

AN ACT concerning State government.

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

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

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

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

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

In addition to the quarterly reports required by this Section, each agency shall on an annual basis file a report giving that agency's best estimate of the cost of each tax expenditure related to each of the revenue sources administered by the agency. This annual report shall include the agency's best estimate of the cost of each tax expenditure including:

- (a) a citation of the legal authority for the tax expenditure, the year it was enacted, the fiscal year in which it first took effect, and any subsequent amendments;
- (b) to the extent that it can be determined, the total cost of the tax expenditure for the preceding fiscal year together with an estimate of the

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

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

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

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

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

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

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

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

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

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

(15 ILCS 405/23.7)

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

school district.

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

Section 10. The State Finance Act is amended by changing Section 9.02 as follows:

(30 ILCS 105/9.02) (from Ch. 127, par. 145c)

Sec. 9.02. Vouchers; signature; delegation; electronic submission.

(a) (1) Any new contract or contract renewal in the amount of \$250,000 or more in a fiscal year, or any order against a master contract in the amount of \$250,000 or more in a fiscal year, or any contract amendment or change to an existing contract that increases the value of the contract to or by \$250,000 or more in a fiscal year, shall be signed or approved in writing by the chief executive officer of the agency, and shall also be signed or approved in writing by the agency's chief legal counsel and chief fiscal officer. If the agency does not have a chief legal counsel or a chief fiscal officer, the chief executive officer of the agency shall designate in writing a senior executive as the individual responsible for signature or approval.

(2) No document identified in paragraph (1) may be filed with the Comptroller, nor may any authorization for payment pursuant to such documents be filed with the Comptroller, if the required signatures or approvals are lacking.

(3) Any person who, with knowledge the signatures or approvals required in paragraph (1) are lacking, either files or directs another to file documents or payment authorizations in violation of paragraph (2) shall be subject to discipline up to and including discharge.

(4) Procurements shall not be artificially divided so as to avoid the necessity of complying with paragraph (1).

(5) Each State agency shall develop and implement procedures to ensure the necessary signatures or approvals are obtained. Each State agency may establish, maintain and follow procedures that are more restrictive than those required herein.

(6) This subsection (a) applies to all State agencies as defined in Section 1-7 of the Illinois State Auditing Act, which includes without limitation the General Assembly and its agencies. For purposes of this subsection (a), in the case of the General Assembly, the "chief executive officer of the agency" means (i) the Senate Operations Commission for Senate general operations as provided in Section 4 of the General Assembly Operations Act, (ii) the Speaker of the House of Representatives for House general operations as provided in Section 5 of the General Assembly Operations Act, (iii) the Speaker of the House for majority leadership staff and operations, (iv) the Minority Leader of the House for minority leadership staff and operations, (v) the President of the Senate for majority leadership staff and operations, (vi) the

Minority Leader of the Senate for minority staff and operations, and (vii) the Joint Committee on Legislative Support Services for the legislative support services agencies as provided in the Legislative Commission Reorganization Act of 1984.

(b) (1) Every voucher or corresponding balancing report, as submitted by the agency or office in which it originates, shall bear (i) the signature of the officer responsible for approving and certifying vouchers under this Act and (ii) if authority to sign the responsible officer's name has been properly delegated, also the signature of the person actually signing the voucher.

(2) When an officer delegates authority to approve and certify vouchers, he shall send a copy of such authorization containing the signature of the person to whom delegation is made to each office that checks or approves such vouchers and to the State Comptroller. Such delegation may be general or limited. If the delegation is limited, the authorization shall designate the particular types of vouchers that the person is authorized to approve and certify.

(3) When any delegation of authority hereunder is revoked, a copy of the revocation of authority shall be sent to the Comptroller and to each office to which a copy of the authorization was sent.

The Comptroller may require State agencies to maintain signature documents and records of delegations of voucher

signature authority and revocations of those delegations, instead of transmitting those documents to the Comptroller. The Comptroller may inspect such documents and records at any time.

(c) The Comptroller may authorize the submission of vouchers through electronic transmissions, on magnetic tape, or otherwise.

(Source: P.A. 89-360, eff. 8-17-95; 90-452, eff. 8-16-97.)

Section 15. The Illinois State Collection Act of 1986 is amended by changing Section 4 as follows:

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

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

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

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

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

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

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

(b) State agencies shall report to the Comptroller information concerning their accounts receivable and uncollectible claims in accordance with the rules of the Comptroller, which may provide for summary reporting. The Department of Revenue is exempt from the provisions of this subsection with regard to debts the confidentiality of which the Department of Revenue is required by law to maintain.

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

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

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

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

(55 ILCS 5/3-2014 new)

Sec. 3-2014. Local government and school district registry. Within 60 days following the creation or dissolution of a unit of local government or school district, each county clerk shall provide to the Comptroller information for the registry required under Section 23.7 of the State Comptroller Act in a manner prescribed by the Comptroller.

Section 25. The Illinois Pre-Need Cemetery Sales Act is amended by changing Section 22 as follows:

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

Sec. 22. Cemetery Consumer Protection Fund.

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

(b) All monies paid into the fund together with all accumulated undistributed income thereon shall be held as a special fund in the State Treasury. The fund shall be used solely for the purpose of providing restitution to consumers

who have suffered pecuniary loss arising out of pre-need sales, to help pay expenses of cemeteries or mausoleums in court-ordered receivership, or to satisfy Receiver's fees ~~ordered by the Circuit Court prior to June 30, 2004.~~

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

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

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

~~this Act.~~

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

(g) Notwithstanding any other provision of this Section, the payment of restitution from the fund shall be a matter of grace and not of right and no purchaser shall have any vested rights in the fund as a beneficiary or otherwise. Prior to seeking restitution from the fund, a purchaser or beneficiary seeking payment of restitution shall apply for restitution on a form provided by the Comptroller. The form shall include any information the Comptroller may reasonably require in order for the Comptroller Court to determine that restitution or reimbursement for cemetery completion of the project or delivery of merchandise or services service is appropriate.

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

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

Public Act 101-0034

HB2266 Enrolled

LRB101 05258 RJF 50271 b

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

Public Act 101-0034

HB2266 Enrolled

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Statutes amended in order of appearance

15 ILCS 405/16	from Ch. 15, par. 216
15 ILCS 405/20	from Ch. 15, par. 220
15 ILCS 405/23.7	
30 ILCS 210/4	from Ch. 15, par. 154
55 ILCS 5/3-2014 new	
815 ILCS 390/22	from Ch. 21, par. 222