controlled Substances Act,
24 Section 70 of the Methamphetamine Control and
25 Community Protection Act, Section 5-6-3.3 or 5-6-3.4
26 of the Unified Code of Corrections, Section

1 12-4.3(b) (1) and (2) of the Criminal Code of 1961 (as
2 those provisions existed before their deletion by
3 Public Act 89-313), Section 10-102 of the Illinois
4 Alcoholism and Other Drug Dependency Act, Section
5 40-10 of the Alcoholism and Other Drug Abuse and
6 Dependency Act, or Section 10 of the Steroid Control
7 Act. For the purpose of this Section, "successful
8 completion" of an order of qualified probation under
9 Section 10-102 of the Illinois Alcoholism and Other
10 Drug Dependency Act and Section 40-10 of the Alcoholism
11 and Other Drug Abuse and Dependency Act means that the
12 probation was terminated satisfactorily and the
13 judgment of conviction was vacated.

14 (K) "Seal" means to physically and electronically
15 maintain the records, unless the records would
16 otherwise be destroyed due to age, but to make the
17 records unavailable without a court order, subject to
18 the exceptions in Sections 12 and 13 of this Act. The
19 petitioner's name shall also be obliterated from the
20 official index required to be kept by the circuit court
21 clerk under Section 16 of the Clerks of Courts Act, but
22 any index issued by the circuit court clerk before the
23 entry of the order to seal shall not be affected.

24 (L) "Sexual offense committed against a minor"
25 includes but is not limited to the offenses of indecent
26 solicitation of a child or criminal sexual abuse when

1 the victim of such offense is under 18 years of age.

2 (M) "Terminate" as it relates to a sentence or
3 order of supervision or qualified probation includes
4 either satisfactory or unsatisfactory termination of
5 the sentence, unless otherwise specified in this
6 Section.

7 (2) Minor Traffic Offenses. Orders of supervision or
8 convictions for minor traffic offenses shall not affect a
9 petitioner's eligibility to expunge or seal records
10 pursuant to this Section.

11 (2.5) Regulatory Offenses. Convictions or pleas of
12 guilty for regulatory offenses shall not affect a
13 petitioner's eligibility to expunge or seal records under
14 this Section.

15 (3) Exclusions. Except as otherwise provided in
16 subsections (b) (5), (b) (6), (b) (8), (e), (e-5), and (e-6)
17 of this Section, the court shall not order:

18 (A) the sealing or expungement of the records of
19 arrests or charges not initiated by arrest that result
20 in an order of supervision for or conviction of: (i)
21 any sexual offense committed against a minor; (ii)
22 Section 11-501 of the Illinois Vehicle Code or a
23 similar provision of a local ordinance; or (iii)
24 Section 11-503 of the Illinois Vehicle Code or a
25 similar provision of a local ordinance, unless the
26 arrest or charge is for a misdemeanor violation of

1 subsection (a) of Section 11-503 or a similar provision
2 of a local ordinance, that occurred prior to the
3 offender reaching the age of 25 years and the offender
4 has no other conviction for violating Section 11-501 or
5 11-503 of the Illinois Vehicle Code or a similar
6 provision of a local ordinance.

7 (B) the sealing or expungement of records of minor
8 traffic offenses (as defined in subsection (a)(1)(G)),
9 unless the petitioner was arrested and released
10 without charging.

11 (C) the sealing of the records of arrests or
12 charges not initiated by arrest which result in an
13 order of supervision or a conviction for the following
14 offenses:

15 (i) offenses included in Article 11 of the
16 Criminal Code of 1961 or the Criminal Code of 2012
17 or a similar provision of a local ordinance, except
18 Section 11-14 of the Criminal Code of 1961 or the
19 Criminal Code of 2012, or a similar provision of a
20 local ordinance;

21 (ii) Section 11-1.50, 12-3.4, 12-15, 12-30,
22 26-5, or 48-1 of the Criminal Code of 1961 or the
23 Criminal Code of 2012, or a similar provision of a
24 local ordinance;

25 (iii) Sections 12-3.1 or 12-3.2 of the
26 Criminal Code of 1961 or the Criminal Code of 2012,

1 or Section 125 of the Stalking No Contact Order
2 Act, or Section 219 of the Civil No Contact Order
3 Act, or a similar provision of a local ordinance;

4 (iv) offenses which are Class A misdemeanors
5 under the Humane Care for Animals Act; or

6 (v) any offense or attempted offense that
7 would subject a person to registration under the
8 Sex Offender Registration Act.

9 (D) the sealing of the records of an arrest which
10 results in the petitioner being charged with a felony
11 offense or records of a charge not initiated by arrest
12 for a felony offense unless:

13 (i) the charge is amended to a misdemeanor and
14 is otherwise eligible to be sealed pursuant to
15 subsection (c);

16 (ii) the charge is brought along with another
17 charge as a part of one case and the charge results
18 in acquittal, dismissal, or conviction when the
19 conviction was reversed or vacated, and another
20 charge brought in the same case results in a
21 disposition for a misdemeanor offense that is
22 eligible to be sealed pursuant to subsection (c) or
23 a disposition listed in paragraph (i), (iii), or
24 (iv) of this subsection;

25 (iii) the charge results in first offender
26 probation as set forth in subsection (c) (2) (E);

1 (iv) the charge is for a felony offense listed
2 in subsection (c) (2) (F) or the charge is amended to
3 a felony offense listed in subsection (c) (2) (F);

4 (v) the charge results in acquittal,
5 dismissal, or the petitioner's release without
6 conviction; or

7 (vi) the charge results in a conviction, but
8 the conviction was reversed or vacated.

9 (b) Expungement.

10 (1) A petitioner may petition the circuit court to
11 expunge the records of his or her arrests and charges not
12 initiated by arrest when:

13 (A) He or she has never been convicted of a
14 criminal offense; and

15 (B) Each arrest or charge not initiated by arrest
16 sought to be expunged resulted in: (i) acquittal,
17 dismissal, or the petitioner's release without
18 charging, unless excluded by subsection (a) (3) (B);
19 (ii) a conviction which was vacated or reversed, unless
20 excluded by subsection (a) (3) (B); (iii) an order of
21 supervision and such supervision was successfully
22 completed by the petitioner, unless excluded by
23 subsection (a) (3) (A) or (a) (3) (B); or (iv) an order of
24 qualified probation (as defined in subsection
25 (a) (1) (J)) and such probation was successfully
26 completed by the petitioner.

1 (2) Time frame for filing a petition to expunge.

2 (A) When the arrest or charge not initiated by
3 arrest sought to be expunged resulted in an acquittal,
4 dismissal, the petitioner's release without charging,
5 or the reversal or vacation of a conviction, there is
6 no waiting period to petition for the expungement of
7 such records.

8 (B) When the arrest or charge not initiated by
9 arrest sought to be expunged resulted in an order of
10 supervision, successfully completed by the petitioner,
11 the following time frames will apply:

12 (i) Those arrests or charges that resulted in
13 orders of supervision under Section 3-707, 3-708,
14 3-710, or 5-401.3 of the Illinois Vehicle Code or a
15 similar provision of a local ordinance, or under
16 Section 11-1.50, 12-3.2, or 12-15 of the Criminal
17 Code of 1961 or the Criminal Code of 2012, or a
18 similar provision of a local ordinance, shall not
19 be eligible for expungement until 5 years have
20 passed following the satisfactory termination of
21 the supervision.

22 (i-5) Those arrests or charges that resulted
23 in orders of supervision for a misdemeanor
24 violation of subsection (a) of Section 11-503 of
25 the Illinois Vehicle Code or a similar provision of
26 a local ordinance, that occurred prior to the

1 offender reaching the age of 25 years and the
2 offender has no other conviction for violating
3 Section 11-501 or 11-503 of the Illinois Vehicle
4 Code or a similar provision of a local ordinance
5 shall not be eligible for expungement until the
6 petitioner has reached the age of 25 years.

7 (ii) Those arrests or charges that resulted in
8 orders of supervision for any other offenses shall
9 not be eligible for expungement until 2 years have
10 passed following the satisfactory termination of
11 the supervision.

12 (C) When the arrest or charge not initiated by
13 arrest sought to be expunged resulted in an order of
14 qualified probation, successfully completed by the
15 petitioner, such records shall not be eligible for
16 expungement until 5 years have passed following the
17 satisfactory termination of the probation.

18 (3) Those records maintained by the Department for
19 persons arrested prior to their 17th birthday shall be
20 expunged as provided in Section 5-915 of the Juvenile Court
21 Act of 1987.

22 (4) Whenever a person has been arrested for or
23 convicted of any offense, in the name of a person whose
24 identity he or she has stolen or otherwise come into
25 possession of, the aggrieved person from whom the identity
26 was stolen or otherwise obtained without authorization,

1 upon learning of the person having been arrested using his
2 or her identity, may, upon verified petition to the chief
3 judge of the circuit wherein the arrest was made, have a
4 court order entered nunc pro tunc by the Chief Judge to
5 correct the arrest record, conviction record, if any, and
6 all official records of the arresting authority, the
7 Department, other criminal justice agencies, the
8 prosecutor, and the trial court concerning such arrest, if
9 any, by removing his or her name from all such records in
10 connection with the arrest and conviction, if any, and by
11 inserting in the records the name of the offender, if known
12 or ascertainable, in lieu of the aggrieved's name. The
13 records of the circuit court clerk shall be sealed until
14 further order of the court upon good cause shown and the
15 name of the aggrieved person obliterated on the official
16 index required to be kept by the circuit court clerk under
17 Section 16 of the Clerks of Courts Act, but the order shall
18 not affect any index issued by the circuit court clerk
19 before the entry of the order. Nothing in this Section
20 shall limit the Department of State Police or other
21 criminal justice agencies or prosecutors from listing
22 under an offender's name the false names he or she has
23 used.

24 (5) Whenever a person has been convicted of criminal
25 sexual assault, aggravated criminal sexual assault,
26 predatory criminal sexual assault of a child, criminal

1 sexual abuse, or aggravated criminal sexual abuse, the
2 victim of that offense may request that the State's
3 Attorney of the county in which the conviction occurred
4 file a verified petition with the presiding trial judge at
5 the petitioner's trial to have a court order entered to
6 seal the records of the circuit court clerk in connection
7 with the proceedings of the trial court concerning that
8 offense. However, the records of the arresting authority
9 and the Department of State Police concerning the offense
10 shall not be sealed. The court, upon good cause shown,
11 shall make the records of the circuit court clerk in
12 connection with the proceedings of the trial court
13 concerning the offense available for public inspection.

14 (6) If a conviction has been set aside on direct review
15 or on collateral attack and the court determines by clear
16 and convincing evidence that the petitioner was factually
17 innocent of the charge, the court that finds the petitioner
18 factually innocent of the charge shall enter an expungement
19 order for the conviction for which the petitioner has been
20 determined to be innocent as provided in subsection (b) of
21 Section 5-5-4 of the Unified Code of Corrections.

22 (7) Nothing in this Section shall prevent the
23 Department of State Police from maintaining all records of
24 any person who is admitted to probation upon terms and
25 conditions and who fulfills those terms and conditions
26 pursuant to Section 10 of the Cannabis Control Act, Section

1 410 of the Illinois Controlled Substances Act, Section 70
2 of the Methamphetamine Control and Community Protection
3 Act, Section 5-6-3.3 or 5-6-3.4 of the Unified Code of
4 Corrections, Section 12-4.3 or subdivision (b)(1) of
5 Section 12-3.05 of the Criminal Code of 1961 or the
6 Criminal Code of 2012, Section 10-102 of the Illinois
7 Alcoholism and Other Drug Dependency Act, Section 40-10 of
8 the Alcoholism and Other Drug Abuse and Dependency Act, or
9 Section 10 of the Steroid Control Act.

10 (8) If the petitioner has been granted a certificate of
11 innocence under Section 2-702 of the Code of Civil
12 Procedure, the court that grants the certificate of
13 innocence shall also enter an order expunging the
14 conviction for which the petitioner has been determined to
15 be innocent as provided in subsection (h) of Section 2-702
16 of the Code of Civil Procedure.

17 (c) Sealing.

18 (1) Applicability. Notwithstanding any other provision
19 of this Act to the contrary, and cumulative with any rights
20 to expungement of criminal records, this subsection
21 authorizes the sealing of criminal records of adults and of
22 minors prosecuted as adults.

23 (2) Eligible Records. The following records may be
24 sealed:

25 (A) All arrests resulting in release without
26 charging;

1 (B) Arrests or charges not initiated by arrest
2 resulting in acquittal, dismissal, or conviction when
3 the conviction was reversed or vacated, except as
4 excluded by subsection (a) (3) (B);

5 (C) Arrests or charges not initiated by arrest
6 resulting in orders of supervision, including orders
7 of supervision for municipal ordinance violations,
8 successfully completed by the petitioner, unless
9 excluded by subsection (a) (3);

10 (D) Arrests or charges not initiated by arrest
11 resulting in convictions, including convictions on
12 municipal ordinance violations, unless excluded by
13 subsection (a) (3);

14 (E) Arrests or charges not initiated by arrest
15 resulting in orders of first offender probation under
16 Section 10 of the Cannabis Control Act, Section 410 of
17 the Illinois Controlled Substances Act, Section 70 of
18 the Methamphetamine Control and Community Protection
19 Act, or Section 5-6-3.3 of the Unified Code of
20 Corrections; and

21 (F) Arrests or charges not initiated by arrest
22 resulting in felony convictions for the following
23 offenses:

24 (i) Class 4 felony convictions for:

25 Prostitution under Section 11-14 of the
26 Criminal Code of 1961 or the Criminal Code of

1 2012.

2 Possession of cannabis under Section 4 of
3 the Cannabis Control Act.

4 Possession of a controlled substance under
5 Section 402 of the Illinois Controlled
6 Substances Act.

7 Offenses under the Methamphetamine
8 Precursor Control Act.

9 Offenses under the Steroid Control Act.

10 Theft under Section 16-1 of the Criminal
11 Code of 1961 or the Criminal Code of 2012.

12 Retail theft under Section 16A-3 or
13 paragraph (a) of 16-25 of the Criminal Code of
14 1961 or the Criminal Code of 2012.

15 Deceptive practices under Section 17-1 of
16 the Criminal Code of 1961 or the Criminal Code
17 of 2012.

18 Forgery under Section 17-3 of the Criminal
19 Code of 1961 or the Criminal Code of 2012.

20 Possession of burglary tools under Section
21 19-2 of the Criminal Code of 1961 or the
22 Criminal Code of 2012.

23 (ii) Class 3 felony convictions for:

24 Theft under Section 16-1 of the Criminal
25 Code of 1961 or the Criminal Code of 2012.

26 Retail theft under Section 16A-3 or

1 paragraph (a) of 16-25 of the Criminal Code of
2 1961 or the Criminal Code of 2012.

3 Deceptive practices under Section 17-1 of
4 the Criminal Code of 1961 or the Criminal Code
5 of 2012.

6 Forgery under Section 17-3 of the Criminal
7 Code of 1961 or the Criminal Code of 2012.

8 Possession with intent to manufacture or
9 deliver a controlled substance under Section
10 401 of the Illinois Controlled Substances Act.

11 (3) When Records Are Eligible to Be Sealed. Records
12 identified as eligible under subsection (c)(2) may be
13 sealed as follows:

14 (A) Records identified as eligible under
15 subsection (c)(2)(A) and (c)(2)(B) may be sealed at any
16 time.

17 (B) Records identified as eligible under
18 subsection (c)(2)(C) may be sealed (i) 3 years after
19 the termination of petitioner's last sentence (as
20 defined in subsection (a)(1)(F)) if the petitioner has
21 never been convicted of a criminal offense (as defined
22 in subsection (a)(1)(D)); or (ii) 4 years after the
23 termination of the petitioner's last sentence (as
24 defined in subsection (a)(1)(F)) if the petitioner has
25 ever been convicted of a criminal offense (as defined
26 in subsection (a)(1)(D)).

1 (C) Records identified as eligible under
2 subsections (c) (2) (D), (c) (2) (E), and (c) (2) (F) may be
3 sealed 4 years after the termination of the
4 petitioner's last sentence (as defined in subsection
5 (a) (1) (F)).

6 (D) Records identified in subsection
7 (a) (3) (A) (iii) may be sealed after the petitioner has
8 reached the age of 25 years.

9 (4) Subsequent felony convictions. A person may not
10 have subsequent felony conviction records sealed as
11 provided in this subsection (c) if he or she is convicted
12 of any felony offense after the date of the sealing of
13 prior felony convictions as provided in this subsection
14 (c). The court may, upon conviction for a subsequent felony
15 offense, order the unsealing of prior felony conviction
16 records previously ordered sealed by the court.

17 (5) Notice of eligibility for sealing. Upon entry of a
18 disposition for an eligible record under this subsection
19 (c), the petitioner shall be informed by the court of the
20 right to have the records sealed and the procedures for the
21 sealing of the records.

22 (d) Procedure. The following procedures apply to
23 expungement under subsections (b), (e), and (e-6) and sealing
24 under subsections (c) and (e-5):

25 (1) Filing the petition. Upon becoming eligible to
26 petition for the expungement or sealing of records under

1 this Section, the petitioner shall file a petition
2 requesting the expungement or sealing of records with the
3 clerk of the court where the arrests occurred or the
4 charges were brought, or both. If arrests occurred or
5 charges were brought in multiple jurisdictions, a petition
6 must be filed in each such jurisdiction. The petitioner
7 shall pay the applicable fee, if not waived.

8 (2) Contents of petition. The petition shall be
9 verified and shall contain the petitioner's name, date of
10 birth, current address and, for each arrest or charge not
11 initiated by arrest sought to be sealed or expunged, the
12 case number, the date of arrest (if any), the identity of
13 the arresting authority, and such other information as the
14 court may require. During the pendency of the proceeding,
15 the petitioner shall promptly notify the circuit court
16 clerk of any change of his or her address. If the
17 petitioner has received a certificate of eligibility for
18 sealing from the Prisoner Review Board under paragraph (10)
19 of subsection (a) of Section 3-3-2 of the Unified Code of
20 Corrections, the certificate shall be attached to the
21 petition.

22 (3) Drug test. The petitioner must attach to the
23 petition proof that the petitioner has passed a test taken
24 within 30 days before the filing of the petition showing
25 the absence within his or her body of all illegal
26 substances as defined by the Illinois Controlled

1 Substances Act, the Methamphetamine Control and Community
2 Protection Act, and the Cannabis Control Act if he or she
3 is petitioning to:

4 (A) seal felony records under clause (c) (2) (E);

5 (B) seal felony records for a violation of the
6 Illinois Controlled Substances Act, the
7 Methamphetamine Control and Community Protection Act,
8 or the Cannabis Control Act under clause (c) (2) (F);

9 (C) seal felony records under subsection (e-5); or

10 (D) expunge felony records of a qualified
11 probation under clause (b) (1) (B) (iv).

12 (4) Service of petition. The circuit court clerk shall
13 promptly serve a copy of the petition and documentation to
14 support the petition under subsection (e-5) or (e-6) on the
15 State's Attorney or prosecutor charged with the duty of
16 prosecuting the offense, the Department of State Police,
17 the arresting agency and the chief legal officer of the
18 unit of local government effecting the arrest.

19 (5) Objections.

20 (A) Any party entitled to notice of the petition
21 may file an objection to the petition. All objections
22 shall be in writing, shall be filed with the circuit
23 court clerk, and shall state with specificity the basis
24 of the objection. Whenever a person who has been
25 convicted of an offense is granted a pardon by the
26 Governor which specifically authorizes expungement, an

1 objection to the petition may not be filed.

2 (B) Objections to a petition to expunge or seal
3 must be filed within 60 days of the date of service of
4 the petition.

5 (6) Entry of order.

6 (A) The Chief Judge of the circuit wherein the
7 charge was brought, any judge of that circuit
8 designated by the Chief Judge, or in counties of less
9 than 3,000,000 inhabitants, the presiding trial judge
10 at the petitioner's trial, if any, shall rule on the
11 petition to expunge or seal as set forth in this
12 subsection (d) (6).

13 (B) Unless the State's Attorney or prosecutor, the
14 Department of State Police, the arresting agency, or
15 the chief legal officer files an objection to the
16 petition to expunge or seal within 60 days from the
17 date of service of the petition, the court shall enter
18 an order granting or denying the petition.

19 (7) Hearings. If an objection is filed, the court shall
20 set a date for a hearing and notify the petitioner and all
21 parties entitled to notice of the petition of the hearing
22 date at least 30 days prior to the hearing. Prior to the
23 hearing, the State's Attorney shall consult with the
24 Department as to the appropriateness of the relief sought
25 in the petition to expunge or seal. At the hearing, the
26 court shall hear evidence on whether the petition should or

1 should not be granted, and shall grant or deny the petition
2 to expunge or seal the records based on the evidence
3 presented at the hearing. The court may consider the
4 following:

5 (A) the strength of the evidence supporting the
6 defendant's conviction;

7 (B) the reasons for retention of the conviction
8 records by the State;

9 (C) the petitioner's age, criminal record history,
10 and employment history;

11 (D) the period of time between the petitioner's
12 arrest on the charge resulting in the conviction and
13 the filing of the petition under this Section; and

14 (E) the specific adverse consequences the
15 petitioner may be subject to if the petition is denied.

16 (8) Service of order. After entering an order to
17 expunge or seal records, the court must provide copies of
18 the order to the Department, in a form and manner
19 prescribed by the Department, to the petitioner, to the
20 State's Attorney or prosecutor charged with the duty of
21 prosecuting the offense, to the arresting agency, to the
22 chief legal officer of the unit of local government
23 effecting the arrest, and to such other criminal justice
24 agencies as may be ordered by the court.

25 (9) Implementation of order.

26 (A) Upon entry of an order to expunge records

1 pursuant to (b) (2) (A) or (b) (2) (B) (ii), or both:

2 (i) the records shall be expunged (as defined
3 in subsection (a) (1) (E)) by the arresting agency,
4 the Department, and any other agency as ordered by
5 the court, within 60 days of the date of service of
6 the order, unless a motion to vacate, modify, or
7 reconsider the order is filed pursuant to
8 paragraph (12) of subsection (d) of this Section;

9 (ii) the records of the circuit court clerk
10 shall be impounded until further order of the court
11 upon good cause shown and the name of the
12 petitioner obliterated on the official index
13 required to be kept by the circuit court clerk
14 under Section 16 of the Clerks of Courts Act, but
15 the order shall not affect any index issued by the
16 circuit court clerk before the entry of the order;
17 and

18 (iii) in response to an inquiry for expunged
19 records, the court, the Department, or the agency
20 receiving such inquiry, shall reply as it does in
21 response to inquiries when no records ever
22 existed.

23 (B) Upon entry of an order to expunge records
24 pursuant to (b) (2) (B) (i) or (b) (2) (C), or both:

25 (i) the records shall be expunged (as defined
26 in subsection (a) (1) (E)) by the arresting agency

1 and any other agency as ordered by the court,
2 within 60 days of the date of service of the order,
3 unless a motion to vacate, modify, or reconsider
4 the order is filed pursuant to paragraph (12) of
5 subsection (d) of this Section;

6 (ii) the records of the circuit court clerk
7 shall be impounded until further order of the court
8 upon good cause shown and the name of the
9 petitioner obliterated on the official index
10 required to be kept by the circuit court clerk
11 under Section 16 of the Clerks of Courts Act, but
12 the order shall not affect any index issued by the
13 circuit court clerk before the entry of the order;

14 (iii) the records shall be impounded by the
15 Department within 60 days of the date of service of
16 the order as ordered by the court, unless a motion
17 to vacate, modify, or reconsider the order is filed
18 pursuant to paragraph (12) of subsection (d) of
19 this Section;

20 (iv) records impounded by the Department may
21 be disseminated by the Department only as required
22 by law or to the arresting authority, the State's
23 Attorney, and the court upon a later arrest for the
24 same or a similar offense or for the purpose of
25 sentencing for any subsequent felony, and to the
26 Department of Corrections upon conviction for any

1 offense; and

2 (v) in response to an inquiry for such records
3 from anyone not authorized by law to access such
4 records, the court, the Department, or the agency
5 receiving such inquiry shall reply as it does in
6 response to inquiries when no records ever
7 existed.

8 (B-5) Upon entry of an order to expunge records
9 under subsection (e-6):

10 (i) the records shall be expunged (as defined
11 in subsection (a)(1)(E)) by the arresting agency
12 and any other agency as ordered by the court,
13 within 60 days of the date of service of the order,
14 unless a motion to vacate, modify, or reconsider
15 the order is filed under paragraph (12) of
16 subsection (d) of this Section;

17 (ii) the records of the circuit court clerk
18 shall be impounded until further order of the court
19 upon good cause shown and the name of the
20 petitioner obliterated on the official index
21 required to be kept by the circuit court clerk
22 under Section 16 of the Clerks of Courts Act, but
23 the order shall not affect any index issued by the
24 circuit court clerk before the entry of the order;

25 (iii) the records shall be impounded by the
26 Department within 60 days of the date of service of

1 the order as ordered by the court, unless a motion
2 to vacate, modify, or reconsider the order is filed
3 under paragraph (12) of subsection (d) of this
4 Section;

5 (iv) records impounded by the Department may
6 be disseminated by the Department only as required
7 by law or to the arresting authority, the State's
8 Attorney, and the court upon a later arrest for the
9 same or a similar offense or for the purpose of
10 sentencing for any subsequent felony, and to the
11 Department of Corrections upon conviction for any
12 offense; and

13 (v) in response to an inquiry for these records
14 from anyone not authorized by law to access the
15 records, the court, the Department, or the agency
16 receiving the inquiry shall reply as it does in
17 response to inquiries when no records ever
18 existed.

19 (C) Upon entry of an order to seal records under
20 subsection (c), the arresting agency, any other agency
21 as ordered by the court, the Department, and the court
22 shall seal the records (as defined in subsection
23 (a)(1)(K)). In response to an inquiry for such records
24 from anyone not authorized by law to access such
25 records, the court, the Department, or the agency
26 receiving such inquiry shall reply as it does in

1 response to inquiries when no records ever existed.

2 (D) The Department shall send written notice to the
3 petitioner of its compliance with each order to expunge
4 or seal records within 60 days of the date of service
5 of that order or, if a motion to vacate, modify, or
6 reconsider is filed, within 60 days of service of the
7 order resolving the motion, if that order requires the
8 Department to expunge or seal records. In the event of
9 an appeal from the circuit court order, the Department
10 shall send written notice to the petitioner of its
11 compliance with an Appellate Court or Supreme Court
12 judgment to expunge or seal records within 60 days of
13 the issuance of the court's mandate. The notice is not
14 required while any motion to vacate, modify, or
15 reconsider, or any appeal or petition for
16 discretionary appellate review, is pending.

17 (10) Fees. The Department may charge the petitioner a
18 fee equivalent to the cost of processing any order to
19 expunge or seal records. Notwithstanding any provision of
20 the Clerks of Courts Act to the contrary, the circuit court
21 clerk may charge a fee equivalent to the cost associated
22 with the sealing or expungement of records by the circuit
23 court clerk. From the total filing fee collected for the
24 petition to seal or expunge, the circuit court clerk shall
25 deposit \$10 into the Circuit Court Clerk Operation and
26 Administrative Fund, to be used to offset the costs

1 incurred by the circuit court clerk in performing the
2 additional duties required to serve the petition to seal or
3 expunge on all parties. The circuit court clerk shall
4 collect and forward the Department of State Police portion
5 of the fee to the Department and it shall be deposited in
6 the State Police Services Fund.

7 (11) Final Order. No court order issued under the
8 expungement or sealing provisions of this Section shall
9 become final for purposes of appeal until 30 days after
10 service of the order on the petitioner and all parties
11 entitled to notice of the petition.

12 (12) Motion to Vacate, Modify, or Reconsider. Under
13 Section 2-1203 of the Code of Civil Procedure, the
14 petitioner or any party entitled to notice may file a
15 motion to vacate, modify, or reconsider the order granting
16 or denying the petition to expunge or seal within 60 days
17 of service of the order. If filed more than 60 days after
18 service of the order, a petition to vacate, modify, or
19 reconsider shall comply with subsection (c) of Section
20 2-1401 of the Code of Civil Procedure. Upon filing of a
21 motion to vacate, modify, or reconsider, notice of the
22 motion shall be served upon the petitioner and all parties
23 entitled to notice of the petition.

24 (13) Effect of Order. An order granting a petition
25 under the expungement or sealing provisions of this Section
26 shall not be considered void because it fails to comply

1 with the provisions of this Section or because of any error
2 asserted in a motion to vacate, modify, or reconsider. The
3 circuit court retains jurisdiction to determine whether
4 the order is voidable and to vacate, modify, or reconsider
5 its terms based on a motion filed under paragraph (12) of
6 this subsection (d).

7 (14) Compliance with Order Granting Petition to Seal
8 Records. Unless a court has entered a stay of an order
9 granting a petition to seal, all parties entitled to notice
10 of the petition must fully comply with the terms of the
11 order within 60 days of service of the order even if a
12 party is seeking relief from the order through a motion
13 filed under paragraph (12) of this subsection (d) or is
14 appealing the order.

15 (15) Compliance with Order Granting Petition to
16 Expunge Records. While a party is seeking relief from the
17 order granting the petition to expunge through a motion
18 filed under paragraph (12) of this subsection (d) or is
19 appealing the order, and unless a court has entered a stay
20 of that order, the parties entitled to notice of the
21 petition must seal, but need not expunge, the records until
22 there is a final order on the motion for relief or, in the
23 case of an appeal, the issuance of that court's mandate.

24 (16) The changes to this subsection (d) made by Public
25 Act 98-163 apply to all petitions pending on August 5, 2013
26 (the effective date of Public Act 98-163) and to all orders

1 ruling on a petition to expunge or seal on or after August
2 5, 2013 (the effective date of Public Act 98-163).

3 (e) Whenever a person who has been convicted of an offense
4 is granted a pardon by the Governor which specifically
5 authorizes expungement, he or she may, upon verified petition
6 to the Chief Judge of the circuit where the person had been
7 convicted, any judge of the circuit designated by the Chief
8 Judge, or in counties of less than 3,000,000 inhabitants, the
9 presiding trial judge at the defendant's trial, have a court
10 order entered expunging the record of arrest from the official
11 records of the arresting authority and order that the records
12 of the circuit court clerk and the Department be sealed until
13 further order of the court upon good cause shown or as
14 otherwise provided herein, and the name of the defendant
15 obliterated from the official index requested to be kept by the
16 circuit court clerk under Section 16 of the Clerks of Courts
17 Act in connection with the arrest and conviction for the
18 offense for which he or she had been pardoned but the order
19 shall not affect any index issued by the circuit court clerk
20 before the entry of the order. All records sealed by the
21 Department may be disseminated by the Department only to the
22 arresting authority, the State's Attorney, and the court upon a
23 later arrest for the same or similar offense or for the purpose
24 of sentencing for any subsequent felony. Upon conviction for
25 any subsequent offense, the Department of Corrections shall
26 have access to all sealed records of the Department pertaining

1 to that individual. Upon entry of the order of expungement, the
2 circuit court clerk shall promptly mail a copy of the order to
3 the person who was pardoned.

4 (e-5) Whenever a person who has been convicted of an
5 offense is granted a certificate of eligibility for sealing by
6 the Prisoner Review Board which specifically authorizes
7 sealing, he or she may, upon verified petition to the Chief
8 Judge of the circuit where the person had been convicted, any
9 judge of the circuit designated by the Chief Judge, or in
10 counties of less than 3,000,000 inhabitants, the presiding
11 trial judge at the petitioner's trial, have a court order
12 entered sealing the record of arrest from the official records
13 of the arresting authority and order that the records of the
14 circuit court clerk and the Department be sealed until further
15 order of the court upon good cause shown or as otherwise
16 provided herein, and the name of the petitioner obliterated
17 from the official index requested to be kept by the circuit
18 court clerk under Section 16 of the Clerks of Courts Act in
19 connection with the arrest and conviction for the offense for
20 which he or she had been granted the certificate but the order
21 shall not affect any index issued by the circuit court clerk
22 before the entry of the order. All records sealed by the
23 Department may be disseminated by the Department only as
24 required by this Act or to the arresting authority, a law
25 enforcement agency, the State's Attorney, and the court upon a
26 later arrest for the same or similar offense or for the purpose

1 of sentencing for any subsequent felony. Upon conviction for
2 any subsequent offense, the Department of Corrections shall
3 have access to all sealed records of the Department pertaining
4 to that individual. Upon entry of the order of sealing, the
5 circuit court clerk shall promptly mail a copy of the order to
6 the person who was granted the certificate of eligibility for
7 sealing.

8 (e-6) Whenever a person who has been convicted of an
9 offense is granted a certificate of eligibility for expungement
10 by the Prisoner Review Board which specifically authorizes
11 expungement, he or she may, upon verified petition to the Chief
12 Judge of the circuit where the person had been convicted, any
13 judge of the circuit designated by the Chief Judge, or in
14 counties of less than 3,000,000 inhabitants, the presiding
15 trial judge at the petitioner's trial, have a court order
16 entered expunging the record of arrest from the official
17 records of the arresting authority and order that the records
18 of the circuit court clerk and the Department be sealed until
19 further order of the court upon good cause shown or as
20 otherwise provided herein, and the name of the petitioner
21 obliterated from the official index requested to be kept by the
22 circuit court clerk under Section 16 of the Clerks of Courts
23 Act in connection with the arrest and conviction for the
24 offense for which he or she had been granted the certificate
25 but the order shall not affect any index issued by the circuit
26 court clerk before the entry of the order. All records sealed

1 by the Department may be disseminated by the Department only as
2 required by this Act or to the arresting authority, a law
3 enforcement agency, the State's Attorney, and the court upon a
4 later arrest for the same or similar offense or for the purpose
5 of sentencing for any subsequent felony. Upon conviction for
6 any subsequent offense, the Department of Corrections shall
7 have access to all expunged records of the Department
8 pertaining to that individual. Upon entry of the order of
9 expungement, the circuit court clerk shall promptly mail a copy
10 of the order to the person who was granted the certificate of
11 eligibility for expungement.

12 (f) Subject to available funding, the Illinois Department
13 of Corrections shall conduct a study of the impact of sealing,
14 especially on employment and recidivism rates, utilizing a
15 random sample of those who apply for the sealing of their
16 criminal records under Public Act 93-211. At the request of the
17 Illinois Department of Corrections, records of the Illinois
18 Department of Employment Security shall be utilized as
19 appropriate to assist in the study. The study shall not
20 disclose any data in a manner that would allow the
21 identification of any particular individual or employing unit.
22 The study shall be made available to the General Assembly no
23 later than September 1, 2010.

24 (Source: P.A. 97-443, eff. 8-19-11; 97-698, eff. 1-1-13;
25 97-1026, eff. 1-1-13; 97-1108, eff. 1-1-13; 97-1109, eff.
26 1-1-13; 97-1118, eff. 1-1-13; 97-1120, eff. 1-1-13; 97-1150,

1 eff. 1-25-13; 98-133, eff. 1-1-14; 98-142, eff. 1-1-14; 98-163,
2 eff. 8-5-13; 98-164, eff. 1-1-14; 98-399, eff. 8-16-13; 98-635,
3 eff. 1-1-15; 98-637, eff. 1-1-15; 98-756, eff. 7-16-14;
4 98-1009, eff. 1-1-15; revised 9-30-14.)

5 Section 910. The State Finance Act is amended by adding
6 Sections 5.866 and 5.867 as follows:

7 (30 ILCS 105/5.866 new)

8 Sec. 5.866. The Cannabis Excise Tax Fund.

9 (30 ILCS 105/5.867 new)

10 Sec. 5.867. The Cannabis Regulation Fund.

11 Section 915. The Illinois Income Tax Act is amended by
12 changing Section 203 as follows:

13 (35 ILCS 5/203) (from Ch. 120, par. 2-203)

14 Sec. 203. Base income defined.

15 (a) Individuals.

16 (1) In general. In the case of an individual, base
17 income means an amount equal to the taxpayer's adjusted
18 gross income for the taxable year as modified by paragraph
19 (2).

20 (2) Modifications. The adjusted gross income referred
21 to in paragraph (1) shall be modified by adding thereto the

1 sum of the following amounts:

2 (A) An amount equal to all amounts paid or accrued
3 to the taxpayer as interest or dividends during the
4 taxable year to the extent excluded from gross income
5 in the computation of adjusted gross income, except
6 stock dividends of qualified public utilities
7 described in Section 305(e) of the Internal Revenue
8 Code;

9 (B) An amount equal to the amount of tax imposed by
10 this Act to the extent deducted from gross income in
11 the computation of adjusted gross income for the
12 taxable year;

13 (C) An amount equal to the amount received during
14 the taxable year as a recovery or refund of real
15 property taxes paid with respect to the taxpayer's
16 principal residence under the Revenue Act of 1939 and
17 for which a deduction was previously taken under
18 subparagraph (L) of this paragraph (2) prior to July 1,
19 1991, the retrospective application date of Article 4
20 of Public Act 87-17. In the case of multi-unit or
21 multi-use structures and farm dwellings, the taxes on
22 the taxpayer's principal residence shall be that
23 portion of the total taxes for the entire property
24 which is attributable to such principal residence;

25 (D) An amount equal to the amount of the capital
26 gain deduction allowable under the Internal Revenue

1 Code, to the extent deducted from gross income in the
2 computation of adjusted gross income;

3 (D-5) An amount, to the extent not included in
4 adjusted gross income, equal to the amount of money
5 withdrawn by the taxpayer in the taxable year from a
6 medical care savings account and the interest earned on
7 the account in the taxable year of a withdrawal
8 pursuant to subsection (b) of Section 20 of the Medical
9 Care Savings Account Act or subsection (b) of Section
10 20 of the Medical Care Savings Account Act of 2000;

11 (D-10) For taxable years ending after December 31,
12 1997, an amount equal to any eligible remediation costs
13 that the individual deducted in computing adjusted
14 gross income and for which the individual claims a
15 credit under subsection (l) of Section 201;

16 (D-15) For taxable years 2001 and thereafter, an
17 amount equal to the bonus depreciation deduction taken
18 on the taxpayer's federal income tax return for the
19 taxable year under subsection (k) of Section 168 of the
20 Internal Revenue Code;

21 (D-16) If the taxpayer sells, transfers, abandons,
22 or otherwise disposes of property for which the
23 taxpayer was required in any taxable year to make an
24 addition modification under subparagraph (D-15), then
25 an amount equal to the aggregate amount of the
26 deductions taken in all taxable years under

1 subparagraph (Z) with respect to that property.

2 If the taxpayer continues to own property through
3 the last day of the last tax year for which the
4 taxpayer may claim a depreciation deduction for
5 federal income tax purposes and for which the taxpayer
6 was allowed in any taxable year to make a subtraction
7 modification under subparagraph (Z), then an amount
8 equal to that subtraction modification.

9 The taxpayer is required to make the addition
10 modification under this subparagraph only once with
11 respect to any one piece of property;

12 (D-17) An amount equal to the amount otherwise
13 allowed as a deduction in computing base income for
14 interest paid, accrued, or incurred, directly or
15 indirectly, (i) for taxable years ending on or after
16 December 31, 2004, to a foreign person who would be a
17 member of the same unitary business group but for the
18 fact that foreign person's business activity outside
19 the United States is 80% or more of the foreign
20 person's total business activity and (ii) for taxable
21 years ending on or after December 31, 2008, to a person
22 who would be a member of the same unitary business
23 group but for the fact that the person is prohibited
24 under Section 1501(a)(27) from being included in the
25 unitary business group because he or she is ordinarily
26 required to apportion business income under different

1 subsections of Section 304. The addition modification
2 required by this subparagraph shall be reduced to the
3 extent that dividends were included in base income of
4 the unitary group for the same taxable year and
5 received by the taxpayer or by a member of the
6 taxpayer's unitary business group (including amounts
7 included in gross income under Sections 951 through 964
8 of the Internal Revenue Code and amounts included in
9 gross income under Section 78 of the Internal Revenue
10 Code) with respect to the stock of the same person to
11 whom the interest was paid, accrued, or incurred.

12 This paragraph shall not apply to the following:

13 (i) an item of interest paid, accrued, or
14 incurred, directly or indirectly, to a person who
15 is subject in a foreign country or state, other
16 than a state which requires mandatory unitary
17 reporting, to a tax on or measured by net income
18 with respect to such interest; or

19 (ii) an item of interest paid, accrued, or
20 incurred, directly or indirectly, to a person if
21 the taxpayer can establish, based on a
22 preponderance of the evidence, both of the
23 following:

24 (a) the person, during the same taxable
25 year, paid, accrued, or incurred, the interest
26 to a person that is not a related member, and

1 (b) the transaction giving rise to the
2 interest expense between the taxpayer and the
3 person did not have as a principal purpose the
4 avoidance of Illinois income tax, and is paid
5 pursuant to a contract or agreement that
6 reflects an arm's-length interest rate and
7 terms; or

8 (iii) the taxpayer can establish, based on
9 clear and convincing evidence, that the interest
10 paid, accrued, or incurred relates to a contract or
11 agreement entered into at arm's-length rates and
12 terms and the principal purpose for the payment is
13 not federal or Illinois tax avoidance; or

14 (iv) an item of interest paid, accrued, or
15 incurred, directly or indirectly, to a person if
16 the taxpayer establishes by clear and convincing
17 evidence that the adjustments are unreasonable; or
18 if the taxpayer and the Director agree in writing
19 to the application or use of an alternative method
20 of apportionment under Section 304(f).

21 Nothing in this subsection shall preclude the
22 Director from making any other adjustment
23 otherwise allowed under Section 404 of this Act for
24 any tax year beginning after the effective date of
25 this amendment provided such adjustment is made
26 pursuant to regulation adopted by the Department

1 and such regulations provide methods and standards
2 by which the Department will utilize its authority
3 under Section 404 of this Act;

4 (D-18) An amount equal to the amount of intangible
5 expenses and costs otherwise allowed as a deduction in
6 computing base income, and that were paid, accrued, or
7 incurred, directly or indirectly, (i) for taxable
8 years ending on or after December 31, 2004, to a
9 foreign person who would be a member of the same
10 unitary business group but for the fact that the
11 foreign person's business activity outside the United
12 States is 80% or more of that person's total business
13 activity and (ii) for taxable years ending on or after
14 December 31, 2008, to a person who would be a member of
15 the same unitary business group but for the fact that
16 the person is prohibited under Section 1501(a)(27)
17 from being included in the unitary business group
18 because he or she is ordinarily required to apportion
19 business income under different subsections of Section
20 304. The addition modification required by this
21 subparagraph shall be reduced to the extent that
22 dividends were included in base income of the unitary
23 group for the same taxable year and received by the
24 taxpayer or by a member of the taxpayer's unitary
25 business group (including amounts included in gross
26 income under Sections 951 through 964 of the Internal

1 Revenue Code and amounts included in gross income under
2 Section 78 of the Internal Revenue Code) with respect
3 to the stock of the same person to whom the intangible
4 expenses and costs were directly or indirectly paid,
5 incurred, or accrued. The preceding sentence does not
6 apply to the extent that the same dividends caused a
7 reduction to the addition modification required under
8 Section 203(a)(2)(D-17) of this Act. As used in this
9 subparagraph, the term "intangible expenses and costs"
10 includes (1) expenses, losses, and costs for, or
11 related to, the direct or indirect acquisition, use,
12 maintenance or management, ownership, sale, exchange,
13 or any other disposition of intangible property; (2)
14 losses incurred, directly or indirectly, from
15 factoring transactions or discounting transactions;
16 (3) royalty, patent, technical, and copyright fees;
17 (4) licensing fees; and (5) other similar expenses and
18 costs. For purposes of this subparagraph, "intangible
19 property" includes patents, patent applications, trade
20 names, trademarks, service marks, copyrights, mask
21 works, trade secrets, and similar types of intangible
22 assets.

23 This paragraph shall not apply to the following:

24 (i) any item of intangible expenses or costs
25 paid, accrued, or incurred, directly or
26 indirectly, from a transaction with a person who is

1 subject in a foreign country or state, other than a
2 state which requires mandatory unitary reporting,
3 to a tax on or measured by net income with respect
4 to such item; or

5 (ii) any item of intangible expense or cost
6 paid, accrued, or incurred, directly or
7 indirectly, if the taxpayer can establish, based
8 on a preponderance of the evidence, both of the
9 following:

10 (a) the person during the same taxable
11 year paid, accrued, or incurred, the
12 intangible expense or cost to a person that is
13 not a related member, and

14 (b) the transaction giving rise to the
15 intangible expense or cost between the
16 taxpayer and the person did not have as a
17 principal purpose the avoidance of Illinois
18 income tax, and is paid pursuant to a contract
19 or agreement that reflects arm's-length terms;

20 or

21 (iii) any item of intangible expense or cost
22 paid, accrued, or incurred, directly or
23 indirectly, from a transaction with a person if the
24 taxpayer establishes by clear and convincing
25 evidence, that the adjustments are unreasonable;
26 or if the taxpayer and the Director agree in

1 writing to the application or use of an alternative
2 method of apportionment under Section 304(f);

3 Nothing in this subsection shall preclude the
4 Director from making any other adjustment
5 otherwise allowed under Section 404 of this Act for
6 any tax year beginning after the effective date of
7 this amendment provided such adjustment is made
8 pursuant to regulation adopted by the Department
9 and such regulations provide methods and standards
10 by which the Department will utilize its authority
11 under Section 404 of this Act;

12 (D-19) For taxable years ending on or after
13 December 31, 2008, an amount equal to the amount of
14 insurance premium expenses and costs otherwise allowed
15 as a deduction in computing base income, and that were
16 paid, accrued, or incurred, directly or indirectly, to
17 a person who would be a member of the same unitary
18 business group but for the fact that the person is
19 prohibited under Section 1501(a)(27) from being
20 included in the unitary business group because he or
21 she is ordinarily required to apportion business
22 income under different subsections of Section 304. The
23 addition modification required by this subparagraph
24 shall be reduced to the extent that dividends were
25 included in base income of the unitary group for the
26 same taxable year and received by the taxpayer or by a

1 member of the taxpayer's unitary business group
2 (including amounts included in gross income under
3 Sections 951 through 964 of the Internal Revenue Code
4 and amounts included in gross income under Section 78
5 of the Internal Revenue Code) with respect to the stock
6 of the same person to whom the premiums and costs were
7 directly or indirectly paid, incurred, or accrued. The
8 preceding sentence does not apply to the extent that
9 the same dividends caused a reduction to the addition
10 modification required under Section 203(a)(2)(D-17) or
11 Section 203(a)(2)(D-18) of this Act.

12 (D-20) For taxable years beginning on or after
13 January 1, 2002 and ending on or before December 31,
14 2006, in the case of a distribution from a qualified
15 tuition program under Section 529 of the Internal
16 Revenue Code, other than (i) a distribution from a
17 College Savings Pool created under Section 16.5 of the
18 State Treasurer Act or (ii) a distribution from the
19 Illinois Prepaid Tuition Trust Fund, an amount equal to
20 the amount excluded from gross income under Section
21 529(c)(3)(B). For taxable years beginning on or after
22 January 1, 2007, in the case of a distribution from a
23 qualified tuition program under Section 529 of the
24 Internal Revenue Code, other than (i) a distribution
25 from a College Savings Pool created under Section 16.5
26 of the State Treasurer Act, (ii) a distribution from

1 the Illinois Prepaid Tuition Trust Fund, or (iii) a
2 distribution from a qualified tuition program under
3 Section 529 of the Internal Revenue Code that (I)
4 adopts and determines that its offering materials
5 comply with the College Savings Plans Network's
6 disclosure principles and (II) has made reasonable
7 efforts to inform in-state residents of the existence
8 of in-state qualified tuition programs by informing
9 Illinois residents directly and, where applicable, to
10 inform financial intermediaries distributing the
11 program to inform in-state residents of the existence
12 of in-state qualified tuition programs at least
13 annually, an amount equal to the amount excluded from
14 gross income under Section 529(c)(3)(B).

15 For the purposes of this subparagraph (D-20), a
16 qualified tuition program has made reasonable efforts
17 if it makes disclosures (which may use the term
18 "in-state program" or "in-state plan" and need not
19 specifically refer to Illinois or its qualified
20 programs by name) (i) directly to prospective
21 participants in its offering materials or makes a
22 public disclosure, such as a website posting; and (ii)
23 where applicable, to intermediaries selling the
24 out-of-state program in the same manner that the
25 out-of-state program distributes its offering
26 materials;

1 (D-21) For taxable years beginning on or after
2 January 1, 2007, in the case of transfer of moneys from
3 a qualified tuition program under Section 529 of the
4 Internal Revenue Code that is administered by the State
5 to an out-of-state program, an amount equal to the
6 amount of moneys previously deducted from base income
7 under subsection (a) (2) (Y) of this Section;

8 (D-22) For taxable years beginning on or after
9 January 1, 2009, in the case of a nonqualified
10 withdrawal or refund of moneys from a qualified tuition
11 program under Section 529 of the Internal Revenue Code
12 administered by the State that is not used for
13 qualified expenses at an eligible education
14 institution, an amount equal to the contribution
15 component of the nonqualified withdrawal or refund
16 that was previously deducted from base income under
17 subsection (a) (2) (y) of this Section, provided that
18 the withdrawal or refund did not result from the
19 beneficiary's death or disability;

20 (D-23) An amount equal to the credit allowable to
21 the taxpayer under Section 218(a) of this Act,
22 determined without regard to Section 218(c) of this
23 Act;

24 and by deducting from the total so obtained the sum of the
25 following amounts:

26 (E) For taxable years ending before December 31,

1 2001, any amount included in such total in respect of
2 any compensation (including but not limited to any
3 compensation paid or accrued to a serviceman while a
4 prisoner of war or missing in action) paid to a
5 resident by reason of being on active duty in the Armed
6 Forces of the United States and in respect of any
7 compensation paid or accrued to a resident who as a
8 governmental employee was a prisoner of war or missing
9 in action, and in respect of any compensation paid to a
10 resident in 1971 or thereafter for annual training
11 performed pursuant to Sections 502 and 503, Title 32,
12 United States Code as a member of the Illinois National
13 Guard or, beginning with taxable years ending on or
14 after December 31, 2007, the National Guard of any
15 other state. For taxable years ending on or after
16 December 31, 2001, any amount included in such total in
17 respect of any compensation (including but not limited
18 to any compensation paid or accrued to a serviceman
19 while a prisoner of war or missing in action) paid to a
20 resident by reason of being a member of any component
21 of the Armed Forces of the United States and in respect
22 of any compensation paid or accrued to a resident who
23 as a governmental employee was a prisoner of war or
24 missing in action, and in respect of any compensation
25 paid to a resident in 2001 or thereafter by reason of
26 being a member of the Illinois National Guard or,

1 beginning with taxable years ending on or after
2 December 31, 2007, the National Guard of any other
3 state. The provisions of this subparagraph (E) are
4 exempt from the provisions of Section 250;

5 (F) An amount equal to all amounts included in such
6 total pursuant to the provisions of Sections 402(a),
7 402(c), 403(a), 403(b), 406(a), 407(a), and 408 of the
8 Internal Revenue Code, or included in such total as
9 distributions under the provisions of any retirement
10 or disability plan for employees of any governmental
11 agency or unit, or retirement payments to retired
12 partners, which payments are excluded in computing net
13 earnings from self employment by Section 1402 of the
14 Internal Revenue Code and regulations adopted pursuant
15 thereto;

16 (G) The valuation limitation amount;

17 (H) An amount equal to the amount of any tax
18 imposed by this Act which was refunded to the taxpayer
19 and included in such total for the taxable year;

20 (I) An amount equal to all amounts included in such
21 total pursuant to the provisions of Section 111 of the
22 Internal Revenue Code as a recovery of items previously
23 deducted from adjusted gross income in the computation
24 of taxable income;

25 (J) An amount equal to those dividends included in
26 such total which were paid by a corporation which

1 conducts business operations in a River Edge
2 Redevelopment Zone or zones created under the River
3 Edge Redevelopment Zone Act, and conducts
4 substantially all of its operations in a River Edge
5 Redevelopment Zone or zones. This subparagraph (J) is
6 exempt from the provisions of Section 250;

7 (K) An amount equal to those dividends included in
8 such total that were paid by a corporation that
9 conducts business operations in a federally designated
10 Foreign Trade Zone or Sub-Zone and that is designated a
11 High Impact Business located in Illinois; provided
12 that dividends eligible for the deduction provided in
13 subparagraph (J) of paragraph (2) of this subsection
14 shall not be eligible for the deduction provided under
15 this subparagraph (K);

16 (L) For taxable years ending after December 31,
17 1983, an amount equal to all social security benefits
18 and railroad retirement benefits included in such
19 total pursuant to Sections 72(r) and 86 of the Internal
20 Revenue Code;

21 (M) With the exception of any amounts subtracted
22 under subparagraph (N), an amount equal to the sum of
23 all amounts disallowed as deductions by (i) Sections
24 171(a) (2), and 265(2) of the Internal Revenue Code,
25 and all amounts of expenses allocable to interest and
26 disallowed as deductions by Section 265(1) of the

1 Internal Revenue Code; and (ii) for taxable years
2 ending on or after August 13, 1999, Sections 171(a)(2),
3 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue
4 Code, plus, for taxable years ending on or after
5 December 31, 2011, Section 45G(e)(3) of the Internal
6 Revenue Code and, for taxable years ending on or after
7 December 31, 2008, any amount included in gross income
8 under Section 87 of the Internal Revenue Code; the
9 provisions of this subparagraph are exempt from the
10 provisions of Section 250;

11 (N) An amount equal to all amounts included in such
12 total which are exempt from taxation by this State
13 either by reason of its statutes or Constitution or by
14 reason of the Constitution, treaties or statutes of the
15 United States; provided that, in the case of any
16 statute of this State that exempts income derived from
17 bonds or other obligations from the tax imposed under
18 this Act, the amount exempted shall be the interest net
19 of bond premium amortization;

20 (O) An amount equal to any contribution made to a
21 job training project established pursuant to the Tax
22 Increment Allocation Redevelopment Act;

23 (P) An amount equal to the amount of the deduction
24 used to compute the federal income tax credit for
25 restoration of substantial amounts held under claim of
26 right for the taxable year pursuant to Section 1341 of

1 the Internal Revenue Code or of any itemized deduction
2 taken from adjusted gross income in the computation of
3 taxable income for restoration of substantial amounts
4 held under claim of right for the taxable year;

5 (Q) An amount equal to any amounts included in such
6 total, received by the taxpayer as an acceleration in
7 the payment of life, endowment or annuity benefits in
8 advance of the time they would otherwise be payable as
9 an indemnity for a terminal illness;

10 (R) An amount equal to the amount of any federal or
11 State bonus paid to veterans of the Persian Gulf War;

12 (S) An amount, to the extent included in adjusted
13 gross income, equal to the amount of a contribution
14 made in the taxable year on behalf of the taxpayer to a
15 medical care savings account established under the
16 Medical Care Savings Account Act or the Medical Care
17 Savings Account Act of 2000 to the extent the
18 contribution is accepted by the account administrator
19 as provided in that Act;

20 (T) An amount, to the extent included in adjusted
21 gross income, equal to the amount of interest earned in
22 the taxable year on a medical care savings account
23 established under the Medical Care Savings Account Act
24 or the Medical Care Savings Account Act of 2000 on
25 behalf of the taxpayer, other than interest added
26 pursuant to item (D-5) of this paragraph (2);

1 (U) For one taxable year beginning on or after
2 January 1, 1994, an amount equal to the total amount of
3 tax imposed and paid under subsections (a) and (b) of
4 Section 201 of this Act on grant amounts received by
5 the taxpayer under the Nursing Home Grant Assistance
6 Act during the taxpayer's taxable years 1992 and 1993;

7 (V) Beginning with tax years ending on or after
8 December 31, 1995 and ending with tax years ending on
9 or before December 31, 2004, an amount equal to the
10 amount paid by a taxpayer who is a self-employed
11 taxpayer, a partner of a partnership, or a shareholder
12 in a Subchapter S corporation for health insurance or
13 long-term care insurance for that taxpayer or that
14 taxpayer's spouse or dependents, to the extent that the
15 amount paid for that health insurance or long-term care
16 insurance may be deducted under Section 213 of the
17 Internal Revenue Code, has not been deducted on the
18 federal income tax return of the taxpayer, and does not
19 exceed the taxable income attributable to that
20 taxpayer's income, self-employment income, or
21 Subchapter S corporation income; except that no
22 deduction shall be allowed under this item (V) if the
23 taxpayer is eligible to participate in any health
24 insurance or long-term care insurance plan of an
25 employer of the taxpayer or the taxpayer's spouse. The
26 amount of the health insurance and long-term care

1 insurance subtracted under this item (V) shall be
2 determined by multiplying total health insurance and
3 long-term care insurance premiums paid by the taxpayer
4 times a number that represents the fractional
5 percentage of eligible medical expenses under Section
6 213 of the Internal Revenue Code of 1986 not actually
7 deducted on the taxpayer's federal income tax return;

8 (W) For taxable years beginning on or after January
9 1, 1998, all amounts included in the taxpayer's federal
10 gross income in the taxable year from amounts converted
11 from a regular IRA to a Roth IRA. This paragraph is
12 exempt from the provisions of Section 250;

13 (X) For taxable year 1999 and thereafter, an amount
14 equal to the amount of any (i) distributions, to the
15 extent includible in gross income for federal income
16 tax purposes, made to the taxpayer because of his or
17 her status as a victim of persecution for racial or
18 religious reasons by Nazi Germany or any other Axis
19 regime or as an heir of the victim and (ii) items of
20 income, to the extent includible in gross income for
21 federal income tax purposes, attributable to, derived
22 from or in any way related to assets stolen from,
23 hidden from, or otherwise lost to a victim of
24 persecution for racial or religious reasons by Nazi
25 Germany or any other Axis regime immediately prior to,
26 during, and immediately after World War II, including,

1 but not limited to, interest on the proceeds receivable
2 as insurance under policies issued to a victim of
3 persecution for racial or religious reasons by Nazi
4 Germany or any other Axis regime by European insurance
5 companies immediately prior to and during World War II;
6 provided, however, this subtraction from federal
7 adjusted gross income does not apply to assets acquired
8 with such assets or with the proceeds from the sale of
9 such assets; provided, further, this paragraph shall
10 only apply to a taxpayer who was the first recipient of
11 such assets after their recovery and who is a victim of
12 persecution for racial or religious reasons by Nazi
13 Germany or any other Axis regime or as an heir of the
14 victim. The amount of and the eligibility for any
15 public assistance, benefit, or similar entitlement is
16 not affected by the inclusion of items (i) and (ii) of
17 this paragraph in gross income for federal income tax
18 purposes. This paragraph is exempt from the provisions
19 of Section 250;

20 (Y) For taxable years beginning on or after January
21 1, 2002 and ending on or before December 31, 2004,
22 moneys contributed in the taxable year to a College
23 Savings Pool account under Section 16.5 of the State
24 Treasurer Act, except that amounts excluded from gross
25 income under Section 529(c)(3)(C)(i) of the Internal
26 Revenue Code shall not be considered moneys

1 contributed under this subparagraph (Y). For taxable
2 years beginning on or after January 1, 2005, a maximum
3 of \$10,000 contributed in the taxable year to (i) a
4 College Savings Pool account under Section 16.5 of the
5 State Treasurer Act or (ii) the Illinois Prepaid
6 Tuition Trust Fund, except that amounts excluded from
7 gross income under Section 529(c)(3)(C)(i) of the
8 Internal Revenue Code shall not be considered moneys
9 contributed under this subparagraph (Y). For purposes
10 of this subparagraph, contributions made by an
11 employer on behalf of an employee, or matching
12 contributions made by an employee, shall be treated as
13 made by the employee. This subparagraph (Y) is exempt
14 from the provisions of Section 250;

15 (Z) For taxable years 2001 and thereafter, for the
16 taxable year in which the bonus depreciation deduction
17 is taken on the taxpayer's federal income tax return
18 under subsection (k) of Section 168 of the Internal
19 Revenue Code and for each applicable taxable year
20 thereafter, an amount equal to "x", where:

21 (1) "y" equals the amount of the depreciation
22 deduction taken for the taxable year on the
23 taxpayer's federal income tax return on property
24 for which the bonus depreciation deduction was
25 taken in any year under subsection (k) of Section
26 168 of the Internal Revenue Code, but not including

1 the bonus depreciation deduction;

2 (2) for taxable years ending on or before
3 December 31, 2005, "x" equals "y" multiplied by 30
4 and then divided by 70 (or "y" multiplied by
5 0.429); and

6 (3) for taxable years ending after December
7 31, 2005:

8 (i) for property on which a bonus
9 depreciation deduction of 30% of the adjusted
10 basis was taken, "x" equals "y" multiplied by
11 30 and then divided by 70 (or "y" multiplied by
12 0.429); and

13 (ii) for property on which a bonus
14 depreciation deduction of 50% of the adjusted
15 basis was taken, "x" equals "y" multiplied by
16 1.0.

17 The aggregate amount deducted under this
18 subparagraph in all taxable years for any one piece of
19 property may not exceed the amount of the bonus
20 depreciation deduction taken on that property on the
21 taxpayer's federal income tax return under subsection
22 (k) of Section 168 of the Internal Revenue Code. This
23 subparagraph (Z) is exempt from the provisions of
24 Section 250;

25 (AA) If the taxpayer sells, transfers, abandons,
26 or otherwise disposes of property for which the

1 taxpayer was required in any taxable year to make an
2 addition modification under subparagraph (D-15), then
3 an amount equal to that addition modification.

4 If the taxpayer continues to own property through
5 the last day of the last tax year for which the
6 taxpayer may claim a depreciation deduction for
7 federal income tax purposes and for which the taxpayer
8 was required in any taxable year to make an addition
9 modification under subparagraph (D-15), then an amount
10 equal to that addition modification.

11 The taxpayer is allowed to take the deduction under
12 this subparagraph only once with respect to any one
13 piece of property.

14 This subparagraph (AA) is exempt from the
15 provisions of Section 250;

16 (BB) Any amount included in adjusted gross income,
17 other than salary, received by a driver in a
18 ridesharing arrangement using a motor vehicle;

19 (CC) The amount of (i) any interest income (net of
20 the deductions allocable thereto) taken into account
21 for the taxable year with respect to a transaction with
22 a taxpayer that is required to make an addition
23 modification with respect to such transaction under
24 Section 203(a)(2)(D-17), 203(b)(2)(E-12),
25 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed
26 the amount of that addition modification, and (ii) any

1 income from intangible property (net of the deductions
2 allocable thereto) taken into account for the taxable
3 year with respect to a transaction with a taxpayer that
4 is required to make an addition modification with
5 respect to such transaction under Section
6 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or
7 203(d)(2)(D-8), but not to exceed the amount of that
8 addition modification. This subparagraph (CC) is
9 exempt from the provisions of Section 250;

10 (DD) An amount equal to the interest income taken
11 into account for the taxable year (net of the
12 deductions allocable thereto) with respect to
13 transactions with (i) a foreign person who would be a
14 member of the taxpayer's unitary business group but for
15 the fact that the foreign person's business activity
16 outside the United States is 80% or more of that
17 person's total business activity and (ii) for taxable
18 years ending on or after December 31, 2008, to a person
19 who would be a member of the same unitary business
20 group but for the fact that the person is prohibited
21 under Section 1501(a)(27) from being included in the
22 unitary business group because he or she is ordinarily
23 required to apportion business income under different
24 subsections of Section 304, but not to exceed the
25 addition modification required to be made for the same
26 taxable year under Section 203(a)(2)(D-17) for

1 interest paid, accrued, or incurred, directly or
2 indirectly, to the same person. This subparagraph (DD)
3 is exempt from the provisions of Section 250;

4 (EE) An amount equal to the income from intangible
5 property taken into account for the taxable year (net
6 of the deductions allocable thereto) with respect to
7 transactions with (i) a foreign person who would be a
8 member of the taxpayer's unitary business group but for
9 the fact that the foreign person's business activity
10 outside the United States is 80% or more of that
11 person's total business activity and (ii) for taxable
12 years ending on or after December 31, 2008, to a person
13 who would be a member of the same unitary business
14 group but for the fact that the person is prohibited
15 under Section 1501(a)(27) from being included in the
16 unitary business group because he or she is ordinarily
17 required to apportion business income under different
18 subsections of Section 304, but not to exceed the
19 addition modification required to be made for the same
20 taxable year under Section 203(a)(2)(D-18) for
21 intangible expenses and costs paid, accrued, or
22 incurred, directly or indirectly, to the same foreign
23 person. This subparagraph (EE) is exempt from the
24 provisions of Section 250;

25 (FF) An amount equal to any amount awarded to the
26 taxpayer during the taxable year by the Court of Claims

1 under subsection (c) of Section 8 of the Court of
2 Claims Act for time unjustly served in a State prison.
3 This subparagraph (FF) is exempt from the provisions of
4 Section 250; ~~and~~

5 (GG) For taxable years ending on or after December
6 31, 2011, in the case of a taxpayer who was required to
7 add back any insurance premiums under Section
8 203(a) (2) (D-19), such taxpayer may elect to subtract
9 that part of a reimbursement received from the
10 insurance company equal to the amount of the expense or
11 loss (including expenses incurred by the insurance
12 company) that would have been taken into account as a
13 deduction for federal income tax purposes if the
14 expense or loss had been uninsured. If a taxpayer makes
15 the election provided for by this subparagraph (GG),
16 the insurer to which the premiums were paid must add
17 back to income the amount subtracted by the taxpayer
18 pursuant to this subparagraph (GG). This subparagraph
19 (GG) is exempt from the provisions of Section 250; and

20 -

21 (HH) An amount equal to all the ordinary and
22 necessary expenses paid or incurred during the taxable
23 year in carrying on the business of a cannabis
24 establishment as defined in Section 10 of the Cannabis
25 Regulation and Taxation Act if the cannabis
26 establishment is in compliance with that Act,

1 including:

2 (1) a reasonable allowance for salaries or
3 other compensation for personal services actually
4 rendered;

5 (2) traveling expenses (including amounts
6 expended for meals and lodging other than amounts
7 which are lavish or extravagant under the
8 circumstances) while away from home in the pursuit
9 of the business of the cannabis establishment; and

10 (3) rentals or other payments required to be
11 made as a condition to the continued use or
12 possession, for purposes of the business of a
13 cannabis establishment, of property to which the
14 taxpayer has not taken or is not taking title or in
15 which he has no equity.

16 (b) Corporations.

17 (1) In general. In the case of a corporation, base
18 income means an amount equal to the taxpayer's taxable
19 income for the taxable year as modified by paragraph (2).

20 (2) Modifications. The taxable income referred to in
21 paragraph (1) shall be modified by adding thereto the sum
22 of the following amounts:

23 (A) An amount equal to all amounts paid or accrued
24 to the taxpayer as interest and all distributions
25 received from regulated investment companies during

1 the taxable year to the extent excluded from gross
2 income in the computation of taxable income;

3 (B) An amount equal to the amount of tax imposed by
4 this Act to the extent deducted from gross income in
5 the computation of taxable income for the taxable year;

6 (C) In the case of a regulated investment company,
7 an amount equal to the excess of (i) the net long-term
8 capital gain for the taxable year, over (ii) the amount
9 of the capital gain dividends designated as such in
10 accordance with Section 852(b)(3)(C) of the Internal
11 Revenue Code and any amount designated under Section
12 852(b)(3)(D) of the Internal Revenue Code,
13 attributable to the taxable year (this amendatory Act
14 of 1995 (Public Act 89-89) is declarative of existing
15 law and is not a new enactment);

16 (D) The amount of any net operating loss deduction
17 taken in arriving at taxable income, other than a net
18 operating loss carried forward from a taxable year
19 ending prior to December 31, 1986;

20 (E) For taxable years in which a net operating loss
21 carryback or carryforward from a taxable year ending
22 prior to December 31, 1986 is an element of taxable
23 income under paragraph (1) of subsection (e) or
24 subparagraph (E) of paragraph (2) of subsection (e),
25 the amount by which addition modifications other than
26 those provided by this subparagraph (E) exceeded

1 subtraction modifications in such earlier taxable
2 year, with the following limitations applied in the
3 order that they are listed:

4 (i) the addition modification relating to the
5 net operating loss carried back or forward to the
6 taxable year from any taxable year ending prior to
7 December 31, 1986 shall be reduced by the amount of
8 addition modification under this subparagraph (E)
9 which related to that net operating loss and which
10 was taken into account in calculating the base
11 income of an earlier taxable year, and

12 (ii) the addition modification relating to the
13 net operating loss carried back or forward to the
14 taxable year from any taxable year ending prior to
15 December 31, 1986 shall not exceed the amount of
16 such carryback or carryforward;

17 For taxable years in which there is a net operating
18 loss carryback or carryforward from more than one other
19 taxable year ending prior to December 31, 1986, the
20 addition modification provided in this subparagraph
21 (E) shall be the sum of the amounts computed
22 independently under the preceding provisions of this
23 subparagraph (E) for each such taxable year;

24 (E-5) For taxable years ending after December 31,
25 1997, an amount equal to any eligible remediation costs
26 that the corporation deducted in computing adjusted

1 gross income and for which the corporation claims a
2 credit under subsection (l) of Section 201;

3 (E-10) For taxable years 2001 and thereafter, an
4 amount equal to the bonus depreciation deduction taken
5 on the taxpayer's federal income tax return for the
6 taxable year under subsection (k) of Section 168 of the
7 Internal Revenue Code;

8 (E-11) If the taxpayer sells, transfers, abandons,
9 or otherwise disposes of property for which the
10 taxpayer was required in any taxable year to make an
11 addition modification under subparagraph (E-10), then
12 an amount equal to the aggregate amount of the
13 deductions taken in all taxable years under
14 subparagraph (T) with respect to that property.

15 If the taxpayer continues to own property through
16 the last day of the last tax year for which the
17 taxpayer may claim a depreciation deduction for
18 federal income tax purposes and for which the taxpayer
19 was allowed in any taxable year to make a subtraction
20 modification under subparagraph (T), then an amount
21 equal to that subtraction modification.

22 The taxpayer is required to make the addition
23 modification under this subparagraph only once with
24 respect to any one piece of property;

25 (E-12) An amount equal to the amount otherwise
26 allowed as a deduction in computing base income for

1 interest paid, accrued, or incurred, directly or
2 indirectly, (i) for taxable years ending on or after
3 December 31, 2004, to a foreign person who would be a
4 member of the same unitary business group but for the
5 fact the foreign person's business activity outside
6 the United States is 80% or more of the foreign
7 person's total business activity and (ii) for taxable
8 years ending on or after December 31, 2008, to a person
9 who would be a member of the same unitary business
10 group but for the fact that the person is prohibited
11 under Section 1501(a)(27) from being included in the
12 unitary business group because he or she is ordinarily
13 required to apportion business income under different
14 subsections of Section 304. The addition modification
15 required by this subparagraph shall be reduced to the
16 extent that dividends were included in base income of
17 the unitary group for the same taxable year and
18 received by the taxpayer or by a member of the
19 taxpayer's unitary business group (including amounts
20 included in gross income pursuant to Sections 951
21 through 964 of the Internal Revenue Code and amounts
22 included in gross income under Section 78 of the
23 Internal Revenue Code) with respect to the stock of the
24 same person to whom the interest was paid, accrued, or
25 incurred.

26 This paragraph shall not apply to the following:

1 (i) an item of interest paid, accrued, or
2 incurred, directly or indirectly, to a person who
3 is subject in a foreign country or state, other
4 than a state which requires mandatory unitary
5 reporting, to a tax on or measured by net income
6 with respect to such interest; or

7 (ii) an item of interest paid, accrued, or
8 incurred, directly or indirectly, to a person if
9 the taxpayer can establish, based on a
10 preponderance of the evidence, both of the
11 following:

12 (a) the person, during the same taxable
13 year, paid, accrued, or incurred, the interest
14 to a person that is not a related member, and

15 (b) the transaction giving rise to the
16 interest expense between the taxpayer and the
17 person did not have as a principal purpose the
18 avoidance of Illinois income tax, and is paid
19 pursuant to a contract or agreement that
20 reflects an arm's-length interest rate and
21 terms; or

22 (iii) the taxpayer can establish, based on
23 clear and convincing evidence, that the interest
24 paid, accrued, or incurred relates to a contract or
25 agreement entered into at arm's-length rates and
26 terms and the principal purpose for the payment is

1 not federal or Illinois tax avoidance; or

2 (iv) an item of interest paid, accrued, or
3 incurred, directly or indirectly, to a person if
4 the taxpayer establishes by clear and convincing
5 evidence that the adjustments are unreasonable; or
6 if the taxpayer and the Director agree in writing
7 to the application or use of an alternative method
8 of apportionment under Section 304(f).

9 Nothing in this subsection shall preclude the
10 Director from making any other adjustment
11 otherwise allowed under Section 404 of this Act for
12 any tax year beginning after the effective date of
13 this amendment provided such adjustment is made
14 pursuant to regulation adopted by the Department
15 and such regulations provide methods and standards
16 by which the Department will utilize its authority
17 under Section 404 of this Act;

18 (E-13) An amount equal to the amount of intangible
19 expenses and costs otherwise allowed as a deduction in
20 computing base income, and that were paid, accrued, or
21 incurred, directly or indirectly, (i) for taxable
22 years ending on or after December 31, 2004, to a
23 foreign person who would be a member of the same
24 unitary business group but for the fact that the
25 foreign person's business activity outside the United
26 States is 80% or more of that person's total business

1 activity and (ii) for taxable years ending on or after
2 December 31, 2008, to a person who would be a member of
3 the same unitary business group but for the fact that
4 the person is prohibited under Section 1501(a)(27)
5 from being included in the unitary business group
6 because he or she is ordinarily required to apportion
7 business income under different subsections of Section
8 304. The addition modification required by this
9 subparagraph shall be reduced to the extent that
10 dividends were included in base income of the unitary
11 group for the same taxable year and received by the
12 taxpayer or by a member of the taxpayer's unitary
13 business group (including amounts included in gross
14 income pursuant to Sections 951 through 964 of the
15 Internal Revenue Code and amounts included in gross
16 income under Section 78 of the Internal Revenue Code)
17 with respect to the stock of the same person to whom
18 the intangible expenses and costs were directly or
19 indirectly paid, incurred, or accrued. The preceding
20 sentence shall not apply to the extent that the same
21 dividends caused a reduction to the addition
22 modification required under Section 203(b)(2)(E-12) of
23 this Act. As used in this subparagraph, the term
24 "intangible expenses and costs" includes (1) expenses,
25 losses, and costs for, or related to, the direct or
26 indirect acquisition, use, maintenance or management,

1 ownership, sale, exchange, or any other disposition of
2 intangible property; (2) losses incurred, directly or
3 indirectly, from factoring transactions or discounting
4 transactions; (3) royalty, patent, technical, and
5 copyright fees; (4) licensing fees; and (5) other
6 similar expenses and costs. For purposes of this
7 subparagraph, "intangible property" includes patents,
8 patent applications, trade names, trademarks, service
9 marks, copyrights, mask works, trade secrets, and
10 similar types of intangible assets.

11 This paragraph shall not apply to the following:

12 (i) any item of intangible expenses or costs
13 paid, accrued, or incurred, directly or
14 indirectly, from a transaction with a person who is
15 subject in a foreign country or state, other than a
16 state which requires mandatory unitary reporting,
17 to a tax on or measured by net income with respect
18 to such item; or

19 (ii) any item of intangible expense or cost
20 paid, accrued, or incurred, directly or
21 indirectly, if the taxpayer can establish, based
22 on a preponderance of the evidence, both of the
23 following:

24 (a) the person during the same taxable
25 year paid, accrued, or incurred, the
26 intangible expense or cost to a person that is

1 not a related member, and

2 (b) the transaction giving rise to the
3 intangible expense or cost between the
4 taxpayer and the person did not have as a
5 principal purpose the avoidance of Illinois
6 income tax, and is paid pursuant to a contract
7 or agreement that reflects arm's-length terms;
8 or

9 (iii) any item of intangible expense or cost
10 paid, accrued, or incurred, directly or
11 indirectly, from a transaction with a person if the
12 taxpayer establishes by clear and convincing
13 evidence, that the adjustments are unreasonable;
14 or if the taxpayer and the Director agree in
15 writing to the application or use of an alternative
16 method of apportionment under Section 304(f);

17 Nothing in this subsection shall preclude the
18 Director from making any other adjustment
19 otherwise allowed under Section 404 of this Act for
20 any tax year beginning after the effective date of
21 this amendment provided such adjustment is made
22 pursuant to regulation adopted by the Department
23 and such regulations provide methods and standards
24 by which the Department will utilize its authority
25 under Section 404 of this Act;

26 (E-14) For taxable years ending on or after

1 December 31, 2008, an amount equal to the amount of
2 insurance premium expenses and costs otherwise allowed
3 as a deduction in computing base income, and that were
4 paid, accrued, or incurred, directly or indirectly, to
5 a person who would be a member of the same unitary
6 business group but for the fact that the person is
7 prohibited under Section 1501(a)(27) from being
8 included in the unitary business group because he or
9 she is ordinarily required to apportion business
10 income under different subsections of Section 304. The
11 addition modification required by this subparagraph
12 shall be reduced to the extent that dividends were
13 included in base income of the unitary group for the
14 same taxable year and received by the taxpayer or by a
15 member of the taxpayer's unitary business group
16 (including amounts included in gross income under
17 Sections 951 through 964 of the Internal Revenue Code
18 and amounts included in gross income under Section 78
19 of the Internal Revenue Code) with respect to the stock
20 of the same person to whom the premiums and costs were
21 directly or indirectly paid, incurred, or accrued. The
22 preceding sentence does not apply to the extent that
23 the same dividends caused a reduction to the addition
24 modification required under Section 203(b)(2)(E-12) or
25 Section 203(b)(2)(E-13) of this Act;

26 (E-15) For taxable years beginning after December

1 31, 2008, any deduction for dividends paid by a captive
2 real estate investment trust that is allowed to a real
3 estate investment trust under Section 857(b)(2)(B) of
4 the Internal Revenue Code for dividends paid;

5 (E-16) An amount equal to the credit allowable to
6 the taxpayer under Section 218(a) of this Act,
7 determined without regard to Section 218(c) of this
8 Act;

9 and by deducting from the total so obtained the sum of the
10 following amounts:

11 (F) An amount equal to the amount of any tax
12 imposed by this Act which was refunded to the taxpayer
13 and included in such total for the taxable year;

14 (G) An amount equal to any amount included in such
15 total under Section 78 of the Internal Revenue Code;

16 (H) In the case of a regulated investment company,
17 an amount equal to the amount of exempt interest
18 dividends as defined in subsection (b) (5) of Section
19 852 of the Internal Revenue Code, paid to shareholders
20 for the taxable year;

21 (I) With the exception of any amounts subtracted
22 under subparagraph (J), an amount equal to the sum of
23 all amounts disallowed as deductions by (i) Sections
24 171(a) (2), and 265(a)(2) and amounts disallowed as
25 interest expense by Section 291(a)(3) of the Internal
26 Revenue Code, and all amounts of expenses allocable to

1 interest and disallowed as deductions by Section
2 265(a)(1) of the Internal Revenue Code; and (ii) for
3 taxable years ending on or after August 13, 1999,
4 Sections 171(a)(2), 265, 280C, 291(a)(3), and
5 832(b)(5)(B)(i) of the Internal Revenue Code, plus,
6 for tax years ending on or after December 31, 2011,
7 amounts disallowed as deductions by Section 45G(e)(3)
8 of the Internal Revenue Code and, for taxable years
9 ending on or after December 31, 2008, any amount
10 included in gross income under Section 87 of the
11 Internal Revenue Code and the policyholders' share of
12 tax-exempt interest of a life insurance company under
13 Section 807(a)(2)(B) of the Internal Revenue Code (in
14 the case of a life insurance company with gross income
15 from a decrease in reserves for the tax year) or
16 Section 807(b)(1)(B) of the Internal Revenue Code (in
17 the case of a life insurance company allowed a
18 deduction for an increase in reserves for the tax
19 year); the provisions of this subparagraph are exempt
20 from the provisions of Section 250;

21 (J) An amount equal to all amounts included in such
22 total which are exempt from taxation by this State
23 either by reason of its statutes or Constitution or by
24 reason of the Constitution, treaties or statutes of the
25 United States; provided that, in the case of any
26 statute of this State that exempts income derived from

1 bonds or other obligations from the tax imposed under
2 this Act, the amount exempted shall be the interest net
3 of bond premium amortization;

4 (K) An amount equal to those dividends included in
5 such total which were paid by a corporation which
6 conducts business operations in a River Edge
7 Redevelopment Zone or zones created under the River
8 Edge Redevelopment Zone Act and conducts substantially
9 all of its operations in a River Edge Redevelopment
10 Zone or zones. This subparagraph (K) is exempt from the
11 provisions of Section 250;

12 (L) An amount equal to those dividends included in
13 such total that were paid by a corporation that
14 conducts business operations in a federally designated
15 Foreign Trade Zone or Sub-Zone and that is designated a
16 High Impact Business located in Illinois; provided
17 that dividends eligible for the deduction provided in
18 subparagraph (K) of paragraph 2 of this subsection
19 shall not be eligible for the deduction provided under
20 this subparagraph (L);

21 (M) For any taxpayer that is a financial
22 organization within the meaning of Section 304(c) of
23 this Act, an amount included in such total as interest
24 income from a loan or loans made by such taxpayer to a
25 borrower, to the extent that such a loan is secured by
26 property which is eligible for the River Edge

1 Redevelopment Zone Investment Credit. To determine the
2 portion of a loan or loans that is secured by property
3 eligible for a Section 201(f) investment credit to the
4 borrower, the entire principal amount of the loan or
5 loans between the taxpayer and the borrower should be
6 divided into the basis of the Section 201(f) investment
7 credit property which secures the loan or loans, using
8 for this purpose the original basis of such property on
9 the date that it was placed in service in the River
10 Edge Redevelopment Zone. The subtraction modification
11 available to taxpayer in any year under this subsection
12 shall be that portion of the total interest paid by the
13 borrower with respect to such loan attributable to the
14 eligible property as calculated under the previous
15 sentence. This subparagraph (M) is exempt from the
16 provisions of Section 250;

17 (M-1) For any taxpayer that is a financial
18 organization within the meaning of Section 304(c) of
19 this Act, an amount included in such total as interest
20 income from a loan or loans made by such taxpayer to a
21 borrower, to the extent that such a loan is secured by
22 property which is eligible for the High Impact Business
23 Investment Credit. To determine the portion of a loan
24 or loans that is secured by property eligible for a
25 Section 201(h) investment credit to the borrower, the
26 entire principal amount of the loan or loans between

1 the taxpayer and the borrower should be divided into
2 the basis of the Section 201(h) investment credit
3 property which secures the loan or loans, using for
4 this purpose the original basis of such property on the
5 date that it was placed in service in a federally
6 designated Foreign Trade Zone or Sub-Zone located in
7 Illinois. No taxpayer that is eligible for the
8 deduction provided in subparagraph (M) of paragraph
9 (2) of this subsection shall be eligible for the
10 deduction provided under this subparagraph (M-1). The
11 subtraction modification available to taxpayers in any
12 year under this subsection shall be that portion of the
13 total interest paid by the borrower with respect to
14 such loan attributable to the eligible property as
15 calculated under the previous sentence;

16 (N) Two times any contribution made during the
17 taxable year to a designated zone organization to the
18 extent that the contribution (i) qualifies as a
19 charitable contribution under subsection (c) of
20 Section 170 of the Internal Revenue Code and (ii) must,
21 by its terms, be used for a project approved by the
22 Department of Commerce and Economic Opportunity under
23 Section 11 of the Illinois Enterprise Zone Act or under
24 Section 10-10 of the River Edge Redevelopment Zone Act.
25 This subparagraph (N) is exempt from the provisions of
26 Section 250;

1 (O) An amount equal to: (i) 85% for taxable years
2 ending on or before December 31, 1992, or, a percentage
3 equal to the percentage allowable under Section
4 243(a)(1) of the Internal Revenue Code of 1986 for
5 taxable years ending after December 31, 1992, of the
6 amount by which dividends included in taxable income
7 and received from a corporation that is not created or
8 organized under the laws of the United States or any
9 state or political subdivision thereof, including, for
10 taxable years ending on or after December 31, 1988,
11 dividends received or deemed received or paid or deemed
12 paid under Sections 951 through 965 of the Internal
13 Revenue Code, exceed the amount of the modification
14 provided under subparagraph (G) of paragraph (2) of
15 this subsection (b) which is related to such dividends,
16 and including, for taxable years ending on or after
17 December 31, 2008, dividends received from a captive
18 real estate investment trust; plus (ii) 100% of the
19 amount by which dividends, included in taxable income
20 and received, including, for taxable years ending on or
21 after December 31, 1988, dividends received or deemed
22 received or paid or deemed paid under Sections 951
23 through 964 of the Internal Revenue Code and including,
24 for taxable years ending on or after December 31, 2008,
25 dividends received from a captive real estate
26 investment trust, from any such corporation specified

1 in clause (i) that would but for the provisions of
2 Section 1504 (b) (3) of the Internal Revenue Code be
3 treated as a member of the affiliated group which
4 includes the dividend recipient, exceed the amount of
5 the modification provided under subparagraph (G) of
6 paragraph (2) of this subsection (b) which is related
7 to such dividends. This subparagraph (O) is exempt from
8 the provisions of Section 250 of this Act;

9 (P) An amount equal to any contribution made to a
10 job training project established pursuant to the Tax
11 Increment Allocation Redevelopment Act;

12 (Q) An amount equal to the amount of the deduction
13 used to compute the federal income tax credit for
14 restoration of substantial amounts held under claim of
15 right for the taxable year pursuant to Section 1341 of
16 the Internal Revenue Code;

17 (R) On and after July 20, 1999, in the case of an
18 attorney-in-fact with respect to whom an interinsurer
19 or a reciprocal insurer has made the election under
20 Section 835 of the Internal Revenue Code, 26 U.S.C.
21 835, an amount equal to the excess, if any, of the
22 amounts paid or incurred by that interinsurer or
23 reciprocal insurer in the taxable year to the
24 attorney-in-fact over the deduction allowed to that
25 interinsurer or reciprocal insurer with respect to the
26 attorney-in-fact under Section 835(b) of the Internal

1 Revenue Code for the taxable year; the provisions of
2 this subparagraph are exempt from the provisions of
3 Section 250;

4 (S) For taxable years ending on or after December
5 31, 1997, in the case of a Subchapter S corporation, an
6 amount equal to all amounts of income allocable to a
7 shareholder subject to the Personal Property Tax
8 Replacement Income Tax imposed by subsections (c) and
9 (d) of Section 201 of this Act, including amounts
10 allocable to organizations exempt from federal income
11 tax by reason of Section 501(a) of the Internal Revenue
12 Code. This subparagraph (S) is exempt from the
13 provisions of Section 250;

14 (T) For taxable years 2001 and thereafter, for the
15 taxable year in which the bonus depreciation deduction
16 is taken on the taxpayer's federal income tax return
17 under subsection (k) of Section 168 of the Internal
18 Revenue Code and for each applicable taxable year
19 thereafter, an amount equal to "x", where:

20 (1) "y" equals the amount of the depreciation
21 deduction taken for the taxable year on the
22 taxpayer's federal income tax return on property
23 for which the bonus depreciation deduction was
24 taken in any year under subsection (k) of Section
25 168 of the Internal Revenue Code, but not including
26 the bonus depreciation deduction;

1 (2) for taxable years ending on or before
2 December 31, 2005, "x" equals "y" multiplied by 30
3 and then divided by 70 (or "y" multiplied by
4 0.429); and

5 (3) for taxable years ending after December
6 31, 2005:

7 (i) for property on which a bonus
8 depreciation deduction of 30% of the adjusted
9 basis was taken, "x" equals "y" multiplied by
10 30 and then divided by 70 (or "y" multiplied by
11 0.429); and

12 (ii) for property on which a bonus
13 depreciation deduction of 50% of the adjusted
14 basis was taken, "x" equals "y" multiplied by
15 1.0.

16 The aggregate amount deducted under this
17 subparagraph in all taxable years for any one piece of
18 property may not exceed the amount of the bonus
19 depreciation deduction taken on that property on the
20 taxpayer's federal income tax return under subsection
21 (k) of Section 168 of the Internal Revenue Code. This
22 subparagraph (T) is exempt from the provisions of
23 Section 250;

24 (U) If the taxpayer sells, transfers, abandons, or
25 otherwise disposes of property for which the taxpayer
26 was required in any taxable year to make an addition

1 modification under subparagraph (E-10), then an amount
2 equal to that addition modification.

3 If the taxpayer continues to own property through
4 the last day of the last tax year for which the
5 taxpayer may claim a depreciation deduction for
6 federal income tax purposes and for which the taxpayer
7 was required in any taxable year to make an addition
8 modification under subparagraph (E-10), then an amount
9 equal to that addition modification.

10 The taxpayer is allowed to take the deduction under
11 this subparagraph only once with respect to any one
12 piece of property.

13 This subparagraph (U) is exempt from the
14 provisions of Section 250;

15 (V) The amount of: (i) any interest income (net of
16 the deductions allocable thereto) taken into account
17 for the taxable year with respect to a transaction with
18 a taxpayer that is required to make an addition
19 modification with respect to such transaction under
20 Section 203(a)(2)(D-17), 203(b)(2)(E-12),
21 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed
22 the amount of such addition modification, (ii) any
23 income from intangible property (net of the deductions
24 allocable thereto) taken into account for the taxable
25 year with respect to a transaction with a taxpayer that
26 is required to make an addition modification with

1 respect to such transaction under Section
2 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or
3 203(d)(2)(D-8), but not to exceed the amount of such
4 addition modification, and (iii) any insurance premium
5 income (net of deductions allocable thereto) taken
6 into account for the taxable year with respect to a
7 transaction with a taxpayer that is required to make an
8 addition modification with respect to such transaction
9 under Section 203(a)(2)(D-19), Section
10 203(b)(2)(E-14), Section 203(c)(2)(G-14), or Section
11 203(d)(2)(D-9), but not to exceed the amount of that
12 addition modification. This subparagraph (V) is exempt
13 from the provisions of Section 250;

14 (W) An amount equal to the interest income taken
15 into account for the taxable year (net of the
16 deductions allocable thereto) with respect to
17 transactions with (i) a foreign person who would be a
18 member of the taxpayer's unitary business group but for
19 the fact that the foreign person's business activity
20 outside the United States is 80% or more of that
21 person's total business activity and (ii) for taxable
22 years ending on or after December 31, 2008, to a person
23 who would be a member of the same unitary business
24 group but for the fact that the person is prohibited
25 under Section 1501(a)(27) from being included in the
26 unitary business group because he or she is ordinarily

1 required to apportion business income under different
2 subsections of Section 304, but not to exceed the
3 addition modification required to be made for the same
4 taxable year under Section 203(b)(2)(E-12) for
5 interest paid, accrued, or incurred, directly or
6 indirectly, to the same person. This subparagraph (W)
7 is exempt from the provisions of Section 250;

8 (X) An amount equal to the income from intangible
9 property taken into account for the taxable year (net
10 of the deductions allocable thereto) with respect to
11 transactions with (i) a foreign person who would be a
12 member of the taxpayer's unitary business group but for
13 the fact that the foreign person's business activity
14 outside the United States is 80% or more of that
15 person's total business activity and (ii) for taxable
16 years ending on or after December 31, 2008, to a person
17 who would be a member of the same unitary business
18 group but for the fact that the person is prohibited
19 under Section 1501(a)(27) from being included in the
20 unitary business group because he or she is ordinarily
21 required to apportion business income under different
22 subsections of Section 304, but not to exceed the
23 addition modification required to be made for the same
24 taxable year under Section 203(b)(2)(E-13) for
25 intangible expenses and costs paid, accrued, or
26 incurred, directly or indirectly, to the same foreign

1 person. This subparagraph (X) is exempt from the
2 provisions of Section 250;

3 (Y) For taxable years ending on or after December
4 31, 2011, in the case of a taxpayer who was required to
5 add back any insurance premiums under Section
6 203(b)(2)(E-14), such taxpayer may elect to subtract
7 that part of a reimbursement received from the
8 insurance company equal to the amount of the expense or
9 loss (including expenses incurred by the insurance
10 company) that would have been taken into account as a
11 deduction for federal income tax purposes if the
12 expense or loss had been uninsured. If a taxpayer makes
13 the election provided for by this subparagraph (Y), the
14 insurer to which the premiums were paid must add back
15 to income the amount subtracted by the taxpayer
16 pursuant to this subparagraph (Y). This subparagraph
17 (Y) is exempt from the provisions of Section 250; ~~and~~

18 (Z) The difference between the nondeductible
19 controlled foreign corporation dividends under Section
20 965(e)(3) of the Internal Revenue Code over the taxable
21 income of the taxpayer, computed without regard to
22 Section 965(e)(2)(A) of the Internal Revenue Code, and
23 without regard to any net operating loss deduction.
24 This subparagraph (Z) is exempt from the provisions of
25 Section 250; and -

26 (AA) An amount equal to all the ordinary and

1 necessary expenses paid or incurred during the taxable
2 year in carrying on the business of a cannabis
3 establishment as defined in Section 10 of the Cannabis
4 Regulation and Taxation Act if the cannabis
5 establishment is in compliance with that Act,
6 including:

7 (1) a reasonable allowance for salaries or
8 other compensation for personal services actually
9 rendered;

10 (2) traveling expenses (including amounts
11 expended for meals and lodging other than amounts
12 which are lavish or extravagant under the
13 circumstances) while away from home in the pursuit
14 of the business of the cannabis establishment; and

15 (3) rentals or other payments required to be
16 made as a condition to the continued use or
17 possession, for purposes of the business of a
18 cannabis establishment, of property to which the
19 taxpayer has not taken or is not taking title or in
20 which he has no equity.

21 (3) Special rule. For purposes of paragraph (2) (A),
22 "gross income" in the case of a life insurance company, for
23 tax years ending on and after December 31, 1994, and prior
24 to December 31, 2011, shall mean the gross investment
25 income for the taxable year and, for tax years ending on or
26 after December 31, 2011, shall mean all amounts included in

1 life insurance gross income under Section 803(a)(3) of the
2 Internal Revenue Code.

3 (c) Trusts and estates.

4 (1) In general. In the case of a trust or estate, base
5 income means an amount equal to the taxpayer's taxable
6 income for the taxable year as modified by paragraph (2).

7 (2) Modifications. Subject to the provisions of
8 paragraph (3), the taxable income referred to in paragraph
9 (1) shall be modified by adding thereto the sum of the
10 following amounts:

11 (A) An amount equal to all amounts paid or accrued
12 to the taxpayer as interest or dividends during the
13 taxable year to the extent excluded from gross income
14 in the computation of taxable income;

15 (B) In the case of (i) an estate, \$600; (ii) a
16 trust which, under its governing instrument, is
17 required to distribute all of its income currently,
18 \$300; and (iii) any other trust, \$100, but in each such
19 case, only to the extent such amount was deducted in
20 the computation of taxable income;

21 (C) An amount equal to the amount of tax imposed by
22 this Act to the extent deducted from gross income in
23 the computation of taxable income for the taxable year;

24 (D) The amount of any net operating loss deduction
25 taken in arriving at taxable income, other than a net

1 operating loss carried forward from a taxable year
2 ending prior to December 31, 1986;

3 (E) For taxable years in which a net operating loss
4 carryback or carryforward from a taxable year ending
5 prior to December 31, 1986 is an element of taxable
6 income under paragraph (1) of subsection (e) or
7 subparagraph (E) of paragraph (2) of subsection (e),
8 the amount by which addition modifications other than
9 those provided by this subparagraph (E) exceeded
10 subtraction modifications in such taxable year, with
11 the following limitations applied in the order that
12 they are listed:

13 (i) the addition modification relating to the
14 net operating loss carried back or forward to the
15 taxable year from any taxable year ending prior to
16 December 31, 1986 shall be reduced by the amount of
17 addition modification under this subparagraph (E)
18 which related to that net operating loss and which
19 was taken into account in calculating the base
20 income of an earlier taxable year, and

21 (ii) the addition modification relating to the
22 net operating loss carried back or forward to the
23 taxable year from any taxable year ending prior to
24 December 31, 1986 shall not exceed the amount of
25 such carryback or carryforward;

26 For taxable years in which there is a net operating

1 loss carryback or carryforward from more than one other
2 taxable year ending prior to December 31, 1986, the
3 addition modification provided in this subparagraph
4 (E) shall be the sum of the amounts computed
5 independently under the preceding provisions of this
6 subparagraph (E) for each such taxable year;

7 (F) For taxable years ending on or after January 1,
8 1989, an amount equal to the tax deducted pursuant to
9 Section 164 of the Internal Revenue Code if the trust
10 or estate is claiming the same tax for purposes of the
11 Illinois foreign tax credit under Section 601 of this
12 Act;

13 (G) An amount equal to the amount of the capital
14 gain deduction allowable under the Internal Revenue
15 Code, to the extent deducted from gross income in the
16 computation of taxable income;

17 (G-5) For taxable years ending after December 31,
18 1997, an amount equal to any eligible remediation costs
19 that the trust or estate deducted in computing adjusted
20 gross income and for which the trust or estate claims a
21 credit under subsection (l) of Section 201;

22 (G-10) For taxable years 2001 and thereafter, an
23 amount equal to the bonus depreciation deduction taken
24 on the taxpayer's federal income tax return for the
25 taxable year under subsection (k) of Section 168 of the
26 Internal Revenue Code; and

1 (G-11) If the taxpayer sells, transfers, abandons,
2 or otherwise disposes of property for which the
3 taxpayer was required in any taxable year to make an
4 addition modification under subparagraph (G-10), then
5 an amount equal to the aggregate amount of the
6 deductions taken in all taxable years under
7 subparagraph (R) with respect to that property.

8 If the taxpayer continues to own property through
9 the last day of the last tax year for which the
10 taxpayer may claim a depreciation deduction for
11 federal income tax purposes and for which the taxpayer
12 was allowed in any taxable year to make a subtraction
13 modification under subparagraph (R), then an amount
14 equal to that subtraction modification.

15 The taxpayer is required to make the addition
16 modification under this subparagraph only once with
17 respect to any one piece of property;

18 (G-12) An amount equal to the amount otherwise
19 allowed as a deduction in computing base income for
20 interest paid, accrued, or incurred, directly or
21 indirectly, (i) for taxable years ending on or after
22 December 31, 2004, to a foreign person who would be a
23 member of the same unitary business group but for the
24 fact that the foreign person's business activity
25 outside the United States is 80% or more of the foreign
26 person's total business activity and (ii) for taxable

1 years ending on or after December 31, 2008, to a person
2 who would be a member of the same unitary business
3 group but for the fact that the person is prohibited
4 under Section 1501(a)(27) from being included in the
5 unitary business group because he or she is ordinarily
6 required to apportion business income under different
7 subsections of Section 304. The addition modification
8 required by this subparagraph shall be reduced to the
9 extent that dividends were included in base income of
10 the unitary group for the same taxable year and
11 received by the taxpayer or by a member of the
12 taxpayer's unitary business group (including amounts
13 included in gross income pursuant to Sections 951
14 through 964 of the Internal Revenue Code and amounts
15 included in gross income under Section 78 of the
16 Internal Revenue Code) with respect to the stock of the
17 same person to whom the interest was paid, accrued, or
18 incurred.

19 This paragraph shall not apply to the following:

20 (i) an item of interest paid, accrued, or
21 incurred, directly or indirectly, to a person who
22 is subject in a foreign country or state, other
23 than a state which requires mandatory unitary
24 reporting, to a tax on or measured by net income
25 with respect to such interest; or

26 (ii) an item of interest paid, accrued, or

1 incurred, directly or indirectly, to a person if
2 the taxpayer can establish, based on a
3 preponderance of the evidence, both of the
4 following:

5 (a) the person, during the same taxable
6 year, paid, accrued, or incurred, the interest
7 to a person that is not a related member, and

8 (b) the transaction giving rise to the
9 interest expense between the taxpayer and the
10 person did not have as a principal purpose the
11 avoidance of Illinois income tax, and is paid
12 pursuant to a contract or agreement that
13 reflects an arm's-length interest rate and
14 terms; or

15 (iii) the taxpayer can establish, based on
16 clear and convincing evidence, that the interest
17 paid, accrued, or incurred relates to a contract or
18 agreement entered into at arm's-length rates and
19 terms and the principal purpose for the payment is
20 not federal or Illinois tax avoidance; or

21 (iv) an item of interest paid, accrued, or
22 incurred, directly or indirectly, to a person if
23 the taxpayer establishes by clear and convincing
24 evidence that the adjustments are unreasonable; or
25 if the taxpayer and the Director agree in writing
26 to the application or use of an alternative method

1 of apportionment under Section 304(f).

2 Nothing in this subsection shall preclude the
3 Director from making any other adjustment
4 otherwise allowed under Section 404 of this Act for
5 any tax year beginning after the effective date of
6 this amendment provided such adjustment is made
7 pursuant to regulation adopted by the Department
8 and such regulations provide methods and standards
9 by which the Department will utilize its authority
10 under Section 404 of this Act;

11 (G-13) An amount equal to the amount of intangible
12 expenses and costs otherwise allowed as a deduction in
13 computing base income, and that were paid, accrued, or
14 incurred, directly or indirectly, (i) for taxable
15 years ending on or after December 31, 2004, to a
16 foreign person who would be a member of the same
17 unitary business group but for the fact that the
18 foreign person's business activity outside the United
19 States is 80% or more of that person's total business
20 activity and (ii) for taxable years ending on or after
21 December 31, 2008, to a person who would be a member of
22 the same unitary business group but for the fact that
23 the person is prohibited under Section 1501(a)(27)
24 from being included in the unitary business group
25 because he or she is ordinarily required to apportion
26 business income under different subsections of Section

1 304. The addition modification required by this
2 subparagraph shall be reduced to the extent that
3 dividends were included in base income of the unitary
4 group for the same taxable year and received by the
5 taxpayer or by a member of the taxpayer's unitary
6 business group (including amounts included in gross
7 income pursuant to Sections 951 through 964 of the
8 Internal Revenue Code and amounts included in gross
9 income under Section 78 of the Internal Revenue Code)
10 with respect to the stock of the same person to whom
11 the intangible expenses and costs were directly or
12 indirectly paid, incurred, or accrued. The preceding
13 sentence shall not apply to the extent that the same
14 dividends caused a reduction to the addition
15 modification required under Section 203(c)(2)(G-12) of
16 this Act. As used in this subparagraph, the term
17 "intangible expenses and costs" includes: (1)
18 expenses, losses, and costs for or related to the
19 direct or indirect acquisition, use, maintenance or
20 management, ownership, sale, exchange, or any other
21 disposition of intangible property; (2) losses
22 incurred, directly or indirectly, from factoring
23 transactions or discounting transactions; (3) royalty,
24 patent, technical, and copyright fees; (4) licensing
25 fees; and (5) other similar expenses and costs. For
26 purposes of this subparagraph, "intangible property"

1 includes patents, patent applications, trade names,
2 trademarks, service marks, copyrights, mask works,
3 trade secrets, and similar types of intangible assets.

4 This paragraph shall not apply to the following:

5 (i) any item of intangible expenses or costs
6 paid, accrued, or incurred, directly or
7 indirectly, from a transaction with a person who is
8 subject in a foreign country or state, other than a
9 state which requires mandatory unitary reporting,
10 to a tax on or measured by net income with respect
11 to such item; or

12 (ii) any item of intangible expense or cost
13 paid, accrued, or incurred, directly or
14 indirectly, if the taxpayer can establish, based
15 on a preponderance of the evidence, both of the
16 following:

17 (a) the person during the same taxable
18 year paid, accrued, or incurred, the
19 intangible expense or cost to a person that is
20 not a related member, and

21 (b) the transaction giving rise to the
22 intangible expense or cost between the
23 taxpayer and the person did not have as a
24 principal purpose the avoidance of Illinois
25 income tax, and is paid pursuant to a contract
26 or agreement that reflects arm's-length terms;

1 or

2 (iii) any item of intangible expense or cost
3 paid, accrued, or incurred, directly or
4 indirectly, from a transaction with a person if the
5 taxpayer establishes by clear and convincing
6 evidence, that the adjustments are unreasonable;
7 or if the taxpayer and the Director agree in
8 writing to the application or use of an alternative
9 method of apportionment under Section 304(f);

10 Nothing in this subsection shall preclude the
11 Director from making any other adjustment
12 otherwise allowed under Section 404 of this Act for
13 any tax year beginning after the effective date of
14 this amendment provided such adjustment is made
15 pursuant to regulation adopted by the Department
16 and such regulations provide methods and standards
17 by which the Department will utilize its authority
18 under Section 404 of this Act;

19 (G-14) For taxable years ending on or after
20 December 31, 2008, an amount equal to the amount of
21 insurance premium expenses and costs otherwise allowed
22 as a deduction in computing base income, and that were
23 paid, accrued, or incurred, directly or indirectly, to
24 a person who would be a member of the same unitary
25 business group but for the fact that the person is
26 prohibited under Section 1501(a)(27) from being

1 included in the unitary business group because he or
2 she is ordinarily required to apportion business
3 income under different subsections of Section 304. The
4 addition modification required by this subparagraph
5 shall be reduced to the extent that dividends were
6 included in base income of the unitary group for the
7 same taxable year and received by the taxpayer or by a
8 member of the taxpayer's unitary business group
9 (including amounts included in gross income under
10 Sections 951 through 964 of the Internal Revenue Code
11 and amounts included in gross income under Section 78
12 of the Internal Revenue Code) with respect to the stock
13 of the same person to whom the premiums and costs were
14 directly or indirectly paid, incurred, or accrued. The
15 preceding sentence does not apply to the extent that
16 the same dividends caused a reduction to the addition
17 modification required under Section 203(c) (2) (G-12) or
18 Section 203(c) (2) (G-13) of this Act;

19 (G-15) An amount equal to the credit allowable to
20 the taxpayer under Section 218(a) of this Act,
21 determined without regard to Section 218(c) of this
22 Act;

23 and by deducting from the total so obtained the sum of the
24 following amounts:

25 (H) An amount equal to all amounts included in such
26 total pursuant to the provisions of Sections 402(a),

1 402(c), 403(a), 403(b), 406(a), 407(a) and 408 of the
2 Internal Revenue Code or included in such total as
3 distributions under the provisions of any retirement
4 or disability plan for employees of any governmental
5 agency or unit, or retirement payments to retired
6 partners, which payments are excluded in computing net
7 earnings from self employment by Section 1402 of the
8 Internal Revenue Code and regulations adopted pursuant
9 thereto;

10 (I) The valuation limitation amount;

11 (J) An amount equal to the amount of any tax
12 imposed by this Act which was refunded to the taxpayer
13 and included in such total for the taxable year;

14 (K) An amount equal to all amounts included in
15 taxable income as modified by subparagraphs (A), (B),
16 (C), (D), (E), (F) and (G) which are exempt from
17 taxation by this State either by reason of its statutes
18 or Constitution or by reason of the Constitution,
19 treaties or statutes of the United States; provided
20 that, in the case of any statute of this State that
21 exempts income derived from bonds or other obligations
22 from the tax imposed under this Act, the amount
23 exempted shall be the interest net of bond premium
24 amortization;

25 (L) With the exception of any amounts subtracted
26 under subparagraph (K), an amount equal to the sum of

1 all amounts disallowed as deductions by (i) Sections
2 171(a) (2) and 265(a) (2) of the Internal Revenue Code,
3 and all amounts of expenses allocable to interest and
4 disallowed as deductions by Section 265(1) of the
5 Internal Revenue Code; and (ii) for taxable years
6 ending on or after August 13, 1999, Sections 171(a) (2),
7 265, 280C, and 832(b) (5) (B) (i) of the Internal Revenue
8 Code, plus, (iii) for taxable years ending on or after
9 December 31, 2011, Section 45G(e) (3) of the Internal
10 Revenue Code and, for taxable years ending on or after
11 December 31, 2008, any amount included in gross income
12 under Section 87 of the Internal Revenue Code; the
13 provisions of this subparagraph are exempt from the
14 provisions of Section 250;

15 (M) An amount equal to those dividends included in
16 such total which were paid by a corporation which
17 conducts business operations in a River Edge
18 Redevelopment Zone or zones created under the River
19 Edge Redevelopment Zone Act and conducts substantially
20 all of its operations in a River Edge Redevelopment
21 Zone or zones. This subparagraph (M) is exempt from the
22 provisions of Section 250;

23 (N) An amount equal to any contribution made to a
24 job training project established pursuant to the Tax
25 Increment Allocation Redevelopment Act;

26 (O) An amount equal to those dividends included in

1 such total that were paid by a corporation that
2 conducts business operations in a federally designated
3 Foreign Trade Zone or Sub-Zone and that is designated a
4 High Impact Business located in Illinois; provided
5 that dividends eligible for the deduction provided in
6 subparagraph (M) of paragraph (2) of this subsection
7 shall not be eligible for the deduction provided under
8 this subparagraph (O);

9 (P) An amount equal to the amount of the deduction
10 used to compute the federal income tax credit for
11 restoration of substantial amounts held under claim of
12 right for the taxable year pursuant to Section 1341 of
13 the Internal Revenue Code;

14 (Q) For taxable year 1999 and thereafter, an amount
15 equal to the amount of any (i) distributions, to the
16 extent includible in gross income for federal income
17 tax purposes, made to the taxpayer because of his or
18 her status as a victim of persecution for racial or
19 religious reasons by Nazi Germany or any other Axis
20 regime or as an heir of the victim and (ii) items of
21 income, to the extent includible in gross income for
22 federal income tax purposes, attributable to, derived
23 from or in any way related to assets stolen from,
24 hidden from, or otherwise lost to a victim of
25 persecution for racial or religious reasons by Nazi
26 Germany or any other Axis regime immediately prior to,

1 during, and immediately after World War II, including,
2 but not limited to, interest on the proceeds receivable
3 as insurance under policies issued to a victim of
4 persecution for racial or religious reasons by Nazi
5 Germany or any other Axis regime by European insurance
6 companies immediately prior to and during World War II;
7 provided, however, this subtraction from federal
8 adjusted gross income does not apply to assets acquired
9 with such assets or with the proceeds from the sale of
10 such assets; provided, further, this paragraph shall
11 only apply to a taxpayer who was the first recipient of
12 such assets after their recovery and who is a victim of
13 persecution for racial or religious reasons by Nazi
14 Germany or any other Axis regime or as an heir of the
15 victim. The amount of and the eligibility for any
16 public assistance, benefit, or similar entitlement is
17 not affected by the inclusion of items (i) and (ii) of
18 this paragraph in gross income for federal income tax
19 purposes. This paragraph is exempt from the provisions
20 of Section 250;

21 (R) For taxable years 2001 and thereafter, for the
22 taxable year in which the bonus depreciation deduction
23 is taken on the taxpayer's federal income tax return
24 under subsection (k) of Section 168 of the Internal
25 Revenue Code and for each applicable taxable year
26 thereafter, an amount equal to "x", where:

1 (1) "y" equals the amount of the depreciation
2 deduction taken for the taxable year on the
3 taxpayer's federal income tax return on property
4 for which the bonus depreciation deduction was
5 taken in any year under subsection (k) of Section
6 168 of the Internal Revenue Code, but not including
7 the bonus depreciation deduction;

8 (2) for taxable years ending on or before
9 December 31, 2005, "x" equals "y" multiplied by 30
10 and then divided by 70 (or "y" multiplied by
11 0.429); and

12 (3) for taxable years ending after December
13 31, 2005:

14 (i) for property on which a bonus
15 depreciation deduction of 30% of the adjusted
16 basis was taken, "x" equals "y" multiplied by
17 30 and then divided by 70 (or "y" multiplied by
18 0.429); and

19 (ii) for property on which a bonus
20 depreciation deduction of 50% of the adjusted
21 basis was taken, "x" equals "y" multiplied by
22 1.0.

23 The aggregate amount deducted under this
24 subparagraph in all taxable years for any one piece of
25 property may not exceed the amount of the bonus
26 depreciation deduction taken on that property on the

1 taxpayer's federal income tax return under subsection
2 (k) of Section 168 of the Internal Revenue Code. This
3 subparagraph (R) is exempt from the provisions of
4 Section 250;

5 (S) If the taxpayer sells, transfers, abandons, or
6 otherwise disposes of property for which the taxpayer
7 was required in any taxable year to make an addition
8 modification under subparagraph (G-10), then an amount
9 equal to that addition modification.

10 If the taxpayer continues to own property through
11 the last day of the last tax year for which the
12 taxpayer may claim a depreciation deduction for
13 federal income tax purposes and for which the taxpayer
14 was required in any taxable year to make an addition
15 modification under subparagraph (G-10), then an amount
16 equal to that addition modification.

17 The taxpayer is allowed to take the deduction under
18 this subparagraph only once with respect to any one
19 piece of property.

20 This subparagraph (S) is exempt from the
21 provisions of Section 250;

22 (T) The amount of (i) any interest income (net of
23 the deductions allocable thereto) taken into account
24 for the taxable year with respect to a transaction with
25 a taxpayer that is required to make an addition
26 modification with respect to such transaction under

1 Section 203(a)(2)(D-17), 203(b)(2)(E-12),
2 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed
3 the amount of such addition modification and (ii) any
4 income from intangible property (net of the deductions
5 allocable thereto) taken into account for the taxable
6 year with respect to a transaction with a taxpayer that
7 is required to make an addition modification with
8 respect to such transaction under Section
9 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or
10 203(d)(2)(D-8), but not to exceed the amount of such
11 addition modification. This subparagraph (T) is exempt
12 from the provisions of Section 250;

13 (U) An amount equal to the interest income taken
14 into account for the taxable year (net of the
15 deductions allocable thereto) with respect to
16 transactions with (i) a foreign person who would be a
17 member of the taxpayer's unitary business group but for
18 the fact the foreign person's business activity
19 outside the United States is 80% or more of that
20 person's total business activity and (ii) for taxable
21 years ending on or after December 31, 2008, to a person
22 who would be a member of the same unitary business
23 group but for the fact that the person is prohibited
24 under Section 1501(a)(27) from being included in the
25 unitary business group because he or she is ordinarily
26 required to apportion business income under different

1 subsections of Section 304, but not to exceed the
2 addition modification required to be made for the same
3 taxable year under Section 203(c)(2)(G-12) for
4 interest paid, accrued, or incurred, directly or
5 indirectly, to the same person. This subparagraph (U)
6 is exempt from the provisions of Section 250;

7 (V) An amount equal to the income from intangible
8 property taken into account for the taxable year (net
9 of the deductions allocable thereto) with respect to
10 transactions with (i) a foreign person who would be a
11 member of the taxpayer's unitary business group but for
12 the fact that the foreign person's business activity
13 outside the United States is 80% or more of that
14 person's total business activity and (ii) for taxable
15 years ending on or after December 31, 2008, to a person
16 who would be a member of the same unitary business
17 group but for the fact that the person is prohibited
18 under Section 1501(a)(27) from being included in the
19 unitary business group because he or she is ordinarily
20 required to apportion business income under different
21 subsections of Section 304, but not to exceed the
22 addition modification required to be made for the same
23 taxable year under Section 203(c)(2)(G-13) for
24 intangible expenses and costs paid, accrued, or
25 incurred, directly or indirectly, to the same foreign
26 person. This subparagraph (V) is exempt from the

1 provisions of Section 250;

2 (W) in the case of an estate, an amount equal to
3 all amounts included in such total pursuant to the
4 provisions of Section 111 of the Internal Revenue Code
5 as a recovery of items previously deducted by the
6 decedent from adjusted gross income in the computation
7 of taxable income. This subparagraph (W) is exempt from
8 Section 250;

9 (X) an amount equal to the refund included in such
10 total of any tax deducted for federal income tax
11 purposes, to the extent that deduction was added back
12 under subparagraph (F). This subparagraph (X) is
13 exempt from the provisions of Section 250; ~~and~~

14 (Y) For taxable years ending on or after December
15 31, 2011, in the case of a taxpayer who was required to
16 add back any insurance premiums under Section
17 203(c)(2)(G-14), such taxpayer may elect to subtract
18 that part of a reimbursement received from the
19 insurance company equal to the amount of the expense or
20 loss (including expenses incurred by the insurance
21 company) that would have been taken into account as a
22 deduction for federal income tax purposes if the
23 expense or loss had been uninsured. If a taxpayer makes
24 the election provided for by this subparagraph (Y), the
25 insurer to which the premiums were paid must add back
26 to income the amount subtracted by the taxpayer

1 pursuant to this subparagraph (Y). This subparagraph
2 (Y) is exempt from the provisions of Section 250; ~~and~~ -

3 (Z) An amount equal to all the ordinary and
4 necessary expenses paid or incurred during the taxable
5 year in carrying on the business of a cannabis
6 establishment as defined in Section 10 of the Cannabis
7 Regulation and Taxation Act if the cannabis
8 establishment is in compliance with that Act,
9 including:

10 (1) a reasonable allowance for salaries or
11 other compensation for personal services actually
12 rendered;

13 (2) traveling expenses (including amounts
14 expended for meals and lodging other than amounts
15 which are lavish or extravagant under the
16 circumstances) while away from home in the pursuit
17 of the business of the cannabis establishment; and

18 (3) rentals or other payments required to be
19 made as a condition to the continued use or
20 possession, for purposes of the business of a
21 cannabis establishment, of property to which the
22 taxpayer has not taken or is not taking title or in
23 which he has no equity.

24 (3) Limitation. The amount of any modification
25 otherwise required under this subsection shall, under
26 regulations prescribed by the Department, be adjusted by

1 any amounts included therein which were properly paid,
2 credited, or required to be distributed, or permanently set
3 aside for charitable purposes pursuant to Internal Revenue
4 Code Section 642(c) during the taxable year.

5 (d) Partnerships.

6 (1) In general. In the case of a partnership, base
7 income means an amount equal to the taxpayer's taxable
8 income for the taxable year as modified by paragraph (2).

9 (2) Modifications. The taxable income referred to in
10 paragraph (1) shall be modified by adding thereto the sum
11 of the following amounts:

12 (A) An amount equal to all amounts paid or accrued
13 to the taxpayer as interest or dividends during the
14 taxable year to the extent excluded from gross income
15 in the computation of taxable income;

16 (B) An amount equal to the amount of tax imposed by
17 this Act to the extent deducted from gross income for
18 the taxable year;

19 (C) The amount of deductions allowed to the
20 partnership pursuant to Section 707 (c) of the Internal
21 Revenue Code in calculating its taxable income;

22 (D) An amount equal to the amount of the capital
23 gain deduction allowable under the Internal Revenue
24 Code, to the extent deducted from gross income in the
25 computation of taxable income;

1 (D-5) For taxable years 2001 and thereafter, an
2 amount equal to the bonus depreciation deduction taken
3 on the taxpayer's federal income tax return for the
4 taxable year under subsection (k) of Section 168 of the
5 Internal Revenue Code;

6 (D-6) If the taxpayer sells, transfers, abandons,
7 or otherwise disposes of property for which the
8 taxpayer was required in any taxable year to make an
9 addition modification under subparagraph (D-5), then
10 an amount equal to the aggregate amount of the
11 deductions taken in all taxable years under
12 subparagraph (O) with respect to that property.

13 If the taxpayer continues to own property through
14 the last day of the last tax year for which the
15 taxpayer may claim a depreciation deduction for
16 federal income tax purposes and for which the taxpayer
17 was allowed in any taxable year to make a subtraction
18 modification under subparagraph (O), then an amount
19 equal to that subtraction modification.

20 The taxpayer is required to make the addition
21 modification under this subparagraph only once with
22 respect to any one piece of property;

23 (D-7) An amount equal to the amount otherwise
24 allowed as a deduction in computing base income for
25 interest paid, accrued, or incurred, directly or
26 indirectly, (i) for taxable years ending on or after

1 December 31, 2004, to a foreign person who would be a
2 member of the same unitary business group but for the
3 fact the foreign person's business activity outside
4 the United States is 80% or more of the foreign
5 person's total business activity and (ii) for taxable
6 years ending on or after December 31, 2008, to a person
7 who would be a member of the same unitary business
8 group but for the fact that the person is prohibited
9 under Section 1501(a)(27) from being included in the
10 unitary business group because he or she is ordinarily
11 required to apportion business income under different
12 subsections of Section 304. The addition modification
13 required by this subparagraph shall be reduced to the
14 extent that dividends were included in base income of
15 the unitary group for the same taxable year and
16 received by the taxpayer or by a member of the
17 taxpayer's unitary business group (including amounts
18 included in gross income pursuant to Sections 951
19 through 964 of the Internal Revenue Code and amounts
20 included in gross income under Section 78 of the
21 Internal Revenue Code) with respect to the stock of the
22 same person to whom the interest was paid, accrued, or
23 incurred.

24 This paragraph shall not apply to the following:

25 (i) an item of interest paid, accrued, or
26 incurred, directly or indirectly, to a person who

1 is subject in a foreign country or state, other
2 than a state which requires mandatory unitary
3 reporting, to a tax on or measured by net income
4 with respect to such interest; or

5 (ii) an item of interest paid, accrued, or
6 incurred, directly or indirectly, to a person if
7 the taxpayer can establish, based on a
8 preponderance of the evidence, both of the
9 following:

10 (a) the person, during the same taxable
11 year, paid, accrued, or incurred, the interest
12 to a person that is not a related member, and

13 (b) the transaction giving rise to the
14 interest expense between the taxpayer and the
15 person did not have as a principal purpose the
16 avoidance of Illinois income tax, and is paid
17 pursuant to a contract or agreement that
18 reflects an arm's-length interest rate and
19 terms; or

20 (iii) the taxpayer can establish, based on
21 clear and convincing evidence, that the interest
22 paid, accrued, or incurred relates to a contract or
23 agreement entered into at arm's-length rates and
24 terms and the principal purpose for the payment is
25 not federal or Illinois tax avoidance; or

26 (iv) an item of interest paid, accrued, or

1 incurred, directly or indirectly, to a person if
2 the taxpayer establishes by clear and convincing
3 evidence that the adjustments are unreasonable; or
4 if the taxpayer and the Director agree in writing
5 to the application or use of an alternative method
6 of apportionment under Section 304(f).

7 Nothing in this subsection shall preclude the
8 Director from making any other adjustment
9 otherwise allowed under Section 404 of this Act for
10 any tax year beginning after the effective date of
11 this amendment provided such adjustment is made
12 pursuant to regulation adopted by the Department
13 and such regulations provide methods and standards
14 by which the Department will utilize its authority
15 under Section 404 of this Act; and

16 (D-8) An amount equal to the amount of intangible
17 expenses and costs otherwise allowed as a deduction in
18 computing base income, and that were paid, accrued, or
19 incurred, directly or indirectly, (i) for taxable
20 years ending on or after December 31, 2004, to a
21 foreign person who would be a member of the same
22 unitary business group but for the fact that the
23 foreign person's business activity outside the United
24 States is 80% or more of that person's total business
25 activity and (ii) for taxable years ending on or after
26 December 31, 2008, to a person who would be a member of

1 the same unitary business group but for the fact that
2 the person is prohibited under Section 1501(a)(27)
3 from being included in the unitary business group
4 because he or she is ordinarily required to apportion
5 business income under different subsections of Section
6 304. The addition modification required by this
7 subparagraph shall be reduced to the extent that
8 dividends were included in base income of the unitary
9 group for the same taxable year and received by the
10 taxpayer or by a member of the taxpayer's unitary
11 business group (including amounts included in gross
12 income pursuant to Sections 951 through 964 of the
13 Internal Revenue Code and amounts included in gross
14 income under Section 78 of the Internal Revenue Code)
15 with respect to the stock of the same person to whom
16 the intangible expenses and costs were directly or
17 indirectly paid, incurred or accrued. The preceding
18 sentence shall not apply to the extent that the same
19 dividends caused a reduction to the addition
20 modification required under Section 203(d)(2)(D-7) of
21 this Act. As used in this subparagraph, the term
22 "intangible expenses and costs" includes (1) expenses,
23 losses, and costs for, or related to, the direct or
24 indirect acquisition, use, maintenance or management,
25 ownership, sale, exchange, or any other disposition of
26 intangible property; (2) losses incurred, directly or

1 indirectly, from factoring transactions or discounting
2 transactions; (3) royalty, patent, technical, and
3 copyright fees; (4) licensing fees; and (5) other
4 similar expenses and costs. For purposes of this
5 subparagraph, "intangible property" includes patents,
6 patent applications, trade names, trademarks, service
7 marks, copyrights, mask works, trade secrets, and
8 similar types of intangible assets;

9 This paragraph shall not apply to the following:

10 (i) any item of intangible expenses or costs
11 paid, accrued, or incurred, directly or
12 indirectly, from a transaction with a person who is
13 subject in a foreign country or state, other than a
14 state which requires mandatory unitary reporting,
15 to a tax on or measured by net income with respect
16 to such item; or

17 (ii) any item of intangible expense or cost
18 paid, accrued, or incurred, directly or
19 indirectly, if the taxpayer can establish, based
20 on a preponderance of the evidence, both of the
21 following:

22 (a) the person during the same taxable
23 year paid, accrued, or incurred, the
24 intangible expense or cost to a person that is
25 not a related member, and

26 (b) the transaction giving rise to the

1 intangible expense or cost between the
2 taxpayer and the person did not have as a
3 principal purpose the avoidance of Illinois
4 income tax, and is paid pursuant to a contract
5 or agreement that reflects arm's-length terms;
6 or

7 (iii) any item of intangible expense or cost
8 paid, accrued, or incurred, directly or
9 indirectly, from a transaction with a person if the
10 taxpayer establishes by clear and convincing
11 evidence, that the adjustments are unreasonable;
12 or if the taxpayer and the Director agree in
13 writing to the application or use of an alternative
14 method of apportionment under Section 304(f);

15 Nothing in this subsection shall preclude the
16 Director from making any other adjustment
17 otherwise allowed under Section 404 of this Act for
18 any tax year beginning after the effective date of
19 this amendment provided such adjustment is made
20 pursuant to regulation adopted by the Department
21 and such regulations provide methods and standards
22 by which the Department will utilize its authority
23 under Section 404 of this Act;

24 (D-9) For taxable years ending on or after December
25 31, 2008, an amount equal to the amount of insurance
26 premium expenses and costs otherwise allowed as a

1 deduction in computing base income, and that were paid,
2 accrued, or incurred, directly or indirectly, to a
3 person who would be a member of the same unitary
4 business group but for the fact that the person is
5 prohibited under Section 1501(a)(27) from being
6 included in the unitary business group because he or
7 she is ordinarily required to apportion business
8 income under different subsections of Section 304. The
9 addition modification required by this subparagraph
10 shall be reduced to the extent that dividends were
11 included in base income of the unitary group for the
12 same taxable year and received by the taxpayer or by a
13 member of the taxpayer's unitary business group
14 (including amounts included in gross income under
15 Sections 951 through 964 of the Internal Revenue Code
16 and amounts included in gross income under Section 78
17 of the Internal Revenue Code) with respect to the stock
18 of the same person to whom the premiums and costs were
19 directly or indirectly paid, incurred, or accrued. The
20 preceding sentence does not apply to the extent that
21 the same dividends caused a reduction to the addition
22 modification required under Section 203(d)(2)(D-7) or
23 Section 203(d)(2)(D-8) of this Act;

24 (D-10) An amount equal to the credit allowable to
25 the taxpayer under Section 218(a) of this Act,
26 determined without regard to Section 218(c) of this

1 Act;

2 and by deducting from the total so obtained the following
3 amounts:

4 (E) The valuation limitation amount;

5 (F) An amount equal to the amount of any tax
6 imposed by this Act which was refunded to the taxpayer
7 and included in such total for the taxable year;

8 (G) An amount equal to all amounts included in
9 taxable income as modified by subparagraphs (A), (B),
10 (C) and (D) which are exempt from taxation by this
11 State either by reason of its statutes or Constitution
12 or by reason of the Constitution, treaties or statutes
13 of the United States; provided that, in the case of any
14 statute of this State that exempts income derived from
15 bonds or other obligations from the tax imposed under
16 this Act, the amount exempted shall be the interest net
17 of bond premium amortization;

18 (H) Any income of the partnership which
19 constitutes personal service income as defined in
20 Section 1348 (b) (1) of the Internal Revenue Code (as
21 in effect December 31, 1981) or a reasonable allowance
22 for compensation paid or accrued for services rendered
23 by partners to the partnership, whichever is greater;
24 this subparagraph (H) is exempt from the provisions of
25 Section 250;

26 (I) An amount equal to all amounts of income

1 distributable to an entity subject to the Personal
2 Property Tax Replacement Income Tax imposed by
3 subsections (c) and (d) of Section 201 of this Act
4 including amounts distributable to organizations
5 exempt from federal income tax by reason of Section
6 501(a) of the Internal Revenue Code; this subparagraph
7 (I) is exempt from the provisions of Section 250;

8 (J) With the exception of any amounts subtracted
9 under subparagraph (G), an amount equal to the sum of
10 all amounts disallowed as deductions by (i) Sections
11 171(a) (2), and 265(2) of the Internal Revenue Code,
12 and all amounts of expenses allocable to interest and
13 disallowed as deductions by Section 265(1) of the
14 Internal Revenue Code; and (ii) for taxable years
15 ending on or after August 13, 1999, Sections 171(a) (2),
16 265, 280C, and 832(b) (5) (B) (i) of the Internal Revenue
17 Code, plus, (iii) for taxable years ending on or after
18 December 31, 2011, Section 45G(e) (3) of the Internal
19 Revenue Code and, for taxable years ending on or after
20 December 31, 2008, any amount included in gross income
21 under Section 87 of the Internal Revenue Code; the
22 provisions of this subparagraph are exempt from the
23 provisions of Section 250;

24 (K) An amount equal to those dividends included in
25 such total which were paid by a corporation which
26 conducts business operations in a River Edge

1 Redevelopment Zone or zones created under the River
2 Edge Redevelopment Zone Act and conducts substantially
3 all of its operations from a River Edge Redevelopment
4 Zone or zones. This subparagraph (K) is exempt from the
5 provisions of Section 250;

6 (L) An amount equal to any contribution made to a
7 job training project established pursuant to the Real
8 Property Tax Increment Allocation Redevelopment Act;

9 (M) An amount equal to those dividends included in
10 such total that were paid by a corporation that
11 conducts business operations in a federally designated
12 Foreign Trade Zone or Sub-Zone and that is designated a
13 High Impact Business located in Illinois; provided
14 that dividends eligible for the deduction provided in
15 subparagraph (K) of paragraph (2) of this subsection
16 shall not be eligible for the deduction provided under
17 this subparagraph (M);

18 (N) An amount equal to the amount of the deduction
19 used to compute the federal income tax credit for
20 restoration of substantial amounts held under claim of
21 right for the taxable year pursuant to Section 1341 of
22 the Internal Revenue Code;

23 (O) For taxable years 2001 and thereafter, for the
24 taxable year in which the bonus depreciation deduction
25 is taken on the taxpayer's federal income tax return
26 under subsection (k) of Section 168 of the Internal

1 Revenue Code and for each applicable taxable year
2 thereafter, an amount equal to "x", where:

3 (1) "y" equals the amount of the depreciation
4 deduction taken for the taxable year on the
5 taxpayer's federal income tax return on property
6 for which the bonus depreciation deduction was
7 taken in any year under subsection (k) of Section
8 168 of the Internal Revenue Code, but not including
9 the bonus depreciation deduction;

10 (2) for taxable years ending on or before
11 December 31, 2005, "x" equals "y" multiplied by 30
12 and then divided by 70 (or "y" multiplied by
13 0.429); and

14 (3) for taxable years ending after December
15 31, 2005:

16 (i) for property on which a bonus
17 depreciation deduction of 30% of the adjusted
18 basis was taken, "x" equals "y" multiplied by
19 30 and then divided by 70 (or "y" multiplied by
20 0.429); and

21 (ii) for property on which a bonus
22 depreciation deduction of 50% of the adjusted
23 basis was taken, "x" equals "y" multiplied by
24 1.0.

25 The aggregate amount deducted under this
26 subparagraph in all taxable years for any one piece of

1 property may not exceed the amount of the bonus
2 depreciation deduction taken on that property on the
3 taxpayer's federal income tax return under subsection
4 (k) of Section 168 of the Internal Revenue Code. This
5 subparagraph (O) is exempt from the provisions of
6 Section 250;

7 (P) If the taxpayer sells, transfers, abandons, or
8 otherwise disposes of property for which the taxpayer
9 was required in any taxable year to make an addition
10 modification under subparagraph (D-5), then an amount
11 equal to that addition modification.

12 If the taxpayer continues to own property through
13 the last day of the last tax year for which the
14 taxpayer may claim a depreciation deduction for
15 federal income tax purposes and for which the taxpayer
16 was required in any taxable year to make an addition
17 modification under subparagraph (D-5), then an amount
18 equal to that addition modification.

19 The taxpayer is allowed to take the deduction under
20 this subparagraph only once with respect to any one
21 piece of property.

22 This subparagraph (P) is exempt from the
23 provisions of Section 250;

24 (Q) The amount of (i) any interest income (net of
25 the deductions allocable thereto) taken into account
26 for the taxable year with respect to a transaction with

1 a taxpayer that is required to make an addition
2 modification with respect to such transaction under
3 Section 203(a)(2)(D-17), 203(b)(2)(E-12),
4 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed
5 the amount of such addition modification and (ii) any
6 income from intangible property (net of the deductions
7 allocable thereto) taken into account for the taxable
8 year with respect to a transaction with a taxpayer that
9 is required to make an addition modification with
10 respect to such transaction under Section
11 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or
12 203(d)(2)(D-8), but not to exceed the amount of such
13 addition modification. This subparagraph (Q) is exempt
14 from Section 250;

15 (R) An amount equal to the interest income taken
16 into account for the taxable year (net of the
17 deductions allocable thereto) with respect to
18 transactions with (i) a foreign person who would be a
19 member of the taxpayer's unitary business group but for
20 the fact that the foreign person's business activity
21 outside the United States is 80% or more of that
22 person's total business activity and (ii) for taxable
23 years ending on or after December 31, 2008, to a person
24 who would be a member of the same unitary business
25 group but for the fact that the person is prohibited
26 under Section 1501(a)(27) from being included in the

1 unitary business group because he or she is ordinarily
2 required to apportion business income under different
3 subsections of Section 304, but not to exceed the
4 addition modification required to be made for the same
5 taxable year under Section 203(d)(2)(D-7) for interest
6 paid, accrued, or incurred, directly or indirectly, to
7 the same person. This subparagraph (R) is exempt from
8 Section 250;

9 (S) An amount equal to the income from intangible
10 property taken into account for the taxable year (net
11 of the deductions allocable thereto) with respect to
12 transactions with (i) a foreign person who would be a
13 member of the taxpayer's unitary business group but for
14 the fact that the foreign person's business activity
15 outside the United States is 80% or more of that
16 person's total business activity and (ii) for taxable
17 years ending on or after December 31, 2008, to a person
18 who would be a member of the same unitary business
19 group but for the fact that the person is prohibited
20 under Section 1501(a)(27) from being included in the
21 unitary business group because he or she is ordinarily
22 required to apportion business income under different
23 subsections of Section 304, but not to exceed the
24 addition modification required to be made for the same
25 taxable year under Section 203(d)(2)(D-8) for
26 intangible expenses and costs paid, accrued, or

1 incurred, directly or indirectly, to the same person.

2 This subparagraph (S) is exempt from Section 250; ~~and~~

3 (T) For taxable years ending on or after December
4 31, 2011, in the case of a taxpayer who was required to
5 add back any insurance premiums under Section
6 203(d)(2)(D-9), such taxpayer may elect to subtract
7 that part of a reimbursement received from the
8 insurance company equal to the amount of the expense or
9 loss (including expenses incurred by the insurance
10 company) that would have been taken into account as a
11 deduction for federal income tax purposes if the
12 expense or loss had been uninsured. If a taxpayer makes
13 the election provided for by this subparagraph (T), the
14 insurer to which the premiums were paid must add back
15 to income the amount subtracted by the taxpayer
16 pursuant to this subparagraph (T). This subparagraph
17 (T) is exempt from the provisions of Section 250; ~~and~~ -

18 (U) An amount equal to all the ordinary and
19 necessary expenses paid or incurred during the taxable
20 year in carrying on the business of a cannabis
21 establishment as defined in Section 10 of the Cannabis
22 Regulation and Taxation Act if the cannabis
23 establishment is in compliance with that Act,
24 including:

25 (1) a reasonable allowance for salaries or
26 other compensation for personal services actually

1 rendered;
2 (2) traveling expenses (including amounts
3 expended for meals and lodging other than amounts
4 which are lavish or extravagant under the
5 circumstances) while away from home in the pursuit
6 of the business of the cannabis establishment; and
7 (3) rentals or other payments required to be
8 made as a condition to the continued use or
9 possession, for purposes of the business of a
10 cannabis establishment, of property to which the
11 taxpayer has not taken or is not taking title or in
12 which he has no equity.

13 (e) Gross income; adjusted gross income; taxable income.

14 (1) In general. Subject to the provisions of paragraph
15 (2) and subsection (b) (3), for purposes of this Section
16 and Section 803(e), a taxpayer's gross income, adjusted
17 gross income, or taxable income for the taxable year shall
18 mean the amount of gross income, adjusted gross income or
19 taxable income properly reportable for federal income tax
20 purposes for the taxable year under the provisions of the
21 Internal Revenue Code. Taxable income may be less than
22 zero. However, for taxable years ending on or after
23 December 31, 1986, net operating loss carryforwards from
24 taxable years ending prior to December 31, 1986, may not
25 exceed the sum of federal taxable income for the taxable

1 year before net operating loss deduction, plus the excess
2 of addition modifications over subtraction modifications
3 for the taxable year. For taxable years ending prior to
4 December 31, 1986, taxable income may never be an amount in
5 excess of the net operating loss for the taxable year as
6 defined in subsections (c) and (d) of Section 172 of the
7 Internal Revenue Code, provided that when taxable income of
8 a corporation (other than a Subchapter S corporation),
9 trust, or estate is less than zero and addition
10 modifications, other than those provided by subparagraph
11 (E) of paragraph (2) of subsection (b) for corporations or
12 subparagraph (E) of paragraph (2) of subsection (c) for
13 trusts and estates, exceed subtraction modifications, an
14 addition modification must be made under those
15 subparagraphs for any other taxable year to which the
16 taxable income less than zero (net operating loss) is
17 applied under Section 172 of the Internal Revenue Code or
18 under subparagraph (E) of paragraph (2) of this subsection
19 (e) applied in conjunction with Section 172 of the Internal
20 Revenue Code.

21 (2) Special rule. For purposes of paragraph (1) of this
22 subsection, the taxable income properly reportable for
23 federal income tax purposes shall mean:

24 (A) Certain life insurance companies. In the case
25 of a life insurance company subject to the tax imposed
26 by Section 801 of the Internal Revenue Code, life

1 insurance company taxable income, plus the amount of
2 distribution from pre-1984 policyholder surplus
3 accounts as calculated under Section 815a of the
4 Internal Revenue Code;

5 (B) Certain other insurance companies. In the case
6 of mutual insurance companies subject to the tax
7 imposed by Section 831 of the Internal Revenue Code,
8 insurance company taxable income;

9 (C) Regulated investment companies. In the case of
10 a regulated investment company subject to the tax
11 imposed by Section 852 of the Internal Revenue Code,
12 investment company taxable income;

13 (D) Real estate investment trusts. In the case of a
14 real estate investment trust subject to the tax imposed
15 by Section 857 of the Internal Revenue Code, real
16 estate investment trust taxable income;

17 (E) Consolidated corporations. In the case of a
18 corporation which is a member of an affiliated group of
19 corporations filing a consolidated income tax return
20 for the taxable year for federal income tax purposes,
21 taxable income determined as if such corporation had
22 filed a separate return for federal income tax purposes
23 for the taxable year and each preceding taxable year
24 for which it was a member of an affiliated group. For
25 purposes of this subparagraph, the taxpayer's separate
26 taxable income shall be determined as if the election

1 provided by Section 243(b) (2) of the Internal Revenue
2 Code had been in effect for all such years;

3 (F) Cooperatives. In the case of a cooperative
4 corporation or association, the taxable income of such
5 organization determined in accordance with the
6 provisions of Section 1381 through 1388 of the Internal
7 Revenue Code, but without regard to the prohibition
8 against offsetting losses from patronage activities
9 against income from nonpatronage activities; except
10 that a cooperative corporation or association may make
11 an election to follow its federal income tax treatment
12 of patronage losses and nonpatronage losses. In the
13 event such election is made, such losses shall be
14 computed and carried over in a manner consistent with
15 subsection (a) of Section 207 of this Act and
16 apportioned by the apportionment factor reported by
17 the cooperative on its Illinois income tax return filed
18 for the taxable year in which the losses are incurred.
19 The election shall be effective for all taxable years
20 with original returns due on or after the date of the
21 election. In addition, the cooperative may file an
22 amended return or returns, as allowed under this Act,
23 to provide that the election shall be effective for
24 losses incurred or carried forward for taxable years
25 occurring prior to the date of the election. Once made,
26 the election may only be revoked upon approval of the

1 Director. The Department shall adopt rules setting
2 forth requirements for documenting the elections and
3 any resulting Illinois net loss and the standards to be
4 used by the Director in evaluating requests to revoke
5 elections. Public Act 96-932 is declaratory of
6 existing law;

7 (G) Subchapter S corporations. In the case of: (i)
8 a Subchapter S corporation for which there is in effect
9 an election for the taxable year under Section 1362 of
10 the Internal Revenue Code, the taxable income of such
11 corporation determined in accordance with Section
12 1363(b) of the Internal Revenue Code, except that
13 taxable income shall take into account those items
14 which are required by Section 1363(b)(1) of the
15 Internal Revenue Code to be separately stated; and (ii)
16 a Subchapter S corporation for which there is in effect
17 a federal election to opt out of the provisions of the
18 Subchapter S Revision Act of 1982 and have applied
19 instead the prior federal Subchapter S rules as in
20 effect on July 1, 1982, the taxable income of such
21 corporation determined in accordance with the federal
22 Subchapter S rules as in effect on July 1, 1982; and

23 (H) Partnerships. In the case of a partnership,
24 taxable income determined in accordance with Section
25 703 of the Internal Revenue Code, except that taxable
26 income shall take into account those items which are

1 required by Section 703(a)(1) to be separately stated
2 but which would be taken into account by an individual
3 in calculating his taxable income.

4 (3) Recapture of business expenses on disposition of
5 asset or business. Notwithstanding any other law to the
6 contrary, if in prior years income from an asset or
7 business has been classified as business income and in a
8 later year is demonstrated to be non-business income, then
9 all expenses, without limitation, deducted in such later
10 year and in the 2 immediately preceding taxable years
11 related to that asset or business that generated the
12 non-business income shall be added back and recaptured as
13 business income in the year of the disposition of the asset
14 or business. Such amount shall be apportioned to Illinois
15 using the greater of the apportionment fraction computed
16 for the business under Section 304 of this Act for the
17 taxable year or the average of the apportionment fractions
18 computed for the business under Section 304 of this Act for
19 the taxable year and for the 2 immediately preceding
20 taxable years.

21 (f) Valuation limitation amount.

22 (1) In general. The valuation limitation amount
23 referred to in subsections (a) (2) (G), (c) (2) (I) and
24 (d) (2) (E) is an amount equal to:

25 (A) The sum of the pre-August 1, 1969 appreciation

1 amounts (to the extent consisting of gain reportable
2 under the provisions of Section 1245 or 1250 of the
3 Internal Revenue Code) for all property in respect of
4 which such gain was reported for the taxable year; plus

5 (B) The lesser of (i) the sum of the pre-August 1,
6 1969 appreciation amounts (to the extent consisting of
7 capital gain) for all property in respect of which such
8 gain was reported for federal income tax purposes for
9 the taxable year, or (ii) the net capital gain for the
10 taxable year, reduced in either case by any amount of
11 such gain included in the amount determined under
12 subsection (a) (2) (F) or (c) (2) (H).

13 (2) Pre-August 1, 1969 appreciation amount.

14 (A) If the fair market value of property referred
15 to in paragraph (1) was readily ascertainable on August
16 1, 1969, the pre-August 1, 1969 appreciation amount for
17 such property is the lesser of (i) the excess of such
18 fair market value over the taxpayer's basis (for
19 determining gain) for such property on that date
20 (determined under the Internal Revenue Code as in
21 effect on that date), or (ii) the total gain realized
22 and reportable for federal income tax purposes in
23 respect of the sale, exchange or other disposition of
24 such property.

25 (B) If the fair market value of property referred
26 to in paragraph (1) was not readily ascertainable on

1 August 1, 1969, the pre-August 1, 1969 appreciation
2 amount for such property is that amount which bears the
3 same ratio to the total gain reported in respect of the
4 property for federal income tax purposes for the
5 taxable year, as the number of full calendar months in
6 that part of the taxpayer's holding period for the
7 property ending July 31, 1969 bears to the number of
8 full calendar months in the taxpayer's entire holding
9 period for the property.

10 (C) The Department shall prescribe such
11 regulations as may be necessary to carry out the
12 purposes of this paragraph.

13 (g) Double deductions. Unless specifically provided
14 otherwise, nothing in this Section shall permit the same item
15 to be deducted more than once.

16 (h) Legislative intention. Except as expressly provided by
17 this Section there shall be no modifications or limitations on
18 the amounts of income, gain, loss or deduction taken into
19 account in determining gross income, adjusted gross income or
20 taxable income for federal income tax purposes for the taxable
21 year, or in the amount of such items entering into the
22 computation of base income and net income under this Act for
23 such taxable year, whether in respect of property values as of
24 August 1, 1969 or otherwise.

1 (Source: P.A. 96-45, eff. 7-15-09; 96-120, eff. 8-4-09; 96-198,
 2 eff. 8-10-09; 96-328, eff. 8-11-09; 96-520, eff. 8-14-09;
 3 96-835, eff. 12-16-09; 96-932, eff. 1-1-11; 96-935, eff.
 4 6-21-10; 96-1214, eff. 7-22-10; 97-333, eff. 8-12-11; 97-507,
 5 eff. 8-23-11; 97-905, eff. 8-7-12.)

6 Section 920. The Clerks of Courts Act is amended by
 7 changing Sections 16, 27.1a, 27.2a, and 27.3b as follows:

8 (705 ILCS 105/16) (from Ch. 25, par. 16)

9 Sec. 16. Records kept by the clerks of the circuit courts
 10 are subject to the provisions of "The Local Records Act",
 11 approved August 18, 1961, as amended.

12 Unless otherwise provided by rule or administrative order
 13 of the Supreme Court, the respective clerks of the circuit
 14 courts shall keep in their offices the following books:

15 1. A general docket, upon which shall be entered all suits,
 16 in the order in which they are commenced.

17 2. Two well-bound books, to be denominated "Plaintiff's
 18 Index to Court Records," and "Defendant's Index to Court
 19 Records" to be ruled and printed substantially in the following
 20 manner:

21

22	Plaintiffs	Defendants	Kind of	Date	Record	Pages
23			Action	Commenced	Book	
24					

1
2

3 Date of Judgment
4 judgment docket

5

6 Book Page

7

8 CertificateSatisfied

9 Certificate Certificate of or not Number
10 of levy of sale redemption satisfied of case

11

12 Fee Book Book Page Book Page Book Page

13

14 All cases shall be entered in such books, in alphabetical
15 order, by the name of each plaintiff and defendant. The books
16 shall set forth the names of the parties, kind of action, date
17 commenced, the record books and pages on which the cases are
18 recorded, the date of judgment, books and pages of the judgment
19 dockets, fee book, certificates of levy, sale and redemption
20 records on which they are entered satisfied or not satisfied,
21 and number of case. The defendant's index shall be ruled and
22 printed in the same manner as the plaintiff's except the
23 parties shall be reversed.

24 3. Proper books of record, with indices, showing the names
25 of all parties to any action or judgment therein recorded, with
26 a reference to the page where it is recorded.

1 4. A judgment docket, in which all final judgments (except
2 child support orders as hereinafter provided) shall be minuted
3 at the time they are entered, or within 60 days thereafter in
4 alphabetical order, by the name of every person against whom
5 the judgment is entered, showing, in the proper columns ruled
6 for that purpose, the names of the parties, the date, nature of
7 the judgment, amount of the judgment and costs in separate
8 items, for which it is issued, to whom issued, when returned,
9 and the manner of its enforcement; a blank column shall be kept
10 in which may be entered a note of the satisfaction or other
11 disposition of the judgment or order and when satisfied by
12 enforcement or otherwise, or set aside or enjoined; the clerk
13 shall enter a minute thereof in such column, showing how
14 disposed of, the date and the book and page, where the evidence
15 thereof is to be found. In the case of child support orders or
16 modifications of such orders entered on or after May 1, 1987,
17 the clerk shall minute such orders or modifications in the
18 manner and form provided herein but shall not minute every
19 child support installment when due or every child support
20 payment when made. Such dockets may be searched by persons, at
21 all reasonable times without fee.

22 5. A fee book, in which shall be distinctly set down, in
23 items, the proper title of the cause and heads, the cost of
24 each action, including clerk's, sheriff's and witness' fees,
25 stating the name of each witness having claimed attendance in
26 respect of the trial or hearing of such action with the number

1 of days attended. It shall not be necessary to insert the cost
2 in the judgment; but whenever an action is determined and final
3 judgment entered, the costs of each party litigant shall be
4 made up and entered in such fee book, which shall be considered
5 a part of the record and judgment, subject, however, at all
6 times to be corrected by the court; and the prevailing party
7 shall be considered as having recovered judgment for the amount
8 of the costs so taxed in his or her favor, and the same shall be
9 included in the certified copy of such judgment, and a bill
10 thereof accompanying certified copy of the judgment. If any
11 clerk shall issue a fee bill or a bill of costs, with the
12 certified copy of the judgment without first entering the same
13 in the fee book, or if any such bill of costs or fee bill shall
14 be issued which shall not be in substance a copy of the
15 recorded bill, the same shall be void. Any person having paid
16 such bill of costs or fee bill, may recover from the clerk the
17 amount thereof, with costs of the action, in any circuit court.

18 6. Such other books of record and entry as are provided by
19 law, or may be required in the proper performance of their
20 duties. All records, dockets and books required by law to be
21 kept by such clerks shall be deemed public records, and shall
22 at all times be open to inspection without fee or reward, and
23 all persons shall have free access for inspection and
24 examination to such records, docket and books, and also to all
25 papers on file in the different clerks' offices and shall have
26 the right to take memoranda and abstracts thereto.

1 7. Upon final disposition and payment of all fines and
2 costs in relation to a regulatory offense after a court
3 appearance before a judge, the judge shall order the sealing of
4 the records of or relating to the regulatory offense from the
5 official records kept by the circuit court clerk, as well as
6 the obliteration of the name of the defendant from the official
7 index requested to be kept by the circuit court clerk under
8 this Section. Upon final disposition and payment of all fines
9 and costs in relation to a regulatory offense when a court
10 appearance before a judge did not occur, the circuit court
11 clerk shall immediately seek a court order to seal the records
12 of or relating to the regulatory offense from the official
13 records kept by the circuit court clerk, as well as the
14 obliteration of the name of the defendant from the official
15 index requested to be kept by the circuit court clerk under
16 this Section. Upon entry of a sealing order, no information of
17 any character relating to its records shall be given or
18 furnished by the circuit court clerk to any person, bureau, or
19 institution other than as provided in this Act or other State
20 law, or when a governmental unit is required by state or
21 federal law to consider this information in the performance of
22 its duties. The circuit court clerk shall retain the records
23 sealed under this clause 7. The sealed records maintained under
24 this clause, however, are exempt from disclosure under the
25 Freedom of Information Act.

26 (Source: P.A. 85-1156.)

1 (705 ILCS 105/27.1a) (from Ch. 25, par. 27.1a)

2 Sec. 27.1a. The fees of the clerks of the circuit court in
3 all counties having a population of not more than 500,000
4 inhabitants in the instances described in this Section shall be
5 as provided in this Section. In those instances where a minimum
6 and maximum fee is stated, the clerk of the circuit court must
7 charge the minimum fee listed and may charge up to the maximum
8 fee if the county board has by resolution increased the fee.
9 The fees shall be paid in advance and shall be as follows:

10 (a) Civil Cases.

11 The fee for filing a complaint, petition, or other
12 pleading initiating a civil action, with the following
13 exceptions, shall be a minimum of \$40 and a maximum of
14 \$160.

15 (A) When the amount of money or damages or the
16 value of personal property claimed does not exceed
17 \$250, \$10.

18 (B) When that amount exceeds \$250 but does not
19 exceed \$500, a minimum of \$10 and a maximum of \$20.

20 (C) When that amount exceeds \$500 but does not
21 exceed \$2500, a minimum of \$25 and a maximum of \$40.

22 (D) When that amount exceeds \$2500 but does not
23 exceed \$15,000, a minimum of \$25 and a maximum of \$75.

24 (E) For the exercise of eminent domain, a minimum
25 of \$45 and a maximum of \$150. For each additional lot

1 or tract of land or right or interest therein subject
2 to be condemned, the damages in respect to which shall
3 require separate assessment by a jury, a minimum of \$45
4 and a maximum of \$150.

5 (a-1) Family.

6 For filing a petition under the Juvenile Court Act of
7 1987, \$25.

8 For filing a petition for a marriage license, \$10.

9 For performing a marriage in court, \$10.

10 For filing a petition under the Illinois Parentage Act
11 of 1984, \$40.

12 (b) Forcible Entry and Detainer.

13 In each forcible entry and detainer case when the
14 plaintiff seeks possession only or unites with his or her
15 claim for possession of the property a claim for rent or
16 damages or both in the amount of \$15,000 or less, a minimum
17 of \$10 and a maximum of \$50. When the plaintiff unites his
18 or her claim for possession with a claim for rent or
19 damages or both exceeding \$15,000, a minimum of \$40 and a
20 maximum of \$160.

21 (c) Counterclaim or Joining Third Party Defendant.

22 When any defendant files a counterclaim as part of his
23 or her answer or otherwise or joins another party as a
24 third party defendant, or both, the defendant shall pay a
25 fee for each counterclaim or third party action in an
26 amount equal to the fee he or she would have had to pay had

1 he or she brought a separate action for the relief sought
2 in the counterclaim or against the third party defendant,
3 less the amount of the appearance fee, if that has been
4 paid.

5 (d) Confession of Judgment.

6 In a confession of judgment when the amount does not
7 exceed \$1500, a minimum of \$20 and a maximum of \$50. When
8 the amount exceeds \$1500, but does not exceed \$15,000, a
9 minimum of \$40 and a maximum of \$115. When the amount
10 exceeds \$15,000, a minimum of \$40 and a maximum of \$200.

11 (e) Appearance.

12 The fee for filing an appearance in each civil case
13 shall be a minimum of \$15 and a maximum of \$60, except as
14 follows:

15 (A) When the plaintiff in a forcible entry and
16 detainer case seeks possession only, a minimum of \$10
17 and a maximum of \$50.

18 (B) When the amount in the case does not exceed
19 \$1500, a minimum of \$10 and a maximum of \$30.

20 (C) When that amount exceeds \$1500 but does not
21 exceed \$15,000, a minimum of \$15 and a maximum of \$60.

22 (f) Garnishment, Wage Deduction, and Citation.

23 In garnishment affidavit, wage deduction affidavit,
24 and citation petition when the amount does not exceed
25 \$1,000, a minimum of \$5 and a maximum of \$15; when the
26 amount exceeds \$1,000 but does not exceed \$5,000, a minimum

1 of \$5 and a maximum of \$30; and when the amount exceeds
2 \$5,000, a minimum of \$5 and a maximum of \$50.

3 (g) Petition to Vacate or Modify.

4 (1) Petition to vacate or modify any final judgment or
5 order of court, except in forcible entry and detainer cases
6 and small claims cases or a petition to reopen an estate,
7 to modify, terminate, or enforce a judgment or order for
8 child or spousal support, or to modify, suspend, or
9 terminate an order for withholding, if filed before 30 days
10 after the entry of the judgment or order, a minimum of \$20
11 and a maximum of \$50.

12 (2) Petition to vacate or modify any final judgment or
13 order of court, except a petition to modify, terminate, or
14 enforce a judgment or order for child or spousal support or
15 to modify, suspend, or terminate an order for withholding,
16 if filed later than 30 days after the entry of the judgment
17 or order, a minimum of \$20 and a maximum of \$75.

18 (3) Petition to vacate order of bond forfeiture, a
19 minimum of \$10 and a maximum of \$40.

20 (h) Mailing.

21 When the clerk is required to mail, the fee will be a
22 minimum of \$2 and a maximum of \$10, plus the cost of
23 postage.

24 (i) Certified Copies.

25 Each certified copy of a judgment after the first,
26 except in small claims and forcible entry and detainer

1 cases, a minimum of \$2 and a maximum of \$10.

2 (j) Habeas Corpus.

3 For filing a petition for relief by habeas corpus, a
4 minimum of \$60 and a maximum of \$100.

5 (k) Certification, Authentication, and Reproduction.

6 (1) Each certification or authentication for taking
7 the acknowledgment of a deed or other instrument in writing
8 with the seal of office, a minimum of \$2 and a maximum of
9 \$6.

10 (2) Court appeals when original documents are
11 forwarded, under 100 pages, plus delivery and costs, a
12 minimum of \$20 and a maximum of \$60.

13 (3) Court appeals when original documents are
14 forwarded, over 100 pages, plus delivery and costs, a
15 minimum of \$50 and a maximum of \$150.

16 (4) Court appeals when original documents are
17 forwarded, over 200 pages, an additional fee of a minimum
18 of 20 cents and a maximum of 25 cents per page.

19 (5) For reproduction of any document contained in the
20 clerk's files:

21 (A) First page, a minimum of \$1 and a maximum of
22 \$2.

23 (B) Next 19 pages, 50 cents per page.

24 (C) All remaining pages, 25 cents per page.

25 (l) Remands.

26 In any cases remanded to the Circuit Court from the

1 Supreme Court or the Appellate Court for a new trial, the
2 clerk shall file the remanding order and reinstate the case
3 with either its original number or a new number. The Clerk
4 shall not charge any new or additional fee for the
5 reinstatement. Upon reinstatement the Clerk shall advise
6 the parties of the reinstatement. A party shall have the
7 same right to a jury trial on remand and reinstatement as
8 he or she had before the appeal, and no additional or new
9 fee or charge shall be made for a jury trial after remand.

10 (m) Record Search.

11 For each record search, within a division or municipal
12 district, the clerk shall be entitled to a search fee of a
13 minimum of \$4 and a maximum of \$6 for each year searched.

14 (n) Hard Copy.

15 For each page of hard copy print output, when case
16 records are maintained on an automated medium, the clerk
17 shall be entitled to a fee of a minimum of \$4 and a maximum
18 of \$6.

19 (o) Index Inquiry and Other Records.

20 No fee shall be charged for a single
21 plaintiff/defendant index inquiry or single case record
22 inquiry when this request is made in person and the records
23 are maintained in a current automated medium, and when no
24 hard copy print output is requested. The fees to be charged
25 for management records, multiple case records, and
26 multiple journal records may be specified by the Chief

1 Judge pursuant to the guidelines for access and
2 dissemination of information approved by the Supreme
3 Court.

4 (p) (Blank).

5 (q) Alias Summons.

6 For each alias summons or citation issued by the clerk,
7 a minimum of \$2 and a maximum of \$5.

8 (r) Other Fees.

9 Any fees not covered in this Section shall be set by
10 rule or administrative order of the Circuit Court with the
11 approval of the Administrative Office of the Illinois
12 Courts.

13 The clerk of the circuit court may provide additional
14 services for which there is no fee specified by statute in
15 connection with the operation of the clerk's office as may
16 be requested by the public and agreed to by the clerk and
17 approved by the chief judge of the circuit court. Any
18 charges for additional services shall be as agreed to
19 between the clerk and the party making the request and
20 approved by the chief judge of the circuit court. Nothing
21 in this subsection shall be construed to require any clerk
22 to provide any service not otherwise required by law.

23 (s) Jury Services.

24 The clerk shall be entitled to receive, in addition to
25 other fees allowed by law, the sum of a minimum of \$62.50
26 and a maximum of \$212.50, as a fee for the services of a

1 jury in every civil action not quasi-criminal in its nature
2 and not a proceeding for the exercise of the right of
3 eminent domain and in every other action wherein the right
4 of trial by jury is or may be given by law. The jury fee
5 shall be paid by the party demanding a jury at the time of
6 filing the jury demand. If the fee is not paid by either
7 party, no jury shall be called in the action or proceeding,
8 and the same shall be tried by the court without a jury.

9 (t) Voluntary Assignment.

10 For filing each deed of voluntary assignment, a minimum
11 of \$10 and a maximum of \$20; for recording the same, a
12 minimum of 25 cents and a maximum of 50 cents for each 100
13 words. Exceptions filed to claims presented to an assignee
14 of a debtor who has made a voluntary assignment for the
15 benefit of creditors shall be considered and treated, for
16 the purpose of taxing costs therein, as actions in which
17 the party or parties filing the exceptions shall be
18 considered as party or parties plaintiff, and the claimant
19 or claimants as party or parties defendant, and those
20 parties respectively shall pay to the clerk the same fees
21 as provided by this Section to be paid in other actions.

22 (u) Expungement Petition.

23 The clerk shall be entitled to receive a fee of a
24 minimum of \$15 and a maximum of \$60 for each expungement
25 petition filed and an additional fee of a minimum of \$2 and
26 a maximum of \$4 for each certified copy of an order to

1 expunge arrest records.

2 (v) Probate.

3 The clerk is entitled to receive the fees specified in
4 this subsection (v), which shall be paid in advance, except
5 that, for good cause shown, the court may suspend, reduce,
6 or release the costs payable under this subsection:

7 (1) For administration of the estate of a decedent
8 (whether testate or intestate) or of a missing person, a
9 minimum of \$50 and a maximum of \$150, plus the fees
10 specified in subsection (v) (3), except:

11 (A) When the value of the real and personal
12 property does not exceed \$15,000, the fee shall be a
13 minimum of \$25 and a maximum of \$40.

14 (B) When (i) proof of heirship alone is made, (ii)
15 a domestic or foreign will is admitted to probate
16 without administration (including proof of heirship),
17 or (iii) letters of office are issued for a particular
18 purpose without administration of the estate, the fee
19 shall be a minimum of \$10 and a maximum of \$40.

20 (C) For filing a petition to sell Real Estate, \$50.

21 (2) For administration of the estate of a ward, a
22 minimum of \$50 and a maximum of \$75, plus the fees
23 specified in subsection (v) (3), except:

24 (A) When the value of the real and personal
25 property does not exceed \$15,000, the fee shall be a
26 minimum of \$25 and a maximum of \$40.

1 (B) When (i) letters of office are issued to a
2 guardian of the person or persons, but not of the
3 estate or (ii) letters of office are issued in the
4 estate of a ward without administration of the estate,
5 including filing or joining in the filing of a tax
6 return or releasing a mortgage or consenting to the
7 marriage of the ward, the fee shall be a minimum of \$10
8 and a maximum of \$20.

9 (C) For filing a Petition to sell Real Estate, \$50.

10 (3) In addition to the fees payable under subsection
11 (v) (1) or (v) (2) of this Section, the following fees are
12 payable:

13 (A) For each account (other than one final account)
14 filed in the estate of a decedent, or ward, a minimum
15 of \$10 and a maximum of \$25.

16 (B) For filing a claim in an estate when the amount
17 claimed is \$150 or more but less than \$500, a minimum
18 of \$10 and a maximum of \$25; when the amount claimed is
19 \$500 or more but less than \$10,000, a minimum of \$10
20 and a maximum of \$40; when the amount claimed is
21 \$10,000 or more, a minimum of \$10 and a maximum of \$60;
22 provided that the court in allowing a claim may add to
23 the amount allowed the filing fee paid by the claimant.

24 (C) For filing in an estate a claim, petition, or
25 supplemental proceeding based upon an action seeking
26 equitable relief including the construction or contest

1 of a will, enforcement of a contract to make a will,
2 and proceedings involving testamentary trusts or the
3 appointment of testamentary trustees, a minimum of \$40
4 and a maximum of \$60.

5 (D) For filing in an estate (i) the appearance of
6 any person for the purpose of consent or (ii) the
7 appearance of an executor, administrator,
8 administrator to collect, guardian, guardian ad litem,
9 or special administrator, no fee.

10 (E) Except as provided in subsection (v) (3) (D),
11 for filing the appearance of any person or persons, a
12 minimum of \$10 and a maximum of \$30.

13 (F) For each jury demand, a minimum of \$62.50 and a
14 maximum of \$137.50.

15 (G) For disposition of the collection of a judgment
16 or settlement of an action or claim for wrongful death
17 of a decedent or of any cause of action of a ward, when
18 there is no other administration of the estate, a
19 minimum of \$30 and a maximum of \$50, less any amount
20 paid under subsection (v) (1) (B) or (v) (2) (B) except
21 that if the amount involved does not exceed \$5,000, the
22 fee, including any amount paid under subsection
23 (v) (1) (B) or (v) (2) (B), shall be a minimum of \$10 and a
24 maximum of \$20.

25 (H) For each certified copy of letters of office,
26 of court order or other certification, a minimum of \$1

1 and a maximum of \$2, plus a minimum of 50 cents and a
2 maximum of \$1 per page in excess of 3 pages for the
3 document certified.

4 (I) For each exemplification, a minimum of \$1 and a
5 maximum of \$2, plus the fee for certification.

6 (4) The executor, administrator, guardian, petitioner,
7 or other interested person or his or her attorney shall pay
8 the cost of publication by the clerk directly to the
9 newspaper.

10 (5) The person on whose behalf a charge is incurred for
11 witness, court reporter, appraiser, or other miscellaneous
12 fee shall pay the same directly to the person entitled
13 thereto.

14 (6) The executor, administrator, guardian, petitioner,
15 or other interested person or his or her attorney shall pay
16 to the clerk all postage charges incurred by the clerk in
17 mailing petitions, orders, notices, or other documents
18 pursuant to the provisions of the Probate Act of 1975.

19 (w) Criminal and Quasi-Criminal Costs and Fees.

20 (1) The clerk shall be entitled to costs in all
21 criminal and quasi-criminal cases from each person
22 convicted or sentenced to supervision therein as follows:

23 (A) Felony complaints, a minimum of \$40 and a
24 maximum of \$100.

25 (B) Misdemeanor complaints, a minimum of \$25 and a
26 maximum of \$75.

1 (C) Business offense complaints, a minimum of \$25
2 and a maximum of \$75.

3 (D) Petty offense complaints, a minimum of \$25 and
4 a maximum of \$75.

5 (E) Minor traffic or ordinance violations, \$10.

6 (E-5) Regulatory offense violations, \$10.

7 (F) When court appearance required, \$15.

8 (G) Motions to vacate or amend final orders, a
9 minimum of \$20 and a maximum of \$40.

10 (H) Motions to vacate bond forfeiture orders, a
11 minimum of \$20 and a maximum of \$40.

12 (I) Motions to vacate ex parte judgments, whenever
13 filed, a minimum of \$20 and a maximum of \$40.

14 (J) Motions to vacate judgment on forfeitures,
15 whenever filed, a minimum of \$20 and a maximum of \$40.

16 (K) Motions to vacate "failure to appear" or
17 "failure to comply" notices sent to the Secretary of
18 State, a minimum of \$20 and a maximum of \$40.

19 (2) In counties having a population of not more than
20 500,000 inhabitants, when the violation complaint is
21 issued by a municipal police department, the clerk shall be
22 entitled to costs from each person convicted therein as
23 follows:

24 (A) Minor traffic or ordinance violations, \$10.

25 (A-5) Regulatory offense violations, \$10.

26 (B) When court appearance required, \$15.

1 (3) In ordinance violation cases punishable by fine
2 only, the clerk of the circuit court shall be entitled to
3 receive, unless the fee is excused upon a finding by the
4 court that the defendant is indigent, in addition to other
5 fees or costs allowed or imposed by law, the sum of a
6 minimum of \$62.50 and a maximum of \$137.50 as a fee for the
7 services of a jury. The jury fee shall be paid by the
8 defendant at the time of filing his or her jury demand. If
9 the fee is not so paid by the defendant, no jury shall be
10 called, and the case shall be tried by the court without a
11 jury.

12 (x) Transcripts of Judgment.

13 For the filing of a transcript of judgment, the clerk
14 shall be entitled to the same fee as if it were the
15 commencement of a new suit.

16 (y) Change of Venue.

17 (1) For the filing of a change of case on a change of
18 venue, the clerk shall be entitled to the same fee as if it
19 were the commencement of a new suit.

20 (2) The fee for the preparation and certification of a
21 record on a change of venue to another jurisdiction, when
22 original documents are forwarded, a minimum of \$10 and a
23 maximum of \$40.

24 (z) Tax objection complaints.

25 For each tax objection complaint containing one or more
26 tax objections, regardless of the number of parcels

1 involved or the number of taxpayers joining on the
2 complaint, a minimum of \$10 and a maximum of \$50.

3 (aa) Tax Deeds.

4 (1) Petition for tax deed, if only one parcel is
5 involved, a minimum of \$45 and a maximum of \$200.

6 (2) For each additional parcel, add a fee of a minimum
7 of \$10 and a maximum of \$60.

8 (bb) Collections.

9 (1) For all collections made of others, except the
10 State and county and except in maintenance or child support
11 cases, a sum equal to a minimum of 2% and a maximum of 2.5%
12 of the amount collected and turned over.

13 (2) Interest earned on any funds held by the clerk
14 shall be turned over to the county general fund as an
15 earning of the office.

16 (3) For any check, draft, or other bank instrument
17 returned to the clerk for non-sufficient funds, account
18 closed, or payment stopped, \$25.

19 (4) In child support and maintenance cases, the clerk,
20 if authorized by an ordinance of the county board, may
21 collect an annual fee of up to \$36 from the person making
22 payment for maintaining child support records and the
23 processing of support orders to the State of Illinois KIDS
24 system and the recording of payments issued by the State
25 Disbursement Unit for the official record of the Court.
26 This fee shall be in addition to and separate from amounts

1 ordered to be paid as maintenance or child support and
2 shall be deposited into a Separate Maintenance and Child
3 Support Collection Fund, of which the clerk shall be the
4 custodian, ex-officio, to be used by the clerk to maintain
5 child support orders and record all payments issued by the
6 State Disbursement Unit for the official record of the
7 Court. The clerk may recover from the person making the
8 maintenance or child support payment any additional cost
9 incurred in the collection of this annual fee.

10 The clerk shall also be entitled to a fee of \$5 for
11 certifications made to the Secretary of State as provided
12 in Section 7-703 of the Family Financial Responsibility Law
13 and these fees shall also be deposited into the Separate
14 Maintenance and Child Support Collection Fund.

15 (cc) Corrections of Numbers.

16 For correction of the case number, case title, or
17 attorney computer identification number, if required by
18 rule of court, on any document filed in the clerk's office,
19 to be charged against the party that filed the document, a
20 minimum of \$10 and a maximum of \$25.

21 (dd) Exceptions.

22 (1) The fee requirements of this Section shall not
23 apply to police departments or other law enforcement
24 agencies. In this Section, "law enforcement agency" means
25 an agency of the State or a unit of local government which
26 is vested by law or ordinance with the duty to maintain

1 public order and to enforce criminal laws or ordinances.
 2 "Law enforcement agency" also means the Attorney General or
 3 any state's attorney.

4 (2) No fee provided herein shall be charged to any unit
 5 of local government or school district.

6 (3) The fee requirements of this Section shall not
 7 apply to any action instituted under subsection (b) of
 8 Section 11-31-1 of the Illinois Municipal Code by a private
 9 owner or tenant of real property within 1200 feet of a
 10 dangerous or unsafe building seeking an order compelling
 11 the owner or owners of the building to take any of the
 12 actions authorized under that subsection.

13 (4) The fee requirements of this Section shall not
 14 apply to the filing of any commitment petition or petition
 15 for an order authorizing the administration of
 16 psychotropic medication or electroconvulsive therapy under
 17 the Mental Health and Developmental Disabilities Code.

18 (ee) Adoptions.

19 (1) For an adoption \$65

20 (2) Upon good cause shown, the court may waive the
 21 adoption filing fee in a special needs adoption. The term
 22 "special needs adoption" shall have the meaning ascribed to
 23 it by the Illinois Department of Children and Family
 24 Services.

25 (ff) Adoption exemptions.

26 No fee other than that set forth in subsection (ee)

1 shall be charged to any person in connection with an
2 adoption proceeding nor may any fee be charged for
3 proceedings for the appointment of a confidential
4 intermediary under the Adoption Act.

5 (Source: P.A. 95-172, eff. 8-14-07; 95-331, eff. 8-21-07.)

6 (705 ILCS 105/27.2a) (from Ch. 25, par. 27.2a)

7 Sec. 27.2a. The fees of the clerks of the circuit court in
8 all counties having a population of 3,000,000 or more
9 inhabitants in the instances described in this Section shall be
10 as provided in this Section. In those instances where a minimum
11 and maximum fee is stated, the clerk of the circuit court must
12 charge the minimum fee listed and may charge up to the maximum
13 fee if the county board has by resolution increased the fee.
14 The fees shall be paid in advance and shall be as follows:

15 (a) Civil Cases.

16 The fee for filing a complaint, petition, or other
17 pleading initiating a civil action, with the following
18 exceptions, shall be a minimum of \$190 and a maximum of
19 \$240.

20 (A) When the amount of money or damages or the
21 value of personal property claimed does not exceed
22 \$250, a minimum of \$15 and a maximum of \$22.

23 (B) When that amount exceeds \$250 but does not
24 exceed \$1000, a minimum of \$40 and a maximum of \$75.

25 (C) When that amount exceeds \$1000 but does not

1 exceed \$2500, a minimum of \$50 and a maximum of \$80.

2 (D) When that amount exceeds \$2500 but does not
3 exceed \$5000, a minimum of \$100 and a maximum of \$130.

4 (E) When that amount exceeds \$5000 but does not
5 exceed \$15,000, \$150.

6 (F) For the exercise of eminent domain, \$150. For
7 each additional lot or tract of land or right or
8 interest therein subject to be condemned, the damages
9 in respect to which shall require separate assessment
10 by a jury, \$150.

11 (G) For the final determination of parking,
12 standing, and compliance violations and final
13 administrative decisions issued after hearings
14 regarding vehicle immobilization and impoundment made
15 pursuant to Sections 3-704.1, 6-306.5, and 11-208.3 of
16 the Illinois Vehicle Code, \$25.

17 (H) No fees shall be charged by the clerk to a
18 petitioner in any order of protection including, but
19 not limited to, filing, modifying, withdrawing,
20 certifying, or photocopying petitions for orders of
21 protection, or for issuing alias summons, or for any
22 related filing service, certifying, modifying,
23 vacating, or photocopying any orders of protection.

24 (b) Forcible Entry and Detainer.

25 In each forcible entry and detainer case when the
26 plaintiff seeks possession only or unites with his or her

1 claim for possession of the property a claim for rent or
2 damages or both in the amount of \$15,000 or less, a minimum
3 of \$75 and a maximum of \$140. When the plaintiff unites his
4 or her claim for possession with a claim for rent or
5 damages or both exceeding \$15,000, a minimum of \$225 and a
6 maximum of \$335.

7 (c) Counterclaim or Joining Third Party Defendant.

8 When any defendant files a counterclaim as part of his
9 or her answer or otherwise or joins another party as a
10 third party defendant, or both, the defendant shall pay a
11 fee for each counterclaim or third party action in an
12 amount equal to the fee he or she would have had to pay had
13 he or she brought a separate action for the relief sought
14 in the counterclaim or against the third party defendant,
15 less the amount of the appearance fee, if that has been
16 paid.

17 (d) Confession of Judgment.

18 In a confession of judgment when the amount does not
19 exceed \$1500, a minimum of \$60 and a maximum of \$70. When
20 the amount exceeds \$1500, but does not exceed \$5000, a
21 minimum of \$75 and a maximum of \$150. When the amount
22 exceeds \$5000, but does not exceed \$15,000, a minimum of
23 \$175 and a maximum of \$260. When the amount exceeds
24 \$15,000, a minimum of \$250 and a maximum of \$310.

25 (e) Appearance.

26 The fee for filing an appearance in each civil case

1 shall be a minimum of \$75 and a maximum of \$110, except as
2 follows:

3 (A) When the plaintiff in a forcible entry and
4 detainer case seeks possession only, a minimum of \$40
5 and a maximum of \$80.

6 (B) When the amount in the case does not exceed
7 \$1500, a minimum of \$40 and a maximum of \$80.

8 (C) When that amount exceeds \$1500 but does not
9 exceed \$15,000, a minimum of \$60 and a maximum of \$90.

10 (f) Garnishment, Wage Deduction, and Citation.

11 In garnishment affidavit, wage deduction affidavit,
12 and citation petition when the amount does not exceed
13 \$1,000, a minimum of \$15 and a maximum of \$25; when the
14 amount exceeds \$1,000 but does not exceed \$5,000, a minimum
15 of \$30 and a maximum of \$45; and when the amount exceeds
16 \$5,000, a minimum of \$50 and a maximum of \$80.

17 (g) Petition to Vacate or Modify.

18 (1) Petition to vacate or modify any final judgment or
19 order of court, except in forcible entry and detainer cases
20 and small claims cases or a petition to reopen an estate,
21 to modify, terminate, or enforce a judgment or order for
22 child or spousal support, or to modify, suspend, or
23 terminate an order for withholding, if filed before 30 days
24 after the entry of the judgment or order, a minimum of \$50
25 and a maximum of \$60.

26 (2) Petition to vacate or modify any final judgment or

1 order of court, except a petition to modify, terminate, or
2 enforce a judgment or order for child or spousal support or
3 to modify, suspend, or terminate an order for withholding,
4 if filed later than 30 days after the entry of the judgment
5 or order, a minimum of \$75 and a maximum of \$90.

6 (3) Petition to vacate order of bond forfeiture, a
7 minimum of \$40 and a maximum of \$80.

8 (h) Mailing.

9 When the clerk is required to mail, the fee will be a
10 minimum of \$10 and a maximum of \$15, plus the cost of
11 postage.

12 (i) Certified Copies.

13 Each certified copy of a judgment after the first,
14 except in small claims and forcible entry and detainer
15 cases, a minimum of \$15 and a maximum of \$20.

16 (j) Habeas Corpus.

17 For filing a petition for relief by habeas corpus, a
18 minimum of \$125 and a maximum of \$190.

19 (k) Certification, Authentication, and Reproduction.

20 (1) Each certification or authentication for taking
21 the acknowledgment of a deed or other instrument in writing
22 with the seal of office, a minimum of \$6 and a maximum of
23 \$9.

24 (2) Court appeals when original documents are
25 forwarded, under 100 pages, plus delivery and costs, a
26 minimum of \$75 and a maximum of \$110.

1 (3) Court appeals when original documents are
2 forwarded, over 100 pages, plus delivery and costs, a
3 minimum of \$150 and a maximum of \$185.

4 (4) Court appeals when original documents are
5 forwarded, over 200 pages, an additional fee of a minimum
6 of 25 and a maximum of 30 cents per page.

7 (5) For reproduction of any document contained in the
8 clerk's files:

9 (A) First page, \$2.

10 (B) Next 19 pages, 50 cents per page.

11 (C) All remaining pages, 25 cents per page.

12 (l) Remands.

13 In any cases remanded to the Circuit Court from the
14 Supreme Court or the Appellate Court for a new trial, the
15 clerk shall file the remanding order and reinstate the case
16 with either its original number or a new number. The Clerk
17 shall not charge any new or additional fee for the
18 reinstatement. Upon reinstatement the Clerk shall advise
19 the parties of the reinstatement. A party shall have the
20 same right to a jury trial on remand and reinstatement as
21 he or she had before the appeal, and no additional or new
22 fee or charge shall be made for a jury trial after remand.

23 (m) Record Search.

24 For each record search, within a division or municipal
25 district, the clerk shall be entitled to a search fee of a
26 minimum of \$6 and a maximum of \$9 for each year searched.

1 (n) Hard Copy.

2 For each page of hard copy print output, when case
3 records are maintained on an automated medium, the clerk
4 shall be entitled to a fee of a minimum of \$6 and a maximum
5 of \$9.

6 (o) Index Inquiry and Other Records.

7 No fee shall be charged for a single
8 plaintiff/defendant index inquiry or single case record
9 inquiry when this request is made in person and the records
10 are maintained in a current automated medium, and when no
11 hard copy print output is requested. The fees to be charged
12 for management records, multiple case records, and
13 multiple journal records may be specified by the Chief
14 Judge pursuant to the guidelines for access and
15 dissemination of information approved by the Supreme
16 Court.

17 (p) (Blank).

18 (q) Alias Summons.

19 For each alias summons or citation issued by the clerk,
20 a minimum of \$5 and a maximum of \$6.

21 (r) Other Fees.

22 Any fees not covered in this Section shall be set by
23 rule or administrative order of the Circuit Court with the
24 approval of the Administrative Office of the Illinois
25 Courts.

26 The clerk of the circuit court may provide additional

1 services for which there is no fee specified by statute in
2 connection with the operation of the clerk's office as may
3 be requested by the public and agreed to by the clerk and
4 approved by the chief judge of the circuit court. Any
5 charges for additional services shall be as agreed to
6 between the clerk and the party making the request and
7 approved by the chief judge of the circuit court. Nothing
8 in this subsection shall be construed to require any clerk
9 to provide any service not otherwise required by law.

10 (s) Jury Services.

11 The clerk shall be entitled to receive, in addition to
12 other fees allowed by law, the sum of a minimum of \$212.50
13 and maximum of \$230, as a fee for the services of a jury in
14 every civil action not quasi-criminal in its nature and not
15 a proceeding for the exercise of the right of eminent
16 domain and in every other action wherein the right of trial
17 by jury is or may be given by law. The jury fee shall be
18 paid by the party demanding a jury at the time of filing
19 the jury demand. If the fee is not paid by either party, no
20 jury shall be called in the action or proceeding, and the
21 same shall be tried by the court without a jury.

22 (t) Voluntary Assignment.

23 For filing each deed of voluntary assignment, a minimum
24 of \$20 and a maximum of \$40; for recording the same, a
25 minimum of 50¢ and a maximum of \$0.80 for each 100 words.
26 Exceptions filed to claims presented to an assignee of a

1 debtor who has made a voluntary assignment for the benefit
2 of creditors shall be considered and treated, for the
3 purpose of taxing costs therein, as actions in which the
4 party or parties filing the exceptions shall be considered
5 as party or parties plaintiff, and the claimant or
6 claimants as party or parties defendant, and those parties
7 respectively shall pay to the clerk the same fees as
8 provided by this Section to be paid in other actions.

9 (u) Expungement Petition.

10 The clerk shall be entitled to receive a fee of a
11 minimum of \$60 and a maximum of \$120 for each expungement
12 petition filed and an additional fee of a minimum of \$4 and
13 a maximum of \$8 for each certified copy of an order to
14 expunge arrest records.

15 (v) Probate.

16 The clerk is entitled to receive the fees specified in
17 this subsection (v), which shall be paid in advance, except
18 that, for good cause shown, the court may suspend, reduce,
19 or release the costs payable under this subsection:

20 (1) For administration of the estate of a decedent
21 (whether testate or intestate) or of a missing person, a
22 minimum of \$150 and a maximum of \$225, plus the fees
23 specified in subsection (v) (3), except:

24 (A) When the value of the real and personal
25 property does not exceed \$15,000, the fee shall be a
26 minimum of \$40 and a maximum of \$65.

1 (B) When (i) proof of heirship alone is made, (ii)
2 a domestic or foreign will is admitted to probate
3 without administration (including proof of heirship),
4 or (iii) letters of office are issued for a particular
5 purpose without administration of the estate, the fee
6 shall be a minimum of \$40 and a maximum of \$65.

7 (2) For administration of the estate of a ward, a
8 minimum of \$75 and a maximum of \$110, plus the fees
9 specified in subsection (v) (3), except:

10 (A) When the value of the real and personal
11 property does not exceed \$15,000, the fee shall be a
12 minimum of \$40 and a maximum of \$65.

13 (B) When (i) letters of office are issued to a
14 guardian of the person or persons, but not of the
15 estate or (ii) letters of office are issued in the
16 estate of a ward without administration of the estate,
17 including filing or joining in the filing of a tax
18 return or releasing a mortgage or consenting to the
19 marriage of the ward, the fee shall be a minimum of \$20
20 and a maximum of \$40.

21 (3) In addition to the fees payable under subsection
22 (v) (1) or (v) (2) of this Section, the following fees are
23 payable:

24 (A) For each account (other than one final account)
25 filed in the estate of a decedent, or ward, a minimum
26 of \$25 and a maximum of \$40.

1 (B) For filing a claim in an estate when the amount
2 claimed is \$150 or more but less than \$500, a minimum
3 of \$20 and a maximum of \$40; when the amount claimed is
4 \$500 or more but less than \$10,000, a minimum of \$40
5 and a maximum of \$65; when the amount claimed is
6 \$10,000 or more, a minimum of \$60 and a maximum of \$90;
7 provided that the court in allowing a claim may add to
8 the amount allowed the filing fee paid by the claimant.

9 (C) For filing in an estate a claim, petition, or
10 supplemental proceeding based upon an action seeking
11 equitable relief including the construction or contest
12 of a will, enforcement of a contract to make a will,
13 and proceedings involving testamentary trusts or the
14 appointment of testamentary trustees, a minimum of \$60
15 and a maximum of \$90.

16 (D) For filing in an estate (i) the appearance of
17 any person for the purpose of consent or (ii) the
18 appearance of an executor, administrator,
19 administrator to collect, guardian, guardian ad litem,
20 or special administrator, no fee.

21 (E) Except as provided in subsection (v)(3)(D),
22 for filing the appearance of any person or persons, a
23 minimum of \$30 and a maximum of \$90.

24 (F) For each jury demand, a minimum of \$137.50 and
25 a maximum of \$180.

26 (G) For disposition of the collection of a judgment

1 or settlement of an action or claim for wrongful death
2 of a decedent or of any cause of action of a ward, when
3 there is no other administration of the estate, a
4 minimum of \$50 and a maximum of \$80, less any amount
5 paid under subsection (v) (1) (B) or (v) (2) (B) except
6 that if the amount involved does not exceed \$5,000, the
7 fee, including any amount paid under subsection
8 (v) (1) (B) or (v) (2) (B), shall be a minimum of \$20 and a
9 maximum of \$40.

10 (H) For each certified copy of letters of office,
11 of court order or other certification, a minimum of \$2
12 and a maximum of \$4, plus \$1 per page in excess of 3
13 pages for the document certified.

14 (I) For each exemplification, \$2, plus the fee for
15 certification.

16 (4) The executor, administrator, guardian, petitioner,
17 or other interested person or his or her attorney shall pay
18 the cost of publication by the clerk directly to the
19 newspaper.

20 (5) The person on whose behalf a charge is incurred for
21 witness, court reporter, appraiser, or other miscellaneous
22 fee shall pay the same directly to the person entitled
23 thereto.

24 (6) The executor, administrator, guardian, petitioner,
25 or other interested person or his or her attorney shall pay
26 to the clerk all postage charges incurred by the clerk in

1 mailing petitions, orders, notices, or other documents
2 pursuant to the provisions of the Probate Act of 1975.

3 (w) Criminal and Quasi-Criminal Costs and Fees.

4 (1) The clerk shall be entitled to costs in all
5 criminal and quasi-criminal cases from each person
6 convicted or sentenced to supervision therein as follows:

7 (A) Felony complaints, a minimum of \$125 and a
8 maximum of \$190.

9 (B) Misdemeanor complaints, a minimum of \$75 and a
10 maximum of \$110.

11 (C) Business offense complaints, a minimum of \$75
12 and a maximum of \$110.

13 (D) Petty offense complaints, a minimum of \$75 and
14 a maximum of \$110.

15 (E) Minor traffic or ordinance violations, \$30.

16 (E-5) Regulatory offense violations, \$30.

17 (F) When court appearance required, \$50.

18 (G) Motions to vacate or amend final orders, a
19 minimum of \$40 and a maximum of \$80.

20 (H) Motions to vacate bond forfeiture orders, a
21 minimum of \$30 and a maximum of \$45.

22 (I) Motions to vacate ex parte judgments, whenever
23 filed, a minimum of \$30 and a maximum of \$45.

24 (J) Motions to vacate judgment on forfeitures,
25 whenever filed, a minimum of \$25 and a maximum of \$30.

26 (K) Motions to vacate "failure to appear" or

1 "failure to comply" notices sent to the Secretary of
2 State, a minimum of \$40 and a maximum of \$50.

3 (2) In counties having a population of 3,000,000 or
4 more, when the violation complaint is issued by a municipal
5 police department, the clerk shall be entitled to costs
6 from each person convicted therein as follows:

7 (A) Minor traffic or ordinance violations, \$30.

8 (A-5) Regulatory offense violations, \$30.

9 (B) When court appearance required, \$50.

10 (3) In ordinance violation cases punishable by fine
11 only, the clerk of the circuit court shall be entitled to
12 receive, unless the fee is excused upon a finding by the
13 court that the defendant is indigent, in addition to other
14 fees or costs allowed or imposed by law, the sum of a
15 minimum of \$112.50 and a maximum of \$250 as a fee for the
16 services of a jury. The jury fee shall be paid by the
17 defendant at the time of filing his or her jury demand. If
18 the fee is not so paid by the defendant, no jury shall be
19 called, and the case shall be tried by the court without a
20 jury.

21 (x) Transcripts of Judgment.

22 For the filing of a transcript of judgment, the clerk
23 shall be entitled to the same fee as if it were the
24 commencement of a new suit.

25 (y) Change of Venue.

26 (1) For the filing of a change of case on a change of

1 venue, the clerk shall be entitled to the same fee as if it
2 were the commencement of a new suit.

3 (2) The fee for the preparation and certification of a
4 record on a change of venue to another jurisdiction, when
5 original documents are forwarded, a minimum of \$40 and a
6 maximum of \$65.

7 (z) Tax objection complaints.

8 For each tax objection complaint containing one or more
9 tax objections, regardless of the number of parcels
10 involved or the number of taxpayers joining in the
11 complaint, a minimum of \$50 and a maximum of \$100.

12 (aa) Tax Deeds.

13 (1) Petition for tax deed, if only one parcel is
14 involved, a minimum of \$250 and a maximum of \$400.

15 (2) For each additional parcel, add a fee of a minimum
16 of \$100 and a maximum of \$200.

17 (bb) Collections.

18 (1) For all collections made of others, except the
19 State and county and except in maintenance or child support
20 cases, a sum equal to 3.0% of the amount collected and
21 turned over.

22 (2) Interest earned on any funds held by the clerk
23 shall be turned over to the county general fund as an
24 earning of the office.

25 (3) For any check, draft, or other bank instrument
26 returned to the clerk for non-sufficient funds, account

1 closed, or payment stopped, \$25.

2 (4) In child support and maintenance cases, the clerk,
3 if authorized by an ordinance of the county board, may
4 collect an annual fee of up to \$36 from the person making
5 payment for maintaining child support records and the
6 processing of support orders to the State of Illinois KIDS
7 system and the recording of payments issued by the State
8 Disbursement Unit for the official record of the Court.
9 This fee shall be in addition to and separate from amounts
10 ordered to be paid as maintenance or child support and
11 shall be deposited into a Separate Maintenance and Child
12 Support Collection Fund, of which the clerk shall be the
13 custodian, ex-officio, to be used by the clerk to maintain
14 child support orders and record all payments issued by the
15 State Disbursement Unit for the official record of the
16 Court. The clerk may recover from the person making the
17 maintenance or child support payment any additional cost
18 incurred in the collection of this annual fee.

19 The clerk shall also be entitled to a fee of \$5 for
20 certifications made to the Secretary of State as provided
21 in Section 7-703 of the Family Financial Responsibility Law
22 and these fees shall also be deposited into the Separate
23 Maintenance and Child Support Collection Fund.

24 (cc) Corrections of Numbers.

25 For correction of the case number, case title, or
26 attorney computer identification number, if required by

1 rule of court, on any document filed in the clerk's office,
2 to be charged against the party that filed the document, a
3 minimum of \$25 and a maximum of \$40.

4 (dd) Exceptions.

5 (1) The fee requirements of this Section shall not
6 apply to police departments or other law enforcement
7 agencies. In this Section, "law enforcement agency" means
8 an agency of the State or a unit of local government which
9 is vested by law or ordinance with the duty to maintain
10 public order and to enforce criminal laws or ordinances.
11 "Law enforcement agency" also means the Attorney General or
12 any state's attorney.

13 (2) No fee provided herein shall be charged to any unit
14 of local government or school district. The fee
15 requirements of this Section shall not apply to any action
16 instituted under subsection (b) of Section 11-31-1 of the
17 Illinois Municipal Code by a private owner or tenant of
18 real property within 1200 feet of a dangerous or unsafe
19 building seeking an order compelling the owner or owners of
20 the building to take any of the actions authorized under
21 that subsection.

22 (3) The fee requirements of this Section shall not
23 apply to the filing of any commitment petition or petition
24 for an order authorizing the administration of
25 psychotropic medication or electroconvulsive therapy under
26 the Mental Health and Developmental Disabilities Code.

1 (ee) Adoption.

2 (1) For an adoption \$65

3 (2) Upon good cause shown, the court may waive the
4 adoption filing fee in a special needs adoption. The term
5 "special needs adoption" shall have the meaning ascribed to
6 it by the Illinois Department of Children and Family
7 Services.

8 (ff) Adoption exemptions.

9 No fee other than that set forth in subsection (ee)
10 shall be charged to any person in connection with an
11 adoption proceeding nor may any fee be charged for
12 proceedings for the appointment of a confidential
13 intermediary under the Adoption Act.

14 (gg) Unpaid fees.

15 Unless a court ordered payment schedule is implemented
16 or the fee requirements of this Section are waived pursuant
17 to court order, the clerk of the court may add to any
18 unpaid fees and costs under this Section a delinquency
19 amount equal to 5% of the unpaid fees that remain unpaid
20 after 30 days, 10% of the unpaid fees that remain unpaid
21 after 60 days, and 15% of the unpaid fees that remain
22 unpaid after 90 days. Notice to those parties may be made
23 by signage posting or publication. The additional
24 delinquency amounts collected under this Section shall be
25 used to defray additional administrative costs incurred by
26 the clerk of the circuit court in collecting unpaid fees

1 and costs.

2 (Source: P.A. 95-172, eff. 8-14-07.)

3 (705 ILCS 105/27.3b) (from Ch. 25, par. 27.3b)

4 Sec. 27.3b. The clerk of court may accept payment of fines,
5 penalties, or costs by credit card or debit card approved by
6 the clerk from an offender who has been convicted of or placed
7 on court supervision for a traffic offense, petty offense,
8 regulatory offense, ordinance offense, or misdemeanor or who
9 has been convicted of a felony offense. The clerk of the
10 circuit court may accept credit card payments over the Internet
11 for fines, penalties, or costs from offenders on voluntary
12 electronic pleas of guilty in minor traffic and conservation
13 offenses to satisfy the requirement of written pleas of guilty
14 as provided in Illinois Supreme Court Rule 529. The clerk of
15 the circuit court may accept credit card payments over the
16 Internet for fines or costs from offenders in regulatory
17 offenses to satisfy the requirement of written pleas of guilty
18 as provided in Section 111-3.1 of the Code of Criminal
19 Procedure of 1963. The clerk of the court may also accept
20 payment of statutory fees by a credit card or debit card. The
21 clerk of the court may also accept the credit card or debit
22 card for the cash deposit of bail bond fees.

23 The Clerk of the circuit court is authorized to enter into
24 contracts with credit card or debit card companies approved by
25 the clerk and to negotiate the payment of convenience and

1 administrative fees normally charged by those companies for
2 allowing the clerk of the circuit court to accept their credit
3 cards or debit cards in payment as authorized herein. The clerk
4 of the circuit court is authorized to enter into contracts with
5 third party fund guarantors, facilitators, and service
6 providers under which those entities may contract directly with
7 customers of the clerk of the circuit court and guarantee and
8 remit the payments to the clerk of the circuit court. Where the
9 offender pays fines, penalties, or costs by credit card or
10 debit card or through a third party fund guarantor,
11 facilitator, or service provider, or anyone paying statutory
12 fees of the circuit court clerk or the posting of cash bail,
13 the clerk shall collect a service fee of up to \$5 or the amount
14 charged to the clerk for use of its services by the credit card
15 or debit card issuer, third party fund guarantor, facilitator,
16 or service provider. This service fee shall be in addition to
17 any other fines, penalties, or costs. The clerk of the circuit
18 court is authorized to negotiate the assessment of convenience
19 and administrative fees by the third party fund guarantors,
20 facilitators, and service providers with the revenue earned by
21 the clerk of the circuit court to be remitted to the county
22 general revenue fund.

23 (Source: P.A. 95-331, eff. 8-21-07.)

24 Section 925. The Cannabis Control Act is amended by
25 changing Sections 4, 8, 10, and 12 and adding Sections 3.5 and

1 4.1 as follows:

2 (720 ILCS 550/3.5 new)

3 Sec. 3.5. Applicability of Act. The possession,
4 cultivation, harvest, display, distribution, packaging,
5 processing, purchase, transportation, transfer, delivery,
6 sale, storage, and consumption of cannabis as provided for in
7 the Cannabis Regulation and Taxation Act is not a violation of
8 this Act.

9 (720 ILCS 550/4) (from Ch. 56 1/2, par. 704)

10 Sec. 4. It is unlawful for any person knowingly to possess
11 more than 30 grams of cannabis. Any person regardless of age
12 who violates this Section ~~section~~ with respect to:

13 (a) (blank); ~~not more than 2.5 grams of any substance~~
14 ~~containing cannabis is guilty of a Class C misdemeanor;~~

15 (b) (blank); ~~more than 2.5 grams but not more than 10~~
16 ~~grams of any substance containing cannabis is guilty of a~~
17 ~~Class B misdemeanor;~~

18 (c) (blank); ~~more than 10 grams but not more than 30~~
19 ~~grams of any substance containing cannabis is guilty of a~~
20 ~~Class A misdemeanor; provided, that if any offense under~~
21 ~~this subsection (c) is a subsequent offense, the offender~~
22 ~~shall be guilty of a Class 4 felony;~~

23 (d) more than 30 grams but not more than 500 grams of
24 any substance containing cannabis is guilty of a Class A

1 misdemeanor ~~4-felony~~; provided that if any offense under
2 this subsection (d) is a subsequent offense, the offender
3 shall be guilty of a Class 4 ~~3~~ felony;

4 (e) more than 500 grams but not more than 2,000 grams
5 of any substance containing cannabis is guilty of a Class 4
6 ~~3~~ felony;

7 (f) more than 2,000 grams but not more than 5,000 grams
8 of any substance containing cannabis is guilty of a Class 3
9 ~~2~~ felony;

10 (g) more than 5,000 grams of any substance containing
11 cannabis is guilty of a Class 2 ~~1~~ felony.

12 (Source: P.A. 90-397, eff. 8-15-97.)

13 (720 ILCS 550/4.1 new)

14 Sec. 4.1. Persons under 21 years of age. A person under 21
15 years of age in possession of 100 grams or less of cannabis is
16 guilty of a regulatory offense charged by a Uniform Cannabis
17 Ticket and punishable by forfeiture of the cannabis and
18 completion not to exceed 4 hours of instruction in a drug
19 awareness program. The parents or legal guardian of any
20 offender under the age of 18 shall be notified of the offense
21 and of available drug awareness programs, which shall be
22 established by the Department of Public Health. The Department
23 of Public Health shall set fees for the program sufficient to
24 cover all costs of administering the program, which shall not
25 exceed \$300. If an offender fails within one year of the notice

1 of the offense and available programs to complete a drug
2 awareness program, the person is guilty of a regulatory offense
3 and shall pay a fine not to exceed \$300 or shall complete up to
4 40 hours of community service, or both.

5 (720 ILCS 550/8) (from Ch. 56 1/2, par. 708)

6 Sec. 8. It is unlawful for any person knowingly to produce
7 the cannabis sativa plant or to possess such plants unless
8 production or possession has been authorized under ~~pursuant to~~
9 ~~the provisions of~~ Section 11 or 15.2 of the Act or under the
10 Cannabis Regulation and Taxation Act. Any person who violates
11 this Section with respect to production or possession of:

12 (a) (Blank). ~~Not more than 5 plants is guilty of a Class A~~
13 ~~misdemeanor.~~

14 (b) More than 8 ~~5~~, but not more than 50 ~~20~~ plants, is
15 guilty of a Class A misdemeanor ~~4 felony~~.

16 (c) More than 50 ~~20~~, but not more than 200 ~~50~~ plants, is
17 guilty of a Class 4 ~~3~~ felony.

18 (d) More than 200 ~~50~~, ~~but not more than 200~~ plants, is
19 guilty of a Class 3 ~~2~~ felony for which a fine not to exceed
20 \$10,000 ~~\$100,000~~ may be imposed and for which liability for the
21 cost of conducting the investigation and eradicating such
22 plants may be assessed. Compensation for expenses incurred in
23 the enforcement of this provision shall be transmitted to and
24 deposited in the treasurer's office at the level of government
25 represented by the Illinois law enforcement agency whose

1 officers or employees conducted the investigation or caused the
2 arrest or arrests leading to the prosecution, to be
3 subsequently made available to that law enforcement agency as
4 expendable receipts for use in the enforcement of laws
5 regulating controlled substances and cannabis. If such seizure
6 was made by a combination of law enforcement personnel
7 representing different levels of government, the court levying
8 the assessment shall determine the allocation of such
9 assessment. The proceeds of assessment awarded to the State
10 treasury shall be deposited in a special fund known as the Drug
11 Traffic Prevention Fund.

12 (e) (Blank). ~~More than 200 plants is guilty of a Class 1~~
13 ~~felony for which a fine not to exceed \$100,000 may be imposed~~
14 ~~and for which liability for the cost of conducting the~~
15 ~~investigation and eradicating such plants may be assessed.~~
16 ~~Compensation for expenses incurred in the enforcement of this~~
17 ~~provision shall be transmitted to and deposited in the~~
18 ~~treasurer's office at the level of government represented by~~
19 ~~the Illinois law enforcement agency whose officers or employees~~
20 ~~conducted the investigation or caused the arrest or arrests~~
21 ~~leading to the prosecution, to be subsequently made available~~
22 ~~to that law enforcement agency as expendable receipts for use~~
23 ~~in the enforcement of laws regulating controlled substances and~~
24 ~~cannabis. If such seizure was made by a combination of law~~
25 ~~enforcement personnel representing different levels of~~
26 ~~government, the court levying the assessment shall determine~~

1 ~~the allocation of such assessment. The proceeds of assessment~~
2 ~~awarded to the State treasury shall be deposited in a special~~
3 ~~fund known as the Drug Traffic Prevention Fund.~~

4 (Source: P.A. 98-1072, eff. 1-1-15.)

5 (720 ILCS 550/10) (from Ch. 56 1/2, par. 710)

6 Sec. 10. (a) Whenever any person who has not previously
7 been convicted of, or placed on probation or court supervision
8 for, any offense under this Act or any law of the United States
9 or of any State relating to cannabis, or controlled substances
10 as defined in the Illinois Controlled Substances Act, pleads
11 guilty to or is found guilty of violating Sections ~~4(a), 4(b),~~
12 ~~4(e),~~ 5(a), 5(b), 5(c) or 8 of this Act, the court may, without
13 entering a judgment and with the consent of such person,
14 sentence him to probation.

15 (b) When a person is placed on probation, the court shall
16 enter an order specifying a period of probation of 24 months,
17 and shall defer further proceedings in the case until the
18 conclusion of the period or until the filing of a petition
19 alleging violation of a term or condition of probation.

20 (c) The conditions of probation shall be that the person:
21 (1) not violate any criminal statute of any jurisdiction; (2)
22 refrain from possession of a firearm or other dangerous weapon;
23 (3) submit to periodic drug testing at a time and in a manner
24 as ordered by the court, but no less than 3 times during the
25 period of the probation, with the cost of the testing to be

1 paid by the probationer; and (4) perform no less than 30 hours
2 of community service, provided community service is available
3 in the jurisdiction and is funded and approved by the county
4 board.

5 (d) The court may, in addition to other conditions, require
6 that the person:

7 (1) make a report to and appear in person before or
8 participate with the court or such courts, person, or
9 social service agency as directed by the court in the order
10 of probation;

11 (2) pay a fine and costs;

12 (3) work or pursue a course of study or vocational
13 training;

14 (4) undergo medical or psychiatric treatment; or
15 treatment for drug addiction or alcoholism;

16 (5) attend or reside in a facility established for the
17 instruction or residence of defendants on probation;

18 (6) support his dependents;

19 (7) refrain from possessing a firearm or other
20 dangerous weapon;

21 (7-5) refrain from having in his or her body the
22 presence of any illicit drug prohibited by the Cannabis
23 Control Act, the Illinois Controlled Substances Act, or the
24 Methamphetamine Control and Community Protection Act,
25 unless prescribed by a physician, and submit samples of his
26 or her blood or urine or both for tests to determine the

1 presence of any illicit drug;

2 (8) and in addition, if a minor:

3 (i) reside with his parents or in a foster home;

4 (ii) attend school;

5 (iii) attend a non-residential program for youth;

6 (iv) contribute to his own support at home or in a
7 foster home.

8 (e) Upon violation of a term or condition of probation, the
9 court may enter a judgment on its original finding of guilt and
10 proceed as otherwise provided.

11 (f) Upon fulfillment of the terms and conditions of
12 probation, the court shall discharge such person and dismiss
13 the proceedings against him.

14 (g) A disposition of probation is considered to be a
15 conviction for the purposes of imposing the conditions of
16 probation and for appeal, however, discharge and dismissal
17 under this Section is not a conviction for purposes of
18 disqualification or disabilities imposed by law upon
19 conviction of a crime (including the additional penalty imposed
20 for subsequent offenses under Section ~~4(e)~~, 4(d), 5(c) or 5(d)
21 of this Act).

22 (h) Discharge and dismissal under this Section, Section 410
23 of the Illinois Controlled Substances Act, Section 70 of the
24 Methamphetamine Control and Community Protection Act, Section
25 5-6-3.3 or 5-6-3.4 of the Unified Code of Corrections, or
26 subsection (c) of Section 11-14 of the Criminal Code of 1961 or

1 the Criminal Code of 2012 may occur only once with respect to
2 any person.

3 (i) If a person is convicted of an offense under this Act,
4 the Illinois Controlled Substances Act, or the Methamphetamine
5 Control and Community Protection Act within 5 years subsequent
6 to a discharge and dismissal under this Section, the discharge
7 and dismissal under this Section shall be admissible in the
8 sentencing proceeding for that conviction as a factor in
9 aggravation.

10 (Source: P.A. 97-1118, eff. 1-1-13; 97-1150, eff. 1-25-13;
11 98-164, eff. 1-1-14.)

12 (720 ILCS 550/12) (from Ch. 56 1/2, par. 712)

13 Sec. 12. (a) The following are subject to forfeiture:

14 (1) all substances containing cannabis which have been
15 produced, manufactured, delivered, or possessed in
16 violation of this Act;

17 (2) all raw materials, products and equipment of any
18 kind which are produced, delivered, or possessed in
19 connection with any substance containing cannabis in
20 violation of this Act;

21 (3) all conveyances, including aircraft, vehicles or
22 vessels, which are used, or intended for use, to transport,
23 or in any manner to facilitate the transportation, sale,
24 receipt, possession, or concealment of property described
25 in paragraph (1) or (2) that constitutes a felony violation

1 of the Act, but:

2 (i) no conveyance used by any person as a common
3 carrier in the transaction of business as a common
4 carrier is subject to forfeiture under this Section
5 unless it appears that the owner or other person in
6 charge of the conveyance is a consenting party or privy
7 to a violation of this Act;

8 (ii) no conveyance is subject to forfeiture under
9 this Section by reason of any act or omission which the
10 owner proves to have been committed or omitted without
11 his knowledge or consent;

12 (iii) a forfeiture of a conveyance encumbered by a
13 bona fide security interest is subject to the interest
14 of the secured party if he neither had knowledge of nor
15 consented to the act or omission;

16 (4) all money, things of value, books, records, and
17 research products and materials including formulas,
18 microfilm, tapes, and data which are used, or intended for
19 use in a felony violation of this Act;

20 (5) everything of value furnished or intended to be
21 furnished by any person in exchange for a substance in
22 violation of this Act, all proceeds traceable to such an
23 exchange, and all moneys, negotiable instruments, and
24 securities used, or intended to be used, to commit or in
25 any manner to facilitate any felony violation of this Act;

26 (6) all real property, including any right, title, and

1 interest including, but not limited to, any leasehold
2 interest or the beneficial interest to a land trust, in the
3 whole of any lot or tract of land and any appurtenances or
4 improvements, that is used or intended to be used to
5 facilitate the manufacture, distribution, sale, receipt,
6 or concealment of property described in paragraph (1) or
7 (2) of this subsection (a) that constitutes a felony
8 violation of more than 2,000 grams of a substance
9 containing cannabis or that is the proceeds of any felony
10 violation of this Act.

11 (b) Property subject to forfeiture under this Act may be
12 seized by the Director or any peace officer upon process or
13 seizure warrant issued by any court having jurisdiction over
14 the property. Seizure by the Director or any peace officer
15 without process may be made:

16 (1) if the property subject to seizure has been the
17 subject of a prior judgment in favor of the State in a
18 criminal proceeding or in an injunction or forfeiture
19 proceeding based upon this Act or the Drug Asset Forfeiture
20 Procedure Act;

21 (2) if there is probable cause to believe that the
22 property is directly or indirectly dangerous to health or
23 safety;

24 (3) if there is probable cause to believe that the
25 property is subject to forfeiture under this Act and the
26 property is seized under circumstances in which a

1 warrantless seizure or arrest would be reasonable; or

2 (4) in accordance with the Code of Criminal Procedure
3 of 1963.

4 (c) In the event of seizure pursuant to subsection (b),
5 notice shall be given forthwith to all known interest holders
6 that forfeiture proceedings, including a preliminary review,
7 shall be instituted in accordance with the Drug Asset
8 Forfeiture Procedure Act and such proceedings shall thereafter
9 be instituted in accordance with that Act. Upon a showing of
10 good cause, the notice required for a preliminary review under
11 this Section may be postponed.

12 (c-1) In the event the State's Attorney is of the opinion
13 that real property is subject to forfeiture under this Act,
14 forfeiture proceedings shall be instituted in accordance with
15 the Drug Asset Forfeiture Procedure Act. The exemptions from
16 forfeiture provisions of Section 8 of the Drug Asset Forfeiture
17 Procedure Act are applicable.

18 (d) Property taken or detained under this Section shall not
19 be subject to replevin, but is deemed to be in the custody of
20 the Director subject only to the order and judgments of the
21 circuit court having jurisdiction over the forfeiture
22 proceedings and the decisions of the State's Attorney under the
23 Drug Asset Forfeiture Procedure Act. When property is seized
24 under this Act, the seizing agency shall promptly conduct an
25 inventory of the seized property, estimate the property's
26 value, and shall forward a copy of the inventory of seized

1 property and the estimate of the property's value to the
2 Director. Upon receiving notice of seizure, the Director may:

3 (1) place the property under seal;

4 (2) remove the property to a place designated by him;

5 (3) keep the property in the possession of the seizing
6 agency;

7 (4) remove the property to a storage area for
8 safekeeping or, if the property is a negotiable instrument
9 or money and is not needed for evidentiary purposes,
10 deposit it in an interest bearing account;

11 (5) place the property under constructive seizure by
12 posting notice of pending forfeiture on it, by giving
13 notice of pending forfeiture to its owners and interest
14 holders, or by filing notice of pending forfeiture in any
15 appropriate public record relating to the property; or

16 (6) provide for another agency or custodian, including
17 an owner, secured party, or lienholder, to take custody of
18 the property upon the terms and conditions set by the
19 Director.

20 (e) No disposition may be made of property under seal until
21 the time for taking an appeal has elapsed or until all appeals
22 have been concluded unless a court, upon application therefor,
23 orders the sale of perishable substances and the deposit of the
24 proceeds of the sale with the court.

25 (f) When property is forfeited under this Act the Director
26 shall sell all such property unless such property is required

1 by law to be destroyed or is harmful to the public, and shall
2 distribute the proceeds of the sale, together with any moneys
3 forfeited or seized, in accordance with subsection (g).
4 However, upon the application of the seizing agency or
5 prosecutor who was responsible for the investigation, arrest or
6 arrests and prosecution which lead to the forfeiture, the
7 Director may return any item of forfeited property to the
8 seizing agency or prosecutor for official use in the
9 enforcement of laws relating to cannabis or controlled
10 substances, if the agency or prosecutor can demonstrate that
11 the item requested would be useful to the agency or prosecutor
12 in their enforcement efforts. When any forfeited conveyance,
13 including an aircraft, vehicle, or vessel, is returned to the
14 seizing agency or prosecutor, the conveyance may be used
15 immediately in the enforcement of the criminal laws of this
16 State. Upon disposal, all proceeds from the sale of the
17 conveyance must be used for drug enforcement purposes. When any
18 real property returned to the seizing agency is sold by the
19 agency or its unit of government, the proceeds of the sale
20 shall be delivered to the Director and distributed in
21 accordance with subsection (g).

22 (g) All monies and the sale proceeds of all other property
23 forfeited and seized under this Act shall be distributed as
24 follows:

25 (1) (i) 65% shall be distributed to the metropolitan
26 enforcement group, local, municipal, county, or state law

1 enforcement agency or agencies which conducted or
2 participated in the investigation resulting in the
3 forfeiture. The distribution shall bear a reasonable
4 relationship to the degree of direct participation of the
5 law enforcement agency in the effort resulting in the
6 forfeiture, taking into account the total value of the
7 property forfeited and the total law enforcement effort
8 with respect to the violation of the law upon which the
9 forfeiture is based. Amounts distributed to the agency or
10 agencies shall be used for the enforcement of laws
11 governing cannabis and controlled substances or for
12 security cameras used for the prevention or detection of
13 violence, except that amounts distributed to the Secretary
14 of State shall be deposited into the Secretary of State
15 Evidence Fund to be used as provided in Section 2-115 of
16 the Illinois Vehicle Code.

17 (ii) Any local, municipal, or county law enforcement
18 agency entitled to receive a monetary distribution of
19 forfeiture proceeds may share those forfeiture proceeds
20 pursuant to the terms of an intergovernmental agreement
21 with a municipality that has a population in excess of
22 20,000 if:

23 (I) the receiving agency has entered into an
24 intergovernmental agreement with the municipality to
25 provide police services;

26 (II) the intergovernmental agreement for police

1 services provides for consideration in an amount of not
2 less than \$1,000,000 per year;

3 (III) the seizure took place within the
4 geographical limits of the municipality; and

5 (IV) the funds are used only for the enforcement of
6 laws governing cannabis and controlled substances or
7 for security cameras used for the prevention or
8 detection of violence or the establishment of a
9 municipal police force, including the training of
10 officers, construction of a police station, the
11 purchase of law enforcement equipment, or vehicles.

12 (2) (i) 12.5% shall be distributed to the Office of the
13 State's Attorney of the county in which the prosecution
14 resulting in the forfeiture was instituted, deposited in a
15 special fund in the county treasury and appropriated to the
16 State's Attorney for use in the enforcement of laws
17 governing cannabis and controlled substances, or at the
18 discretion of the State's Attorney, in addition to other
19 authorized purposes, to make grants to local substance
20 abuse treatment facilities and half-way houses. In
21 counties over 3,000,000 population, 25% will be
22 distributed to the Office of the State's Attorney for use
23 in the enforcement of laws governing cannabis and
24 controlled substances, or at the discretion of the State's
25 Attorney, in addition to other authorized purposes, to make
26 grants to local substance abuse treatment facilities and

1 half-way houses. If the prosecution is undertaken solely by
2 the Attorney General, the portion provided hereunder shall
3 be distributed to the Attorney General for use in the
4 enforcement of laws governing cannabis and controlled
5 substances.

6 (ii) 12.5% shall be distributed to the Office of the
7 State's Attorneys Appellate Prosecutor and deposited in
8 the Narcotics Profit Forfeiture Fund of that Office to be
9 used for additional expenses incurred in the
10 investigation, prosecution and appeal of cases arising
11 under laws governing cannabis and controlled substances.
12 The Office of the State's Attorneys Appellate Prosecutor
13 shall not receive distribution from cases brought in
14 counties with over 3,000,000 population.

15 (3) 10% shall be retained by the Department of State
16 Police for expenses related to the administration and sale
17 of seized and forfeited property.

18 (h) Items described in paragraphs (1) through (6) of
19 subsection (a) of this Section used, possessed, or derived from
20 activities that are in compliance with the Cannabis Regulation
21 and Taxation Act are not subject to forfeiture.

22 (Source: P.A. 97-253, eff. 1-1-12; 97-544, eff. 1-1-12; 97-813,
23 eff. 7-13-12; 97-985, eff. 1-1-13.)

24 Section 930. The Drug Paraphernalia Control Act is amended
25 by changing Sections 2, 3.5, 4, and 6 as follows:

1 (720 ILCS 600/2) (from Ch. 56 1/2, par. 2102)

2 Sec. 2. As used in this Act, unless the context otherwise
3 requires:

4 (a) (Blank). ~~The term "cannabis" shall have the meaning~~
5 ~~ascribed to it in Section 3 of the Cannabis Control Act, as if~~
6 ~~that definition were incorporated herein.~~

7 (b) The term "controlled substance" shall have the meaning
8 ascribed to it in Section 102 of the Illinois Controlled
9 Substances Act, as if that definition were incorporated herein.

10 (c) "Deliver" or "delivery" means the actual, constructive
11 or attempted transfer of possession, with or without
12 consideration, whether or not there is an agency relationship.

13 (d) "Drug paraphernalia" means all equipment, products and
14 materials of any kind, other than methamphetamine
15 manufacturing materials as defined in Section 10 of the
16 Methamphetamine Control and Community Protection Act, which
17 are intended to be used unlawfully in planting, propagating,
18 cultivating, growing, harvesting, manufacturing, compounding,
19 converting, producing, processing, preparing, testing,
20 analyzing, packaging, repackaging, storing, containing,
21 concealing, injecting, ingesting, inhaling or otherwise
22 introducing into the human body ~~cannabis or~~ a controlled
23 substance in violation of ~~the Cannabis Control Act,~~ the
24 Illinois Controlled Substances Act, or the Methamphetamine
25 Control and Community Protection Act or a synthetic drug

1 product or misbranded drug in violation of the Illinois Food,
2 Drug and Cosmetic Act. It includes, but is not limited to:

3 (1) kits intended to be used unlawfully in
4 manufacturing, compounding, converting, producing,
5 processing or preparing ~~cannabis~~ or a controlled
6 substance;

7 (2) isomerization devices intended to be used
8 unlawfully in increasing the potency of any species of
9 plant which is ~~cannabis~~ or a controlled substance;

10 (3) testing equipment intended to be used unlawfully in
11 a private home for identifying or in analyzing the
12 strength, effectiveness or purity of ~~cannabis~~ or
13 controlled substances;

14 (4) diluents and adulterants intended to be used
15 unlawfully for cutting ~~cannabis~~ or a controlled substance
16 by private persons;

17 (5) objects intended to be used unlawfully in
18 ingesting, inhaling, or otherwise introducing ~~cannabis,~~
19 ~~cocaine, hashish, hashish oil,~~ or a synthetic drug product
20 or misbranded drug in violation of the Illinois Food, Drug
21 and Cosmetic Act into the human body including, where
22 applicable, the following items:

23 (A) water pipes;

24 (B) carburetion tubes and devices;

25 (C) smoking and carburetion masks;

26 (D) miniature cocaine spoons and cocaine vials;

1 (E) carburetor pipes;

2 (F) electric pipes;

3 (G) air-driven pipes;

4 (H) chillums;

5 (I) bongs;

6 (J) ice pipes or chillers;

7 (6) any item whose purpose, as announced or described
8 by the seller, is for use in violation of this Act.

9 (Source: P.A. 97-872, eff. 7-31-12.)

10 (720 ILCS 600/3.5)

11 Sec. 3.5. Possession of drug paraphernalia.

12 (a) A person who knowingly possesses an item of drug
13 paraphernalia with the intent to use it in ingesting, inhaling,
14 or otherwise introducing ~~cannabis or~~ a controlled substance
15 into the human body, or in preparing ~~cannabis or~~ a controlled
16 substance for that use, is guilty of a Class A misdemeanor for
17 which the court shall impose a minimum fine of \$750 in addition
18 to any other penalty prescribed for a Class A misdemeanor. This
19 subsection (a) does not apply to a person who is legally
20 authorized to possess hypodermic syringes or needles under the
21 Hypodermic Syringes and Needles Act.

22 (b) In determining intent under subsection (a), the trier
23 of fact may take into consideration the proximity of the
24 ~~cannabis or~~ controlled substances to drug paraphernalia or the
25 presence of ~~cannabis or~~ a controlled substance on the drug

1 paraphernalia.

2 (Source: P.A. 93-392, eff. 7-25-03.)

3 (720 ILCS 600/4) (from Ch. 56 1/2, par. 2104)

4 Sec. 4. Exemptions. This Act does not apply to:

5 (a) Items used in the preparation, compounding,
6 packaging, labeling, or other use of ~~cannabis~~ or a
7 controlled substance as an incident to lawful research,
8 teaching, or chemical analysis and not for sale.

9 (b) Items historically and customarily used in
10 connection with the planting, propagating, cultivating,
11 growing, harvesting, manufacturing, compounding,
12 converting, producing, processing, preparing, testing,
13 analyzing, packaging, repackaging, storing, containing,
14 concealing, injecting, ingesting, or inhaling of tobacco
15 or any other lawful substance.

16 Items exempt under this subsection include, but are not
17 limited to, garden hoes, rakes, sickles, baggies, tobacco
18 pipes, and cigarette-rolling papers.

19 (c) Items listed in Section 2 of this Act which are
20 used for decorative purposes, when such items have been
21 rendered completely inoperable or incapable of being used
22 for any illicit purpose prohibited by this Act.

23 (d) A person who is legally authorized to possess
24 hypodermic syringes or needles under the Hypodermic
25 Syringes and Needles Act.

1 In determining whether or not a particular item is exempt under
2 this Section, the trier of fact should consider, in addition to
3 all other logically relevant factors, the following:

4 (1) the general, usual, customary, and historical use
5 to which the item involved has been put;

6 (2) expert evidence concerning the ordinary or
7 customary use of the item and the effect of any peculiarity
8 in the design or engineering of the device upon its
9 functioning;

10 (3) any written instructions accompanying the delivery
11 of the item concerning the purposes or uses to which the
12 item can or may be put;

13 (4) any oral instructions provided by the seller of the
14 item at the time and place of sale or commercial delivery;

15 (5) any national or local advertising concerning the
16 design, purpose or use of the item involved, and the entire
17 context in which such advertising occurs;

18 (6) the manner, place and circumstances in which the
19 item was displayed for sale, as well as any item or items
20 displayed for sale or otherwise exhibited upon the premises
21 where the sale was made;

22 (7) whether the owner or anyone in control of the
23 object is a legitimate supplier of like or related items to
24 the community, such as a licensed distributor or dealer of
25 tobacco products;

26 (8) the existence and scope of legitimate uses for the

1 object in the community.

2 (Source: P.A. 95-331, eff. 8-21-07.)

3 (720 ILCS 600/6) (from Ch. 56 1/2, par. 2106)

4 Sec. 6. This Act is intended to be used solely for the
5 suppression of the commercial traffic in and possession of
6 items that, within the context of the sale or offering for
7 sale, or possession, are clearly and beyond a reasonable doubt
8 intended for the illegal and unlawful use of ~~cannabis or~~
9 controlled substances. To this end all reasonable and
10 common-sense inferences shall be drawn in favor of the
11 legitimacy of any transaction or item.

12 (Source: P.A. 93-526, eff. 8-12-03.)

13 Section 935. The Narcotics Profit Forfeiture Act is amended
14 by changing Section 3 as follows:

15 (725 ILCS 175/3) (from Ch. 56 1/2, par. 1653)

16 Sec. 3. Definitions.

17 (a) "Narcotics activity" means:

18 1. Any conduct punishable as a felony under the
19 Cannabis Control Act or the Illinois Controlled Substances
20 Act, or

21 2. Any conduct punishable, by imprisonment for more
22 than one year, as an offense against the law of the United
23 States or any State, concerning narcotics, controlled

1 substances, dangerous drugs, or any substance or things
2 scheduled or listed under the Cannabis Control Act, the
3 Illinois Controlled Substances Act, or the Methamphetamine
4 Control and Community Protection Act.

5 "Narcotics activity" does not include conduct that is
6 lawful under the Cannabis Regulation and Taxation Act.

7 (b) "Pattern of narcotics activity" means 2 or more acts of
8 narcotics activity of which at least 2 such acts were committed
9 within 5 years of each other. At least one of those acts of
10 narcotics activity must have been committed after the effective
11 date of this Act and at least one of such acts shall be or shall
12 have been punishable as a Class X, Class 1 or Class 2 felony.

13 (c) "Person" includes any individual or entity capable of
14 holding a legal or beneficial interest in property.

15 (d) "Enterprise" includes any individual, partnership,
16 corporation, association, or other entity, or group of
17 individuals associated in fact, although not a legal entity.

18 (Source: P.A. 94-556, eff. 9-11-05.)

19 Section 940. The Code of Criminal Procedure of 1963 is
20 amended by adding Section 111-3.1 as follows:

21 (725 ILCS 5/111-3.1 new)

22 Sec. 111-3.1. Uniform Cannabis Ticket.

23 (a) As used in this Section, "local authorities" means a
24 duly organized State, county, or municipal peace unit or police

1 force.

2 (b) For a violation of Section 25 of the Cannabis
3 Regulation and Taxation Act or Section 4.1 of the Cannabis
4 Control Act, the local authorities having jurisdiction shall,
5 except as otherwise provided in this Section, charge the
6 violation by a Uniform Cannabis Ticket. A copy of the Uniform
7 Cannabis Ticket shall be sent to the circuit court clerk,
8 within 30 days, but in no event later than 90 days after the
9 violation. The Uniform Cannabis Ticket shall include:

10 (1) the name and address of the defendant;

11 (2) the violation charged;

12 (3) the municipality where the violation occurred or if
13 in an unincorporated area the county where the violation
14 occurred;

15 (4) the statutory fine for the offense;

16 (5) the date by which the fine must be paid or plea of
17 not guilty entered by the defendant;

18 (6) a warning that failure to pay the fine or enter a
19 plea of not guilty by the date set in the Ticket, may
20 result in an order of contempt by the court and shall
21 result in issuance of a warrant of arrest for the
22 defendant; and

23 (7) a notice that the person may plead guilty and pay
24 the fine to the circuit court clerk or enter a plea of not
25 guilty to the circuit court clerk and request a trial.

26 (c) A person may not be arrested for an offense subject to

1 charging by a Uniform Cannabis Ticket, except as provided in
2 this subsection. A person may be arrested if:

3 (1) he or she is in possession of an identification
4 card, license, or other form of identification issued by
5 the federal government, this State or any other state,
6 municipality, or college or university, and fails to
7 produce the identification upon request of a police officer
8 who informs the person that he or she has been found in
9 possession of what appears to the officer to be a violation
10 of Section 25 of the Cannabis Regulation and Taxation Act
11 or Section 4.1 of the Cannabis Control Act;

12 (2) he or she is without any form of identification and
13 fails or refuses to truthfully provide his or her name,
14 address, and date of birth to a police officer who has
15 informed the person that the officer intends to issue the
16 person with a Uniform Cannabis Ticket for a violation of
17 Section 25 of the Cannabis Regulation and Taxation Act or
18 Section 4.1 of the Cannabis Control Act; or

19 (3) he or she fails to pay the fine or enter a plea of
20 not guilty within the time period set in the Uniform
21 Cannabis Ticket.

22 (d) The amount of bail for the offense charged by a Uniform
23 Cannabis Ticket shall be the amount as the Illinois Supreme
24 Court may establish by rule.

25 (e) The copy of the Uniform Cannabis Ticket filed with the
26 circuit court constitutes a complaint to which the defendant

1 may plead, unless he or she specifically requests that a
2 verified complaint be filed. A Uniform Cannabis Ticket may be
3 satisfied without a court appearance by a written plea of
4 guilty, and payment of fines and costs equal to \$100, and if a
5 failure to appear to answer the charge has been entered, in
6 which case the fine and costs shall be equal to the \$100 fine
7 plus \$35. The balance remaining after deducting the amount
8 required by Section 27.1a or 27.2a of the Clerks of Courts Act
9 shall be distributed as follows:

10 (1) 44.5% shall be disbursed to the entity authorized
11 to receive the fine imposed in the case;

12 (2) 16.825% shall be disbursed to the State Treasurer;
13 and

14 (3) 38.675% shall be disbursed to the county's general
15 corporate fund.

16 (f) Except as otherwise provided in this Section, no other
17 fines, fees, penalties, or costs shall be assessed on a
18 conviction or plea of guilty to a Uniform Cannabis Ticket.

19 (g) A defendant who fails to pay the fine or enter a plea
20 of not guilty within the time period set in the Uniform
21 Cannabis Ticket is guilty of a regulatory offense as provided
22 in the offense charged in the Ticket.

23 (h) Nothing contained in this Section prohibits a unit of
24 local government from enacting an ordinance or bylaw regulating
25 or prohibiting the consumption of cannabis in public places and
26 providing a regulatory offense for additional penalties for the

1 public use of cannabis, provided that the penalties are not
2 greater than those for the public consumption of alcohol.

3 (i) No issuance of a Uniform Cannabis Ticket, conviction,
4 or entry of a plea of guilty to a Uniform Cannabis Ticket shall
5 be considered a criminal offense or a violation of parole,
6 mandatory supervised release, probation, conditional
7 discharge, or supervision.

8 (j) No Uniform Cannabis Ticket for a violation of Section
9 25 of the Cannabis Regulation and Taxation Act or Section 4.1
10 of the Cannabis Control Act shall be maintained in any criminal
11 record or database.

12 Section 945. The Unified Code of Corrections is amended by
13 changing Sections 5-9-1.1 and 5-9-1.4 and by adding Sections
14 5-1-18.1-1 and 5-4.5-83 as follows:

15 (730 ILCS 5/5-1-18.1-1 new)

16 Sec. 5-1-18.1-1. Regulatory Offense. "Regulatory offense"
17 means an offense which is not to be considered a criminal
18 offense and for which a fine in the amount specified in the
19 offense, community service, or participation in a drug
20 awareness program are the only allowed dispositions.

21 (730 ILCS 5/5-4.5-83 new)

22 Sec. 5-4.5-83. REGULATORY OFFENSES; SENTENCE.

23 (a) FINE. A defendant may be sentenced to pay a fine not to

1 exceed for each offense the amount specified in the statute
2 defining that offense.

3 (b) PROBATION; CONDITIONAL DISCHARGE. A period of
4 probation or conditional discharge shall not be imposed, except
5 that a court may order the defendant to participate in
6 community service or a drug awareness program.

7 (c) SUPERVISION. A period of supervision shall not be
8 imposed.

9 (d) NO CRIMINAL OFFENSE. A regulatory offense shall not be
10 considered a criminal offense, for any purpose, or a violation
11 of parole, mandatory supervised release, probation,
12 conditional discharge, or supervision.

13 (e) RECORDS. Upon final disposition and payment of all
14 finances and costs in relation to a regulatory offense after a
15 court appearance before a judge, the judge shall order the
16 sealing of the records of or relating to the regulatory offense
17 from the official records kept by the circuit court clerk, as
18 well as the obliteration of the name of the defendant from the
19 official index requested to be kept by the circuit court clerk
20 under Section 16 of the Clerks of Court Act. Upon final
21 disposition and payment of all fines and costs in relation to a
22 regulatory offense when a court appearance before a judge did
23 not occur, the circuit court clerk shall immediately seek a
24 court order to seal the records of or relating to the
25 regulatory offense from the official records kept by the
26 circuit court clerk, as well as the obliteration of the name of

1 the defendant from the official index requested to be kept by
2 the circuit court clerk under Section 16 of the Clerks of Court
3 Act. Upon entry of a sealing order, no information of any
4 character relating to its records shall be given or furnished
5 by the circuit court clerk to any person, bureau, or
6 institution other than as provided in this Act or other State
7 law, or when a governmental unit is required by state or
8 federal law to consider this information in the performance of
9 its duties. The circuit court clerk shall retain the records
10 sealed under this subsection (e). The sealed records maintained
11 under this subsection; however, are exempt from disclosure
12 under the Freedom of Information Act. No regulatory offense
13 record shall be maintained in any criminal record or database.

14 (730 ILCS 5/5-9-1.1) (from Ch. 38, par. 1005-9-1.1)

15 (Text of Section from P.A. 94-550, 96-132, 96-402, 96-1234,
16 97-545, and 98-537)

17 Sec. 5-9-1.1. Drug related offenses.

18 (a) Except for a conviction or plea of guilty to a Uniform
19 Cannabis Ticket, when ~~when~~ a person has been adjudged guilty of
20 a drug related offense involving possession or delivery of
21 cannabis or possession or delivery of a controlled substance,
22 other than methamphetamine, as defined in the Cannabis Control
23 Act, as amended, or the Illinois Controlled Substances Act, as
24 amended, in addition to any other penalty imposed, a fine shall
25 be levied by the court at not less than the full street value

1 of the cannabis or controlled substances seized.

2 "Street value" shall be determined by the court on the
3 basis of testimony of law enforcement personnel and the
4 defendant as to the amount seized and such testimony as may be
5 required by the court as to the current street value of the
6 cannabis or controlled substance seized.

7 (b) In addition to any penalty imposed under subsection (a)
8 of this Section, a fine of \$100 shall be levied by the court,
9 the proceeds of which shall be collected by the Circuit Clerk
10 and remitted to the State Treasurer under Section 27.6 of the
11 Clerks of Courts Act for deposit into the Trauma Center Fund
12 for distribution as provided under Section 3.225 of the
13 Emergency Medical Services (EMS) Systems Act.

14 (c) In addition to any penalty imposed under subsection (a)
15 of this Section, a fee of \$5 shall be assessed by the court,
16 the proceeds of which shall be collected by the Circuit Clerk
17 and remitted to the State Treasurer under Section 27.6 of the
18 Clerks of Courts Act for deposit into the Spinal Cord Injury
19 Paralysis Cure Research Trust Fund. This additional fee of \$5
20 shall not be considered a part of the fine for purposes of any
21 reduction in the fine for time served either before or after
22 sentencing.

23 (d) In addition to any penalty imposed under subsection (a)
24 of this Section for a drug related offense involving possession
25 or delivery of cannabis or possession or delivery of a
26 controlled substance as defined in the Cannabis Control Act,

1 the Illinois Controlled Substances Act, or the Methamphetamine
2 Control and Community Protection Act, a fee of \$50 shall be
3 assessed by the court, the proceeds of which shall be collected
4 by the Circuit Clerk and remitted to the State Treasurer under
5 Section 27.6 of the Clerks of Courts Act for deposit into the
6 Performance-enhancing Substance Testing Fund. This additional
7 fee of \$50 shall not be considered a part of the fine for
8 purposes of any reduction in the fine for time served either
9 before or after sentencing. The provisions of this subsection
10 (d), other than this sentence, are inoperative after June 30,
11 2011.

12 (e) In addition to any penalty imposed under subsection (a)
13 of this Section, a \$25 assessment shall be assessed by the
14 court, the proceeds of which shall be collected by the Circuit
15 Clerk and remitted to the State Treasurer for deposit into the
16 Criminal Justice Information Projects Fund. The moneys
17 deposited into the Criminal Justice Information Projects Fund
18 under this Section shall be appropriated to and administered by
19 the Illinois Criminal Justice Information Authority for
20 funding of drug task forces and Metropolitan Enforcement
21 Groups.

22 (f) In addition to any penalty imposed under subsection (a)
23 of this Section, a \$20 assessment shall be assessed by the
24 court, the proceeds of which shall be collected by the Circuit
25 Clerk. Of the collected proceeds, (i) 90% shall be remitted to
26 the State Treasurer for deposit into the Prescription Pill and

1 Drug Disposal Fund; (ii) 5% shall be remitted for deposit into
2 the Criminal Justice Information Projects Fund, for use by the
3 Illinois Criminal Justice Information Authority for the costs
4 associated with making grants from the Prescription Pill and
5 Drug Disposal Fund; and (iii) the Circuit Clerk shall retain 5%
6 for deposit into the Circuit Court Clerk Operation and
7 Administrative Fund for the costs associated with
8 administering this subsection.

9 (Source: P.A. 97-545, eff. 1-1-12; 98-537, eff. 8-23-13.)

10 (Text of Section from P.A. 94-556, 96-132, 96-402, 96-1234,
11 97-545, and 98-537)

12 Sec. 5-9-1.1. Drug related offenses.

13 (a) Except for a conviction or plea of guilty to a Uniform
14 Cannabis Ticket, when ~~when~~ a person has been adjudged guilty of
15 a drug related offense involving possession or delivery of
16 cannabis or possession or delivery of a controlled substance as
17 defined in the Cannabis Control Act, the Illinois Controlled
18 Substances Act, or the Methamphetamine Control and Community
19 Protection Act, in addition to any other penalty imposed, a
20 fine shall be levied by the court at not less than the full
21 street value of the cannabis or controlled substances seized.

22 "Street value" shall be determined by the court on the
23 basis of testimony of law enforcement personnel and the
24 defendant as to the amount seized and such testimony as may be
25 required by the court as to the current street value of the

1 cannabis or controlled substance seized.

2 (b) In addition to any penalty imposed under subsection (a)
3 of this Section, a fine of \$100 shall be levied by the court,
4 the proceeds of which shall be collected by the Circuit Clerk
5 and remitted to the State Treasurer under Section 27.6 of the
6 Clerks of Courts Act for deposit into the Trauma Center Fund
7 for distribution as provided under Section 3.225 of the
8 Emergency Medical Services (EMS) Systems Act.

9 (c) In addition to any penalty imposed under subsection (a)
10 of this Section, a fee of \$5 shall be assessed by the court,
11 the proceeds of which shall be collected by the Circuit Clerk
12 and remitted to the State Treasurer under Section 27.6 of the
13 Clerks of Courts Act for deposit into the Spinal Cord Injury
14 Paralysis Cure Research Trust Fund. This additional fee of \$5
15 shall not be considered a part of the fine for purposes of any
16 reduction in the fine for time served either before or after
17 sentencing.

18 (d) In addition to any penalty imposed under subsection (a)
19 of this Section for a drug related offense involving possession
20 or delivery of cannabis or possession or delivery of a
21 controlled substance as defined in the Cannabis Control Act,
22 the Illinois Controlled Substances Act, or the Methamphetamine
23 Control and Community Protection Act, a fee of \$50 shall be
24 assessed by the court, the proceeds of which shall be collected
25 by the Circuit Clerk and remitted to the State Treasurer under
26 Section 27.6 of the Clerks of Courts Act for deposit into the

1 Performance-enhancing Substance Testing Fund. This additional
2 fee of \$50 shall not be considered a part of the fine for
3 purposes of any reduction in the fine for time served either
4 before or after sentencing. The provisions of this subsection
5 (d), other than this sentence, are inoperative after June 30,
6 2011.

7 (e) In addition to any penalty imposed under subsection (a)
8 of this Section, a \$25 assessment shall be assessed by the
9 court, the proceeds of which shall be collected by the Circuit
10 Clerk and remitted to the State Treasurer for deposit into the
11 Criminal Justice Information Projects Fund. The moneys
12 deposited into the Criminal Justice Information Projects Fund
13 under this Section shall be appropriated to and administered by
14 the Illinois Criminal Justice Information Authority for
15 funding of drug task forces and Metropolitan Enforcement
16 Groups.

17 (f) In addition to any penalty imposed under subsection (a)
18 of this Section, a \$20 assessment shall be assessed by the
19 court, the proceeds of which shall be collected by the Circuit
20 Clerk. Of the collected proceeds, (i) 90% shall be remitted to
21 the State Treasurer for deposit into the Prescription Pill and
22 Drug Disposal Fund; (ii) 5% shall be remitted for deposit into
23 the Criminal Justice Information Projects Fund, for use by the
24 Illinois Criminal Justice Information Authority for the costs
25 associated with making grants from the Prescription Pill and
26 Drug Disposal Fund; and (iii) the Circuit Clerk shall retain 5%

1 for deposit into the Circuit Court Clerk Operation and
2 Administrative Fund for the costs associated with
3 administering this subsection.

4 (Source: P.A. 97-545, eff. 1-1-12; 98-537, eff. 8-23-13.)

5 (730 ILCS 5/5-9-1.4) (from Ch. 38, par. 1005-9-1.4)

6 Sec. 5-9-1.4. (a) "Crime laboratory" means any
7 not-for-profit laboratory registered with the Drug Enforcement
8 Administration of the United States Department of Justice,
9 substantially funded by a unit or combination of units of local
10 government or the State of Illinois, which regularly employs at
11 least one person engaged in the analysis of controlled
12 substances, cannabis, methamphetamine, or steroids for
13 criminal justice agencies in criminal matters and provides
14 testimony with respect to such examinations.

15 (b) Except for a conviction or plea of guilty to a Uniform
16 Cannabis Ticket, when ~~when~~ a person has been adjudged guilty of
17 an offense in violation of the Cannabis Control Act, the
18 Illinois Controlled Substances Act, the Methamphetamine
19 Control and Community Protection Act, or the Steroid Control
20 Act, in addition to any other disposition, penalty or fine
21 imposed, a criminal laboratory analysis fee of \$100 for each
22 offense for which he was convicted shall be levied by the
23 court. Any person placed on probation pursuant to Section 10 of
24 the Cannabis Control Act, Section 410 of the Illinois
25 Controlled Substances Act, Section 70 of the Methamphetamine

1 Control and Community Protection Act, or Section 10 of the
2 Steroid Control Act or placed on supervision for a violation of
3 the Cannabis Control Act, the Illinois Controlled Substances
4 Act or the Steroid Control Act shall be assessed a criminal
5 laboratory analysis fee of \$100 for each offense for which he
6 was charged. Upon verified petition of the person, the court
7 may suspend payment of all or part of the fee if it finds that
8 the person does not have the ability to pay the fee.

9 (c) In addition to any other disposition made pursuant to
10 the provisions of the Juvenile Court Act of 1987, any minor
11 adjudicated delinquent for an offense which if committed by an
12 adult would constitute a violation of the Cannabis Control Act,
13 the Illinois Controlled Substances Act, the Methamphetamine
14 Control and Community Protection Act, or the Steroid Control
15 Act shall be assessed a criminal laboratory analysis fee of
16 \$100 for each adjudication. Upon verified petition of the
17 minor, the court may suspend payment of all or part of the fee
18 if it finds that the minor does not have the ability to pay the
19 fee. The parent, guardian or legal custodian of the minor may
20 pay some or all of such fee on the minor's behalf.

21 (d) All criminal laboratory analysis fees provided for by
22 this Section shall be collected by the clerk of the court and
23 forwarded to the appropriate crime laboratory fund as provided
24 in subsection (f).

25 (e) Crime laboratory funds shall be established as follows:

26 (1) Any unit of local government which maintains a

1 crime laboratory may establish a crime laboratory fund
2 within the office of the county or municipal treasurer.

3 (2) Any combination of units of local government which
4 maintains a crime laboratory may establish a crime
5 laboratory fund within the office of the treasurer of the
6 county where the crime laboratory is situated.

7 (3) The State Crime Laboratory Fund is hereby created
8 as a special fund in the State Treasury.

9 (f) The analysis fee provided for in subsections (b) and
10 (c) of this Section shall be forwarded to the office of the
11 treasurer of the unit of local government that performed the
12 analysis if that unit of local government has established a
13 crime laboratory fund, or to the State Crime Laboratory Fund if
14 the analysis was performed by a laboratory operated by the
15 Illinois State Police. If the analysis was performed by a crime
16 laboratory funded by a combination of units of local
17 government, the analysis fee shall be forwarded to the
18 treasurer of the county where the crime laboratory is situated
19 if a crime laboratory fund has been established in that county.
20 If the unit of local government or combination of units of
21 local government has not established a crime laboratory fund,
22 then the analysis fee shall be forwarded to the State Crime
23 Laboratory Fund. The clerk of the circuit court may retain the
24 amount of \$10 from each collected analysis fee to offset
25 administrative costs incurred in carrying out the clerk's
26 responsibilities under this Section.

1 (g) Fees deposited into a crime laboratory fund created
2 pursuant to paragraphs (1) or (2) of subsection (e) of this
3 Section shall be in addition to any allocations made pursuant
4 to existing law and shall be designated for the exclusive use
5 of the crime laboratory. These uses may include, but are not
6 limited to, the following:

7 (1) costs incurred in providing analysis for
8 controlled substances in connection with criminal
9 investigations conducted within this State;

10 (2) purchase and maintenance of equipment for use in
11 performing analyses; and

12 (3) continuing education, training and professional
13 development of forensic scientists regularly employed by
14 these laboratories.

15 (h) Fees deposited in the State Crime Laboratory Fund
16 created pursuant to paragraph (3) of subsection (d) of this
17 Section shall be used by State crime laboratories as designated
18 by the Director of State Police. These funds shall be in
19 addition to any allocations made pursuant to existing law and
20 shall be designated for the exclusive use of State crime
21 laboratories. These uses may include those enumerated in
22 subsection (g) of this Section.

23 (Source: P.A. 94-556, eff. 9-11-05.)

24 Section 995. No acceleration or delay. Where this Act makes
25 changes in a statute that is represented in this Act by text

1 that is not yet or no longer in effect (for example, a Section
2 represented by multiple versions), the use of that text does
3 not accelerate or delay the taking effect of (i) the changes
4 made by this Act or (ii) provisions derived from any other
5 Public Act.

6 Section 997. Severability. The provisions of this Act are
7 severable under Section 1.31 of the Statute on Statutes.

8 Section 999. Effective date. This Act takes effect upon
9 becoming law.

1	INDEX	
2	Statutes amended in order of appearance	
3	New Act	
4	20 ILCS 2630/5	from Ch. 38, par. 206-5
5	20 ILCS 2630/5.2	
6	30 ILCS 105/5.866 new	
7	30 ILCS 105/5.867 new	
8	35 ILCS 5/203	from Ch. 120, par. 2-203
9	705 ILCS 105/16	from Ch. 25, par. 16
10	705 ILCS 105/27.1a	from Ch. 25, par. 27.1a
11	705 ILCS 105/27.2a	from Ch. 25, par. 27.2a
12	705 ILCS 105/27.3b	from Ch. 25, par. 27.3b
13	720 ILCS 550/3.5 new	
14	720 ILCS 550/4	from Ch. 56 1/2, par. 704
15	720 ILCS 550/4.1 new	
16	720 ILCS 550/8	from Ch. 56 1/2, par. 708
17	720 ILCS 550/10	from Ch. 56 1/2, par. 710
18	720 ILCS 550/12	from Ch. 56 1/2, par. 712
19	720 ILCS 600/2	from Ch. 56 1/2, par. 2102
20	720 ILCS 600/3.5	
21	720 ILCS 600/4	from Ch. 56 1/2, par. 2104
22	720 ILCS 600/6	from Ch. 56 1/2, par. 2106
23	725 ILCS 175/3	from Ch. 56 1/2, par. 1653
24	725 ILCS 5/111-3.1 new	
25	730 ILCS 5/5-1-18.1-1 new	

1 730 ILCS 5/5-4.5-83 new

2 730 ILCS 5/5-9-1.1 from Ch. 38, par. 1005-9-1.1

3 730 ILCS 5/5-9-1.4 from Ch. 38, par. 1005-9-1.4