The following has special meaning:
green underline denotes added text
~~red struck-out text denotes deleted text~~

Powered by State Net

2019 IL H 357	**Author:** Harris G **Version:** Enacted **Version Date:** 06/10/2020

Public Act 101-0636

HB0357 Enrolled

AN ACT concerning finance.

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

ARTICLE 1. SHORT TITLE; PURPOSE

Section 1-1. Short title. This Act may be cited as the FY2021 Budget Implementation Act.

Section 1-5. Purpose. It is the purpose of this Act to make changes in State programs that are necessary to implement the State budget for Fiscal Year 2021.

ARTICLE 3. EXECUTIVE CHAPTER AMENDATORY PROVISIONS

Section 3-5. The Illinois Administrative Procedure Act is amended by adding Sections 5-45.1 and 5-45.2 as follows:

(5 ILCS 100/5-45.1 new)

Sec. 5-45.1. Emergency rulemaking; Local Coronavirus Urgent Remediation Emergency (or Local CURE) Support Program. To provide for the expeditious and timely implementation of the Local Coronavirus Urgent Remediation Emergency (or Local CURE) Support Program, emergency rules implementing the Local Coronavirus Urgent Remediation Emergency (or Local CURE) Support Program may be adopted in accordance with Section 5-45 by the Department of Commerce and Economic Opportunity. The adoption of emergency rules authorized by Section 5-45 and this Section is deemed to be necessary for the public interest, safety, and welfare.

This Section is repealed on January 1, 2026.

(5 ILCS 100/5-45.2 new)

Sec. 5-45.2. Emergency rulemaking; Grants to local tourism and convention bureaus. To provide for the expeditious and timely implementation of the changes made to Section 605-705 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois by this amendatory Act of the 101st General Assembly, emergency rules implementing the changes made to Section 605-705 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois by this amendatory Act of the 101st General Assembly may be adopted in accordance with Section 5-45 by the Department of Commerce and Economic Opportunity. The adoption of emergency rules authorized by Section 5-45 and this Section is deemed to be necessary for the public interest, safety, and welfare.

This Section is repealed on January 1, 2026.

Section 3-10. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by changing Sections 605-705 and 605-707 and by adding Section 605-1045 as follows:

(20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

Sec. 605-705. Grants to local tourism and convention bureaus.

(a) To establish a grant program for local tourism and convention bureaus. The Department will develop and implement a program for the use of funds, as authorized under this Act, by local tourism and convention bureaus. For the purposes of this Act, bureaus eligible to receive funds are those local tourism and convention bureaus that are (i) either units of local government or incorporated as not-for-profit organizations; (ii) in legal existence for a minimum of 2 years before July 1, 2001; (iii) operating with a paid, full-time staff whose sole purpose is to promote tourism in the designated service area; and (iv) affiliated with one or more municipalities or counties that support the bureau with local hotel-motel taxes. After July 1, 2001, bureaus requesting certification in order to receive funds for the first time must be local tourism and convention bureaus that are (i) either units of local government or incorporated as not-for-profit organizations; (ii) in legal existence for a minimum of 2 years before the request for certification; (iii) operating with a paid, full-time staff

whose sole purpose is to promote tourism in the designated service area; and (iv) affiliated with multiple municipalities or counties that support the bureau with local hotel-motel taxes. Each bureau receiving funds under this Act will be certified by the Department as the designated recipient to serve an area of the State. Notwithstanding the criteria set forth in this subsection (a), or any rule adopted under this subsection (a), the Director of the Department may provide for the award of grant funds to one or more entities if in the Department's judgment that action is necessary in order to prevent a loss of funding critical to promoting tourism in a designated geographic area of the State.

(b) To distribute grants to local tourism and convention bureaus from appropriations made from the Local Tourism Fund for that purpose. Of the amounts appropriated annually to the Department for expenditure under this Section prior to July 1, 2011, one-third of those monies shall be used for grants to convention and tourism bureaus in cities with a population greater than 500,000. The remaining two-thirds of the annual appropriation prior to July 1, 2011 shall be used for grants to convention and tourism bureaus in the remainder of the State, in accordance with a formula based upon the population served. Of the amounts appropriated annually to the Department for expenditure under this Section beginning July 1, 2011, 18% of such moneys shall be used for grants to convention and tourism bureaus in cities with a population greater than 500,000. Of the amounts appropriated annually to the Department for expenditure under this Section beginning July 1, 2011, 82% of such moneys shall be used for grants to convention bureaus in the remainder of the State, in accordance with a formula based upon the population served. The Department may reserve up to 3% of total local tourism funds available for costs of administering the program to conduct audits of grants, to provide incentive funds to those bureaus that will conduct promotional activities designed to further the Department's statewide advertising campaign, to fund special statewide promotional activities, and to fund promotional activities that support an increased use of the State's parks or historic sites. The Department shall require that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 50% of the grant amount except that in Fiscal Year 2021, the Department shall require that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 25% of the grant amount. During fiscal year 2013, the Department shall reserve $2,000,000 of the available local tourism funds for appropriation to the Historic Preservation Agency for the operation of the Abraham Lincoln Presidential Library and Museum and State historic sites.

To provide for the expeditious and timely implementation of the changes made by this amendatory Act of the 101st General Assembly, emergency rules to implement the changes made by this amendatory Act of the 101st General Assembly may be adopted by the Department subject to the provisions of Section 5-45 of the Illinois Administrative Procedure Act.

(Source: P.A. 100-678, eff. 8-3-18.)

(20 ILCS 605/605-707) (was 20 ILCS 605/46.6d)

Sec. 605-707. International Tourism Program.

(a) The Department of Commerce and Economic Opportunity must establish a program for international tourism. The Department shall develop and implement the program on January 1, 2000 by rule. As part of the program, the Department may work in cooperation with local convention and tourism bureaus in Illinois in the coordination of international tourism efforts at the State and local level. The Department may (i) work in cooperation with local convention and tourism bureaus for efficient use of their international tourism marketing resources, (ii) promote Illinois in international meetings and tourism markets, (iii) work with convention and tourism bureaus throughout the State to increase the number of international tourists to Illinois, (iv) provide training, research, technical support, and grants to certified convention and tourism bureaus, (v) provide staff, administration, and related support required to manage the programs under this Section, and (vi) provide grants for the development of or the enhancement of international tourism attractions.

(b) The Department shall make grants for expenses related to international tourism and pay for the staffing, administration, and related support from the International Tourism Fund, a special fund created in the State Treasury. Of the amounts deposited into the Fund in fiscal year 2000 after January 1, 2000 through fiscal year 2011, 55% shall be used for grants to convention and tourism bureaus in Chicago (other than the City of Chicago's Office of Tourism) and 45% shall be used for development of international tourism in areas outside of Chicago. Of the amounts deposited into the Fund in fiscal year 2001 and thereafter, 55% shall be used for grants to convention and tourism bureaus in Chicago, and of that amount not less than 27.5% shall be used for grants to convention and tourism bureaus in Chicago other than the City of Chicago's Office of Tourism, and 45% shall be used for administrative expenses and grants authorized under this Section and development of international tourism in areas outside of Chicago, of which not less than $1,000,000 shall be used annually to make grants to convention and tourism bureaus in cities other than Chicago that demonstrate their international tourism appeal and request to develop or expand their international tourism marketing program, and may also be used to provide grants under item (vi) of subsection (a) of this Section. All of the amounts deposited into the Fund in fiscal year 2012 and thereafter shall be used for administrative expenses and grants authorized under this Section and development of international tourism in areas outside of Chicago, of which not less than $1,000,000 shall be used annually to make grants to convention and tourism bureaus in cities other than Chicago that demonstrate their international tourism appeal and request to develop or expand their international tourism marketing program, and may also be used to provide grants under item (vi) of subsection (a) of this Section. Amounts appropriated to the State Comptroller for administrative expenses and grants authorized by the Illinois Global Partnership Act are payable from the International Tourism Fund. For Fiscal Year 2021 only, the administrative expenses by the Department and the grants to convention and visitors bureaus outside the City of Chicago may be expended for the general purposes of promoting conventions and tourism.

(c) A convention and tourism bureau is eligible to receive grant moneys under this Section if the bureau is certified to receive funds under Title 14 of the Illinois Administrative Code, Section 550.35. To be eligible for a grant, a convention and tourism bureau must provide matching funds equal to the grant amount. The Department shall require that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 50% of the grant amount. In certain circumstances as determined by the Director of Commerce and Economic Opportunity, however, the City of Chicago's Office of Tourism or any other convention and tourism bureau may provide matching funds equal to no less than 50% of the grant amount to be eligible to receive the grant. One-half of this 50% may be provided through in-kind contributions. Grants received by the City of Chicago's

Office of Tourism and by convention and tourism bureaus in Chicago may be expended for the general purposes of promoting conventions and tourism.

(Source: P.A. 97-617, eff. 10-26-11; 97-732, eff. 6-30-12; 98-252, eff. 8-9-13.)

(20 ILCS 605/605-1045 new)

Sec. 605-1045. Local Coronavirus Urgent Remediation Emergency (or Local CURE) Support Program.

(a) Purpose. The Department may receive, directly or indirectly, federal funds from the Coronavirus Relief Fund provided to the State pursuant to Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act to provide financial support to units of local government for purposes authorized by Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and related federal guidance. Upon receipt of such funds, and appropriations for their use, the Department shall administer a Local Coronavirus Urgent Remediation Emergency (or Local CURE) Support Program to provide financial support to units of local government that have incurred necessary expenditures due to the COVID-19 public health emergency. The Department shall provide by rule the administrative framework for the Local CURE Support Program.

(b) Allocations. A portion of the funds appropriated for the Local CURE Support Program may be allotted to municipalities and counties based on proportionate population. Units of local government, or portions thereof, located within the five Illinois counties that received direct allotments from the federal Coronavirus Relief Fund will not be included in the support program allotments. The Department may establish other administrative procedures for providing financial support to units of local government. Appropriated funds may be used for administration of the support program, including the hiring of a service provider to assist with coordination and administration.

(c) Administrative Procedures. The Department may establish administrative procedures for the support program, including any application procedures, grant agreements, certifications, payment methodologies, and other accountability measures that may be imposed upon recipients of funds under the grant program. Financial support may be provided in the form of grants or in the form of expense reimbursements for disaster-related expenditures. The emergency rulemaking process may be used to promulgate the initial rules of the grant program.

(d) Definitions. As used in this Section:

(1) "COVID-19" means the novel coronavirus virus disease deemed COVID-19 by the World Health Organization on February 11, 2020.

(2) "Local government" or "unit of local government" means any unit of local government as defined in Article VII, Section 1 of the Illinois Constitution.

(3) "Third party administrator" means a service provider selected by the Department to provide operational assistance with the administration of the support program.

(e) Powers of the Department. The Department has the power to:

(1) Provide financial support to eligible units of local government with funds appropriated from the Local Coronavirus Urgent Remediation Emergency (Local CURE) Fund to cover necessary costs incurred due to the COVID-19 public health emergency that are eligible to be paid using federal funds from the Coronavirus Relief Fund.

(2) Enter into agreements, accept funds, issue grants or expense reimbursements, and engage in cooperation with agencies of the federal government and units of local governments to carry out the purposes of this support program, and to use funds appropriated from the Local Coronavirus Urgent Remediation Emergency (Local CURE) Fund fund upon such terms and conditions as may be established by the federal government and the Department.

(3) Enter into agreements with third-party administrators to assist the state with operational assistance and administrative functions related to review of documentation and processing of financial support payments to units of local government.

(4) Establish applications, notifications, contracts, and procedures and adopt rules deemed necessary and appropriate to carry out the provisions of this Section. To provide for the expeditious and timely implementation of this Act, emergency rules to implement any provision of this Section may be adopted by the Department subject to the provisions of Section 5-45 of the Illinois Administrative Procedure Act.

(5) Provide staff, administration, and related support required to manage the support program and pay for the staffing, administration, and related support with funds appropriated from the Local Coronavirus Urgent Remediation Emergency (Local CURE) Fund.

(6) Exercise such other powers as are necessary or incidental to the foregoing.

(f) Local CURE Financial Support to Local Governments. The Department is authorized to provide financial support to eligible units of local government including, but not limited to, certified local health departments for necessary costs incurred due to the COVID-19 public health emergency that are eligible to be paid using federal funds from the Coronavirus Relief Fund.

(1) Financial support funds may be used by a unit of local government only for payment of costs that: (i) are necessary expenditures incurred due to the public health emergency of COVID-19; (ii) were not accounted for in the most recent budget approved as of March 27, 2020 for the unit of local government; and (iii) were incurred between March 1, 2020 and December 30, 2020.

(2) A unit of local government receiving financial support funds under this program shall certify to the Department that it shall use the funds in accordance with the requirements of paragraph (1) and that any funds received but not used for such purposes shall be repaid to the Department.

(3) The Department shall make the determination to provide financial support funds to a unit of local government on the basis of criteria established by the Department.

Section 3-15. The Department of Human Services Act is amended by changing Section 10-25 as follows:

(20 ILCS 1305/10-25)

Sec. 10-25. Women, Infants, and Children Nutrition Program.

(a) The Department shall participate in the Women, Infants and Children Nutrition program of the federal government to the maximum extent permitted by the federal appropriation and allocation to the State of Illinois. In order to efficiently process electronically issued WIC benefits, the Department may use an account held outside of the state treasury for the deposit and issuance of WIC benefits. The Department shall report quarterly to the Governor and the General Assembly the status of obligations and expenditures of the WIC nutrition program appropriation and make recommendations on actions necessary to expend all available federal funds. Other appropriations and funds from any public or private source in addition to federal funds may be used by the Department for the purpose of maximum participation in the WIC nutrition program.

(b) The Department shall maintain a drug abuse education program for participants in the Women, Infants and Children Nutrition Program. The program shall include but need not be limited to (1) the provision of information concerning the dangers of drug abuse and (2) the referral of participants who are suspected drug abusers to drug abuse clinics, treatment programs, counselors or other drug abuse treatment providers.

(c) The Department shall cooperate with the Department of Public Health for purposes of the smoking cessation program for participants in the Women, Infants and Children Nutrition Program maintained by the Department of Public Health under Section 2310-435 of the Department of Public Health Powers and Duties Law (20 ILCS 2310/2310-435).

(d) The Department may contract with any bank as defined by the Illinois Banking Act to redeem bank drafts issued by the Department under the United States Department of Agriculture Special Supplemental Food Program for Women, Infants and Children (WIC). Any bank with which the Department has entered into a contract to redeem bank drafts may receive, pursuant to an appropriation to the Department, an initial advance and periodic payment of funds for the Women, Infants and Children Program in amounts determined by the Secretary. Notwithstanding any other law, such funds shall be retained in a separate account by the bank. Any interest earned by monies in such account shall accrue to the USDA Women, Infants and Children Fund and shall be used exclusively for the redemption of bank drafts issued by the Department. WIC program food funds received by the bank from the Department shall be used exclusively for the redemption of bank drafts. The bank shall not use such food funds, or interest accrued thereon, for any other purpose including, but not limited to, reimbursement of administrative expenses or payments of administrative fees due the bank pursuant to its contract or contracts with the Department.

Such initial and periodic payments by the Department to the bank shall be effected, pursuant to an appropriation, in an amount needed for the redemption of bank drafts issued by the Department under the United States Department of Agriculture Special Supplemental Food Program for Women, Infants and Children in any initial or succeeding period. The State Comptroller shall, upon presentation by the Secretary of adequate certification of funds needed for redemption of bank drafts, promptly draw a warrant payable to the bank for deposit to the separate account of the bank. Such certification may be in magnetic tape or computer output form, indicating the amount of the total payment made by the bank for the redemption of bank drafts from funds provided to the bank under this Section.

The separate account of the bank established under this Section, any payments to that account, and the use of such account and funds shall be subject to (1) audit by the Department or a private contractor authorized by the Department to conduct audits, including but not limited to such audits as may be required by State law, (2) audit by the federal government or a private contractor authorized by the federal government, and (3) post audit pursuant to the Illinois State Auditing Act.

(e) The Department may include a program of lactation support services as part of the benefits and services provided for pregnant and breast feeding participants in the Women, Infants and Children Nutrition Program. The program may include payment for breast pumps, breast shields, or any supply deemed essential for the successful maintenance of lactation, as well as lactation specialists who are registered nurses, licensed dietitians, or persons who have successfully completed a lactation management training program.

(f) The Department shall coordinate the operation of the Women, Infants and Children program with the Medicaid program by interagency agreement whereby each program provides information about the services offered by the other to applicants for services.

(Source: P.A. 90-290, eff. 1-1-98; 91-239, eff. 1-1-00.)

Section 3-20. The Department of Labor Law of the Civil Administrative Code of Illinois is amended by changing Section 1505-210 as follows:

(20 ILCS 1505/1505-210)

Sec. 1505-210. Funds. The Department has the authority to apply for, accept, receive, expend, and administer on behalf of the State any grants, gifts, bequests, loans, indirect cost reimbursements, funds, or anything else of value made available to the Department from any source for assistance with outreach activities related to the Department's enforcement efforts and staffing assistance for boards and commissions under the purview of the Department. Any federal indirect cost reimbursements received by the Department pursuant to

this Section shall be deposited into the Department of Labor Federal Indirect Cost Fund, and such moneys shall be used only for the purposes for which they are allowed. Any other federal funds received by the Department pursuant to this Section shall be deposited in a trust fund with the State Treasurer and held and disbursed by him or her in accordance with the Treasurer as Custodian of Funds Act, provided that such moneys shall be used only for the purposes for which they are contributed and any balance remaining shall be returned to the contributor. The Department is authorized to promulgate such rules and enter into such contracts as it may deem necessary in carrying out the provisions of this Section.

(Source: P.A. 97-745, eff. 7-6-12; 98-463, eff. 8-16-13.)

ARTICLE 5. FINANCE CHAPTER AMENDATORY PROVISIONS

Section 5-5. The State Finance Act is amended by changing Sections 5h.5, 6z-45, 6z-57, 6z-63, 6z-70, 6z-100, 8.3, 8.12, 8g-1, 13.2, and 25 and by adding Sections 5.930, 5.931, 5.932, 5.933, 6z-120, 6z-121, and 6z-122 as follows:

(30 ILCS 105/5.930 new)

Sec. 5.930. The Department of Labor Federal Indirect Cost Fund.

(30 ILCS 105/5.931 new)

Sec. 5.931. The Disaster Response and Recovery Fund.

(30 ILCS 105/5.932 new)

Sec. 5.932. The State Coronavirus Urgent Remediation Emergency Fund.

(30 ILCS 105/5.933 new)

Sec. 5.933. The Local Coronavirus Urgent Remediation Emergency Fund.

(30 ILCS 105/5h.5)

Sec. 5h.5. Cash flow borrowing and general funds liquidity; Fiscal Years 2018, 2019, 2020, and 2021.

(a) In order to meet cash flow deficits and to maintain liquidity in general funds and the Health Insurance Reserve Fund, on and after July 1, 2017 and through June 30 ~~March 1~~, 2021, the State Treasurer and the State Comptroller, in consultation with the Governor's Office of Management and Budget, shall make transfers to general funds and the Health Insurance Reserve Fund, as directed by the State Comptroller, out of special funds of the State, to the extent allowed by federal law.

No such transfer may reduce the cumulative balance of all of the special funds of the State to an amount less than the total debt service payable during the 12 months immediately following the date of the transfer on any bonded indebtedness of the State and any certificates issued under the Short Term Borrowing Act. At no time shall the outstanding total transfers made from the special funds of the State to general funds and the Health Insurance Reserve Fund under this Section exceed $1,500,000,000 ~~$1,200,000,000~~; once the amount of $1,500,000,000 ~~$1,200,000,000~~ has been transferred from the special funds of the State to general funds and the Health Insurance Reserve Fund, additional transfers may be made from the special funds of the State to general funds and the Health Insurance Reserve Fund under this Section only to the extent that moneys have first been re-transferred from general funds and the Health Insurance Reserve Fund to those special funds of the State. Notwithstanding any other provision of this Section, no such transfer may be made from any special fund that is exclusively collected by or directly appropriated to any other constitutional officer without the written approval of that constitutional officer.

(b) If moneys have been transferred to general funds and the Health Insurance Reserve Fund pursuant to subsection (a) of this Section, Public Act 100-23 shall constitute the continuing authority for and direction to the State Treasurer and State Comptroller to reimburse the funds of origin from general funds by transferring to the funds of origin, at such times and in such amounts as directed by the Comptroller when necessary to support appropriated expenditures from the funds, an amount equal to that transferred from them plus any interest that would have accrued thereon had the transfer not occurred, except that any moneys transferred pursuant to subsection (a) of this Section shall be repaid to the fund of origin within 48 months after the date on which they were borrowed. When any of the funds from which moneys have been transferred pursuant to subsection (a) have insufficient cash from which the State Comptroller may make expenditures properly supported by appropriations from the fund, then the State Treasurer and State Comptroller shall transfer from general funds to the fund only such amount as is immediately necessary to satisfy outstanding expenditure obligations on a timely basis.

(c) On the first day of each quarterly period in each fiscal year, until such time as a report indicates that all moneys borrowed and interest pursuant to this Section have been repaid, the Comptroller shall provide to the President and the Minority Leader of the Senate, the Speaker and the Minority Leader of the House of Representatives, and the Commission on Government Forecasting and Accountability a report on all transfers made pursuant to this Section in the prior quarterly period. The report must be provided in electronic format. The report must include all of the following:

(1) the date each transfer was made;

(2) the amount of each transfer;

(3) in the case of a transfer from general funds to a fund of origin pursuant to subsection (b) of this Section, the amount of interest being paid to the fund of origin; and

(4) the end of day balance of the fund of origin, the general funds, and the Health Insurance Reserve Fund on the date the transfer was made.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

(30 ILCS 105/6z-45)

Sec. 6z-45. The School Infrastructure Fund.

(a) The School Infrastructure Fund is created as a special fund in the State Treasury.

In addition to any other deposits authorized by law, beginning January 1, 2000, on the first day of each month, or as soon thereafter as may be practical, the State Treasurer and State Comptroller shall transfer the sum of $5,000,000 from the General Revenue Fund to the School Infrastructure Fund, except that, notwithstanding any other provision of law, and in addition to any other transfers that may be provided for by law, before June 30, 2012, the Comptroller and the Treasurer shall transfer $45,000,000 from the General Revenue Fund into the School Infrastructure Fund, and, for fiscal year 2013 only, the Treasurer and the Comptroller shall transfer $1,250,000 from the General Revenue Fund to the School Infrastructure Fund on the first day of each month; provided, however, that no such transfers shall be made from July 1, 2001 through June 30, 2003.

(a-5) Money in the School Infrastructure Fund may be used to pay the expenses of the State Board of Education, the Governor's Office of Management and Budget, and the Capital Development Board in administering programs under the School Construction Law, the total expenses not to exceed $1,315,000 in any fiscal year.

(b) Subject to the transfer provisions set forth below, money in the School Infrastructure Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of school improvements under subsection (e) of Section 5 of the General Obligation Bond Act, be set aside and used for the purpose of paying and discharging annually the principal and interest on that bonded indebtedness then due and payable, and for no other purpose.

In addition to other transfers to the General Obligation Bond Retirement and Interest Fund made pursuant to Section 15 of the General Obligation Bond Act, upon each delivery of bonds issued for construction of school improvements under the School Construction Law, the State Comptroller shall compute and certify to the State Treasurer the total amount of principal of, interest on, and premium, if any, on such bonds during the then current and each succeeding fiscal year. With respect to the interest payable on variable rate bonds, such certifications shall be calculated at the maximum rate of interest that may be payable during the fiscal year, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for that period.

On or before the last day of each month, the State Treasurer and State Comptroller shall transfer from the School Infrastructure Fund to the General Obligation Bond Retirement and Interest Fund an amount sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on the bonds payable on their next payment date, divided by the number of monthly transfers occurring between the last previous payment date (or the delivery date if no payment date has yet occurred) and the next succeeding payment date. Interest payable on variable rate bonds shall be calculated at the maximum rate of interest that may be payable for the relevant period, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for that period. Interest for which moneys have already been deposited into the capitalized interest account within the General Obligation Bond Retirement and Interest Fund shall not be included in the calculation of the amounts to be transferred under this subsection.

(b-5) The money deposited into the School Infrastructure Fund from transfers pursuant to subsections (c-30) and (c-35) of Section 13 of the Illinois Gambling Act shall be applied, without further direction, as provided in subsection (b-3) of Section 5-35 of the School Construction Law.

(b-7) In fiscal year 2021 only, of the surplus, if any, in the School Infrastructure Fund after payments made pursuant to subsections (a-5), (b), and (b-5) of this Section, $20,000,000 shall be transferred to the General Revenue Fund.

(c) The surplus, if any, in the School Infrastructure Fund after payments made pursuant to subsections (a-5), (b), ~~and~~ (b-5), and (b-7) of this Section shall, subject to appropriation, be used as follows:

First - to make 3 payments to the School Technology Revolving Loan Fund as follows:

Transfer of $30,000,000 in fiscal year 1999;

Transfer of $20,000,000 in fiscal year 2000; and

Transfer of $10,000,000 in fiscal year 2001.

Second - to pay any amounts due for grants for school construction projects and debt service under the School Construction Law.

Third - to pay any amounts due for grants for school maintenance projects under the School Construction Law.

(Source: P.A. 100-23, eff. 7-6-17; 101-31, eff. 6-28-19.)

(30 ILCS 105/6z-57)

Sec. 6z-57. The Presidential Library and Museum Operating Fund.

(a) There is created in the State treasury a special fund to be known as the Presidential Library and Museum Operating Fund. All moneys received by the Abraham Lincoln Presidential Library and Museum from admission fees, retail sales, and registration fees from conferences and other educational programs shall be deposited into the Fund. The fund may also receive transfers, awards, deposits or other funds made available from any public or private source to support the operations and programming of the Abraham Lincoln Presidential Library and Museum. In addition, money shall be deposited into the Fund as provided by law.

(b) Money in the Fund may be used, subject to appropriation, for the operational support of the Abraham Lincoln Presidential Library and Museum and for programs related to the Presidential Library and Museum at public institutions of higher education.

(c) The Presidential Library and Museum Operating Fund is not subject to administrative charges or charge-backs, including but not limited to those authorized under Section 8h of the State Finance Act.

(Source: P.A. 96-1312, eff. 7-27-10.)

(30 ILCS 105/6z-63)

Sec. 6z-63. The Professional Services Fund.

(a) The Professional Services Fund is created as a revolving fund in the State treasury. The following moneys shall be deposited into the Fund:

(1) amounts authorized for transfer to the Fund from the General Revenue Fund and other State funds (except for funds classified by the Comptroller as federal trust funds or State trust funds) pursuant to State law or Executive Order;

(2) federal funds received by the Department of Central Management Services (the "Department") as a result of expenditures from the Fund;

(3) interest earned on moneys in the Fund; and

(4) receipts or inter-fund transfers resulting from billings issued by the Department to State agencies for the cost of professional services rendered by the Department that are not compensated through the specific fund transfers authorized by this Section.

(b) Moneys in the Fund may be used by the Department for reimbursement or payment for:

(1) providing professional services to State agencies or other State entities;

(2) rendering other services to State agencies at the Governor's direction or to other State entities upon agreement between the Director of Central Management Services and the appropriate official or governing body of the other State entity; or

(3) providing for payment of administrative and other expenses incurred by the Department in providing professional services.

Beginning in fiscal year 2021, moneys in the Fund may also be appropriated to and used by the Executive Ethics Commission for oversight and administration and by the Chief Procurement Officer for general services and operation of the BidBuy system previously administered by the Department.

(c) State agencies or other State entities may direct the Comptroller to process inter-fund transfers or make payment through the voucher and warrant process to the Professional Services Fund in satisfaction of billings issued under subsection (a) of this Section.

(d) Reconciliation. For the fiscal year beginning on July 1, 2004 only, the Director of Central Management Services (the "Director") shall order that each State agency's payments and transfers made to the Fund be reconciled with actual Fund costs for professional services provided by the Department on no less than an annual basis. The Director may require reports from State agencies as deemed necessary to perform this reconciliation.

(e) (Blank). ~~The following amounts are authorized for transfer into the Professional Services Fund for the fiscal year beginning July 1, 2004:~~

~~General Revenue Fund....~~	~~$5,440,431~~
~~Road Fund....~~	~~$814,468~~
~~Motor Fuel Tax Fund....~~	~~$263,500~~
~~Child Support Administrative Fund....~~	~~$234,013~~
~~Professions Indirect Cost Fund....~~	~~$276,800~~
~~Capital Development Board Revolving Fund....~~	~~$207,610~~
~~Bank & Trust Company Fund....~~	~~$200,214~~
~~State Lottery Fund....~~	~~$193,691~~
~~Insurance Producer Administration Fund....~~	~~$174,672~~
~~Insurance Financial Regulation Fund....~~	~~$168,327~~
~~Illinois Clean Water Fund....~~	~~$124,675~~
~~Clean Air Act (CAA) Permit Fund....~~	~~$91,803~~
~~Statistical Services Revolving Fund....~~	~~$90,959~~

~~Financial Institution Fund....~~	~~$109,428~~
~~Horse Racing Fund....~~	~~$71,127~~
~~Health Insurance Reserve Fund....~~	~~$66,577~~
~~Solid Waste Management Fund....~~	~~$61,081~~
~~Guardianship and Advocacy Fund....~~	~~$1,068~~
~~Agricultural Premium Fund....~~	~~$493~~
~~Wildlife and Fish Fund....~~	~~$247~~
~~Radiation Protection Fund....~~	~~$33,277~~
~~Nuclear Safety Emergency Preparedness Fund....~~	~~$25,652~~
~~Tourism Promotion Fund....~~	~~$6,814~~

~~All of these transfers shall be made on July 1, 2004, or as soon thereafter as practical. These transfers shall be made notwithstanding any other provision of State law to the contrary.~~

(e-5) (Blank). ~~Notwithstanding any other provision of State law to the contrary, on or after July 1, 2005 and through June 30, 2006, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Professional Services Fund from the designated funds not exceeding the following totals:~~

~~Food and Drug Safety Fund....~~	~~$3,249~~
~~Financial Institution Fund....~~	~~$12,942~~
~~General Professions Dedicated Fund....~~	~~$8,579~~
~~Illinois Department of Agriculture Laboratory Services Revolving Fund....~~	~~$1,963~~
~~Illinois Veterans' Rehabilitation Fund....~~	~~$11,275~~
~~State Boating Act Fund....~~	~~$27,000~~
~~State Parks Fund....~~	~~$22,007~~
~~Agricultural Premium Fund....~~	~~$59,483~~
~~Fire Prevention Fund....~~	~~$29,862~~
~~Mental Health Fund....~~	~~$78,213~~
~~Illinois State Pharmacy Disciplinary Fund....~~	~~$2,744~~
~~Radiation Protection Fund....~~	~~$16,034~~
~~Solid Waste Management Fund....~~	~~$37,669~~
~~Illinois Gaming Law Enforcement Fund....~~	~~$7,260~~
~~Subtitle D Management Fund....~~	~~$4,659~~
~~Illinois State Medical Disciplinary Fund....~~	~~$8,602~~
~~Department of Children and Family Services Training Fund....~~	~~$29,906~~
~~Facility Licensing Fund....~~	~~$1,083~~
~~Youth Alcoholism and Substance Abuse Prevention Fund....~~	~~$2,783~~
~~Plugging and Restoration Fund....~~	~~$1,105~~
~~State Crime Laboratory Fund....~~	~~$1,353~~
~~Motor Vehicle Theft Prevention Trust Fund....~~	~~$9,190~~
~~Weights and Measures Fund....~~	~~$4,932~~
~~Solid Waste Management Revolving Loan Fund....~~	~~$2,735~~
~~Illinois School Asbestos Abatement Fund....~~	~~$2,166~~
~~Violence Prevention Fund....~~	~~$5,176~~
~~Capital Development Board Revolving Fund....~~	~~$14,777~~
~~DCFS Children's Services Fund....~~	~~$1,256,594~~
~~State Police DUI Fund....~~	~~$1,434~~
~~Illinois Health Facilities Planning Fund....~~	~~$3,191~~
~~Emergency Public Health Fund....~~	~~$7,996~~
~~Fair and Exposition Fund....~~	~~$3,732~~
~~Nursing Dedicated and Professional Fund....~~	~~$5,792~~
~~Optometric Licensing and Disciplinary Board Fund...~~	~~$1,032~~
~~Underground Resources Conservation Enforcement Fund.~~	~~$1,221~~
~~State Rail Freight Loan Repayment Fund....~~	~~$6,434~~

~~Drunk and Drugged Driving Prevention Fund....~~ ~~$5,473~~
~~Illinois Affordable Housing Trust Fund....~~ ~~$118,222~~
~~Community Water Supply Laboratory Fund....~~ ~~$10,021~~
~~Used Tire Management Fund....~~ ~~$17,524~~
~~Natural Areas Acquisition Fund....~~ ~~$15,501~~
~~Open Space Lands Acquisition and Development Fund....~~ ~~$49,105~~
~~Working Capital Revolving Fund....~~ ~~$126,344~~
~~State Garage Revolving Fund....~~ ~~$92,513~~
~~Statistical Services Revolving Fund....~~ ~~$181,949~~
~~Paper and Printing Revolving Fund....~~ ~~$3,632~~
~~Air Transportation Revolving Fund....~~ ~~$1,969~~
~~Communications Revolving Fund....~~ ~~$304,278~~
~~Environmental Laboratory Certification Fund....~~ ~~$1,357~~
~~Public Health Laboratory Services Revolving Fund...~~ ~~$5,892~~
~~Provider Inquiry Trust Fund....~~ ~~$1,742~~
~~Lead Poisoning Screening, Prevention, and Abatement Fund....~~ ~~$8,200~~
~~Drug Treatment Fund....~~ ~~$14,028~~
~~Feed Control Fund....~~ ~~$2,472~~
~~Plumbing Licensure and Program Fund....~~ ~~$3,521~~
~~Insurance Premium Tax Refund Fund....~~ ~~$7,872~~
~~Tax Compliance and Administration Fund....~~ ~~$5,416~~
~~Appraisal Administration Fund....~~ ~~$2,924~~
~~Trauma Center Fund....~~ ~~$40,139~~
~~Alternate Fuels Fund....~~ ~~$1,467~~
~~Illinois State Fair Fund....~~ ~~$13,844~~
~~State Asset Forfeiture Fund....~~ ~~$8,210~~
~~Federal Asset Forfeiture Fund....~~ ~~$6,471~~
~~Department of Corrections Reimbursement and Education Fund....~~ ~~$78,965~~
~~Health Facility Plan Review Fund....~~ ~~$3,444~~
~~LEADS Maintenance Fund....~~ ~~$6,075~~
~~State Offender DNA Identification System Fund....~~ ~~$1,712~~
~~Illinois Historic Sites Fund....~~ ~~$4,511~~
~~Public Pension Regulation Fund....~~ ~~$2,313~~
~~Workforce, Technology, and Economic Development Fund....~~ ~~$5,357~~
~~Renewable Energy Resources Trust Fund....~~ ~~$29,920~~
~~Energy Efficiency Trust Fund....~~ ~~$8,368~~
~~Pesticide Control Fund....~~ ~~$6,687~~
~~Conservation 2000 Fund....~~ ~~$30,764~~
~~Wireless Carrier Reimbursement Fund....~~ ~~$91,024~~
~~International Tourism Fund....~~ ~~$13,057~~
~~Public Transportation Fund....~~ ~~$701,837~~
~~Horse Racing Fund....~~ ~~$18,589~~
~~Death Certificate Surcharge Fund....~~ ~~$1,901~~
~~State Police Wireless Service Emergency Fund....~~ ~~$1,012~~
~~Downstate Public Transportation Fund....~~ ~~$112,085~~
~~Motor Carrier Safety Inspection Fund....~~ ~~$6,543~~
~~State Police Whistleblower Reward and Protection Fund....~~ ~~$1,894~~
~~Illinois Standardbred Breeders Fund....~~ ~~$4,412~~
~~Illinois Thoroughbred Breeders Fund....~~ ~~$6,635~~
~~Illinois Clean Water Fund....~~ ~~$17,579~~
~~Independent Academic Medical Center Fund....~~ ~~$5,611~~
~~Child Support Administrative Fund....~~ ~~$432,527~~
~~Corporate Headquarters Relocation Assistance Fund....~~ ~~$4,047~~

~~Local Initiative Fund....~~	~~$58,762~~
~~Tourism Promotion Fund....~~	~~$88,072~~
~~Digital Divide Elimination Fund....~~	~~$11,593~~
~~Presidential Library and Museum Operating Fund....~~	~~$4,624~~
~~Metro-East Public Transportation Fund....~~	~~$47,787~~
~~Medical Special Purposes Trust Fund....~~	~~$11,779~~
~~Dram Shop Fund....~~	~~$11,317~~
~~Illinois State Dental Disciplinary Fund....~~	~~$1,986~~
~~Hazardous Waste Research Fund....~~	~~$1,333~~
~~Real Estate License Administration Fund....~~	~~$10,886~~
~~Traffic and Criminal Conviction Surcharge Fund....~~	~~$44,798~~
~~Criminal Justice Information Systems Trust Fund....~~	~~$5,693~~
~~Design Professionals Administration and Investigation Fund....~~	~~$2,036~~
~~State Surplus Property Revolving Fund....~~	~~$6,829~~
~~Illinois Forestry Development Fund....~~	~~$7,012~~
~~State Police Services Fund....~~	~~$47,072~~
~~Youth Drug Abuse Prevention Fund....~~	~~$1,299~~
~~Metabolic Screening and Treatment Fund....~~	~~$15,947~~
~~Insurance Producer Administration Fund....~~	~~$30,870~~
~~Coal Technology Development Assistance Fund....~~	~~$43,692~~
~~Rail Freight Loan Repayment Fund....~~	~~$1,016~~
~~Low-Level Radioactive Waste Facility Development and Operation Fund....~~	~~$1,989~~
~~Environmental Protection Permit and Inspection Fund.~~	~~$32,125~~
~~Park and Conservation Fund....~~	~~$41,038~~
~~Local Tourism Fund....~~	~~$34,492~~
~~Illinois Capital Revolving Loan Fund....~~	~~$10,624~~
~~Illinois Equity Fund....~~	~~$1,929~~
~~Large Business Attraction Fund....~~	~~$5,554~~
~~Illinois Beach Marina Fund....~~	~~$5,053~~
~~International and Promotional Fund....~~	~~$1,466~~
~~Public Infrastructure Construction Loan Revolving Fund....~~	~~$3,111~~
~~Insurance Financial Regulation Fund....~~	~~$42,575~~
~~Total~~	~~$4,975,487~~

(e-7) (Blank). ~~Notwithstanding any other provision of State law to the contrary, on or after July 1, 2006 and through June 30, 2007, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Professional Services Fund from the designated funds not exceeding the following totals:~~

~~Food and Drug Safety Fund....~~	~~$3,300~~
~~Financial Institution Fund....~~	~~$13,000~~
~~General Professions Dedicated Fund....~~	~~$8,600~~
~~Illinois Department of Agriculture Laboratory Services Revolving Fund....~~	~~$2,000~~
~~Illinois Veterans' Rehabilitation Fund....~~	~~$11,300~~
~~State Boating Act Fund....~~	~~$27,200~~
~~State Parks Fund....~~	~~$22,100~~
~~Agricultural Premium Fund....~~	~~$59,800~~
~~Fire Prevention Fund....~~	~~$30,000~~
~~Mental Health Fund....~~	~~$78,700~~
~~Illinois State Pharmacy Disciplinary Fund....~~	~~$2,800~~
~~Radiation Protection Fund....~~	~~$16,100~~
~~Solid Waste Management Fund....~~	~~$37,900~~
~~Illinois Gaming Law Enforcement Fund....~~	~~$7,300~~
~~Subtitle D Management Fund....~~	~~$4,700~~

~~Illinois State Medical Disciplinary Fund.... $8,700~~
~~Facility Licensing Fund.... $1,100~~
~~Youth Alcoholism and Substance Abuse Prevention Fund.... $2,800~~
~~Plugging and Restoration Fund.... $1,100~~
~~State Crime Laboratory Fund.... $1,400~~
~~Motor Vehicle Theft Prevention Trust Fund.... $9,200~~
~~Weights and Measures Fund.... $5,000~~
~~Illinois School Asbestos Abatement Fund.... $2,200~~
~~Violence Prevention Fund.... $5,200~~
~~Capital Development Board Revolving Fund.... $14,900~~
~~DCFS Children's Services Fund.... $1,294,000~~
~~State Police DUI Fund.... $1,400~~
~~Illinois Health Facilities Planning Fund.... $3,200~~
~~Emergency Public Health Fund.... $8,000~~
~~Fair and Exposition Fund.... $3,800~~
~~Nursing Dedicated and Professional Fund.... $5,800~~
~~Optometric Licensing and Disciplinary Board Fund... $1,000~~
~~Underground Resources Conservation Enforcement Fund.... $1,200~~
~~State Rail Freight Loan Repayment Fund.... $6,500~~
~~Drunk and Drugged Driving Prevention Fund.... $5,500~~
~~Illinois Affordable Housing Trust Fund.... $118,900~~
~~Community Water Supply Laboratory Fund.... $10,100~~
~~Used Tire Management Fund.... $17,600~~
~~Natural Areas Acquisition Fund.... $15,600~~
~~Open Space Lands Acquisition and Development Fund.... $49,400~~
~~Working Capital Revolving Fund.... $127,100~~
~~State Garage Revolving Fund.... $93,100~~
~~Statistical Services Revolving Fund.... $183,000~~
~~Paper and Printing Revolving Fund.... $3,700~~
~~Air Transportation Revolving Fund.... $2,000~~
~~Communications Revolving Fund.... $306,100~~
~~Environmental Laboratory Certification Fund.... $1,400~~
~~Public Health Laboratory Services Revolving Fund.... $5,900~~
~~Provider Inquiry Trust Fund.... $1,800~~
~~Lead Poisoning Screening, Prevention, and Abatement Fund.... $8,200~~
~~Drug Treatment Fund.... $14,100~~
~~Feed Control Fund.... $2,500~~
~~Plumbing Licensure and Program Fund.... $3,500~~
~~Insurance Premium Tax Refund Fund.... $7,900~~
~~Tax Compliance and Administration Fund.... $5,400~~
~~Appraisal Administration Fund.... $2,900~~
~~Trauma Center Fund.... $40,400~~
~~Alternate Fuels Fund.... $1,500~~
~~Illinois State Fair Fund.... $13,900~~
~~State Asset Forfeiture Fund.... $8,300~~
~~Department of Corrections Reimbursement and Education Fund.... $79,400~~
~~Health Facility Plan Review Fund.... $3,500~~
~~LEADS Maintenance Fund.... $6,100~~
~~State Offender DNA Identification System Fund.... $1,700~~
~~Illinois Historic Sites Fund.... $4,500~~
~~Public Pension Regulation Fund.... $2,300~~
~~Workforce, Technology, and Economic Development Fund.... $5,400~~
~~Renewable Energy Resources Trust Fund.... $30,100~~

~~Energy Efficiency Trust Fund....~~	~~$8,400~~
~~Pesticide Control Fund....~~	~~$6,700~~
~~Conservation 2000 Fund....~~	~~$30,900~~
~~Wireless Carrier Reimbursement Fund....~~	~~$91,600~~
~~International Tourism Fund....~~	~~$13,100~~
~~Public Transportation Fund....~~	~~$705,900~~
~~Horse Racing Fund....~~	~~$18,700~~
~~Death Certificate Surcharge Fund....~~	~~$1,900~~
~~State Police Wireless Service Emergency Fund....~~	~~$1,000~~
~~Downstate Public Transportation Fund....~~	~~$112,700~~
~~Motor Carrier Safety Inspection Fund....~~	~~$6,600~~
~~State Police Whistleblower Reward and Protection Fund....~~	~~$1,900~~
~~Illinois Standardbred Breeders Fund....~~	~~$4,400~~
~~Illinois Thoroughbred Breeders Fund....~~	~~$6,700~~
~~Illinois Clean Water Fund....~~	~~$17,700~~
~~Child Support Administrative Fund....~~	~~$435,100~~
~~Tourism Promotion Fund....~~	~~$88,600~~
~~Digital Divide Elimination Fund....~~	~~$11,700~~
~~Presidential Library and Museum Operating Fund....~~	~~$4,700~~
~~Metro-East Public Transportation Fund....~~	~~$48,100~~
~~Medical Special Purposes Trust Fund....~~	~~$11,800~~
~~Dram Shop Fund....~~	~~$11,400~~
~~Illinois State Dental Disciplinary Fund....~~	~~$2,000~~
~~Hazardous Waste Research Fund....~~	~~$1,300~~
~~Real Estate License Administration Fund....~~	~~$10,900~~
~~Traffic and Criminal Conviction Surcharge Fund....~~	~~$45,100~~
~~Criminal Justice Information Systems Trust Fund....~~	~~$5,700~~
~~Design Professionals Administration and Investigation Fund....~~	~~$2,000~~
~~State Surplus Property Revolving Fund....~~	~~$6,900~~
~~State Police Services Fund....~~	~~$47,300~~
~~Youth Drug Abuse Prevention Fund....~~	~~$1,300~~
~~Metabolic Screening and Treatment Fund....~~	~~$16,000~~
~~Insurance Producer Administration Fund....~~	~~$31,100~~
~~Coal Technology Development Assistance Fund....~~	~~$43,900~~
~~Low-Level Radioactive Waste Facility Development and Operation Fund....~~	~~$2,000~~
~~Environmental Protection Permit and Inspection Fund....~~	~~$32,300~~
~~Park and Conservation Fund....~~	~~$41,300~~
~~Local Tourism Fund....~~	~~$34,700~~
~~Illinois Capital Revolving Loan Fund....~~	~~$10,700~~
~~Illinois Equity Fund....~~	~~$1,900~~
~~Large Business Attraction Fund....~~	~~$5,600~~
~~Illinois Beach Marina Fund....~~	~~$5,100~~
~~International and Promotional Fund....~~	~~$1,500~~
~~Public Infrastructure Construction Loan Revolving Fund....~~	~~$3,100~~
~~Insurance Financial Regulation Fund....~~	~~$42,800~~
~~Total~~	~~$4,918,200~~

(e-10) (Blank). ~~Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, on the first day of each calendar quarter of the fiscal year beginning July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer from each designated fund into the Professional Services Fund amounts equal to one-fourth of each of the following totals:~~

~~General Revenue Fund....~~	~~$4,440,000~~
~~Road Fund....~~	~~$5,324,411~~

Total	$9,764,411

(e-15) (Blank). Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the funds specified into the Professional Services Fund according to the schedule specified herein as follows:

General Revenue Fund....	$4,466,000
Road Fund....	$5,355,500
Total	$9,821,500

One-fourth of the specified amount shall be transferred on each of July 1 and October 1, 2006, or as soon as may be practical thereafter, and one-half of the specified amount shall be transferred on January 1, 2007, or as soon as may be practical thereafter.

(e-20) (Blank). Notwithstanding any other provision of State law to the contrary, on or after July 1, 2010 and through June 30, 2011, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Professional Services Fund from the designated funds not exceeding the following totals:

Grade Crossing Protection Fund....	$55,300
Financial Institution Fund....	$10,000
General Professions Dedicated Fund....	$11,600
Illinois Veterans' Rehabilitation Fund....	$10,800
State Boating Act Fund....	$23,500
State Parks Fund....	$21,200
Agricultural Premium Fund....	$55,400
Fire Prevention Fund....	$46,100
Mental Health Fund....	$45,200
Illinois State Pharmacy Disciplinary Fund....	$300
Radiation Protection Fund....	$12,900
Solid Waste Management Fund....	$48,100
Illinois Gaming Law Enforcement Fund....	$2,900
Subtitle D Management Fund....	$6,300
Illinois State Medical Disciplinary Fund....	$9,200
Weights and Measures Fund....	$6,700
Violence Prevention Fund....	$4,000
Capital Development Board Revolving Fund....	$7,900
DCFS Children's Services Fund....	$804,800
Illinois Health Facilities Planning Fund....	$4,000
Emergency Public Health Fund....	$7,600
Nursing Dedicated and Professional Fund....	$5,600
State Rail Freight Loan Repayment Fund....	$1,700
Drunk and Drugged Driving Prevention Fund....	$4,600
Community Water Supply Laboratory Fund....	$3,100
Used Tire Management Fund....	$15,200
Natural Areas Acquisition Fund....	$33,400
Open Space Lands Acquisition and Development Fund....	$62,100
Working Capital Revolving Fund....	$91,700
State Garage Revolving Fund....	$89,600
Statistical Services Revolving Fund....	$277,700
Communications Revolving Fund....	$248,100
Facilities Management Revolving Fund....	$472,600
Public Health Laboratory Services Revolving Fund....	$5,900
Lead Poisoning Screening, Prevention, and Abatement Fund....	$7,900
Drug Treatment Fund....	$8,700
Tax Compliance and Administration Fund....	$8,300
Trauma Center Fund....	$34,800
Illinois State Fair Fund....	$12,700

~~Department of Corrections Reimbursement and Education Fund....~~	~~$77,600~~
~~Illinois Historic Sites Fund....~~	~~$4,200~~
~~Pesticide Control Fund....~~	~~$7,000~~
~~Partners for Conservation Fund....~~	~~$25,000~~
~~International Tourism Fund....~~	~~$14,100~~
~~Horse Racing Fund....~~	~~$14,800~~
~~Motor Carrier Safety Inspection Fund....~~	~~$4,500~~
~~Illinois Standardbred Breeders Fund....~~	~~$3,400~~
~~Illinois Thoroughbred Breeders Fund....~~	~~$5,200~~
~~Illinois Clean Water Fund....~~	~~$19,400~~
~~Child Support Administrative Fund....~~	~~$398,000~~
~~Tourism Promotion Fund....~~	~~$75,300~~
~~Digital Divide Elimination Fund....~~	~~$11,800~~
~~Presidential Library and Museum Operating Fund....~~	~~$25,900~~
~~Medical Special Purposes Trust Fund....~~	~~$10,800~~
~~Dram Shop Fund....~~	~~$12,700~~
~~Cycle Rider Safety Training Fund....~~	~~$7,100~~
~~State Police Services Fund....~~	~~$43,600~~
~~Metabolic Screening and Treatment Fund....~~	~~$23,900~~
~~Insurance Producer Administration Fund....~~	~~$16,800~~
~~Coal Technology Development Assistance Fund....~~	~~$43,700~~
~~Environmental Protection Permit and Inspection Fund....~~	~~$21,600~~
~~Park and Conservation Fund....~~	~~$38,100~~
~~Local Tourism Fund....~~	~~$31,800~~
~~Illinois Capital Revolving Loan Fund....~~	~~$5,800~~
~~Large Business Attraction Fund....~~	~~$300~~
~~Adeline Jay Geo-Karis Illinois Beach Marina Fund....~~	~~$5,000~~
~~Insurance Financial Regulation Fund....~~	~~$23,000~~
~~Total~~	~~$3,547,900~~

(e-25) (Blank). ~~Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the funds specified into the Professional Services Fund according to the schedule specified as follows:~~

~~General Revenue Fund....~~	~~$4,600,000~~
~~Road Fund....~~	~~$4,852,500~~
~~Total~~	~~$9,452,500~~

~~One fourth of the specified amount shall be transferred on each of July 1 and October 1, 2010, or as soon as may be practical thereafter, and one half of the specified amount shall be transferred on January 1, 2011, or as soon as may be practical thereafter.~~

(e-30) (Blank). ~~Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the funds specified into the Professional Services Fund according to the schedule specified as follows:~~

~~General Revenue Fund....~~	~~$4,600,000~~

~~One-fourth of the specified amount shall be transferred on each of July 1 and October 1, 2011, or as soon as may be practical thereafter, and one-half of the specified amount shall be transferred on January 1, 2012, or as soon as may be practical thereafter.~~

(e-35) (Blank). ~~Notwithstanding any other provision of State law to the contrary, on or after July 1, 2013 and through June 30, 2014, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Professional Services Fund from the designated funds not exceeding the following totals:~~

~~Financial Institution Fund....~~	~~$2,500~~
~~General Professions Dedicated Fund....~~	~~$2,000~~
~~Illinois Veterans' Rehabilitation Fund....~~	~~$2,300~~
~~State Boating Act Fund....~~	~~$5,500~~

~~State Parks Fund....~~	~~$4,800~~
~~Agricultural Premium Fund....~~	~~$9,900~~
~~Fire Prevention Fund....~~	~~$10,300~~
~~Mental Health Fund....~~	~~$14,000~~
~~Illinois State Pharmacy Disciplinary Fund....~~	~~$600~~
~~Radiation Protection Fund....~~	~~$3,400~~
~~Solid Waste Management Fund....~~	~~$7,600~~
~~Illinois Gaming Law Enforcement Fund....~~	~~$800~~
~~Subtitle D Management Fund....~~	~~$700~~
~~Illinois State Medical Disciplinary Fund....~~	~~$2,000~~
~~Weights and Measures Fund....~~	~~$20,300~~
~~ICJIA Violence Prevention Fund....~~	~~$900~~
~~Capital Development Board Revolving Fund....~~	~~$3,100~~
~~DCFS Children's Services Fund....~~	~~$175,500~~
~~Illinois Health Facilities Planning Fund....~~	~~$800~~
~~Emergency Public Health Fund....~~	~~$1,400~~
~~Nursing Dedicated and Professional Fund....~~	~~$1,200~~
~~State Rail Freight Loan Repayment Fund....~~	~~$2,300~~
~~Drunk and Drugged Driving Prevention Fund....~~	~~$800~~
~~Community Water Supply Laboratory Fund....~~	~~$500~~
~~Used Tire Management Fund....~~	~~$2,700~~
~~Natural Areas Acquisition Fund....~~	~~$3,000~~
~~Open Space Lands Acquisition and Development Fund..~~	~~$7,300~~
~~Working Capital Revolving Fund....~~	~~$22,900~~
~~State Garage Revolving Fund....~~	~~$22,100~~
~~Statistical Services Revolving Fund....~~	~~$67,100~~
~~Communications Revolving Fund....~~	~~$56,900~~
~~Facilities Management Revolving Fund....~~	~~$84,400~~
~~Public Health Laboratory Services Revolving Fund ....~~	~~$300~~
~~Lead Poisoning Screening, Prevention, and Abatement Fund....~~	~~$1,300~~
~~Tax Compliance and Administration Fund....~~	~~$1,700~~
~~Illinois State Fair Fund....~~	~~$2,300~~
~~Department of Corrections Reimbursement and Education Fund....~~	~~$14,700~~
~~Illinois Historic Sites Fund....~~	~~$900~~
~~Pesticide Control Fund....~~	~~$2,000~~
~~Partners for Conservation Fund....~~	~~$3,300~~
~~International Tourism Fund....~~	~~$1,200~~
~~Horse Racing Fund....~~	~~$3,100~~
~~Motor Carrier Safety Inspection Fund....~~	~~$1,000~~
~~Illinois Thoroughbred Breeders Fund....~~	~~$1,000~~
~~Illinois Clean Water Fund....~~	~~$7,400~~
~~Child Support Administrative Fund....~~	~~$82,100~~
~~Tourism Promotion Fund....~~	~~$15,200~~
~~Presidential Library and Museum Operating Fund....~~	~~$4,600~~
~~Dram Shop Fund....~~	~~$3,200~~
~~Cycle Rider Safety Training Fund....~~	~~$2,100~~
~~State Police Services Fund....~~	~~$8,500~~
~~Metabolic Screening and Treatment Fund....~~	~~$6,000~~
~~Insurance Producer Administration Fund....~~	~~$6,700~~
~~Coal Technology Development Assistance Fund....~~	~~$6,900~~
~~Environmental Protection Permit and Inspection Fund ....~~	~~$3,800~~
~~Park and Conservation Fund....~~	~~$7,500~~

~~Local Tourism Fund....~~	~~$5,100~~
~~Illinois Capital Revolving Loan Fund....~~	~~$400~~
~~Adeline Jay Geo-Karis Illinois Beach Marina Fund ....~~	~~$500~~
~~Insurance Financial Regulation Fund....~~	~~$8,200~~
~~Total~~	~~$740,600~~

(e-40) (Blank). ~~Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the funds specified into the Professional Services Fund according to the schedule specified as follows:~~

~~General Revenue Fund....~~	~~$6,000,000~~
~~Road Fund....~~	~~$1,161,700~~
~~Total~~	~~$7,161,700~~

(e-45) (Blank). ~~Notwithstanding any other provision of State law to the contrary, on or after July 1, 2014 and through June 30, 2015, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Professional Services Fund from the designated funds not exceeding the following totals:~~

~~Financial Institution Fund....~~	~~$2,500~~
~~General Professions Dedicated Fund....~~	~~$2,000~~
~~Illinois Veterans' Rehabilitation Fund....~~	~~$2,300~~
~~State Boating Act Fund....~~	~~$5,500~~
~~State Parks Fund....~~	~~$4,800~~
~~Agricultural Premium Fund....~~	~~$9,900~~
~~Fire Prevention Fund....~~	~~$10,300~~
~~Mental Health Fund....~~	~~$14,000~~
~~Illinois State Pharmacy Disciplinary Fund....~~	~~$600~~
~~Radiation Protection Fund....~~	~~$3,400~~
~~Solid Waste Management Fund....~~	~~$7,600~~
~~Illinois Gaming Law Enforcement Fund....~~	~~$800~~
~~Subtitle D Management Fund....~~	~~$700~~
~~Illinois State Medical Disciplinary Fund....~~	~~$2,000~~
~~Weights and Measures Fund....~~	~~$20,300~~
~~ICJIA Violence Prevention Fund....~~	~~$900~~
~~Capital Development Board Revolving Fund....~~	~~$3,100~~
~~DCFS Children's Services Fund....~~	~~$175,500~~
~~Illinois Health Facilities Planning Fund....~~	~~$800~~
~~Emergency Public Health Fund....~~	~~$1,400~~
~~Nursing Dedicated and Professional Fund....~~	~~$1,200~~
~~State Rail Freight Loan Repayment Fund....~~	~~$2,300~~
~~Drunk and Drugged Driving Prevention Fund....~~	~~$800~~
~~Community Water Supply Laboratory Fund....~~	~~$500~~
~~Used Tire Management Fund....~~	~~$2,700~~
~~Natural Areas Acquisition Fund....~~	~~$3,000~~
~~Open Space Lands Acquisition and Development Fund....~~	~~$7,300~~
~~Working Capital Revolving Fund....~~	~~$22,900~~
~~State Garage Revolving Fund....~~	~~$22,100~~
~~Statistical Services Revolving Fund....~~	~~$67,100~~
~~Communications Revolving Fund....~~	~~$56,900~~
~~Facilities Management Revolving Fund....~~	~~$84,400~~
~~Public Health Laboratory Services Revolving Fund....~~	~~$300~~
~~Lead Poisoning Screening, Prevention, and Abatement Fund....~~	~~$1,300~~
~~Tax Compliance and Administration Fund....~~	~~$1,700~~
~~Illinois State Fair Fund....~~	~~$2,300~~
~~Department of Corrections Reimbursement and Education Fund....~~	~~$14,700~~

~~Illinois Historic Sites Fund....~~	~~$900~~
~~Pesticide Control Fund....~~	~~$2,000~~
~~Partners for Conservation Fund....~~	~~$3,300~~
~~International Tourism Fund....~~	~~$1,200~~
~~Horse Racing Fund....~~	~~$3,100~~
~~Motor Carrier Safety Inspection Fund....~~	~~$1,000~~
~~Illinois Thoroughbred Breeders Fund....~~	~~$1,000~~
~~Illinois Clean Water Fund....~~	~~$7,400~~
~~Child Support Administrative Fund....~~	~~$82,100~~
~~Tourism Promotion Fund....~~	~~$15,200~~
~~Presidential Library and Museum Operating Fund....~~	~~$4,600~~
~~Dram Shop Fund....~~	~~$3,200~~
~~Cycle Rider Safety Training Fund....~~	~~$2,100~~
~~State Police Services Fund....~~	~~$8,500~~
~~Metabolic Screening and Treatment Fund....~~	~~$6,000~~
~~Insurance Producer Administration Fund....~~	~~$6,700~~
~~Coal Technology Development Assistance Fund....~~	~~$6,900~~
~~Environmental Protection Permit and Inspection Fund....~~	~~$3,800~~
~~Park and Conservation Fund....~~	~~$7,500~~
~~Local Tourism Fund....~~	~~$5,100~~
~~Illinois Capital Revolving Loan Fund....~~	~~$400~~
~~Adeline Jay Geo-Karis Illinois Beach Marina Fund....~~	~~$500~~
~~Insurance Financial Regulation Fund....~~	~~$8,200~~
~~Total~~	~~$740,600~~

(e-50) (Blank). ~~Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the fund specified into the Professional Services Fund according to the schedule specified as follows:~~

~~Road Fund.... $1,161,700~~

~~One-fourth of the specified amount shall be transferred on each of July 1 and October 1, 2014, or as soon as may be practical thereafter, and one-half of the specified amount shall be transferred on January 1, 2015, or as soon as may be practical thereafter.~~

(f) The term "professional services" means services rendered on behalf of State agencies and other State entities pursuant to Section 405-293 of the Department of Central Management Services Law of the Civil Administrative Code of Illinois.

(Source: P.A. 97-641, eff. 12-19-11; 98-24, eff. 6-19-13; 98-674, eff. 6-30-14.)

(30 ILCS 105/6z-70)

Sec. 6z-70. The Secretary of State Identification Security and Theft Prevention Fund.

(a) The Secretary of State Identification Security and Theft Prevention Fund is created as a special fund in the State treasury. The Fund shall consist of any fund transfers, grants, fees, or moneys from other sources received for the purpose of funding identification security and theft prevention measures.

(b) All moneys in the Secretary of State Identification Security and Theft Prevention Fund shall be used, subject to appropriation, for any costs related to implementing identification security and theft prevention measures.

(c) (Blank).

(d) (Blank).

(e) (Blank).

(f) (Blank).

(g) (Blank).

(h) (Blank).

(i) (Blank).

(j) (Blank).

(k) (Blank). ~~Notwithstanding any other provision of State law to the contrary, on or after July 1, 2018, and until June 30, 2019, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:~~

~~Division of Corporations Registered Limited Liability Partnership Fund....~~	~~$287,000~~
~~Securities Investors Education Fund....~~	~~$1,500,000~~
~~Department of Business Services Special Operations Fund....~~	~~$3,000,000~~
~~Securities Audit and Enforcement Fund....~~	~~$3,500,000~~

(l) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2019, and until June 30, 2020, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Division of Corporations Registered Limited Liability Partnership Fund....	$287,000
Securities Investors Education Fund....	$1,500,000
Department of Business Services Special Operations Fund....	$3,000,000
Securities Audit and Enforcement Fund....	$3,500,000

(m) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2020, and until June 30, 2021, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Division of Corporations Registered Limited Liability Partnership Fund....	$287,000
Securities Investors Education Fund.....	$1,500,000
Department of Business Services Special Operations Fund....	$4,500,000
Securities Audit and Enforcement Fund....	$5,000,000
Corporate Franchise Tax Refund Fund....	$3,000,000

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

(30 ILCS 105/6z-100)

(Section scheduled to be repealed on July 1, 2020)

Sec. 6z-100. Capital Development Board Revolving Fund; payments into and use. All monies received by the Capital Development Board for publications or copies issued by the Board, and all monies received for contract administration fees, charges, or reimbursements owing to the Board shall be deposited into a special fund known as the Capital Development Board Revolving Fund, which is hereby created in the State treasury. The monies in this Fund shall be used by the Capital Development Board, as appropriated, for expenditures for personal services, retirement, social security, contractual services, legal services, travel, commodities, printing, equipment, electronic data processing, or telecommunications. For fiscal year 2021, the monies in this Fund may also be appropriated to and used by the Executive Ethics Commission for oversight and administration of the Chief Procurement Officer responsible for capital procurement. Unexpended moneys in the Fund shall not be transferred or allocated by the Comptroller or Treasurer to any other fund, nor shall the Governor authorize the transfer or allocation of those moneys to any other fund. This Section is repealed July 1, 2021 ~~2020~~.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

(30 ILCS 105/6z-120 new)

Sec. 6z-120. Disaster Response and Recovery Fund.

(a) This subsection is declarative of existing law. The Disaster Response and Recovery Fund is created as a State trust fund in the State treasury for the purpose of receiving funds from any sources, public or private, including federal sources, to be used for costs of responding to and recovering from disasters declared by the Governor and other emergencies. Moneys in the Disaster Response and Recovery Fund may be expended for qualifying purposes at the direction of the Governor and in accordance with Sections 8 and 9 of the Illinois Emergency Management Agency Act and the Emergency Management Assistance Compact Act.

(b) Federal funds received by the State from the Coronavirus Relief Fund established in Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act may be deposited into the Disaster Response and Recovery Fund and accounted for separately from any other moneys in the Fund. Such federal funds shall be transferred, distributed or expended from the Disaster Response and Recovery Fund only for purposes permitted in the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and related federal guidance, and as authorized by this Section. At any time, the Governor may direct the transfer of any portion of such federal funds to the State Coronavirus Urgent Remediation Emergency (State CURE) Fund or the Local Coronavirus Urgent

Remediation Emergency (Local CURE) Fund for further use in accordance with the purposes authorized in the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, as it may be amended, and related federal guidance.

(30 ILCS 105/6z-121 new)

Sec. 6z-121. State Coronavirus Urgent Remediation Emergency Fund.

(a) The State Coronavirus Urgent Remediation Emergency (State CURE) Fund is created as a federal trust fund within the State treasury. The State CURE Fund shall be held separate and apart from all other funds in the State treasury. The State CURE Fund is established: (1) to receive, directly or indirectly, federal funds from the Coronavirus Relief Fund in accordance with Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act or from any other federal fund pursuant to any other provision of federal law; and (2) to provide for the transfer, distribution and expenditure of such federal funds as permitted in the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and related federal guidance or any other federal law, and as authorized by this Section.

(b) Federal funds received by the State from the Coronavirus Relief Fund in accordance with Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, or any other federal funds received pursuant to any other federal law, may be deposited, directly or indirectly, into the State CURE Fund.

(c) All federal funds received into the State CURE Fund from the Coronavirus Relief Fund may be transferred or expended by the Illinois Emergency Management Agency at the direction of the Governor for the specific purposes permitted by the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, any related regulations or federal guidance, and any terms and conditions of the federal awards received by the State thereunder. The State Comptroller shall direct and the State Treasurer shall transfer, as directed by the governor in writing, a portion of the federal funds received from the Coronavirus Relief Fund or from any other federal fund pursuant to any other provision of federal law may be transferred to the Local Coronavirus Urgent Remediation Emergency (Local CURE) Fund from time to time for the provision and administration of grants to units of local government as permitted by the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, any related federal guidance, and any other additional federal law that may provide authorization. Funds in the State CURE Fund also may be transferred to other funds in the State treasury as reimbursement for expenditures made from such other funds if the expenditures are eligible for federal reimbursement under Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and related federal guidance. Funds in the State CURE Fund also may be expended directly on expenditures eligible for federal reimbursement under Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and related federal guidance.

(d) Once the General Assembly has enacted appropriations from the State CURE Fund, the expenditure of funds from the State CURE Fund shall be subject to appropriation by the General Assembly, and shall be administered by the Illinois Emergency Management Agency at the direction of the Governor. The Illinois Emergency Management Agency, and other agencies as named in appropriations, shall transfer, distribute or expend the funds. The State Comptroller shall direct and the State Treasurer shall transfer funds in the State CURE Fund to other funds in the State treasury as reimbursement for expenditures made from such other funds if the expenditures are eligible for federal reimbursement under Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and related federal guidance, as directed in writing by the Governor. Additional funds that may be received from the federal government from legislation enacted in response to the impact of Coronavirus Disease 2019, including fiscal stabilization payments that replace revenues lost due to Coronavirus Disease 2019, The State Comptroller may direct and the State Treasurer shall transfer in the manner authorized or required by any related federal guidance, as directed in writing by the Governor.

(e) Unexpended funds in the State CURE Fund shall be paid back to the federal government at the direction of the Governor.

(30 ILCS 105/6z-122 new)

Sec. 6z-122. Local Coronavirus Urgent Remediation Emergency Fund.

(a) The Local Coronavirus Urgent Remediation Emergency Fund, or Local CURE Fund, is created as a federal trust fund within the State treasury. The Local CURE Fund shall be held separate and apart from all other funds of the State. The Local CURE Fund is established: (1) to receive transfers from either the Disaster Response and Recovery Fund or the State Coronavirus Urgent Remediation Emergency (State CURE) Fund of federal funds received by the State from the Coronavirus Relief Fund in accordance with Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act or pursuant to any other provision of federal law; and (2) to provide for the administration and payment of grants and expense reimbursements to units of local government as permitted in the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and related federal guidance, as authorized by this Section, and as authorized in the Department of Commerce and Economic Opportunity Act.

(b) A portion of the funds received into either the Disaster Response and Recovery Fund or the State CURE Fund from the Coronavirus Relief Fund in accordance with Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act may be transferred into the Local CURE Fund from time to time. Such funds transferred to the Local CURE Fund may be used by the Department of Commerce and Economic Opportunity only to provide for the awarding and administration and payment of grants and expense reimbursements to units of local government for the specific purposes permitted by the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and any related federal guidance, the terms and conditions of the federal awards through which the funds are received by the State, in accordance with the procedures established in this Section, and as authorized in the Department of Commerce and Economic Opportunity Act.

(c) Unless federal guidance expands the authorized uses, the funds received by units of local government from the Local CURE Fund may be used only to cover the costs of the units of local government that (1) are necessary expenditures incurred due to the public health emergency caused by the Coronavirus Disease 2019, (2) were not accounted for in the budget of the State or unit of local government most recently approved as of March 27, 2020: and are incurred on or after March 1, 2020 and before December 31, 2020;

however, if new federal guidance or new federal law expands authorized uses, then the funds may be used for any other permitted purposes.

(d) The expenditure of funds from the Local CURE Fund shall be subject to appropriation by the General Assembly.

(e) Unexpended funds in the Local CURE Fund shall be transferred or paid back to the State CURE Fund at the direction of the Governor.

(30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

Sec. 8.3. Money in the Road Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of permanent highways, be set aside and used for the purpose of paying and discharging annually the principal and interest on that bonded indebtedness then due and payable, and for no other purpose. The surplus, if any, in the Road Fund after the payment of principal and interest on that bonded indebtedness then annually due shall be used as follows:

first -- to pay the cost of administration of Chapters 2 through 10 of the Illinois Vehicle Code, except the cost of administration of Articles I and II of Chapter 3 of that Code, and to pay the costs of the Executive Ethics Commission for oversight and administration of the Chief Procurement Officer for transportation; and

secondly -- for expenses of the Department of Transportation for construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways in accordance with the provisions of laws relating thereto, or for any purpose related or incident to and connected therewith, including the separation of grades of those highways with railroads and with highways and including the payment of awards made by the Illinois Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation; or for the acquisition of land and the erection of buildings for highway purposes, including the acquisition of highway right-of-way or for investigations to determine the reasonably anticipated future highway needs; or for making of surveys, plans, specifications and estimates for and in the construction and maintenance of flight strips and of highways necessary to provide access to military and naval reservations, to defense industries and defense-industry sites, and to the sources of raw materials and for replacing existing highways and highway connections shut off from general public use at military and naval reservations and defense-industry sites, or for the purchase of right-of-way, except that the State shall be reimbursed in full for any expense incurred in building the flight strips; or for the operating and maintaining of highway garages; or for patrolling and policing the public highways and conserving the peace; or for the operating expenses of the Department relating to the administration of public transportation programs; or, during fiscal year 2020 only, for the purposes of a grant not to exceed $8,394,800 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2021 only, for the purposes of a grant not to exceed $8,394,800 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or for any of those purposes or any other purpose that may be provided by law.

Appropriations for any of those purposes are payable from the Road Fund. Appropriations may also be made from the Road Fund for the administrative expenses of any State agency that are related to motor vehicles or arise from the use of motor vehicles.

Beginning with fiscal year 1980 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Department of Public Health;

2. Department of Transportation, only with respect to subsidies for one-half fare Student Transportation and Reduced Fare for Elderly, ~~except during fiscal year 2019 only when no more than $17,570,000 may be expended and~~ except fiscal year 2020 only when no more than $17,570,000 may be expended and except fiscal year 2021 only when no more than $17,570,000 may be expended;

3. Department of Central Management Services, except for expenditures incurred for group insurance premiums of appropriate personnel;

4. Judicial Systems and Agencies.

Beginning with fiscal year 1981 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Department of State Police, except for expenditures with respect to the Division of Operations;

2. Department of Transportation, only with respect to Intercity Rail Subsidies, ~~except during fiscal year 2019 only when no more than $52,000,000 may be expended and~~ except fiscal year 2020 only when no more than $50,000,000 may be expended and except fiscal year 2021 only when no more than $50,000,000 may be expended, and Rail Freight Services.

Beginning with fiscal year 1982 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement: Department of Central Management Services, except for awards made by the Illinois Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation.

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Department of State Police, except not more than 40% of the funds appropriated for the Division of Operations;

2. State Officers.

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to any Department or agency of State government for administration, grants, or operations except as provided hereafter; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement. It shall not be lawful to circumvent the above appropriation limitations by governmental reorganization or other methods. Appropriations shall be made from the Road Fund only in accordance with the provisions of this Section.

Money in the Road Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of permanent highways, be set aside and used for the purpose of paying and discharging during each fiscal year the principal and interest on that bonded indebtedness as it becomes due and payable as provided in the Transportation Bond Act, and for no other purpose. The surplus, if any, in the Road Fund after the payment of principal and interest on that bonded indebtedness then annually due shall be used as follows:

first -- to pay the cost of administration of Chapters 2 through 10 of the Illinois Vehicle Code; and

secondly -- no Road Fund monies derived from fees, excises, or license taxes relating to registration, operation and use of vehicles on public highways or to fuels used for the propulsion of those vehicles, shall be appropriated or expended other than for costs of administering the laws imposing those fees, excises, and license taxes, statutory refunds and adjustments allowed thereunder, administrative costs of the Department of Transportation, including, but not limited to, the operating expenses of the Department relating to the administration of public transportation programs, payment of debts and liabilities incurred in construction and reconstruction of public highways and bridges, acquisition of rights-of-way for and the cost of construction, reconstruction, maintenance, repair, and operation of public highways and bridges under the direction and supervision of the State, political subdivision, or municipality collecting those monies, ~~or during fiscal year 2019 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses,~~ or during fiscal year 2020 only for the purposes of a grant not to exceed $8,394,800 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2021 only for the purposes of a grant not to exceed $8,394,800 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, and the costs for patrolling and policing the public highways (by State, political subdivision, or municipality collecting that money) for enforcement of traffic laws. The separation of grades of such highways with railroads and costs associated with protection of at-grade highway and railroad crossing shall also be permissible.

Appropriations for any of such purposes are payable from the Road Fund or the Grade Crossing Protection Fund as provided in Section 8 of the Motor Fuel Tax Law.

Except as provided in this paragraph, beginning with fiscal year 1991 and thereafter, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of its total fiscal year 1990 Road Fund appropriations for those purposes unless otherwise provided in Section 5g of this Act. For fiscal years 2003, 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of $97,310,000. For fiscal year 2008 only, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of $106,100,000. For fiscal year 2009 only, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of $114,700,000. Beginning in fiscal year 2010, no road fund moneys shall be appropriated to the Department of State Police. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods unless otherwise provided in Section 5g of this Act.

In fiscal year 1994, no Road Fund monies shall be appropriated to the Secretary of State for the purposes of this Section in excess of the total fiscal year 1991 Road Fund appropriations to the Secretary of State for those purposes, plus $9,800,000. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other method.

Beginning with fiscal year 1995 and thereafter, no Road Fund monies shall be appropriated to the Secretary of State for the purposes of this Section in excess of the total fiscal year 1994 Road Fund appropriations to the Secretary of State for those purposes. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods.

Beginning with fiscal year 2000, total Road Fund appropriations to the Secretary of State for the purposes of this Section shall not exceed the amounts specified for the following fiscal years:

Fiscal Year 2000 $80,500,000;
Fiscal Year 2001 $80,500,000;
Fiscal Year 2002 $80,500,000;
Fiscal Year 2003 $130,500,000;
Fiscal Year 2004 $130,500,000;
Fiscal Year 2005 $130,500,000;
Fiscal Year 2006 $130,500,000;
Fiscal Year 2007 $130,500,000;
Fiscal Year 2008 $130,500,000;
Fiscal Year 2009 $130,500,000.

For fiscal year 2010, no road fund moneys shall be appropriated to the Secretary of State.

Beginning in fiscal year 2011, moneys in the Road Fund shall be appropriated to the Secretary of State for the exclusive purpose of paying refunds due to overpayment of fees related to Chapter 3 of the Illinois Vehicle Code unless otherwise provided for by law.

It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods.

No new program may be initiated in fiscal year 1991 and thereafter that is not consistent with the limitations imposed by this Section for fiscal year 1984 and thereafter, insofar as appropriation of Road Fund monies is concerned.

Nothing in this Section prohibits transfers from the Road Fund to the State Construction Account Fund under Section 5e of this Act; nor to the General Revenue Fund, as authorized by Public Act 93-25.

The additional amounts authorized for expenditure in this Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91 shall be repaid to the Road Fund from the General Revenue Fund in the next succeeding fiscal year that the General Revenue Fund has a positive budgetary balance, as determined by generally accepted accounting principles applicable to government.

The additional amounts authorized for expenditure by the Secretary of State and the Department of State Police in this Section by Public Act 94-91 shall be repaid to the Road Fund from the General Revenue Fund in the next succeeding fiscal year that the General Revenue Fund has a positive budgetary balance, as determined by generally accepted accounting principles applicable to government.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff.8-14-18; 101-10, eff. 6-5-19.)

(30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

Sec. 8.12. State Pensions Fund.

(a) The moneys in the State Pensions Fund shall be used exclusively for the administration of the Revised Uniform Unclaimed Property Act and for the expenses incurred by the Auditor General for administering the provisions of Section 2-8.1 of the Illinois State Auditing Act and for operational expenses of the Office of the State Treasurer and for the funding of the unfunded liabilities of the designated retirement systems. For the purposes of this Section, "operational expenses of the Office of the State Treasurer" includes the acquisition of land and buildings in State fiscal years 2019 and 2020 for use by the Office of the State Treasurer, as well as construction, reconstruction, improvement, repair, and maintenance, in accordance with the provisions of laws relating thereto, of such lands and buildings beginning in State fiscal year 2019 and thereafter. Beginning in State fiscal year 2022 ~~2021~~, payments to the designated retirement systems under this Section shall be in addition to, and not in lieu of, any State contributions required under the Illinois Pension Code.

"Designated retirement systems" means:

(1) the State Employees' Retirement System of Illinois;

(2) the Teachers' Retirement System of the State of Illinois;

(3) the State Universities Retirement System;

(4) the Judges Retirement System of Illinois; and

(5) the General Assembly Retirement System.

(b) Each year the General Assembly may make appropriations from the State Pensions Fund for the administration of the Revised Uniform Unclaimed Property Act.

(c) As soon as possible after July 30, 2004 (the effective date of Public Act 93-839), the General Assembly shall appropriate from the State Pensions Fund (1) to the State Universities Retirement System the amount certified under Section 15-165 during the prior year, (2) to the Judges Retirement System of Illinois the amount certified under Section 18-140 during the prior year, and (3) to the General Assembly Retirement System the amount certified under Section 2-134 during the prior year as part of the required State contributions to each of those designated retirement systems. If the amount in the State Pensions Fund does not exceed the sum of the amounts certified in Sections 15-165, 18-140, and 2-134 by at least $5,000,000, the amount paid to each designated retirement system under this subsection shall be reduced in proportion to the amount certified by each of those designated retirement systems.

(c-5) For fiscal years 2006 through 2021 ~~2020~~, the General Assembly shall appropriate from the State Pensions Fund to the State Universities Retirement System the amount estimated to be available during the fiscal year in the State Pensions Fund; provided, however, that the amounts appropriated under this subsection (c-5) shall not reduce the amount in the State Pensions Fund below $5,000,000.

(c-6) For fiscal year 2022 ~~2021~~ and each fiscal year thereafter, as soon as may be practical after any money is deposited into the State Pensions Fund from the Unclaimed Property Trust Fund, the State Treasurer shall apportion the deposited amount among the designated retirement systems as defined in subsection (a) to reduce their actuarial reserve deficiencies. The State Comptroller and State Treasurer shall pay the apportioned amounts to the designated retirement systems to fund the unfunded liabilities of the designated retirement systems. The amount apportioned to each designated retirement system shall constitute a portion of the amount estimated to be available for appropriation from the State Pensions Fund that is the same as that retirement system's portion of the total actual reserve deficiency of the systems, as determined annually by the Governor's Office of Management and Budget at the request of the State Treasurer. The amounts apportioned under this subsection shall not reduce the amount in the State Pensions Fund below $5,000,000.

(d) The Governor's Office of Management and Budget shall determine the individual and total reserve deficiencies of the designated retirement systems. For this purpose, the Governor's Office of Management and Budget shall utilize the latest available audit and actuarial reports of each of the retirement systems and the relevant reports and statistics of the Public Employee Pension Fund Division of the Department of Insurance.

(d-1) (Blank).

(e) The changes to this Section made by Public Act 88-593 shall first apply to distributions from the Fund for State fiscal year 1996.

(Source: P.A. 100-22, eff. 1-1-18; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 101-10, eff. 6-5-19; 101-487, eff. 8-23-19; revised 9-12-19.)

(30 ILCS 105/8g-1)

Sec. 8g-1. Fund transfers.

(a) (Blank).

(b) (Blank).

(c) (Blank).

(d) (Blank).

(e) (Blank).

(f) (Blank).

(g) (Blank).

(h) (Blank).

(i) (Blank).

(j) (Blank).

(k) (Blank).

(l) (Blank).

(m) (Blank).

(n) (Blank). ~~In addition to any other transfers that may be provided for by law, on July 1, 2019, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $800,000 from the General Revenue Fund to the Grant Accountability and Transparency Fund.~~

(o) (Blank). ~~In addition to any other transfers that may be provided for by law, on July 1, 2019, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $60,000,000 from the Tourism Promotion Fund to the General Revenue Fund.~~

(p) (Blank). ~~In addition to any other transfers that may be provided for by law, on July 1, 2019, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer amounts from the State Police Whistleblower Reward and Protection Fund to the designated fund not exceeding the following amount:~~

~~Firearm Dealer License Certification Fund.... $5,000,000~~

(q) (Blank). ~~In addition to any other transfers that may be provided for by law, on July 1, 2019, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $500,000 from the General Revenue Fund to the Governor's Administrative Fund.~~

(r) In addition to any other transfers that may be provided for by law, on July 1, 2020, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $500,000 from the General Revenue Fund to the Grant Accountability and Transparency Fund.

(s) In addition to any other transfers that may be provided for by law, on July 1, 2020, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $500,000 from the General Revenue Fund to the Governor's Administrative Fund.

(t) In addition to any other transfers that may be provided for by law, on July 1, 2020, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $320,000 from the General Revenue Fund to the Coal Development Fund.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

(30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

Sec. 13.2. Transfers among line item appropriations.

(a) Transfers among line item appropriations from the same treasury fund for the objects specified in this Section may be made in the manner provided in this Section when the balance remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made.

(a-1) No transfers may be made from one agency to another agency, nor may transfers be made from one institution of higher education to another institution of higher education except as provided by subsection (a-4).

(a-2) Except as otherwise provided in this Section, transfers may be made only among the objects of expenditure enumerated in this Section, except that no funds may be transferred from any appropriation for personal services, from any appropriation for State contributions to the State Employees' Retirement System, from any separate appropriation for employee retirement contributions paid by the employer, nor from any appropriation for State contribution for employee group insurance.

(a-2.5) (Blank).

(a-3) Further, if an agency receives a separate appropriation for employee retirement contributions paid by the employer, any transfer by that agency into an appropriation for personal services must be accompanied by a corresponding transfer into the appropriation for employee retirement contributions paid by the employer, in an amount sufficient to meet the employer share of the employee contributions required to be remitted to the retirement system.

(a-4) Long-Term Care Rebalancing. The Governor may designate amounts set aside for institutional services appropriated from the General Revenue Fund or any other State fund that receives monies for long-term care services to be transferred to all State agencies responsible for the administration of community-based long-term care programs, including, but not limited to, community-based long-term care programs administered by the Department of Healthcare and Family Services, the Department of Human Services, and the Department on Aging, provided that the Director of Healthcare and Family Services first certifies that the amounts being transferred are necessary for the purpose of assisting persons in or at risk of being in institutional care to transition to community-based settings, including the financial data needed to prove the need for the transfer of funds. The total amounts transferred shall not exceed 4% in total of the amounts appropriated from the General Revenue Fund or any other State fund that receives monies for long-term care services for each fiscal year. A notice of the fund transfer must be made to the General Assembly and posted at a minimum on the Department of Healthcare and Family Services website, the Governor's Office of Management and Budget website, and any other website the Governor sees fit. These postings shall serve as notice to the General Assembly of the amounts to be transferred. Notice shall be given at least 30 days prior to transfer.

(b) In addition to the general transfer authority provided under subsection (c), the following agencies have the specific transfer authority granted in this subsection:

The Department of Healthcare and Family Services is authorized to make transfers representing savings attributable to not increasing grants due to the births of additional children from line items for payments of cash grants to line items for payments for employment and social services for the purposes outlined in subsection (f) of Section 4-2 of the Illinois Public Aid Code.

The Department of Children and Family Services is authorized to make transfers not exceeding 2% of the aggregate amount appropriated to it within the same treasury fund for the following line items among these same line items: Foster Home and Specialized Foster Care and Prevention, Institutions and Group Homes and Prevention, and Purchase of Adoption and Guardianship Services.

The Department on Aging is authorized to make transfers not exceeding 10% ~~2%~~ of the aggregate amount appropriated to it within the same treasury fund for the following Community Care Program line items among these same line items: purchase of services covered by the Community Care Program and Comprehensive Case Coordination.

The State Board of Education is authorized to make transfers from line item appropriations within the same treasury fund for General State Aid, General State Aid - Hold Harmless, and Evidence-Based Funding, provided that no such transfer may be made unless the amount transferred is no longer required for the purpose for which that appropriation was made, to the line item appropriation for Transitional Assistance when the balance remaining in such line item appropriation is insufficient for the purpose for which the appropriation was made.

The State Board of Education is authorized to make transfers between the following line item appropriations within the same treasury fund: Disabled Student Services/Materials (Section 14-13.01 of the School Code), Disabled Student Transportation Reimbursement (Section 14-13.01 of the School Code), Disabled Student Tuition - Private Tuition (Section 14-7.02 of the School Code), Extraordinary Special Education (Section 14-7.02b of the School Code), Reimbursement for Free Lunch/Breakfast Program, Summer School Payments (Section 18-4.3 of the School Code), and Transportation - Regular/Vocational Reimbursement (Section 29-5 of the School Code). Such transfers shall be made only when the balance remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made and provided that no such transfer may be made unless the amount transferred is no longer required for the purpose for which that appropriation was made.

The Department of Healthcare and Family Services is authorized to make transfers not exceeding 4% of the aggregate amount appropriated to it, within the same treasury fund, among the various line items appropriated for Medical Assistance.

(c) The sum of such transfers for an agency in a fiscal year shall not exceed 2% of the aggregate amount appropriated to it within the same treasury fund for the following objects: Personal Services; Extra Help; Student and Inmate Compensation; State Contributions to Retirement Systems; State Contributions to Social Security; State Contribution for Employee Group Insurance; Contractual Services; Travel; Commodities; Printing; Equipment; Electronic Data Processing; Operation of Automotive Equipment; Telecommunications Services; Travel and Allowance for Committed, Paroled and Discharged Prisoners; Library Books; Federal Matching Grants for Student Loans; Refunds; Workers' Compensation, Occupational Disease, and Tort Claims; Late Interest Penalties under the State Prompt

Payment Act and Sections 368a and 370a of the Illinois Insurance Code; and, in appropriations to institutions of higher education, Awards and Grants. Notwithstanding the above, any amounts appropriated for payment of workers' compensation claims to an agency to which the authority to evaluate, administer and pay such claims has been delegated by the Department of Central Management Services may be transferred to any other expenditure object where such amounts exceed the amount necessary for the payment of such claims.

(c-1) (Blank).

(c-2) (Blank).

(c-3) (Blank).

(c-4) (Blank).

(c-5) (Blank). ~~Special provisions for State fiscal year 2019. Notwithstanding any other provision of this Section, for State fiscal year 2019, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2019 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2019. For the purpose of this subsection (c-5), "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; lump sum and other purposes; and lump sum operations. For the purpose of this subsection (c-5), "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the legislative or judicial branches.~~

(c-6) Special provisions for State fiscal year 2020. Notwithstanding any other provision of this Section, for State fiscal year 2020, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2020 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2020. For the purpose of this subsection (c-6), "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; Late Interest Penalties under the State Prompt Payment Act and Sections 368a and 370a of the Illinois Insurance Code; lump sum and other purposes; and lump sum operations. For the purpose of this subsection (c-6), "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the judicial or legislative branches.

(c-7) Special provisions for State fiscal year 2021. Notwithstanding any other provision of this Section, for State fiscal year 2021, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2021 shall not exceed 8% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2021. For the purpose of this subsection, "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; Late Interest Penalties under the State Prompt Payment Act and Sections 368a and 370a of the Illinois Insurance Code; lump sum and other purposes; and lump sum operations. For the purpose of this subsection, "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the judicial or legislative branches.

(d) Transfers among appropriations made to agencies of the Legislative and Judicial departments and to the constitutionally elected officers in the Executive branch require the approval of the officer authorized in Section 10 of this Act to approve and certify vouchers. Transfers among appropriations made to the University of Illinois, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University, the Illinois Mathematics and Science Academy and the Board of Higher Education require the approval of the Board of Higher Education and the Governor. Transfers among appropriations to all other agencies require the approval of the Governor.

The officer responsible for approval shall certify that the transfer is necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly and shall transmit to the State Comptroller a certified copy of the approval which shall set forth the specific amounts transferred so that the Comptroller may change his records accordingly. The Comptroller shall furnish the Governor with information copies of all transfers approved for agencies of the Legislative and Judicial departments and transfers approved by the constitutionally elected officials of the Executive branch other than the Governor, showing the amounts transferred and indicating the dates such changes were entered on the Comptroller's records.

(e) The State Board of Education, in consultation with the State Comptroller, may transfer line item appropriations for General State Aid or Evidence-Based Funding among the Common School Fund and the Education Assistance Fund, and, for State fiscal year 2020 and each fiscal year thereafter, the Fund for the Advancement of Education. With the advice and consent of the Governor's Office of Management and Budget, the State Board of Education, in consultation with the State Comptroller, may transfer line item appropriations between the General Revenue Fund and the Education Assistance Fund for the following programs:

(1) Disabled Student Personnel Reimbursement (Section 14-13.01 of the School Code);

(2) Disabled Student Transportation Reimbursement (subsection (b) of Section 14-13.01 of the School Code);

(3) Disabled Student Tuition - Private Tuition (Section 14-7.02 of the School Code);

(4) Extraordinary Special Education (Section 14-7.02b of the School Code);

(5) Reimbursement for Free Lunch/Breakfast Programs;

(6) Summer School Payments (Section 18-4.3 of the School Code);

(7) Transportation - Regular/Vocational Reimbursement (Section 29-5 of the School Code);

(8) Regular Education Reimbursement (Section 18-3 of the School Code); and

(9) Special Education Reimbursement (Section 14-7.03 of the School Code).

(f) For State fiscal year 2020 and each fiscal year thereafter ~~only~~, the Department on Aging, in consultation with the State Comptroller, with the advice and consent of the Governor's Office of Management and Budget, may transfer line item appropriations for purchase of services covered by the Community Care Program between the General Revenue Fund and the Commitment to Human Services Fund.

(Source: P.A. 100-23, eff. 7-6-17; 100-465, eff. 8-31-17; 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 100-1064, eff. 8-24-18; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19; 101-275, eff. 8-9-19.)

(30 ILCS 105/25) (from Ch. 127, par. 161)

Sec. 25. Fiscal year limitations.

(a) All appropriations shall be available for expenditure for the fiscal year or for a lesser period if the Act making that appropriation so specifies. A deficiency or emergency appropriation shall be available for expenditure only through June 30 of the year when the Act making that appropriation is enacted unless that Act otherwise provides.

(b) Outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the 2-month period ending at the close of business on August 31. Any service involving professional or artistic skills or any personal services by an employee whose compensation is subject to income tax withholding must be performed as of June 30 of the fiscal year in order to be considered an "outstanding liability as of June 30" that is thereby eligible for payment out of the expiring appropriation.

(b-1) However, payment of tuition reimbursement claims under Section 14-7.03 or 18-3 of the School Code may be made by the State Board of Education from its appropriations for those respective purposes for any fiscal year, even though the claims reimbursed by the payment may be claims attributable to a prior fiscal year, and payments may be made at the direction of the State Superintendent of Education from the fund from which the appropriation is made without regard to any fiscal year limitations, except as required by subsection (j) of this Section. Beginning on June 30, 2021, payment of tuition reimbursement claims under Section 14-7.03 or 18-3 of the School Code as of June 30, payable from appropriations that have otherwise expired, may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-2) (Blank).

(b-2.5) (Blank).

(b-2.6) (Blank).

(b-2.6a) (Blank).

(b-2.6b) (Blank).

(b-2.6c) (Blank). ~~All outstanding liabilities as of June 30, 2019, payable from appropriations that would otherwise expire at the conclusion of the lapse period for fiscal year 2019, and interest penalties payable on those liabilities under the State Prompt Payment Act, may be paid out of the expiring appropriations until December 31, 2019, without regard to the fiscal year in which the payment is made, as long as vouchers for the liabilities are received by the Comptroller no later than October 31, 2019.~~

(b-2.6d) All outstanding liabilities as of June 30, 2020, payable from appropriations that would otherwise expire at the conclusion of the lapse period for fiscal year 2020, and interest penalties payable on those liabilities under the State Prompt Payment Act, may be paid out of the expiring appropriations until December 31, 2020, without regard to the fiscal year in which the payment is made, as long as vouchers for the liabilities are received by the Comptroller no later than September 30, 2020.

(b-2.7) For fiscal years 2012, 2013, 2014, 2018, 2019, ~~and~~ 2020, and 2021, interest penalties payable under the State Prompt Payment Act associated with a voucher for which payment is issued after June 30 may be paid out of the next fiscal year's appropriation. The future year appropriation must be for the same purpose and from the same fund as the original payment. An interest penalty voucher submitted against a future year appropriation must be submitted within 60 days after the issuance of the associated voucher, except that, for fiscal year 2018 only, an interest penalty voucher submitted against a future year appropriation must be submitted within 60 days of June 5, 2019 (the effective date of Public Act 101-10) ~~this amendatory Act of the 101st General Assembly~~. The Comptroller must issue the interest payment within 60 days after acceptance of the interest voucher.

(b-3) Medical payments may be made by the Department of Veterans' Affairs from its appropriations for those purposes for any fiscal year, without regard to the fact that the medical services being compensated for by such payment may have been rendered in a prior fiscal year, except as required by subsection (j) of this Section. Beginning on June 30, 2021, medical payments payable from appropriations that have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-4) Medical payments and child care payments may be made by the Department of Human Services (as successor to the Department of Public Aid) from appropriations for those purposes for any fiscal year, without regard to the fact that the medical or child care services being compensated for by such payment may have been rendered in a prior fiscal year; and payments may be made at the direction of the Department of Healthcare and Family Services (or successor agency) from the Health Insurance Reserve Fund without regard to any fiscal year limitations, except as required by subsection (j) of this Section. Beginning on June 30, 2021, medical and child care payments made by the Department of Human Services and payments made at the discretion of the Department of Healthcare and Family Services (or successor agency) from the Health Insurance Reserve Fund and payable from appropriations that have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-5) Medical payments may be made by the Department of Human Services from its appropriations relating to substance abuse treatment services for any fiscal year, without regard to the fact that the medical services being compensated for by such payment may have been rendered in a prior fiscal year, provided the payments are made on a fee-for-service basis consistent with requirements established for Medicaid reimbursement by the Department of Healthcare and Family Services, except as required by subsection (j) of this Section. Beginning on June 30, 2021, medical payments made by the Department of Human Services relating to substance abuse treatment services payable from appropriations that have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-6) (Blank).

(b-7) Payments may be made in accordance with a plan authorized by paragraph (11) or (12) of Section 405-105 of the Department of Central Management Services Law from appropriations for those payments without regard to fiscal year limitations.

(b-8) Reimbursements to eligible airport sponsors for the construction or upgrading of Automated Weather Observation Systems may be made by the Department of Transportation from appropriations for those purposes for any fiscal year, without regard to the fact that the qualification or obligation may have occurred in a prior fiscal year, provided that at the time the expenditure was made the project had been approved by the Department of Transportation prior to June 1, 2012 and, as a result of recent changes in federal funding formulas, can no longer receive federal reimbursement.

(b-9) (Blank).

(c) Further, payments may be made by the Department of Public Health and the Department of Human Services (acting as successor to the Department of Public Health under the Department of Human Services Act) from their respective appropriations for grants for medical care to or on behalf of premature and high-mortality risk infants and their mothers and for grants for supplemental food supplies provided under the United States Department of Agriculture Women, Infants and Children Nutrition Program, for any fiscal year without regard to the fact that the services being compensated for by such payment may have been rendered in a prior fiscal year, except as required by subsection (j) of this Section. Beginning on June 30, 2021, payments made by the Department of Public Health and the Department of Human Services from their respective appropriations for grants for medical care to or on behalf of premature and high-mortality risk infants and their mothers and for grants for supplemental food supplies provided under the United States Department of Agriculture Women, Infants and Children Nutrition Program payable from appropriations that have otherwise expired may be paid out of the expiring appropriations during the 4-month period ending at the close of business on October 31.

(d) The Department of Public Health and the Department of Human Services (acting as successor to the Department of Public Health under the Department of Human Services Act) shall each annually submit to the State Comptroller, Senate President, Senate Minority Leader, Speaker of the House, House Minority Leader, and the respective Chairmen and Minority Spokesmen of the Appropriations Committees of the Senate and the House, on or before December 31, a report of fiscal year funds used to pay for services provided in any prior fiscal year. This report shall document by program or service category those expenditures from the most recently completed fiscal year used to pay for services provided in prior fiscal years.

(e) The Department of Healthcare and Family Services, the Department of Human Services (acting as successor to the Department of Public Aid), and the Department of Human Services making fee-for-service payments relating to substance abuse treatment services provided during a previous fiscal year shall each annually submit to the State Comptroller, Senate President, Senate Minority Leader, Speaker of the House, House Minority Leader, the respective Chairmen and Minority Spokesmen of the Appropriations Committees of the Senate and the House, on or before November 30, a report that shall document by program or service category those expenditures from the most recently completed fiscal year used to pay for (i) services provided in prior fiscal years and (ii) services for which claims were received in prior fiscal years.

(f) The Department of Human Services (as successor to the Department of Public Aid) shall annually submit to the State Comptroller, Senate President, Senate Minority Leader, Speaker of the House, House Minority Leader, and the respective Chairmen and Minority Spokesmen of the Appropriations Committees of the Senate and the House, on or before December 31, a report of fiscal year funds used to pay for services (other than medical care) provided in any prior fiscal year. This report shall document by program or service category those expenditures from the most recently completed fiscal year used to pay for services provided in prior fiscal years.

(g) In addition, each annual report required to be submitted by the Department of Healthcare and Family Services under subsection (e) shall include the following information with respect to the State's Medicaid program:

(1) Explanations of the exact causes of the variance between the previous year's estimated and actual liabilities.

(2) Factors affecting the Department of Healthcare and Family Services' liabilities, including, but not limited to, numbers of aid recipients, levels of medical service utilization by aid recipients, and inflation in the cost of medical services.

(3) The results of the Department's efforts to combat fraud and abuse.

(h) As provided in Section 4 of the General Assembly Compensation Act, any utility bill for service provided to a General Assembly member's district office for a period including portions of 2 consecutive fiscal years may be paid from funds appropriated for such expenditure in either fiscal year.

(i) An agency which administers a fund classified by the Comptroller as an internal service fund may issue rules for:

(1) billing user agencies in advance for payments or authorized inter-fund transfers based on estimated charges for goods or services;

(2) issuing credits, refunding through inter-fund transfers, or reducing future inter-fund transfers during the subsequent fiscal year for all user agency payments or authorized inter-fund transfers received during the prior fiscal year which were in excess of the final amounts owed by the user agency for that period; and

(3) issuing catch-up billings to user agencies during the subsequent fiscal year for amounts remaining due when payments or authorized inter-fund transfers received from the user agency during the prior fiscal year were less than the total amount owed for that period.

User agencies are authorized to reimburse internal service funds for catch-up billings by vouchers drawn against their respective appropriations for the fiscal year in which the catch-up billing was issued or by increasing an authorized inter-fund transfer during the current fiscal year. For the purposes of this Act, "inter-fund transfers" means transfers without the use of the voucher-warrant process, as authorized by Section 9.01 of the State Comptroller Act.

(i-1) Beginning on July 1, 2021, all outstanding liabilities, not payable during the 4-month lapse period as described in subsections (b-1), (b-3), (b-4), (b-5), ~~(b-6),~~ and (c) of this Section, that are made from appropriations for that purpose for any fiscal year, without regard to the fact that the services being compensated for by those payments may have been rendered in a prior fiscal year, are limited to only those claims that have been incurred but for which a proper bill or invoice as defined by the State Prompt Payment Act has not been received by September 30th following the end of the fiscal year in which the service was rendered.

(j) Notwithstanding any other provision of this Act, the aggregate amount of payments to be made without regard for fiscal year limitations as contained in subsections (b-1), (b-3), (b-4), (b-5), ~~(b-6),~~ and (c) of this Section, and determined by using Generally Accepted Accounting Principles, shall not exceed the following amounts:

(1) $6,000,000,000 for outstanding liabilities related to fiscal year 2012;

(2) $5,300,000,000 for outstanding liabilities related to fiscal year 2013;

(3) $4,600,000,000 for outstanding liabilities related to fiscal year 2014;

(4) $4,000,000,000 for outstanding liabilities related to fiscal year 2015;

(5) $3,300,000,000 for outstanding liabilities related to fiscal year 2016;

(6) $2,600,000,000 for outstanding liabilities related to fiscal year 2017;

(7) $2,000,000,000 for outstanding liabilities related to fiscal year 2018;

(8) $1,300,000,000 for outstanding liabilities related to fiscal year 2019;

(9) $600,000,000 for outstanding liabilities related to fiscal year 2020; and

(10) $0 for outstanding liabilities related to fiscal year 2021 and fiscal years thereafter.

(k) Department of Healthcare and Family Services Medical Assistance Payments.

(1) Definition of Medical Assistance.

For purposes of this subsection, the term "Medical Assistance" shall include, but not necessarily be limited to, medical programs and services authorized under Titles XIX and XXI of the Social Security Act, the Illinois Public Aid Code, the Children's Health Insurance Program Act, the Covering ALL KIDS Health Insurance Act, the Long Term Acute Care Hospital Quality Improvement Transfer Program Act, and medical care to or on behalf of persons suffering from chronic renal disease, persons suffering from hemophilia, and victims of sexual assault.

(2) Limitations on Medical Assistance payments that may be paid from future fiscal year appropriations.

(A) The maximum amounts of annual unpaid Medical Assistance bills received and recorded by the Department of Healthcare and Family Services on or before June 30th of a particular fiscal year attributable in aggregate to the General Revenue Fund, Healthcare Provider Relief Fund, Tobacco Settlement Recovery Fund, Long-Term Care Provider Fund, and the Drug Rebate Fund that may be paid in total by the Department from future fiscal year Medical Assistance appropriations to those funds are: $700,000,000 for fiscal year 2013 and $100,000,000 for fiscal year 2014 and each fiscal year thereafter.

(B) Bills for Medical Assistance services rendered in a particular fiscal year, but received and recorded by the Department of Healthcare and Family Services after June 30th of that fiscal year, may be paid from either appropriations for that fiscal year or future fiscal year appropriations for Medical Assistance. Such payments shall not be subject to the requirements of subparagraph (A).

(C) Medical Assistance bills received by the Department of Healthcare and Family Services in a particular fiscal year, but subject to payment amount adjustments in a future fiscal year may be paid from a future fiscal year's appropriation for Medical Assistance. Such payments shall not be subject to the requirements of subparagraph (A).

(D) Medical Assistance payments made by the Department of Healthcare and Family Services from funds other than those specifically referenced in subparagraph (A) may be made from appropriations for those purposes for any fiscal year without regard to the fact that the Medical Assistance services being compensated for by such payment may have been rendered in a prior fiscal year. Such payments shall not be subject to the requirements of subparagraph (A).

(3) Extended lapse period for Department of Healthcare and Family Services Medical Assistance payments. Notwithstanding any other State law to the contrary, outstanding Department of Healthcare and Family Services Medical Assistance liabilities, as of June 30th, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the 6-month period ending at the close of business on December 31st.

(l) The changes to this Section made by Public Act 97-691 shall be effective for payment of Medical Assistance bills incurred in fiscal year 2013 and future fiscal years. The changes to this Section made by Public Act 97-691 shall not be applied to Medical Assistance bills incurred in fiscal year 2012 or prior fiscal years.

(m) The Comptroller must issue payments against outstanding liabilities that were received prior to the lapse period deadlines set forth in this Section as soon thereafter as practical, but no payment may be issued after the 4 months following the lapse period deadline without the signed authorization of the Comptroller and the Governor.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 101-10, eff. 6-5-19; 101-275, eff. 8-9-19; revised 9-12-19.)

Section 5-7. The State Finance Act is amended by changing Section 6z-27 as follows:

(30 ILCS 105/6z-27)

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

Within 30 days after the effective date of this amendatory Act of the 101st General Assembly, the State Comptroller shall order transferred and the State Treasurer shall transfer from the following funds moneys in the specified amounts for deposit into the Audit Expense Fund:

Aggregate Operations Regulatory Fund....	806
Agricultural Premium Fund....	21,601
Anna Veterans Home Fund....	14,618
Appraisal Administration Fund....	4,086
Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund....	17,446
Attorney General Whistleblower Reward and Protection Fund.	7,344
Bank and Trust Company Fund....	87,912
Brownfields Redevelopment Fund....	550
Capital Development Board Revolving Fund....	1,724
Care Provider Fund for Persons with a Developmental Disability....	5,445
CDLIS/AAMVAnet/NMVTIS Trust Fund....	1,770
Cemetery Oversight Licensing and Disciplinary Fund....	4,432
Chicago State University Education Improvement Fund....	5,211
Child Support Administrative Fund....	3,088
Clean Air Act Permit Fund....	6,766
Coal Technology Development Assistance Fund....	11,280
Commitment to Human Services Fund....	103,833
Common School Fund....	411,164
Community Mental Health Medicaid Trust Fund....	10,138
Community Water Supply Laboratory Fund....	548
Corporate Franchise Tax Refund Fund....	751
Credit Union Fund....	19,740
Cycle Rider Safety Training Fund....	982
DCFS Children's Services Fund....	273,107
Department of Business Services Special Operations Fund....	4,386

Department of Corrections Reimbursement and Education Fund....	36,230
Department of Human Services Community Services Fund....	4,757
Design Professionals Administration and Investigation Fund....	5,198
Downstate Public Transportation Fund....	42,630
Downstate Transit Improvement Fund....	1,807
Drivers Education Fund....	1,351
Drug Rebate Fund....	21,955
Drug Treatment Fund....	508
Education Assistance Fund....	1,901,464
Environmental Protection Permit and Inspection Fund....	5,397
Estate Tax Refund Fund....	637
Facilities Management Revolving Fund....	13,775
Fair and Exposition Fund....	863
Federal High Speed Rail Trust Fund....	9,230
Federal Workforce Training Fund....	208,014
Feed Control Fund....	1,319
Fertilizer Control Fund....	1,247
Fire Prevention Fund....	3,876
Fund for the Advancement of Education....	46,221
General Professions Dedicated Fund....	26,266
General Revenue Fund....	17,653,153
Grade Crossing Protection Fund....	3,737
Hazardous Waste Fund....	3,625
Health and Human Services Medicaid Trust Fund....	5,263
Healthcare Provider Relief Fund....	115,415
Horse Racing Fund....	184,337
Hospital Provider Fund....	62,701
Illinois Affordable Housing Trust Fund....	7,103
Illinois Charity Bureau Fund....	2,108
Illinois Clean Water Fund....	8,679
Illinois Forestry Development Fund....	6,189
Illinois Gaming Law Enforcement Fund....	1,277
Illinois Power Agency Operations Fund....	43,568
Illinois State Dental Disciplinary Fund....	4,344
Illinois State Fair Fund....	5,690
Illinois State Medical Disciplinary Fund....	20,283
Illinois State Pharmacy Disciplinary Fund....	9,856
Illinois Veterans Assistance Fund....	2,494
Illinois Workers' Compensation Commission Operations Fund.	2,896
IMSA Income Fund....	8,012
Income Tax Refund Fund....	152,206
Insurance Financial Regulation Fund....	104,597
Insurance Premium Tax Refund Fund....	9,901
Insurance Producer Administration Fund....	105,702
International Tourism Fund....	7,000
LaSalle Veterans Home Fund....	31,489
LEADS Maintenance Fund....	607
Live and Learn Fund....	8,302
Local Government Distributive Fund....	102,508
Local Tourism Fund....	28,421
Long-Term Care Provider Fund....	7,140
Manteno Veterans Home Fund....	47,417
Medical Interagency Program Fund....	669

Mental Health Fund....	7,492
Monitoring Device Driving Permit Administration Fee Fund..	762
Motor Carrier Safety Inspection Fund....	1,114
Motor Fuel Tax Fund....	141,788
Motor Vehicle License Plate Fund....	5,366
Nursing Dedicated and Professional Fund....	10,746
Open Space Lands Acquisition and Development Fund....	25,584
Optometric Licensing and Disciplinary Board Fund....	1,099
Partners for Conservation Fund....	20,187
Pawnbroker Regulation Fund....	1,072
Personal Property Tax Replacement Fund....	88,655
Pesticide Control Fund....	5,617
Professional Services Fund....	2,795
Professions Indirect Cost Fund....	180,536
Public Pension Regulation Fund....	8,434
Public Transportation Fund....	97,777
Quincy Veterans Home Fund....	57,745
Real Estate License Administration Fund....	32,015
Regional Transportation Authority Occupation and Use Tax Replacement Fund....	3,123
Registered Certified Public Accountants' Administration and Disciplinary Fund....	2,560
Renewable Energy Resources Trust Fund....	797
Rental Housing Support Program Fund....	949
Residential Finance Regulatory Fund....	20,349
Road Fund....	557,727
Roadside Memorial Fund....	582
Salmon Fund....	548
Savings Bank Regulatory Fund....	2,100
School Infrastructure Fund....	18,703
Secretary of State DUI Administration Fund....	867
Secretary of State Identification Security and Theft Prevention Fund....	4,660
Secretary of State Special License Plate Fund....	1,772
Secretary of State Special Services Fund....	7,839
Securities Audit and Enforcement Fund....	2,879
Small Business Environmental Assistance Fund....	588
Solid Waste Management Fund....	7,389
Special Education Medicaid Matching Fund....	3,388
State and Local Sales Tax Reform Fund....	6,573
State Asset Forfeiture Fund....	1,213
State Construction Account Fund....	129,461
State Crime Laboratory Fund....	2,462
State Gaming Fund....	188,862
State Garage Revolving Fund....	4,303
State Lottery Fund....	145,905
State Offender DNA Identification System Fund....	1,075
State Pensions Fund....	500,000
State Police DUI Fund....	839
State Police Firearm Services Fund....	4,981
State Police Services Fund....	11,660
State Police Vehicle Fund....	5,514
State Police Whistleblower Reward and Protection Fund...	2,822
State Small Business Credit Initiative Fund....	15,061
Subtitle D Management Fund....	1,067

Supplemental Low-Income Energy Assistance Fund....	68,016
Tax Compliance and Administration Fund....	4,713
Technology Management Revolving Fund....	257,409
Tobacco Settlement Recovery Fund....	4,825
Tourism Promotion Fund....	66,211
Traffic and Criminal Conviction Surcharge Fund....	226,070
Underground Storage Tank Fund....	19,110
University of Illinois Hospital Services Fund....	3,813
Vehicle Inspection Fund....	9,673
Violent Crime Victims Assistance Fund....	12,233
Weights and Measures Fund....	5,245
Working Capital Revolving Fund....	27,245
~~Agricultural Premium Fund....~~	~~152,228~~
~~Assisted Living and Shared Housing Regulatory Fund....~~	~~2,549~~
~~Care Provider Fund for Persons with a Developmental Disability....~~	~~14,212~~
~~CDLIS/AAMVAnet/NMVTIS Trust Fund....~~	~~5,031~~
~~Chicago State University Education Improvement Fund....~~	~~4,036~~
~~Child Support Administrative Fund....~~	~~5,843~~
~~Clean Air Act Permit Fund....~~	~~980~~
~~Common School Fund....~~	~~238,911~~
~~Community Mental Health Medicaid Trust Fund....~~	~~23,615~~
~~Corporate Franchise Tax Refund Fund....~~	~~3,294~~
~~Death Certificate Surcharge Fund....~~	~~4,790~~
~~Death Penalty Abolition Fund....~~	~~6,142~~
~~Department of Business Services Special Operations Fund....~~	~~11,370~~
~~Department of Human Services Community Services Fund....~~	~~11,733~~
~~Downstate Public Transportation Fund....~~	~~12,268~~
~~Driver Services Administration Fund....~~	~~1,272~~
~~Drug Rebate Fund....~~	~~41,241~~
~~Drug Treatment Fund....~~	~~1,530~~
~~Drunk and Drugged Driving Prevention Fund....~~	~~790~~
~~Education Assistance Fund....~~	~~1,332,369~~
~~Electronic Health Record Incentive Fund....~~	~~2,575~~
~~Emergency Public Health Fund....~~	~~9,383~~
~~EMS Assistance Fund....~~	~~1,925~~
~~Environmental Protection Permit and Inspection Fund....~~	~~733~~
~~Estate Tax Refund Fund....~~	~~1,877~~
~~Facilities Management Revolving Fund....~~	~~19,625~~
~~Facility Licensing Fund....~~	~~2,411~~
~~Fair and Exposition Fund....~~	~~4,698~~
~~Federal Financing Cost Reimbursement Fund....~~	~~649~~
~~Federal High Speed Rail Trust Fund....~~	~~14,092~~
~~Feed Control Fund....~~	~~8,112~~
~~Fertilizer Control Fund....~~	~~6,898~~
~~Fire Prevention Fund....~~	~~3,706~~
~~Food and Drug Safety Fund....~~	~~4,068~~
~~Fund for the Advancement of Education....~~	~~14,680~~
~~General Professions Dedicated Fund....~~	~~3,102~~
~~General Revenue Fund....~~	~~17,653,153~~
~~Grade Crossing Protection Fund....~~	~~1,483~~
~~Grant Accountability and Transparency Fund....~~	~~594~~
~~Hazardous Waste Fund....~~	~~633~~
~~Health and Human Services Medicaid Trust Fund....~~	~~9,399~~

~~Health Facility Plan Review Fund.... 3,521~~
~~Healthcare Provider Relief Fund.... 230,920~~
~~Healthy Smiles Fund.... 892~~
~~Home Care Services Agency Licensure Fund.... 3,582~~
~~Hospital Licensure Fund.... 1,946~~
~~Hospital Provider Fund.... 115,090~~
~~ICJIA Violence Prevention Fund.... 2,023~~
~~Illinois Affordable Housing Trust Fund.... 7,306~~
~~Illinois Clean Water Fund.... 1,177~~
~~Illinois Health Facilities Planning Fund.... 4,047~~
~~Illinois School Asbestos Abatement Fund.... 1,150~~
~~Illinois Standardbred Breeders Fund.... 12,452~~
~~Illinois State Fair Fund.... 29,588~~
~~Illinois Thoroughbred Breeders Fund.... 19,485~~
~~Illinois Veterans' Rehabilitation Fund.... 1,187~~
~~Illinois Workers' Compensation Commission Operations Fund.... 206,564~~
~~IMSA Income Fund.... 7,646~~
~~Income Tax Refund Fund.... 55,081~~
~~Lead Poisoning Screening, Prevention, and Abatement Fund.... 7,730~~
~~Live and Learn Fund.... 21,306~~
~~Lobbyist Registration Administration Fund.... 1,088~~
~~Local Government Distributive Fund.... 31,539~~
~~Long-Term Care Monitor/Receiver Fund.... 54,094~~
~~Long-Term Care Provider Fund.... 20,649~~
~~Mandatory Arbitration Fund.... 2,225~~
~~Medical Interagency Program Fund.... 1,948~~
~~Medical Special Purposes Trust Fund.... 2,073~~
~~Mental Health Fund.... 15,458~~
~~Metabolic Screening and Treatment Fund.... 44,251~~
~~Monitoring Device Driving Permit Administration Fee Fund.... 1,082~~
~~Motor Fuel Tax Fund.... 41,504~~
~~Motor Vehicle License Plate Fund.... 14,732~~
~~Motor Vehicle Theft Prevention and Insurance Verification Trust Fund.... 645~~
~~Nursing Dedicated and Professional Fund.... 3,690~~
~~Open Space Lands Acquisition and Development Fund.... 943~~
~~Partners for Conservation Fund.... 43,490~~
~~Personal Property Tax Replacement Fund.... 100,416~~
~~Pesticide Control Fund.... 34,045~~
~~Plumbing Licensure and Program Fund.... 4,005~~
~~Professional Services Fund.... 3,806~~
~~Public Health Laboratory Services Revolving Fund.... 7,750~~
~~Public Transportation Fund.... 31,285~~
~~Renewable Energy Resources Trust Fund.... 10,947~~
~~Regional Transportation Authority Occupation and Use Tax Replacement Fund.... 898~~
~~Rental Housing Support Program Fund.... 503~~
~~Road Fund.... 215,480~~
~~School Infrastructure Fund.... 15,933~~
~~Secretary of State DUI Administration Fund.... 1,980~~
~~Secretary of State Identification Security and Theft Prevention Fund.... 12,530~~
~~Secretary of State Special License Plate Fund.... 3,274~~
~~Secretary of State Special Services Fund.... 18,638~~
~~Securities Audit and Enforcement Fund.... 7,900~~

~~Solid Waste Management Fund....~~	~~959~~
~~Special Education Medicaid Matching Fund....~~	~~7,016~~
~~State and Local Sales Tax Reform Fund....~~	~~2,022~~
~~State Construction Account Fund....~~	~~33,539~~
~~State Gaming Fund....~~	~~83,992~~
~~State Garage Revolving Fund....~~	~~5,770~~
~~State Lottery Fund....~~	~~487,256~~
~~State Pensions Fund....~~	~~500,000~~
~~State Treasurer's Bank Services Trust Fund....~~	~~625~~
~~Supreme Court Special Purposes Fund....~~	~~3,879~~
~~Tattoo and Body Piercing Establishment Registration Fund....~~	~~706~~
~~Tax Compliance and Administration Fund....~~	~~1,490~~
~~Tobacco Settlement Recovery Fund....~~	~~34,105~~
~~Trauma Center Fund....~~	~~10,783~~
~~Underground Storage Tank Fund....~~	~~2,737~~
~~University of Illinois Hospital Services Fund....~~	~~4,602~~
~~The Vehicle Inspection Fund....~~	~~4,243~~
~~Weights and Measures Fund....~~	~~27,517~~

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

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

The Auditor General may bill entities that are not subject to the above transfer provisions, including private entities, related organizations and entities whose funds are locally-held, for the cost of audits, studies, and investigations incurred on their behalf. Any revenues received under this provision shall be deposited into the Audit Expense Fund.

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

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

Beginning with fiscal year 1994 and during each fiscal year thereafter, the Auditor General may direct the State Comptroller and Treasurer to transfer moneys from funds authorized by the General Assembly for that fund. In the event funds, including federal and State trust funds but excluding the General Revenue Fund, are transferred, during fiscal year 1994 and during each fiscal year thereafter, in excess of the amount to pay actual costs attributable to audits, studies, and investigations as permitted or required by the Illinois State Auditing Act or specific action of the General Assembly, the Auditor General shall, on September 30, or as soon thereafter as is practicable, direct the State Comptroller and Treasurer to transfer the excess amount back to the fund from which it was originally transferred.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

Section 5-10. The Gifts and Grants to Government Act is amended by adding Section 5 as follows:

(30 ILCS 110/5 new)

Sec. 5. Lieutenant Governor's Grant Fund; additional purposes. In addition to any other deposits authorized by law, the Lieutenant Governor's Grant Fund may accept funds from any source, public or private, to be used for the purposes of such funds including administrative costs of the Lieutenant Governor's Office.

Section 5-15. The State Revenue Sharing Act is amended by changing Section 12 as follows:

(30 ILCS 115/12) (from Ch. 85, par. 616)

Sec. 12. Personal Property Tax Replacement Fund. There is hereby created the Personal Property Tax Replacement Fund, a special fund in the State Treasury into which shall be paid all revenue realized:

(a) all amounts realized from the additional personal property tax replacement income tax imposed by subsections (c) and (d) of Section 201 of the Illinois Income Tax Act, except for those amounts deposited into the Income Tax Refund Fund pursuant to subsection (c) of Section 901 of the Illinois Income Tax Act; and

(b) all amounts realized from the additional personal property replacement invested capital taxes imposed by Section 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and Section 3 of the Water Company Invested Capital Tax Act, and amounts payable to the Department of Revenue under the Telecommunications Infrastructure Maintenance Fee Act.

As soon as may be after the end of each month, the Department of Revenue shall certify to the Treasurer and the Comptroller the amount of all refunds paid out of the General Revenue Fund through the preceding month on account of overpayment of liability on taxes paid into the Personal Property Tax Replacement Fund. Upon receipt of such certification, the Treasurer and the Comptroller shall transfer the amount so certified from the Personal Property Tax Replacement Fund into the General Revenue Fund.

The payments of revenue into the Personal Property Tax Replacement Fund shall be used exclusively for distribution to taxing districts, regional offices and officials, and local officials as provided in this Section and in the School Code, payment of the ordinary and contingent expenses of the Property Tax Appeal Board, payment of the expenses of the Department of Revenue incurred in administering the collection and distribution of monies paid into the Personal Property Tax Replacement Fund and transfers due to refunds to taxpayers for overpayment of liability for taxes paid into the Personal Property Tax Replacement Fund.

In addition, moneys in the Personal Property Tax Replacement Fund may be used to pay any of the following: (i) salary, stipends, and additional compensation as provided by law for chief election clerks, county clerks, and county recorders; (ii) costs associated with regional offices of education and educational service centers; (iii) reimbursements payable by the State Board of Elections under Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the Election Code; (iv) expenses of the Illinois Educational Labor Relations Board; and (v) salary, personal services, and additional compensation as provided by law for court reporters under the Court Reporters Act.

As soon as may be after June 26, 1980 (the effective date of Public Act 81-1255) ~~this amendatory Act of 1980~~, the Department of Revenue shall certify to the Treasurer the amount of net replacement revenue paid into the General Revenue Fund prior to that effective date from the additional tax imposed by Section 2a.1 of the Messages Tax Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of the Public Utilities Revenue Act; Section 3 of the Water Company Invested Capital Tax Act; amounts collected by the Department of Revenue under the Telecommunications Infrastructure Maintenance Fee Act; and the additional personal property tax replacement income tax imposed by the Illinois Income Tax Act, as amended by Public Act 81-1st Special Session-1. Net replacement revenue shall be defined as the total amount paid into and remaining in the General Revenue Fund as a result of those Acts minus the amount outstanding and obligated from the General Revenue Fund in state vouchers or warrants prior to June 26, 1980 (the effective date of Public Act 81-1255) ~~this amendatory Act of 1980~~ as refunds to taxpayers for overpayment of liability under those Acts.

All interest earned by monies accumulated in the Personal Property Tax Replacement Fund shall be deposited in such Fund. All amounts allocated pursuant to this Section are appropriated on a continuing basis.

Prior to December 31, 1980, as soon as may be after the end of each quarter beginning with the quarter ending December 31, 1979, and on and after December 31, 1980, as soon as may be after January 1, March 1, April 1, May 1, July 1, August 1, October 1 and December 1 of each year, the Department of Revenue shall allocate to each taxing district as defined in Section 1-150 of the Property Tax Code, in accordance with the provisions of paragraph (2) of this Section the portion of the funds held in the Personal Property Tax Replacement Fund which is required to be distributed, as provided in paragraph (1), for each quarter. Provided, however, under no circumstances shall any taxing district during each of the first two years of distribution of the taxes imposed by Public Act 81-1st Special Session-1 ~~this amendatory Act of 1979~~ be entitled to an annual allocation which is less than the funds such taxing district collected from the 1978 personal property tax. Provided further that under no circumstances shall any taxing district during the third year of distribution of the taxes imposed by Public Act 81-1st Special Session-1 ~~this amendatory Act of 1979~~ receive less than 60% of the funds such taxing district collected from the 1978 personal property tax. In the event that the total of the allocations made as above provided for all taxing districts, during either of such 3 years, exceeds the amount available for distribution the allocation of each taxing district shall be proportionately reduced. Except as provided in Section 13 of this Act, the Department shall then certify, pursuant to appropriation, such allocations to the State Comptroller who shall pay over to the several taxing districts the respective amounts allocated to them.

Any township which receives an allocation based in whole or in part upon personal property taxes which it levied pursuant to Section 6-507 or 6-512 of the Illinois Highway Code and which was previously required to be paid over to a municipality shall immediately pay over to that municipality a proportionate share of the personal property replacement funds which such township receives.

Any municipality or township, other than a municipality with a population in excess of 500,000, which receives an allocation based in whole or in part on personal property taxes which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the Illinois Local Library Act and which was previously required to be paid over to a public library shall immediately pay over to that library a proportionate share of the personal property tax replacement funds which such municipality or township receives; provided that if such a public library has converted to a library organized under The Illinois Public Library District Act, regardless of whether such conversion has occurred on, after or before January 1, 1988, such proportionate share shall be immediately paid over to the library district which maintains and operates the library. However, any library that has converted prior to January 1, 1988, and which hitherto has not received the personal property tax replacement funds, shall receive such funds commencing on January 1, 1988.

Any township which receives an allocation based in whole or in part on personal property taxes which it levied pursuant to Section 1c of the Public Graveyards Act and which taxes were previously required to be paid over to or used for such public cemetery or cemeteries shall immediately pay over to or use for such public cemetery or cemeteries a proportionate share of the personal property tax replacement funds which the township receives.

Any taxing district which receives an allocation based in whole or in part upon personal property taxes which it levied for another governmental body or school district in Cook County in 1976 or for another governmental body or school district in the remainder of the

State in 1977 shall immediately pay over to that governmental body or school district the amount of personal property replacement funds which such governmental body or school district would receive directly under the provisions of paragraph (2) of this Section, had it levied its own taxes.

(1) The portion of the Personal Property Tax Replacement Fund required to be distributed as of the time allocation is required to be made shall be the amount available in such Fund as of the time allocation is required to be made.

The amount available for distribution shall be the total amount in the fund at such time minus the necessary administrative and other authorized expenses as limited by the appropriation and the amount determined by: (a) $2.8 million for fiscal year 1981; (b) for fiscal year 1982, .54% of the funds distributed from the fund during the preceding fiscal year; (c) for fiscal year 1983 through fiscal year 1988, .54% of the funds distributed from the fund during the preceding fiscal year less .02% of such fund for fiscal year 1983 and less .02% of such funds for each fiscal year thereafter; (d) for fiscal year 1989 through fiscal year 2011 no more than 105% of the actual administrative expenses of the prior fiscal year; (e) for fiscal year 2012 and beyond, a sufficient amount to pay (i) stipends, additional compensation, salary reimbursements, and other amounts directed to be paid out of this Fund for local officials as authorized or required by statute and (ii) the ordinary and contingent expenses of the Property Tax Appeal Board and the expenses of the Department of Revenue incurred in administering the collection and distribution of moneys paid into the Fund; (f) for fiscal years 2012 and 2013 only, a sufficient amount to pay stipends, additional compensation, salary reimbursements, and other amounts directed to be paid out of this Fund for regional offices and officials as authorized or required by statute; or (g) for fiscal years 2018 through 2021 ~~2020~~ only, a sufficient amount to pay amounts directed to be paid out of this Fund for public community college base operating grants and local health protection grants to certified local health departments as authorized or required by appropriation or statute. Such portion of the fund shall be determined after the transfer into the General Revenue Fund due to refunds, if any, paid from the General Revenue Fund during the preceding quarter. If at any time, for any reason, there is insufficient amount in the Personal Property Tax Replacement Fund for payments for regional offices and officials or local officials or payment of costs of administration or for transfers due to refunds at the end of any particular month, the amount of such insufficiency shall be carried over for the purposes of payments for regional offices and officials, local officials, transfers into the General Revenue Fund, and costs of administration to the following month or months. Net replacement revenue held, and defined above, shall be transferred by the Treasurer and Comptroller to the Personal Property Tax Replacement Fund within 10 days of such certification.

(2) Each quarterly allocation shall first be apportioned in the following manner: 51.65% for taxing districts in Cook County and 48.35% for taxing districts in the remainder of the State.

The Personal Property Replacement Ratio of each taxing district outside Cook County shall be the ratio which the Tax Base of that taxing district bears to the Downstate Tax Base. The Tax Base of each taxing district outside of Cook County is the personal property tax collections for that taxing district for the 1977 tax year. The Downstate Tax Base is the personal property tax collections for all taxing districts in the State outside of Cook County for the 1977 tax year. The Department of Revenue shall have authority to review for accuracy and completeness the personal property tax collections for each taxing district outside Cook County for the 1977 tax year.

The Personal Property Replacement Ratio of each Cook County taxing district shall be the ratio which the Tax Base of that taxing district bears to the Cook County Tax Base. The Tax Base of each Cook County taxing district is the personal property tax collections for that taxing district for the 1976 tax year. The Cook County Tax Base is the personal property tax collections for all taxing districts in Cook County for the 1976 tax year. The Department of Revenue shall have authority to review for accuracy and completeness the personal property tax collections for each taxing district within Cook County for the 1976 tax year.

For all purposes of this Section 12, amounts paid to a taxing district for such tax years as may be applicable by a foreign corporation under the provisions of Section 7-202 of the Public Utilities Act, as amended, shall be deemed to be personal property taxes collected by such taxing district for such tax years as may be applicable. The Director shall determine from the Illinois Commerce Commission, for any tax year as may be applicable, the amounts so paid by any such foreign corporation to any and all taxing districts. The Illinois Commerce Commission shall furnish such information to the Director. For all purposes of this Section 12, the Director shall deem such amounts to be collected personal property taxes of each such taxing district for the applicable tax year or years.

Taxing districts located both in Cook County and in one or more other counties shall receive both a Cook County allocation and a Downstate allocation determined in the same way as all other taxing districts.

If any taxing district in existence on July 1, 1979 ceases to exist, or discontinues its operations, its Tax Base shall thereafter be deemed to be zero. If the powers, duties and obligations of the discontinued taxing district are assumed by another taxing district, the Tax Base of the discontinued taxing district shall be added to the Tax Base of the taxing district assuming such powers, duties and obligations.

If two or more taxing districts in existence on July 1, 1979, or a successor or successors thereto shall consolidate into one taxing district, the Tax Base of such consolidated taxing district shall be the sum of the Tax Bases of each of the taxing districts which have consolidated.

If a single taxing district in existence on July 1, 1979, or a successor or successors thereto shall be divided into two or more separate taxing districts, the tax base of the taxing district so divided shall be allocated to each of the resulting taxing districts in proportion to the then current equalized assessed value of each resulting taxing district.

If a portion of the territory of a taxing district is disconnected and annexed to another taxing district of the same type, the Tax Base of the taxing district from which disconnection was made shall be reduced in proportion to the then current equalized assessed value of the disconnected territory as compared with the then current equalized assessed value within the entire territory of the taxing district prior to disconnection, and the amount of such reduction shall be added to the Tax Base of the taxing district to which annexation is made.

If a community college district is created after July 1, 1979, beginning on January 1, 1996 (the effective date of Public Act 89-327) ~~this amendatory Act of 1995~~, its Tax Base shall be 3.5% of the sum of the personal property tax collected for the 1977 tax year within the

territorial jurisdiction of the district.

The amounts allocated and paid to taxing districts pursuant to the provisions of Public Act 81-1st Special Session-1 ~~this amendatory Act of 1979~~ shall be deemed to be substitute revenues for the revenues derived from taxes imposed on personal property pursuant to the provisions of the "Revenue Act of 1939" or "An Act for the assessment and taxation of private car line companies", approved July 22, 1943, as amended, or Section 414 of the Illinois Insurance Code, prior to the abolition of such taxes and shall be used for the same purposes as the revenues derived from ad valorem taxes on real estate.

Monies received by any taxing districts from the Personal Property Tax Replacement Fund shall be first applied toward payment of the proportionate amount of debt service which was previously levied and collected from extensions against personal property on bonds outstanding as of December 31, 1978 and next applied toward payment of the proportionate share of the pension or retirement obligations of the taxing district which were previously levied and collected from extensions against personal property. For each such outstanding bond issue, the County Clerk shall determine the percentage of the debt service which was collected from extensions against real estate in the taxing district for 1978 taxes payable in 1979, as related to the total amount of such levies and collections from extensions against both real and personal property. For 1979 and subsequent years' taxes, the County Clerk shall levy and extend taxes against the real estate of each taxing district which will yield the said percentage or percentages of the debt service on such outstanding bonds. The balance of the amount necessary to fully pay such debt service shall constitute a first and prior lien upon the monies received by each such taxing district through the Personal Property Tax Replacement Fund and shall be first applied or set aside for such purpose. In counties having fewer than 3,000,000 inhabitants, the amendments to this paragraph as made by Public Act 81-1255 ~~this amendatory Act of 1980~~ shall be first applicable to 1980 taxes to be collected in 1981.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

Section 5-20. The Agricultural Fair Act is amended by changing Section 16 as follows:

(30 ILCS 120/16) (from Ch. 85, par. 666)

Sec. 16. Agricultural education. Agricultural Education Section Fairs, which shall not be located in more than 25 sections, shall be organized and conducted under the supervision of the Department. The Department shall designate the sections of the State for Agricultural Education Fairs. These fairs shall participate in an appropriation at a rate designated by the Bureau that is in compliance with the current year's appropriation for each section holding an Agricultural Education Section Fair or Fairs during the current year.

Such monies are to be paid as premiums awarded to agricultural education students exhibiting livestock or agricultural products at the fair or fairs in the section in which the student resides. No premium shall be duplicated for any particular exhibition of livestock or agricultural products in the fair or fairs held in any one section.

Within 30 days after the close of the fair, a section fair manager as designated by the Department shall certify to the Department under oath on forms furnished by the Department a detailed report of premium awards showing all premiums awarded to agricultural education students at that fair. Warrants shall be issued by the State Comptroller payable to the agricultural education teacher or teachers on vouchers certified by the Department.

If after all approved claims are paid there remains any amount of the appropriation, the remaining portion shall be distributed equally among the participating agricultural education section fairs to be expended for the purposes set forth in this Section. A fiscal accounting of the expenditure of funds distributed under this paragraph shall be filed with the Department by each participating fair not later than one year after the date of its receipt of such funds.

For State fiscal year 2020 only, any section unable to hold an Agricultural Education Section Fair or Fairs shall receive all funds appropriated, at the rate designated by the Bureau of County Fairs, for the purpose of issuing premiums awarded to agricultural education students. Warrants shall be issued by the State Comptroller payable to the agricultural education teacher or teachers on vouchers certified by the Department.

(Source: P.A. 94-261, eff. 1-1-06.)

Section 5-25. The Public Use Trust Act is amended by changing Section 2 as follows:

(30 ILCS 160/2) (from Ch. 127, par. 4002)

Sec. 2. (a) The Department of Agriculture, ~~and~~ the Department of Natural Resources, and the Abraham Lincoln Presidential Library and Museum have the power to enter into a trust agreement with a person or group of persons under which the State agency may receive or collect money or other property from the person or group of persons and may expend such money or property solely for a public purpose within the powers and duties of that State agency and stated in the trust agreement. The State agency shall be the trustee under any such trust agreement.

(b) Money or property received under a trust agreement shall not be deposited in the State treasury and is not subject to appropriation by the General Assembly, but shall be held and invested by the trustee separate and apart from the State treasury. The trustee shall invest money or property received under a trust agreement as provided for trustees under the Trusts and Trustees Act or as otherwise provided in the trust agreement.

(c) The trustee shall maintain detailed records of all receipts and disbursements in the same manner as required for trustees under the Trusts and Trustees Act. The trustee shall provide an annual accounting of all receipts, disbursements, and inventory to all donors to the trust and the Auditor General. The annual accounting shall be made available to any member of the public upon request.

(Source: P.A. 100-695, eff. 8-3-18.).

Section 5-30. The Illinois Coal Technology Development Assistance Act is amended by changing Section 3 as follows:

(30 ILCS 730/3) (from Ch. 96 1/2, par. 8203)

Sec. 3. Transfers to Coal Technology Development Assistance Fund.

(a) As soon as may be practicable after the first day of each month, the Department of Revenue shall certify to the Treasurer an amount equal to 1/64 of the revenue realized from the tax imposed by the Electricity Excise Tax Law, Section 2 of the Public Utilities Revenue Act, Section 2 of the Messages Tax Act, and Section 2 of the Gas Revenue Tax Act, during the preceding month. Upon receipt of the certification, the Treasurer shall transfer the amount shown on such certification from the General Revenue Fund to the Coal Technology Development Assistance Fund, which is hereby created as a special fund in the State treasury, except that no transfer shall be made in any month in which the Fund has reached the following balance:

(1) (Blank).

(2) (Blank).

(3) (Blank).

(4) (Blank).

(5) (Blank).

(6) Expect as otherwise provided in subsection (b), during fiscal year 2006 and each fiscal year thereafter, an amount equal to the sum of $10,000,000 plus additional moneys deposited into the Coal Technology Development Assistance Fund from the Renewable Energy Resources and Coal Technology Development Assistance Charge under Section 6.5 of the Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997.

(b) During fiscal years 2019 through 2021 ~~and 2020~~ only, the Treasurer shall make no transfers from the General Revenue Fund to the Coal Technology Development Assistance Fund.

(Source: P.A. 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

Section 5-35. The Downstate Public Transportation Act is amended by changing Section 2-3 as follows:

(30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

Sec. 2-3. (a) As soon as possible after the first day of each month, beginning July 1, 1984, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to a special fund in the State Treasury which is hereby created, to be known as the Downstate Public Transportation Fund, an amount equal to 2/32 (beginning July 1, 2005, 3/32) of the net revenue realized from the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act from persons incurring municipal or county retailers' or service occupation tax liability for the benefit of any municipality or county located wholly within the boundaries of each participant, other than any Metro-East Transit District participant certified pursuant to subsection (c) of this Section during the preceding month, except that the Department shall pay into the Downstate Public Transportation Fund 2/32 (beginning July 1, 2005, 3/32) of 80% of the net revenue realized under the State tax Acts named above within any municipality or county located wholly within the boundaries of each participant, other than any Metro-East participant, for tax periods beginning on or after January 1, 1990. Net revenue realized for a month shall be the revenue collected by the State pursuant to such Acts during the previous month from persons incurring municipal or county retailers' or service occupation tax liability for the benefit of any municipality or county located wholly within the boundaries of a participant, less the amount paid out during that same month as refunds or credit memoranda to taxpayers for overpayment of liability under such Acts for the benefit of any municipality or county located wholly within the boundaries of a participant.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this subsection (a) to be transferred by the Treasurer into the Downstate Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Downstate Public Transportation Fund as the revenues are realized from the taxes indicated.

(b) As soon as possible after the first day of each month, beginning July 1, 1989, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to a special fund in the State Treasury which is hereby created, to be known as the Metro-East Public Transportation Fund, an amount equal to 2/32 of the net revenue realized, as above, from within the boundaries of Madison, Monroe, and St. Clair Counties, except that the Department shall pay into the Metro-East Public Transportation Fund 2/32 of 80% of the net revenue realized under the State tax Acts specified in subsection (a) of this Section within the boundaries of Madison, Monroe and St. Clair Counties for tax periods beginning on or after January 1, 1990. A local match equivalent to an amount which could be raised by a tax levy at the rate of .05% on the assessed value of property within the boundaries of Madison County is required annually to cause a total of 2/32 of the net revenue to be deposited in the Metro-East Public Transportation Fund. Failure to raise the required local match annually shall result in only 1/32 being deposited into the Metro-East Public Transportation Fund after July 1, 1989, or 1/32 of 80% of the net revenue realized for tax periods beginning on or after January 1, 1990.

(b-5) As soon as possible after the first day of each month, beginning July 1, 2005, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to the Downstate Public Transportation Fund, an amount equal to 3/32 of 80% of the net revenue realized from within the boundaries of Monroe and St. Clair Counties under the State Tax Acts specified in subsection (a) of this Section and provided further that, beginning July 1, 2005, the provisions of subsection (b) shall no longer apply with respect to such tax receipts from Monroe and St. Clair Counties.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this subsection (b-5) to be transferred by the Treasurer into the Downstate Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Downstate Public Transportation Fund as the revenues are realized from the taxes indicated.

(b-6) As soon as possible after the first day of each month, beginning July 1, 2008, upon certification by the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer, from the General Revenue Fund to the Downstate Public Transportation Fund, an amount equal to 3/32 of 80% of the net revenue realized from within the boundaries of Madison County under the State Tax Acts specified in subsection (a) of this Section and provided further that, beginning July 1, 2008, the provisions of subsection (b) shall no longer apply with respect to such tax receipts from Madison County.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this subsection (b-6) to be transferred by the Treasurer into the Downstate Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Downstate Public Transportation Fund as the revenues are realized from the taxes indicated.

(b-7) Beginning July 1, 2018, notwithstanding the other provisions of this Section, instead of the Comptroller making monthly transfers from the General Revenue Fund to the Downstate Public Transportation Fund, the Department of Revenue shall deposit the designated fraction of the net revenue realized from collections under the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act directly into the Downstate Public Transportation Fund.

(c) The Department shall certify to the Department of Revenue the eligible participants under this Article and the territorial boundaries of such participants for the purposes of the Department of Revenue in subsections (a) and (b) of this Section.

(d) For the purposes of this Article, beginning in fiscal year 2009 the General Assembly shall appropriate an amount from the Downstate Public Transportation Fund equal to the sum total of funds projected to be paid to the participants pursuant to Section 2-7. If the General Assembly fails to make appropriations sufficient to cover the amounts projected to be paid pursuant to Section 2-7, this Act shall constitute an irrevocable and continuing appropriation from the Downstate Public Transportation Fund of all amounts necessary for those purposes.

(e) (Blank).

(f) (Blank).

(g) (Blank).

(h) For State fiscal year 2020 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2020 shall be reduced by 5%.

(i) For State fiscal year 2021 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2021 shall be reduced by 5%.

(Source: P.A. 100-23, eff. 7-6-17; 100-363, eff. 7-1-18; 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 101-10, eff. 6-5-19.)

Section 5-40. The Public Library Construction Act is amended by changing Section 15-10 as follows:

(30 ILCS 767/15-10)

Sec. 15-10. Grant awards. The Secretary of State is authorized to make grants to public libraries for public library construction projects with funds appropriated for that purpose from the Build Illinois Bond Fund or the Capital Development Fund.

(Source: P.A. 96-37, eff. 7-13-09.)

ARTICLE 10. REVENUES

Section 10-5. The Illinois Income Tax Act is amended by changing Section 901 as follows:

(35 ILCS 5/901)

(Text of Section before amendment by P.A. 101-8)

Sec. 901. Collection authority.

(a) In general. The Department shall collect the taxes imposed by this Act. The Department shall collect certified past due child support amounts under Section 2505-650 of the Department of Revenue Law of the Civil Administrative Code of Illinois. Except as provided in subsections (b), (c), (e), (f), (g), and (h) of this Section, money collected pursuant to subsections (a) and (b) of Section 201 of this Act shall be paid into the General Revenue Fund in the State treasury; money collected pursuant to subsections (c) and (d) of Section 201 of this Act shall be paid into the Personal Property Tax Replacement Fund, a special fund in the State Treasury; and money collected under Section 2505-650 of the Department of Revenue Law of the Civil Administrative Code of Illinois shall be paid into the Child Support Enforcement Trust Fund, a special fund outside the State Treasury, or to the State Disbursement Unit established under Section 10-26 of the Illinois Public Aid Code, as directed by the Department of Healthcare and Family Services.

(b) Local Government Distributive Fund. Beginning August 1, 2017, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 6.06% (10% of the ratio of the 3% individual

income tax rate prior to 2011 to the 4.95% individual income tax rate after July 1, 2017) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 6.85% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 7% corporate income tax rate after July 1, 2017) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Net revenue realized for a month shall be defined as the revenue from the tax imposed by subsections (a) and (b) of Section 201 of this Act which is deposited in the General Revenue Fund, the Education Assistance Fund, the Income Tax Surcharge Local Government Distributive Fund, the Fund for the Advancement of Education, and the Commitment to Human Services Fund during the month minus the amount paid out of the General Revenue Fund in State warrants during that same month as refunds to taxpayers for overpayment of liability under the tax imposed by subsections (a) and (b) of Section 201 of this Act.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this subsection (b) to be transferred by the Treasurer into the Local Government Distributive Fund from the General Revenue Fund shall be directly deposited into the Local Government Distributive Fund as the revenue is realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act.

For State fiscal year 2020 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2020 shall be reduced by 5%.

(c) Deposits Into Income Tax Refund Fund.

(1) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal year 2011, the Annual Percentage shall be 8.75%. For fiscal year 2012, the Annual Percentage shall be 8.75%. For fiscal year 2013, the Annual Percentage shall be 9.75%. For fiscal year 2014, the Annual Percentage shall be 9.5%. For fiscal year 2015, the Annual Percentage shall be 10%. For fiscal year 2018, the Annual Percentage shall be 9.8%. For fiscal year 2019, the Annual Percentage shall be 9.7%. For fiscal year 2020, the Annual Percentage shall be 9.5%. For fiscal year 2021, the Annual Percentage shall be 9%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, minus the amounts transferred into the Income Tax Refund Fund from the Tobacco Settlement Recovery Fund, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 7.6%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(2) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal year 2011, the Annual Percentage shall be 17.5%. For fiscal year 2012, the Annual Percentage shall be 17.5%. For fiscal year 2013, the Annual Percentage shall be 14%. For fiscal year 2014, the Annual Percentage shall be 13.4%. For fiscal year 2015, the Annual Percentage shall be 14%. For fiscal year 2018, the Annual Percentage shall be 17.5%. For fiscal year 2019, the Annual Percentage shall be 15.5%. For fiscal year 2020, the Annual Percentage shall be 14.25%. For fiscal year 2021, the Annual Percentage shall be 14%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 23%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(3) The Comptroller shall order transferred and the Treasurer shall transfer from the Tobacco Settlement Recovery Fund to the Income Tax Refund Fund (i) $35,000,000 in January, 2001, (ii) $35,000,000 in January, 2002, and (iii) $35,000,000 in January, 2003.

(d) Expenditures from Income Tax Refund Fund.

(1) Beginning January 1, 1989, money in the Income Tax Refund Fund shall be expended exclusively for the purpose of paying refunds resulting from overpayment of tax liability under Section 201 of this Act and for making transfers pursuant to this subsection (d).

(2) The Director shall order payment of refunds resulting from overpayment of tax liability under Section 201 of this Act from the Income Tax Refund Fund only to the extent that amounts collected pursuant to Section 201 of this Act and transfers pursuant to this subsection (d) and item (3) of subsection (c) have been deposited and retained in the Fund.

(3) As soon as possible after the end of each fiscal year, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the Personal Property Tax Replacement Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year over the amount of refunds resulting from overpayment of tax liability under subsections (c) and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year.

(4) As soon as possible after the end of each fiscal year, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Personal Property Tax Replacement Fund to the Income Tax Refund Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount of refunds resulting from overpayment of tax liability under subsections (c)

and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year over the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year.

(4.5) As soon as possible after the end of fiscal year 1999 and of each fiscal year thereafter, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the General Revenue Fund any surplus remaining in the Income Tax Refund Fund as of the end of such fiscal year; excluding for fiscal years 2000, 2001, and 2002 amounts attributable to transfers under item (3) of subsection (c) less refunds resulting from the earned income tax credit.

(5) This Act shall constitute an irrevocable and continuing appropriation from the Income Tax Refund Fund for the purpose of paying refunds upon the order of the Director in accordance with the provisions of this Section.

(e) Deposits into the Education Assistance Fund and the Income Tax Surcharge Local Government Distributive Fund. On July 1, 1991, and thereafter, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 7.3% into the Education Assistance Fund in the State Treasury. Beginning July 1, 1991, and continuing through January 31, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 3.0% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning February 1, 1993 and continuing through June 30, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 4.4% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning July 1, 1993, and continuing through June 30, 1994, of the amounts collected under subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 1.475% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury.

(f) Deposits into the Fund for the Advancement of Education. Beginning February 1, 2015, the Department shall deposit the following portions of the revenue realized from the tax imposed upon individuals, trusts, and estates by subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, into the Fund for the Advancement of Education:

(1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and

(2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (f) on or after the effective date of the reduction.

(g) Deposits into the Commitment to Human Services Fund. Beginning February 1, 2015, the Department shall deposit the following portions of the revenue realized from the tax imposed upon individuals, trusts, and estates by subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, into the Commitment to Human Services Fund:

(1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and

(2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (g) on or after the effective date of the reduction.

(h) Deposits into the Tax Compliance and Administration Fund. Beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department, an amount equal to 1/12 of 5% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department from the tax imposed by subsections (a), (b), (c), and (d) of Section 201 of this Act, net of deposits into the Income Tax Refund Fund made from those cash receipts.

(Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19.)

(Text of Section after amendment by P.A. 101-8)

Sec. 901. Collection authority.

(a) In general. The Department shall collect the taxes imposed by this Act. The Department shall collect certified past due child support amounts under Section 2505-650 of the Department of Revenue Law of the Civil Administrative Code of Illinois. Except as provided in subsections (b), (c), (e), (f), (g), and (h) of this Section, money collected pursuant to subsections (a) and (b) of Section 201 of this Act shall be paid into the General Revenue Fund in the State treasury; money collected pursuant to subsections (c) and (d) of Section 201 of this Act shall be paid into the Personal Property Tax Replacement Fund, a special fund in the State Treasury; and money collected under Section 2505-650 of the Department of Revenue Law of the Civil Administrative Code of Illinois shall be paid into the Child Support Enforcement Trust Fund, a special fund outside the State Treasury, or to the State Disbursement Unit established under Section 10-26 of the Illinois Public Aid Code, as directed by the Department of Healthcare and Family Services.

(b) Local Government Distributive Fund. Beginning August 1, 2017 and continuing through January 31, 2021, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 6.06% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 4.95% individual income tax rate after July 1, 2017) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 6.85% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 7% corporate income tax rate after July 1, 2017) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act

upon corporations during the preceding month. Beginning February 1, 2021, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 5.32% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 6.16% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Net revenue realized for a month shall be defined as the revenue from the tax imposed by subsections (a) and (b) of Section 201 of this Act which is deposited in the General Revenue Fund, the Education Assistance Fund, the Income Tax Surcharge Local Government Distributive Fund, the Fund for the Advancement of Education, and the Commitment to Human Services Fund during the month minus the amount paid out of the General Revenue Fund in State warrants during that same month as refunds to taxpayers for overpayment of liability under the tax imposed by subsections (a) and (b) of Section 201 of this Act.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this subsection (b) to be transferred by the Treasurer into the Local Government Distributive Fund from the General Revenue Fund shall be directly deposited into the Local Government Distributive Fund as the revenue is realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act.

For State fiscal year 2020 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2020 shall be reduced by 5%.

(c) Deposits Into Income Tax Refund Fund.

(1) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal year 2011, the Annual Percentage shall be 8.75%. For fiscal year 2012, the Annual Percentage shall be 8.75%. For fiscal year 2013, the Annual Percentage shall be 9.75%. For fiscal year 2014, the Annual Percentage shall be 9.5%. For fiscal year 2015, the Annual Percentage shall be 10%. For fiscal year 2018, the Annual Percentage shall be 9.8%. For fiscal year 2019, the Annual Percentage shall be 9.7%. For fiscal year 2020, the Annual Percentage shall be 9.5%. For fiscal year 2021, the Annual Percentage shall be 9%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, minus the amounts transferred into the Income Tax Refund Fund from the Tobacco Settlement Recovery Fund, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 7.6%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(2) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal year 2011, the Annual Percentage shall be 17.5%. For fiscal year 2012, the Annual Percentage shall be 17.5%. For fiscal year 2013, the Annual Percentage shall be 14%. For fiscal year 2014, the Annual Percentage shall be 13.4%. For fiscal year 2015, the Annual Percentage shall be 14%. For fiscal year 2018, the Annual Percentage shall be 17.5%. For fiscal year 2019, the Annual Percentage shall be 15.5%. For fiscal year 2020, the Annual Percentage shall be 14.25%. For fiscal year 2021, the Annual Percentage shall be 14%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 23%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(3) The Comptroller shall order transferred and the Treasurer shall transfer from the Tobacco Settlement Recovery Fund to the Income Tax Refund Fund (i) $35,000,000 in January, 2001, (ii) $35,000,000 in January, 2002, and (iii) $35,000,000 in January, 2003.

(d) Expenditures from Income Tax Refund Fund.

(1) Beginning January 1, 1989, money in the Income Tax Refund Fund shall be expended exclusively for the purpose of paying refunds resulting from overpayment of tax liability under Section 201 of this Act and for making transfers pursuant to this subsection (d).

(2) The Director shall order payment of refunds resulting from overpayment of tax liability under Section 201 of this Act from the Income Tax Refund Fund only to the extent that amounts collected pursuant to Section 201 of this Act and transfers pursuant to this subsection (d) and item (3) of subsection (c) have been deposited and retained in the Fund.

(3) As soon as possible after the end of each fiscal year, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the Personal Property Tax Replacement Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year over the amount of refunds resulting from overpayment of tax liability under subsections (c) and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year.

(4) As soon as possible after the end of each fiscal year, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Personal Property Tax Replacement Fund to the Income Tax Refund Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount of refunds resulting from overpayment of tax liability under subsections (c)

and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year over the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year.

(4.5) As soon as possible after the end of fiscal year 1999 and of each fiscal year thereafter, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the General Revenue Fund any surplus remaining in the Income Tax Refund Fund as of the end of such fiscal year; excluding for fiscal years 2000, 2001, and 2002 amounts attributable to transfers under item (3) of subsection (c) less refunds resulting from the earned income tax credit.

(5) This Act shall constitute an irrevocable and continuing appropriation from the Income Tax Refund Fund for the purpose of paying refunds upon the order of the Director in accordance with the provisions of this Section.

(e) Deposits into the Education Assistance Fund and the Income Tax Surcharge Local Government Distributive Fund. On July 1, 1991, and thereafter, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 7.3% into the Education Assistance Fund in the State Treasury. Beginning July 1, 1991, and continuing through January 31, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 3.0% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning February 1, 1993 and continuing through June 30, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 4.4% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning July 1, 1993, and continuing through June 30, 1994, of the amounts collected under subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 1.475% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury.

(f) Deposits into the Fund for the Advancement of Education. Beginning February 1, 2015, the Department shall deposit the following portions of the revenue realized from the tax imposed upon individuals, trusts, and estates by subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, into the Fund for the Advancement of Education:

(1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and

(2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (f) on or after the effective date of the reduction.

(g) Deposits into the Commitment to Human Services Fund. Beginning February 1, 2015, the Department shall deposit the following portions of the revenue realized from the tax imposed upon individuals, trusts, and estates by subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, into the Commitment to Human Services Fund:

(1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and

(2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (g) on or after the effective date of the reduction.

(h) Deposits into the Tax Compliance and Administration Fund. Beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department, an amount equal to 1/12 of 5% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department from the tax imposed by subsections (a), (b), (c), and (d) of Section 201 of this Act, net of deposits into the Income Tax Refund Fund made from those cash receipts.

(Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-8, see Section 99 for effective date; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19; revised 10-1-19.)

ARTICLE 15. SPECIAL DISTRICTS

Section 15-5. The State Finance Act is amended by changing Section 8.25f as follows:

(30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

Sec. 8.25f. McCormick Place Expansion Project Fund.

(a) Deposits. The following amounts shall be deposited into the McCormick Place Expansion Project Fund in the State Treasury: (i) the moneys required to be deposited into the Fund under Section 9 of the Use Tax Act, Section 9 of the Service Occupation Tax Act, Section 9 of the Service Use Tax Act, and Section 3 of the Retailers' Occupation Tax Act and (ii) the moneys required to be deposited into the Fund under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act. Notwithstanding the foregoing, the maximum amount that may be deposited into the McCormick Place Expansion Project Fund from item (i) shall not exceed the Total Deposit amounts with respect to the following fiscal years:

Fiscal Year	Total Deposit
1993	$0
1994	53,000,000

1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000 ~~246,000,000~~
2022	300,000,000 ~~260,000,000~~
2023	300,000,000 ~~275,000,000~~
2024	300,000,000 ~~275,000,000~~
2025	300,000,000 ~~275,000,000~~
2026	300,000,000 ~~279,000,000~~
2027	375,000,000 ~~292,000,000~~
2028	375,000,000 ~~307,000,000~~
2029	375,000,000 ~~322,000,000~~
2030	375,000,000 ~~338,000,000~~
2031	375,000,000 ~~350,000,000~~
2032	375,000,000 ~~350,000,000~~
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036 and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2060.	450,000,000

Provided that all amounts deposited in the Fund and requested in the Authority's certificate have been paid to the Authority, all amounts remaining in the McCormick Place Expansion Project Fund on the last day of any month shall be transferred to the General Revenue Fund.

(b) Authority certificate. Beginning with fiscal year 1994 and continuing for each fiscal year thereafter, the Chairman of the Metropolitan Pier and Exposition Authority shall annually certify to the State Comptroller and the State Treasurer the amount necessary and required, during the fiscal year with respect to which the certification is made, to pay the debt service requirements (including amounts to be paid with respect to arrangements to provide additional security or liquidity) on all outstanding bonds and notes, including refunding bonds, (collectively referred to as "bonds") in an amount issued by the Authority pursuant to Section 13.2 of the Metropolitan Pier and Exposition Authority Act. The certificate may be amended from time to time as necessary.

(Source: P.A. 96-898, eff. 5-27-10.)

Section 15-10. The Use Tax Act is amended by changing Section 9 as follows:

(35 ILCS 105/9) (from Ch. 120, par. 439.9)

Sec. 9. Except as to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, each retailer required or authorized to collect the tax imposed by this Act shall pay to the Department the amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final. A retailer need not remit that part of any tax collected by him to the extent that he is required to remit and does remit the tax imposed by the Retailers' Occupation Tax Act, with respect to the sale of the same property.

Where such tangible personal property is sold under a conditional sales contract, or under any other form of sale wherein the payment of the principal sum, or a part thereof, is extended beyond the close of the period for which the return is filed, the retailer, in collecting the tax (except as to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State), may collect for each tax return period, only the tax applicable to that part of the selling price actually received during such tax return period.

Except as provided in this Section, on or before the twentieth day of each calendar month, such retailer shall file a return for the preceding calendar month. Such return shall be filed on forms prescribed by the Department and shall furnish such information as the Department may reasonably require. On and after January 1, 2018, except for returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;

2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;

3. The total amount of taxable receipts received by him during the preceding calendar month from sales of tangible personal property by him during such preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;

4. The amount of credit provided in Section 2d of this Act;

5. The amount of tax due;

5-5. The signature of the taxpayer; and

6. Such other reasonable information as the Department may require.

Each retailer required or authorized to collect the tax imposed by this Act on aviation fuel sold at retail in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation fuel as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, retailers collecting tax on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Notwithstanding any other provision of this Act to the contrary, retailers subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Service Use Tax Act was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985, and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987, and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $10,000 threshold stated above, then such taxpayer may petition the Department for change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

If any such payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown by an original monthly return, the Department shall issue to the taxpayer a credit memorandum no later than 30 days after the date of payment, which memorandum may be submitted by the taxpayer to the Department in payment of tax liability subsequently to be remitted by the taxpayer to the Department or be assigned by the taxpayer to a similar taxpayer under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department, except that if such excess payment is shown on an original monthly return and is made after December 31, 1986, no credit memorandum shall be issued, unless requested by the taxpayer. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted by the taxpayer to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and the taxpayer shall be liable for penalties and interest on such difference.

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax liability to the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such retailer shall file a final return under this Act with the Department not more than one month after discontinuing such business.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, except as otherwise provided in this Section, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that if, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle or trailer retailer for the purpose of resale or (ii) a retailer of aircraft, watercraft, motor vehicles, or trailers transfers more than one aircraft, watercraft, motor vehicle, or trailer to a purchaser for use as a qualifying rolling stock as provided in Section 3-55 of this Act, then that seller may report the transfer of all the aircraft, watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every person who is engaged in the business of leasing or renting such items and who, in connection with such business, sells any such item to a retailer for the purpose of resale is, notwithstanding any other provision of this Section to the contrary, authorized to meet the return-filing requirement of this Act by reporting the transfer of all the aircraft, watercraft, motor vehicles, or trailers transferred for resale during a month to the Department on the same uniform invoice-transaction reporting return form on or before the 20th of the month following the month in which the transfer takes place. Notwithstanding any other provision of this Act to the contrary, all returns filed under this paragraph must be filed by electronic means in the manner and form as required by the Department.

The transaction reporting return in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may reasonably require.

The transaction reporting return in the case of watercraft and aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

Such transaction reporting return shall be filed not later than 20 days after the date of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so. The transaction reporting return and tax remittance or proof of exemption from the tax that is imposed by this Act may be transmitted to the Department by way of the State agency with which, or State

officer with whom, the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal property that is involved (if titling or registration is required) in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.

No retailer's failure or refusal to remit tax under this Act precludes a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration (if titling or registration is required) upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer. The Department shall adopt appropriate rules to carry out the mandate of this paragraph.

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer, such user may certify to the fact of such delay by the retailer, and may (upon the Department being satisfied of the truth of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 2.1% or 1.75% discount provided for in this Section being allowed. When the user pays the tax directly to the Department, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

Where a retailer collects the tax with respect to the selling price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property and the retailer refunds the selling price thereof to the purchaser, such retailer shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the retailer may deduct the amount of the tax so refunded by him to the purchaser from any other use tax which such retailer may be required to pay or remit to the Department, as shown by such return, if the amount of the tax to be deducted was previously remitted to the Department by such retailer. If the retailer has not previously remitted the amount of such tax to the Department, he is entitled to no deduction under this Act upon refunding such tax to the purchaser.

Any retailer filing a return under this Section shall also include (for the purpose of paying tax thereon) the total tax covered by such return upon the selling price of tangible personal property purchased by him at retail from a retailer, but as to which the tax imposed by this Act was not collected from the retailer filing such return, and such retailer shall remit the amount of such tax to the Department when filing such return.

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable retailers, who are required to file returns hereunder and also under the Retailers' Occupation Tax Act, to furnish all the return information required by both Acts on the one form.

Where the retailer has more than one business registered with the Department under separate registration under this Act, such retailer may not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury which is hereby created, the net revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury, 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property, other than (i) tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government and (ii) aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuels Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased

outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that are now taxed at 6.25%.

Beginning July 1, 2011, each month the Department shall pay into the Clean Air Act Permit Fund 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of sorbents used in Illinois in the process of sorbent injection as used to comply with the Environmental Protection Act or the federal Clean Air Act, but the total payment into the Clean Air Act Permit Fund under this Act and the Retailers' Occupation Tax Act shall not exceed $2,000,000 in any fiscal year.

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act shall not exceed $18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.

Beginning July 1, 2015, of the remainder of the moneys received by the Department under this Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, each month the Department shall deposit $500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000

1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000 ~~246,000,000~~
2022	300,000,000 ~~260,000,000~~
2023	300,000,000 ~~275,000,000~~
2024	300,000,000 ~~275,000,000~~
2025	300,000,000 ~~275,000,000~~
2026	300,000,000 ~~279,000,000~~
2027	375,000,000 ~~292,000,000~~
2028	375,000,000 ~~307,000,000~~
2029	375,000,000 ~~322,000,000~~
2030	375,000,000 ~~338,000,000~~
2031	375,000,000 ~~350,000,000~~
2032	375,000,000 ~~350,000,000~~
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036 and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2060.	450,000,000

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim, and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year....	Total Deposit
2024....	$200,000,000
2025....	$206,000,000
2026....	$212,200,000
2027....	$218,500,000
2028....	$225,100,000
2029....	$288,700,000
2030....	$298,900,000
2031....	$309,300,000
2032....	$320,100,000
2033....	$331,200,000
2034....	$341,200,000
2035....	$351,400,000
2036....	$361,900,000
2037....	$372,800,000
2038....	$384,000,000
2039....	$395,500,000
2040....	$407,400,000
2041....	$419,600,000
2042....	$432,200,000

2043.... $445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the meaning given to that term in Section 3-40 of this Act.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, manufacturers, importers and wholesalers whose products are sold at retail in Illinois by numerous retailers, and who wish to do so, may assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the retailers who are affected do not make written objection to the Department to this arrangement.

(Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19.)

Section 15-15. The Service Use Tax Act is amended by changing Section 9 as follows:

(35 ILCS 110/9) (from Ch. 120, par. 439.39)

Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990 and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for servicemen whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final. A serviceman need not remit that part of any tax collected by him to the extent that he is required to pay and does pay the tax imposed by the Service Occupation Tax Act with respect to his sale of service involving the incidental transfer by him of the same property.

Except as provided hereinafter in this Section, on or before the twentieth day of each calendar month, such serviceman shall file a return for the preceding calendar month in accordance with reasonable Rules and Regulations to be promulgated by the Department. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. On and after January 1, 2018, with respect to servicemen whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;

2. The address of the principal place of business from which he engages in business as a serviceman in this State;

3. The total amount of taxable receipts received by him during the preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;

4. The amount of credit provided in Section 2d of this Act;

5. The amount of tax due;

5-5. The signature of the taxpayer; and

6. Such other reasonable information as the Department may require.

Each serviceman required or authorized to collect the tax imposed by this Act on aviation fuel transferred as an incident of a sale of service in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation fuel as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, servicemen collecting tax on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Notwithstanding any other provision of this Act to the contrary, servicemen subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

If the serviceman is otherwise required to file a monthly return and if the serviceman's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the serviceman is otherwise required to file a monthly or quarterly return and if the serviceman's average monthly tax liability to the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a serviceman may file his return, in the case of any serviceman who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such serviceman shall file a final return under this Act with the Department not more than 1 month after discontinuing such business.

Where a serviceman collects the tax with respect to the selling price of property which he sells and the purchaser thereafter returns such property and the serviceman refunds the selling price thereof to the purchaser, such serviceman shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the serviceman may deduct the amount of the tax so refunded by him to the purchaser from any other Service Use Tax, Service Occupation Tax, retailers' occupation tax or use tax which such serviceman may be required to pay or remit to the Department, as shown by such return, provided that the amount of the tax to be deducted shall previously have been remitted to the Department by such serviceman. If

the serviceman shall not previously have remitted the amount of such tax to the Department, he shall be entitled to no deduction hereunder upon refunding such tax to the purchaser.

Any serviceman filing a return hereunder shall also include the total tax upon the selling price of tangible personal property purchased for use by him as an incident to a sale of service, and such serviceman shall remit the amount of such tax to the Department when filing such return.

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable servicemen, who are required to file returns hereunder and also under the Service Occupation Tax Act, to furnish all the return information required by both Acts on the one form.

Where the serviceman has more than one business registered with the Department under separate registration hereunder, such serviceman shall not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Tax Reform Fund, a special fund in the State Treasury, the net revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on transfers of tangible personal property, other than (i) tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government and (ii) aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuel Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that are now taxed at 6.25%.

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act shall not exceed $18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.

Beginning July 1, 2015, of the remainder of the moneys received by the Department under the Use Tax Act, this Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, each month the Department shall deposit $500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build

Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000 ~~246,000,000~~
2022	300,000,000 ~~260,000,000~~
2023	300,000,000 ~~275,000,000~~
2024	300,000,000 ~~275,000,000~~
2025	300,000,000 ~~275,000,000~~
2026	300,000,000 ~~279,000,000~~
2027	375,000,000 ~~292,000,000~~
2028	375,000,000 ~~307,000,000~~
2029	375,000,000 ~~322,000,000~~
2030	375,000,000 ~~338,000,000~~
2031	375,000,000 ~~350,000,000~~
2032	375,000,000 ~~350,000,000~~

2033	375,000,000
2034	375,000,000
2035	375,000,000
2036	450,000,000

and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim, and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year....	Total Deposit
2024....	$200,000,000

2025....	$206,000,000
2026....	$212,200,000
2027....	$218,500,000
2028....	$225,100,000
2029....	$288,700,000
2030....	$298,900,000
2031....	$309,300,000
2032....	$320,100,000
2033....	$331,200,000
2034....	$341,200,000
2035....	$351,400,000
2036....	$361,900,000
2037....	$372,800,000
2038....	$384,000,000
2039....	$395,500,000
2040....	$407,400,000
2041....	$419,600,000
2042....	$432,200,000
2043....	$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the General Revenue Fund of the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

(Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19.)

Section 15-20. The Service Occupation Tax Act is amended by changing Section 9 as follows:

(35 ILCS 115/9) (from Ch. 120, par. 439.109)

Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax at the time when he is required to file his return for the period during which such tax was collectible, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel

that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for servicemen whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final.

Where such tangible personal property is sold under a conditional sales contract, or under any other form of sale wherein the payment of the principal sum, or a part thereof, is extended beyond the close of the period for which the return is filed, the serviceman, in collecting the tax may collect, for each tax return period, only the tax applicable to the part of the selling price actually received during such tax return period.

Except as provided hereinafter in this Section, on or before the twentieth day of each calendar month, such serviceman shall file a return for the preceding calendar month in accordance with reasonable rules and regulations to be promulgated by the Department of Revenue. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. On and after January 1, 2018, with respect to servicemen whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;

2. The address of the principal place of business from which he engages in business as a serviceman in this State;

3. The total amount of taxable receipts received by him during the preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;

4. The amount of credit provided in Section 2d of this Act;

5. The amount of tax due;

5-5. The signature of the taxpayer; and

6. Such other reasonable information as the Department may require.

Each serviceman required or authorized to collect the tax herein imposed on aviation fuel acquired as an incident to the purchase of a service in this State during the preceding calendar month shall, instead of reporting and paying tax as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, servicemen transferring aviation fuel incident to sales of service shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Notwithstanding any other provision of this Act to the contrary, servicemen subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

Prior to October 1, 2003, and on and after September 1, 2004 a serviceman may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Service Use Tax as provided in Section 3-70 of the Service Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-70 of the Service Use Tax Act. A Manufacturer's Purchase Credit certification, accepted prior to October 1, 2003 or on or after September 1, 2004 by a serviceman as provided in Section 3-70 of the Service Use Tax Act, may be used by that serviceman to satisfy Service Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to September 1, 2004 shall be disallowed. Manufacturer's Purchase Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004. No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

If the serviceman's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the serviceman's average monthly tax liability to the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a serviceman may file his return, in the case of any serviceman who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such serviceman

shall file a final return under this Act with the Department not more than 1 month after discontinuing such business.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Where a serviceman collects the tax with respect to the selling price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property and the serviceman refunds the selling price thereof to the purchaser, such serviceman shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the serviceman may deduct the amount of the tax so refunded by him to the purchaser from any other Service Occupation Tax, Service Use Tax, Retailers' Occupation Tax or Use Tax which such serviceman may be required to pay or remit to the Department, as shown by such return, provided that the amount of the tax to be deducted shall previously have been remitted to the Department by such serviceman. If the serviceman shall not previously have remitted the amount of such tax to the Department, he shall be entitled to no deduction hereunder upon refunding such tax to the purchaser.

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable servicemen, who are required to file returns hereunder and also under the Retailers' Occupation Tax Act, the Use Tax Act or the Service Use Tax Act, to furnish all the return information required by all said Acts on the one form.

Where the serviceman has more than one business registered with the Department under separate registrations hereunder, such serviceman shall file separate returns for each registered business.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund the revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the revenue realized for the preceding month from the 6.25% general rate on sales of tangible personal property other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the revenue realized for the preceding month from the 6.25% general rate on transfers of tangible personal property other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuel Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy,

grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that are now taxed at 6.25%.

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Use Tax Act, the Service Use Tax Act, and the Retailers' Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Use Tax Act, the Service Use Tax Act, and the Retailers' Occupation Tax Act shall not exceed $18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.

Beginning July 1, 2015, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, this Act, and the Retailers' Occupation Tax Act, each month the Department shall deposit $500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000

2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000 ~~246,000,000~~
2022	300,000,000 ~~260,000,000~~
2023	300,000,000 ~~275,000,000~~
2024	300,000,000 ~~275,000,000~~
2025	300,000,000 ~~275,000,000~~
2026	300,000,000 ~~279,000,000~~
2027	375,000,000 ~~292,000,000~~
2028	375,000,000 ~~307,000,000~~
2029	375,000,000 ~~322,000,000~~
2030	375,000,000 ~~338,000,000~~
2031	375,000,000 ~~350,000,000~~
2032	375,000,000 ~~350,000,000~~
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036 and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2060.	450,000,000

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Capital Projects Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year....	Total Deposit
2024....	$200,000,000
2025....	$206,000,000
2026....	$212,200,000
2027....	$218,500,000
2028....	$225,100,000
2029....	$288,700,000
2030....	$298,900,000
2031....	$309,300,000
2032....	$320,100,000
2033....	$331,200,000
2034....	$341,200,000
2035....	$351,400,000
2036....	$361,900,000
2037....	$372,800,000
2038....	$384,000,000
2039....	$395,500,000
2040....	$407,400,000
2041....	$419,600,000
2042....	$432,200,000
2043....	$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the County and Mass

Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% shall be paid into the General Revenue Fund of the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the taxpayer's last Federal income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the gross receipts reported to the Department of Revenue for the same period, the taxpayer shall attach to his annual return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The taxpayer's annual return to the Department shall also disclose the cost of goods sold by the taxpayer during the year covered by such return, opening and closing inventories of such goods for such year, cost of goods used from stock or taken from stock and given away by the taxpayer during such year, pay roll information of the taxpayer's business during such year and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual returns filed by such taxpayer as hereinbefore provided for in this Section.

If the annual information return required by this Section is not filed when and as required, the taxpayer shall be liable as follows:

(i) Until January 1, 1994, the taxpayer shall be liable for a penalty equal to 1/6 of 1% of the tax due from such taxpayer under this Act during the period to be covered by the annual return for each month or fraction of a month until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

(ii) On and after January 1, 1994, the taxpayer shall be liable for a penalty as described in Section 3-4 of the Uniform Penalty and Interest Act.

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The foregoing portion of this Section concerning the filing of an annual information return shall not apply to a serviceman who is not required to file an income tax return with the United States Government.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, it shall be permissible for manufacturers, importers and wholesalers whose products are sold by numerous servicemen in Illinois, and who wish to do so, to assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the servicemen who are affected do not make written objection to the Department to this arrangement.

(Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19.)

Section 15-25. The Retailers' Occupation Tax Act is amended by changing Section 3 as follows:

(35 ILCS 120/3) (from Ch. 120, par. 442)

Sec. 3. Except as provided in this Section, on or before the twentieth day of each calendar month, every person engaged in the business of selling tangible personal property at retail in this State during the preceding calendar month shall file a return with the Department, stating:

1. The name of the seller;

2. His residence address and the address of his principal place of business and the address of the principal place of business (if that is a different address) from which he engages in the business of selling tangible personal property at retail in this State;

3. Total amount of receipts received by him during the preceding calendar month or quarter, as the case may be, from sales of tangible personal property, and from services furnished, by him during such preceding calendar month or quarter;

4. Total amount received by him during the preceding calendar month or quarter on charge and time sales of tangible personal property, and from services furnished, by him prior to the month or quarter for which the return is filed;

5. Deductions allowed by law;

6. Gross receipts which were received by him during the preceding calendar month or quarter and upon the basis of which the tax is imposed;

7. The amount of credit provided in Section 2d of this Act;

8. The amount of tax due;

9. The signature of the taxpayer; and

10. Such other reasonable information as the Department may require.

On and after January 1, 2018, except for returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Each return shall be accompanied by the statement of prepaid tax issued pursuant to Section 2e for which credit is claimed.

Prior to October 1, 2003, and on and after September 1, 2004 a retailer may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Use Tax as provided in Section 3-85 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit certification, accepted by a retailer prior to October 1, 2003 and on and after September 1, 2004 as provided in Section 3-85 of the Use Tax Act, may be used by that retailer to satisfy Retailers' Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to September 1, 2004 shall be disallowed. Manufacturer's Purchaser Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004. No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;

2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;

3. The total amount of taxable receipts received by him during the preceding calendar month from sales of tangible personal property by him during such preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;

4. The amount of credit provided in Section 2d of this Act;

5. The amount of tax due; and

6. Such other reasonable information as the Department may require.

Every person engaged in the business of selling aviation fuel at retail in this State during the preceding calendar month shall, instead of reporting and paying tax as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, retailers selling aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

Beginning on October 1, 2003, any person who is not a licensed distributor, importing distributor, or manufacturer, as defined in the Liquor Control Act of 1934, but is engaged in the business of selling, at retail, alcoholic liquor shall file a statement with the Department of Revenue, in a format and at a time prescribed by the Department, showing the total amount paid for alcoholic liquor purchased during the preceding month and such other information as is reasonably required by the Department. The Department may adopt rules to

require that this statement be filed in an electronic or telephonic format. Such rules may provide for exceptions from the filing requirements of this paragraph. For the purposes of this paragraph, the term "alcoholic liquor" shall have the meaning prescribed in the Liquor Control Act of 1934.

Beginning on October 1, 2003, every distributor, importing distributor, and manufacturer of alcoholic liquor as defined in the Liquor Control Act of 1934, shall file a statement with the Department of Revenue, no later than the 10th day of the month for the preceding month during which transactions occurred, by electronic means, showing the total amount of gross receipts from the sale of alcoholic liquor sold or distributed during the preceding month to purchasers; identifying the purchaser to whom it was sold or distributed; the purchaser's tax registration number; and such other information reasonably required by the Department. A distributor, importing distributor, or manufacturer of alcoholic liquor must personally deliver, mail, or provide by electronic means to each retailer listed on the monthly statement a report containing a cumulative total of that distributor's, importing distributor's, or manufacturer's total sales of alcoholic liquor to that retailer no later than the 10th day of the month for the preceding month during which the transaction occurred. The distributor, importing distributor, or manufacturer shall notify the retailer as to the method by which the distributor, importing distributor, or manufacturer will provide the sales information. If the retailer is unable to receive the sales information by electronic means, the distributor, importing distributor, or manufacturer shall furnish the sales information by personal delivery or by mail. For purposes of this paragraph, the term "electronic means" includes, but is not limited to, the use of a secure Internet website, e-mail, or facsimile.

If a total amount of less than $1 is payable, refundable or creditable, such amount shall be disregarded if it is less than 50 cents and shall be increased to $1 if it is 50 cents or more.

Notwithstanding any other provision of this Act to the contrary, retailers subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Any amount which is required to be shown or reported on any return or other document under this Act shall, if such amount is not a whole-dollar amount, be increased to the nearest whole-dollar amount in any case where the fractional part of a dollar is 50 cents or more, and decreased to the nearest whole-dollar amount where the fractional part of a dollar is less than 50 cents.

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax liability with the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such retailer shall file a final return under this Act with the Department not more than one month after discontinuing such business.

Where the same person has more than one business registered with the Department under separate registrations under this Act, such person may not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, except as otherwise provided in this Section, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that if, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle retailer or trailer retailer for the purpose of resale or (ii) a retailer of aircraft, watercraft, motor vehicles, or trailers transfers more than one aircraft, watercraft, motor vehicle, or trailer to a purchaser for use as a qualifying rolling stock as provided in Section 2-5 of this Act, then that seller may report the transfer of all aircraft, watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every person who is engaged in the business of leasing or renting such items and who, in connection with such business, sells any such item to a retailer for the purpose of resale is, notwithstanding any other provision of this Section to the contrary, authorized to meet the return-filing requirement of this Act by reporting the transfer of all the aircraft, watercraft, motor vehicles, or trailers transferred for resale during a month to the Department on the same uniform invoice-transaction reporting return form on or before the 20th of the month following the month in which the transfer takes place. Notwithstanding any other provision of this Act to the contrary, all returns filed under this paragraph must be filed by electronic means in the manner and form as required by the Department.

Any retailer who sells only motor vehicles, watercraft, aircraft, or trailers that are required to be registered with an agency of this State, so that all retailers' occupation tax liability is required to be reported, and is reported, on such transaction reporting returns and who is not otherwise required to file monthly or quarterly returns, need not file monthly or quarterly returns. However, those retailers shall be required to file returns on an annual basis.

The transaction reporting return, in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 1 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may reasonably require.

The transaction reporting return in the case of watercraft or aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 1 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

Such transaction reporting return shall be filed not later than 20 days after the day of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so. The transaction reporting return and tax remittance or proof of exemption from the Illinois use tax may be transmitted to the Department by way of the State agency with which, or State officer with whom the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a use tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal property that is involved (if titling or registration is required) in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.

No retailer's failure or refusal to remit tax under this Act precludes a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration (if titling or registration is required) upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer. The Department shall adopt appropriate rules to carry out the mandate of this paragraph.

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of the tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer, such user may certify to the fact of such delay by the retailer and may (upon the Department being satisfied of the truth of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 2.1% or 1.75% discount provided for in this Section being allowed. When the user pays the tax directly to the Department, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

Refunds made by the seller during the preceding return period to purchasers, on account of tangible personal property returned to the seller, shall be allowed as a deduction under subdivision 5 of his monthly or quarterly return, as the case may be, in case the seller had theretofore included the receipts from the sale of such tangible personal property in a return filed by him and had paid the tax imposed by this Act with respect to such receipts.

Where the seller is a corporation, the return filed on behalf of such corporation shall be signed by the president, vice-president, secretary or treasurer or by the properly accredited agent of such corporation.

Where the seller is a limited liability company, the return filed on behalf of the limited liability company shall be signed by a manager, member, or properly accredited agent of the limited liability company.

Except as provided in this Section, the retailer filing the return under this Section shall, at the time of filing such return, pay to the Department the amount of tax imposed by this Act less a discount of 2.1% prior to January 1, 1990 and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to Section 2d of this Act shall be included in the amount on which such 2.1% or 1.75% discount is computed. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final.

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985 and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987 and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of $10,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $10,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of $20,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

The provisions of this paragraph apply before October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has

collected prepaid taxes which average in excess of $25,000 per month during the preceding 2 complete calendar quarters, shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to September 1, 1985 (the effective date of Public Act 84-221), each payment shall be in an amount not less than 22.5% of the taxpayer's actual liability under Section 2d. If the month during which such tax liability is incurred begins on or after January 1, 1986, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding calendar year. If the month during which such tax liability is incurred begins on or after January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until such taxpayer's average monthly prepaid tax collections during the preceding 2 complete calendar quarters is $25,000 or less. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

The provisions of this paragraph apply on and after October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes that average in excess of $20,000 per month during the preceding 4 complete calendar quarters shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which the liability is incurred. Each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of the quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until the taxpayer's average monthly prepaid tax collections during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarters is less than $20,000. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

If any payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown on an original monthly return, the Department shall, if requested by the taxpayer, issue to the taxpayer a credit memorandum no later than 30 days after the date of payment. The credit evidenced by such credit memorandum may be assigned by the taxpayer to a similar taxpayer under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determined that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and that taxpayer shall be liable for penalties and interest on such difference.

If a retailer of motor fuel is entitled to a credit under Section 2d of this Act which exceeds the taxpayer's liability to the Department under this Act for the month which the taxpayer is filing a return, the Department shall issue the taxpayer a credit memorandum for the excess.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund, a special fund in the State treasury which is hereby created, the net revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund, a special fund in the State treasury which is hereby created, 4% of the net revenue realized for the preceding month from the 6.25% general rate other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuel Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that are now taxed at 6.25%.

Beginning July 1, 2011, each month the Department shall pay into the Clean Air Act Permit Fund 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of sorbents used in Illinois in the process of sorbent injection as used to comply with the Environmental Protection Act or the federal Clean Air Act, but the total payment into the Clean Air Act Permit Fund under this Act and the Use Tax Act shall not exceed $2,000,000 in any fiscal year.

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Use Tax Act, the Service Use Tax Act, and the Service Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Use Tax Act, the Service Use Tax Act, and the Service Occupation Tax Act shall not exceed $18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.

Beginning July 1, 2015, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, each month the Department shall deposit $500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to this Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as hereinafter defined), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; the "Annual Specified Amount" means the amounts specified below for fiscal years 1986 through 1993:

Fiscal Year	Annual Specified Amount
1986	$54,800,000
1987	$76,650,000
1988	$80,480,000
1989	$88,510,000
1990	$115,330,000
1991	$145,470,000
1992	$182,730,000
1993	$206,520,000;

and means the Certified Annual Debt Service Requirement (as defined in Section 13 of the Build Illinois Bond Act) or the Tax Act Amount, whichever is greater, for fiscal year 1994 and each fiscal year thereafter; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year. The amounts payable into the Build Illinois Fund under clause (b) of the first sentence in this paragraph shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the first sentence of this paragraph and shall reduce the amount otherwise payable for such fiscal year pursuant

to that clause (b). The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000 ~~246,000,000~~
2022	300,000,000 ~~260,000,000~~
2023	300,000,000 ~~275,000,000~~
2024	300,000,000 ~~275,000,000~~
2025	300,000,000 ~~275,000,000~~
2026	300,000,000 ~~279,000,000~~
2027	375,000,000 ~~292,000,000~~
2028	375,000,000 ~~307,000,000~~
2029	375,000,000 ~~322,000,000~~
2030	375,000,000 ~~338,000,000~~
2031	375,000,000 ~~350,000,000~~
2032	375,000,000 ~~350,000,000~~
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036	450,000,000

and
each fiscal year
thereafter that bonds
are outstanding under
Section 13.2 of the
Metropolitan Pier and
Exposition Authority Act,
but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year....	Total Deposit
2024....	$200,000,000
2025....	$206,000,000
2026....	$212,200,000
2027....	$218,500,000
2028....	$225,100,000

2029....	$288,700,000
2030....	$298,900,000
2031....	$309,300,000
2032....	$320,100,000
2033....	$331,200,000
2034....	$341,200,000
2035....	$351,400,000
2036....	$361,900,000
2037....	$372,800,000
2038....	$384,000,000
2039....	$395,500,000
2040....	$407,400,000
2041....	$419,600,000
2042....	$432,200,000
2043....	$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the retailer's last Federal income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the gross receipts reported to the Department of Revenue for the same period, the retailer shall attach to his annual return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The retailer's annual return to the Department shall also disclose the cost of goods sold by the retailer during the year covered by such return, opening and closing inventories of such goods for such year, costs of goods used from stock or taken from stock and given away by the retailer during such year, payroll information of the retailer's business during such year and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual returns filed by such retailer as provided for in this Section.

If the annual information return required by this Section is not filed when and as required, the taxpayer shall be liable as follows:

(i) Until January 1, 1994, the taxpayer shall be liable for a penalty equal to 1/6 of 1% of the tax due from such taxpayer under this Act during the period to be covered by the annual return for each month or fraction of a month until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

(ii) On and after January 1, 1994, the taxpayer shall be liable for a penalty as described in Section 3-4 of the Uniform Penalty and Interest Act.

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The provisions of this Section concerning the filing of an annual information return do not apply to a retailer who is not required to file an income tax return with the United States Government.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, manufacturers, importers and wholesalers whose products are sold at retail in Illinois by numerous retailers, and who wish to do so, may assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the retailers who are affected do not make written objection to the Department to this arrangement.

Any person who promotes, organizes, provides retail selling space for concessionaires or other types of sellers at the Illinois State Fair, DuQuoin State Fair, county fairs, local fairs, art shows, flea markets and similar exhibitions or events, including any transient merchant as defined by Section 2 of the Transient Merchant Act of 1987, is required to file a report with the Department providing the name of the merchant's business, the name of the person or persons engaged in merchant's business, the permanent address and Illinois Retailers Occupation Tax Registration Number of the merchant, the dates and location of the event and other reasonable information that the Department may require. The report must be filed not later than the 20th day of the month next following the month during which the event with retail sales was held. Any person who fails to file a report required by this Section commits a business offense and is subject to a fine not to exceed $250.

Any person engaged in the business of selling tangible personal property at retail as a concessionaire or other type of seller at the Illinois State Fair, county fairs, art shows, flea markets and similar exhibitions or events, or any transient merchants, as defined by Section 2 of the Transient Merchant Act of 1987, may be required to make a daily report of the amount of such sales to the Department and to make a daily payment of the full amount of tax due. The Department shall impose this requirement when it finds that there is a significant risk of loss of revenue to the State at such an exhibition or event. Such a finding shall be based on evidence that a substantial number of concessionaires or other sellers who are not residents of Illinois will be engaging in the business of selling tangible personal property at retail at the exhibition or event, or other evidence of a significant risk of loss of revenue to the State. The Department shall notify concessionaires and other sellers affected by the imposition of this requirement. In the absence of notification by the Department, the concessionaires and other sellers shall file their returns as otherwise required in this Section.

(Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19.)

Section 15-30. The Metropolitan Pier and Exposition Authority Act is amended by changing Sections 13 and 13.2 as follows:

(70 ILCS 210/13) (from Ch. 85, par. 1233)

Sec. 13. (a) The Authority shall not have power to levy taxes for any purpose, except as provided in subsections (b), (c), (d), (e), and (f).

(b) By ordinance the Authority shall, as soon as practicable after July 1, 1992 (the effective date of Public Act 87-733), impose a Metropolitan Pier and Exposition Authority Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail within the territory described in this subsection at the rate of 1.0% of the gross receipts (i) from the sale of food, alcoholic beverages, and soft drinks sold for consumption on the premises where sold and (ii) from the sale of food, alcoholic beverages, and soft drinks sold for consumption off the premises where sold by a retailer whose principal source of gross receipts is from the sale of food, alcoholic beverages, and soft drinks prepared for immediate consumption.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Illinois Department of Revenue. The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, shall be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and shall employ the same modes of procedure applicable to this Retailers' Occupation Tax as are prescribed in Sections 1, 2 through 2-65 (in respect to all provisions of those Sections other than the State rate of taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and after January 1, 1994, all applicable provisions of the Uniform Penalty and Interest Act that are not inconsistent with this Act, as fully as if provisions contained in those Sections of the Retailers' Occupation Tax Act were set forth in this subsection.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their seller's tax liability under this subsection by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act, pursuant to bracket schedules as the Department may prescribe. The retailer filing the return shall, at the time of filing the return, pay to the Department the amount of tax imposed under this subsection, less a discount of 1.75%, which is allowed to reimburse the retailer for the expenses incurred in keeping records, preparing and filing returns, remitting the tax, and supplying data to the Department on request.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

Nothing in this subsection authorizes the Authority to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee for the Authority, all taxes and penalties collected under this subsection for deposit into a trust fund held outside of the State Treasury.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this subsection during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts, not including credit memoranda, collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for the payment of refunds, less 1.5% of such balance, which sum shall be deposited by the State Treasurer into the Tax Compliance and Administration Fund in the State Treasury from which it shall be appropriated to the Department to cover the costs of the Department in administering and enforcing the provisions of this subsection, and less any amounts that are transferred to the STAR Bonds Revenue Fund. Within 10 days after receipt by the Comptroller of the certification, the Comptroller shall cause the orders to be drawn for the remaining amounts, and the Treasurer shall administer those amounts as required in subsection (g).

A certificate of registration issued by the Illinois Department of Revenue to a retailer under the Retailers' Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under this subsection, and no additional registration shall be required under the ordinance imposing the tax or under this subsection.

A certified copy of any ordinance imposing or discontinuing any tax under this subsection or effecting a change in the rate of that tax shall be filed with the Department, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

The tax authorized to be levied under this subsection may be levied within all or any part of the following described portions of the metropolitan area:

(1) that portion of the City of Chicago located within the following area: Beginning at the point of intersection of the Cook County - DuPage County line and York Road, then North along York Road to its intersection with Touhy Avenue, then east along Touhy Avenue to its intersection with the Northwest Tollway, then southeast along the Northwest Tollway to its intersection with Lee Street, then south along Lee Street to Higgins Road, then south and east along Higgins Road to its intersection with Mannheim Road, then south along Mannheim Road to its intersection with Irving Park Road, then west along Irving Park Road to its intersection with the Cook County - DuPage County line, then north and west along the county line to the point of beginning; and

(2) that portion of the City of Chicago located within the following area: Beginning at the intersection of West 55th Street with Central Avenue, then east along West 55th Street to its intersection with South Cicero Avenue, then south along South Cicero Avenue to its intersection with West 63rd Street, then west along West 63rd Street to its intersection with South Central Avenue, then north along South Central Avenue to the point of beginning; and

(3) that portion of the City of Chicago located within the following area: Beginning at the point 150 feet west of the intersection of the west line of North Ashland Avenue and the north line of West Diversey Avenue, then north 150 feet, then east along a line 150 feet north of the north line of West Diversey Avenue extended to the shoreline of Lake Michigan, then following the shoreline of Lake Michigan (including Navy Pier and all other improvements fixed to land, docks, or piers) to the point where the shoreline of Lake Michigan and the Adlai E. Stevenson Expressway extended east to that shoreline intersect, then west along the Adlai E. Stevenson Expressway to a point 150 feet west of the west line of South Ashland Avenue, then north along a line 150 feet west of the west line of South and North Ashland Avenue to the point of beginning.

The tax authorized to be levied under this subsection may also be levied on food, alcoholic beverages, and soft drinks sold on boats and other watercraft departing from and returning to the shoreline of Lake Michigan (including Navy Pier and all other improvements fixed to land, docks, or piers) described in item (3).

(c) By ordinance the Authority shall, as soon as practicable after July 1, 1992 (the effective date of Public Act 87-733), impose an occupation tax upon all persons engaged in the corporate limits of the City of Chicago in the business of renting, leasing, or letting rooms in a hotel, as defined in the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of the gross rental receipts from the renting, leasing, or letting of hotel rooms within the City of Chicago, excluding, however, from gross rental receipts the proceeds of renting, leasing, or letting to permanent residents of a hotel, as defined in that Act. Gross rental receipts shall not include charges that are added on account of the liability arising from any tax imposed by the State or any governmental agency on the occupation of renting, leasing, or letting rooms in a hotel.

The tax imposed by the Authority under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Illinois Department of Revenue. The certificate of registration that is issued by the Department to a lessor under the Hotel Operators' Occupation Tax Act shall permit that registrant to engage in a business that is taxable under any ordinance enacted under this subsection without registering separately with the Department under that ordinance or under this

subsection. The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection, to dispose of taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, shall be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and shall employ the same modes of procedure as are prescribed in the Hotel Operators' Occupation Tax Act (except where that Act is inconsistent with this subsection), as fully as if the provisions contained in the Hotel Operators' Occupation Tax Act were set out in this subsection.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their tax liability for that tax by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes imposed under the Hotel Operators' Occupation Tax Act, the municipal tax imposed under Section 8-3-13 of the Illinois Municipal Code, and the tax imposed under Section 19 of the Illinois Sports Facilities Authority Act.

The person filing the return shall, at the time of filing the return, pay to the Department the amount of tax, less a discount of 2.1% or $25 per calendar year, whichever is greater, which is allowed to reimburse the operator for the expenses incurred in keeping records, preparing and filing returns, remitting the tax, and supplying data to the Department on request.

Except as otherwise provided in this paragraph, the Department shall forthwith pay over to the State Treasurer, ex officio, as trustee for the Authority, all taxes and penalties collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for payment of refunds, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the Authority, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the Department's certification, the Comptroller shall cause the orders to be drawn for such amounts, and the Treasurer shall administer the amounts distributed to the Authority as required in subsection (g).

A certified copy of any ordinance imposing or discontinuing a tax under this subsection or effecting a change in the rate of that tax shall be filed with the Illinois Department of Revenue, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

(d) By ordinance the Authority shall, as soon as practicable after July 1, 1992 (the effective date of Public Act 87-733), impose a tax upon all persons engaged in the business of renting automobiles in the metropolitan area at the rate of 6% of the gross receipts from that business, except that no tax shall be imposed on the business of renting automobiles for use as taxicabs or in livery service. The tax imposed under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Illinois Department of Revenue. The certificate of registration issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Automobile Renting Occupation and Use Tax Act shall permit that person to engage in a business that is taxable under any ordinance enacted under this subsection without registering separately with the Department under that ordinance or under this subsection. The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection, to dispose of taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure as are prescribed in Sections 2 and 3 (in respect to all provisions of those Sections other than the State rate of tax; and in respect to the provisions of the Retailers' Occupation Tax Act referred to in those Sections, except as to the disposition of taxes and penalties collected, except for the provision allowing retailers a deduction from the tax to cover certain costs, and except that credit memoranda issued under this subsection may not be used to discharge any State tax liability) of the Automobile Renting Occupation and Use Tax Act, as fully as if provisions contained in those Sections of that Act were set forth in this subsection.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their tax liability under this subsection by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that sellers are required to collect under the Automobile Renting Occupation and Use Tax Act, pursuant to bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

Except as otherwise provided in this paragraph, the Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the Comptroller the amounts to be paid under subsection (g) of this Section (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amount determined by the Department to be necessary for payment of refunds, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the

Authority, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the Department's certification, the Comptroller shall cause the orders to be drawn for such amounts, and the Treasurer shall administer the amounts distributed to the Authority as required in subsection (g).

Nothing in this subsection authorizes the Authority to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

A certified copy of any ordinance imposing or discontinuing a tax under this subsection or effecting a change in the rate of that tax shall be filed with the Illinois Department of Revenue, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

(e) By ordinance the Authority shall, as soon as practicable after July 1, 1992 (the effective date of Public Act 87-733), impose a tax upon the privilege of using in the metropolitan area an automobile that is rented from a rentor outside Illinois and is titled or registered with an agency of this State's government at a rate of 6% of the rental price of that automobile, except that no tax shall be imposed on the privilege of using automobiles rented for use as taxicabs or in livery service. The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the metropolitan area. The tax shall be collected by the Department of Revenue for the Authority. The tax must be paid to the State or an exemption determination must be obtained from the Department of Revenue before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which or State officer with whom the tangible personal property must be titled or registered if the Department and that agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department shall have full power to administer and enforce this subsection, to collect all taxes, penalties, and interest due under this subsection, to dispose of taxes, penalties, and interest so collected in the manner provided in this subsection, and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty, or interest under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure as are prescribed in Sections 2 and 4 (except provisions pertaining to the State rate of tax; and in respect to the provisions of the Use Tax Act referred to in that Section, except provisions concerning collection or refunding of the tax by retailers, except the provisions of Section 19 pertaining to claims by retailers, except the last paragraph concerning refunds, and except that credit memoranda issued under this subsection may not be used to discharge any State tax liability) of the Automobile Renting Occupation and Use Tax Act, as fully as if provisions contained in those Sections of that Act were set forth in this subsection.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

Except as otherwise provided in this paragraph, the Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes, penalties, and interest collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the State Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for payment of refunds, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the Authority, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the State Comptroller of the Department's certification, the Comptroller shall cause the orders to be drawn for such amounts, and the Treasurer shall administer the amounts distributed to the Authority as required in subsection (g).

A certified copy of any ordinance imposing or discontinuing a tax or effecting a change in the rate of that tax shall be filed with the Illinois Department of Revenue, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

(f) By ordinance the Authority shall, as soon as practicable after July 1, 1992 (the effective date of Public Act 87-733), impose an occupation tax on all persons, other than a governmental agency, engaged in the business of providing ground transportation for hire to passengers in the metropolitan area at a rate of (i) $4 per taxi or livery vehicle departure with passengers for hire from commercial service airports in the metropolitan area, (ii) for each departure with passengers for hire from a commercial service airport in the metropolitan area in a bus or van operated by a person other than a person described in item (iii): $18 per bus or van with a capacity of 1-12 passengers, $36 per bus or van with a capacity of 13-24 passengers, and $54 per bus or van with a capacity of over 24 passengers, and (iii) for each departure with passengers for hire from a commercial service airport in the metropolitan area in a bus or van operated by a person regulated by the Interstate Commerce Commission or Illinois Commerce Commission, operating scheduled service from the airport, and charging fares on a per passenger basis: $2 per passenger for hire in each bus or van. The term "commercial service airports" means those airports receiving scheduled passenger service and enplaning more than 100,000 passengers per year.

In the ordinance imposing the tax, the Authority may provide for the administration and enforcement of the tax and the collection of the tax from persons subject to the tax as the Authority determines to be necessary or practicable for the effective administration of the tax. The Authority may enter into agreements as it deems appropriate with any governmental agency providing for that agency to act as the Authority's agent to collect the tax.

In the ordinance imposing the tax, the Authority may designate a method or methods for persons subject to the tax to reimburse themselves for the tax liability arising under the ordinance (i) by separately stating the full amount of the tax liability as an additional charge to passengers departing the airports, (ii) by separately stating one-half of the tax liability as an additional charge to both passengers departing from and to passengers arriving at the airports, or (iii) by some other method determined by the Authority.

All taxes, penalties, and interest collected under any ordinance adopted under this subsection, less any amounts determined to be necessary for the payment of refunds and less the taxes, penalties, and interest attributable to any increase in the rate of tax authorized by Public Act 96-898, shall be paid forthwith to the State Treasurer, ex officio, for deposit into a trust fund held outside the State Treasury and shall be administered by the State Treasurer as provided in subsection (g) of this Section. All taxes, penalties, and interest attributable to any increase in the rate of tax authorized by Public Act 96-898 shall be paid by the State Treasurer as follows: 25% for deposit into the Convention Center Support Fund, to be used by the Village of Rosemont for the repair, maintenance, and improvement of the Donald E. Stephens Convention Center and for debt service on debt instruments issued for those purposes by the village and 75% to the Authority to be used for grants to an organization meeting the qualifications set out in Section 5.6 of this Act, provided the Metropolitan Pier and Exposition Authority has entered into a marketing agreement with such an organization.

(g) Amounts deposited from the proceeds of taxes imposed by the Authority under subsections (b), (c), (d), (e), and (f) of this Section and amounts deposited under Section 19 of the Illinois Sports Facilities Authority Act shall be held in a trust fund outside the State Treasury and, other than the amounts transferred into the Tax Compliance and Administration Fund under subsections (b), (c), (d), and (e), shall be administered by the Treasurer as follows:

(1) An amount necessary for the payment of refunds with respect to those taxes shall be retained in the trust fund and used for those payments.

(2) On July 20 and on the 20th of each month thereafter, provided that the amount requested in the annual certificate of the Chairman of the Authority filed under Section 8.25f of the State Finance Act has been appropriated for payment to the Authority, 1/8 of the local tax transfer amount, together with any cumulative deficiencies in the amounts transferred into the McCormick Place Expansion Project Fund under this subparagraph (2) during the fiscal year for which the certificate has been filed, shall be transferred from the trust fund into the McCormick Place Expansion Project Fund in the State treasury until 100% of the local tax transfer amount has been so transferred. "Local tax transfer amount" shall mean the amount requested in the annual certificate, minus the reduction amount. "Reduction amount" shall mean $41.7 million in fiscal year 2011, $36.7 million in fiscal year 2012, $36.7 million in fiscal year 2013, $36.7 million in fiscal year 2014, and $31.7 million in each fiscal year thereafter until 2035 ~~2032~~, provided that the reduction amount shall be reduced by (i) the amount certified by the Authority to the State Comptroller and State Treasurer under Section 8.25 of the State Finance Act, as amended, with respect to that fiscal year and (ii) in any fiscal year in which the amounts deposited in the trust fund under this Section exceed $343.3 ~~$318.3~~ million, exclusive of amounts set aside for refunds and for the reserve account, one dollar for each dollar of the deposits in the trust fund above $343.3 ~~$318.3~~ million with respect to that year, exclusive of amounts set aside for refunds and for the reserve account.

(3) On July 20, 2010, the Comptroller shall certify to the Governor, the Treasurer, and the Chairman of the Authority the 2010 deficiency amount, which means the cumulative amount of transfers that were due from the trust fund to the McCormick Place Expansion Project Fund in fiscal years 2008, 2009, and 2010 under Section 13(g) of this Act, as it existed prior to May 27, 2010 (the effective date of Public Act 96-898), but not made. On July 20, 2011 and on July 20 of each year through July 20, 2014, the Treasurer shall calculate for the previous fiscal year the surplus revenues in the trust fund and pay that amount to the Authority. On July 20, 2015 and on July 20 of each year thereafter to and including July 20, 2017, as long as bonds and notes issued under Section 13.2 or bonds and notes issued to refund those bonds and notes are outstanding, the Treasurer shall calculate for the previous fiscal year the surplus revenues in the trust fund and pay one-half of that amount to the State Treasurer for deposit into the General Revenue Fund until the 2010 deficiency amount has been paid and shall pay the balance of the surplus revenues to the Authority. On July 20, 2018 and on July 20 of each year thereafter, the Treasurer shall calculate for the previous fiscal year the surplus revenues in the trust fund and pay all of such surplus revenues to the State Treasurer for deposit into the General Revenue Fund until the 2010 deficiency amount has been paid. After the 2010 deficiency amount has been paid, the Treasurer shall pay the balance of the surplus revenues to the Authority. "Surplus revenues" means the amounts remaining in the trust fund on June 30 of the previous fiscal year (A) after the State Treasurer has set aside in the trust fund (i) amounts retained for refunds under subparagraph (1) and (ii) any amounts necessary to meet the reserve account amount and (B) after the State Treasurer has transferred from the trust fund to the General Revenue Fund 100% of any post-2010 deficiency amount. "Reserve account amount" means $15 million in fiscal year 2011 and $30 million in each fiscal year thereafter. The reserve account amount shall be set aside in the trust fund and used as a reserve to be transferred to the McCormick Place Expansion Project Fund in the event the proceeds of taxes imposed under this Section 13 are not sufficient to fund the transfer required in subparagraph (2). "Post-2010 deficiency amount" means any deficiency in transfers from the trust fund to the McCormick Place Expansion Project Fund with respect to fiscal years 2011 and thereafter. It is the intention of this subparagraph (3) that no surplus revenues shall be paid to the Authority with respect to any year in which a post-2010 deficiency amount has not been satisfied by the Authority.

Moneys received by the Authority as surplus revenues may be used (i) for the purposes of paying debt service on the bonds and notes issued by the Authority, including early redemption of those bonds or notes, (ii) for the purposes of repair, replacement, and improvement of the grounds, buildings, and facilities of the Authority, and (iii) for the corporate purposes of the Authority in fiscal years 2011 through 2015 in an amount not to exceed $20,000,000 annually or $80,000,000 total, which amount shall be reduced $0.75 for each dollar of the receipts of the Authority in that year from any contract entered into with respect to naming rights at McCormick Place under Section 5(m) of this Act. When bonds and notes issued under Section 13.2, or bonds or notes issued to refund those bonds and notes, are no longer outstanding, the balance in the trust fund shall be paid to the Authority.

(h) The ordinances imposing the taxes authorized by this Section shall be repealed when bonds and notes issued under Section 13.2 or bonds and notes issued to refund those bonds and notes are no longer outstanding.

(Source: P.A. 100-23, Article 5, Section 5-35, eff. 7-6-17; 100-23, Article 35, Section 35-25, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff. 8-14-18.)

(70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

Sec. 13.2. The McCormick Place Expansion Project Fund is created in the State Treasury. All moneys in the McCormick Place Expansion Project Fund are allocated to and shall be appropriated and used only for the purposes authorized by and subject to the limitations and conditions of this Section. Those amounts may be appropriated by law to the Authority for the purposes of paying the debt service requirements on all bonds and notes, including bonds and notes issued to refund or advance refund bonds and notes issued under this Section, Section 13.1, or issued to refund or advance refund bonds and notes otherwise issued under this Act, (collectively referred to as "bonds") to be issued by the Authority under this Section in an aggregate original principal amount (excluding the amount of any bonds and notes issued to refund or advance refund bonds or notes issued under this Section and Section 13.1) not to exceed $2,850,000,000 for the purposes of carrying out and performing its duties and exercising its powers under this Act. The increased debt authorization of $450,000,000 provided by Public Act 96-898 shall be used solely for the purpose of: (i) hotel construction and related necessary capital improvements; (ii) other needed capital improvements to existing facilities; and (iii) land acquisition for and construction of one multi-use facility on property bounded by East Cermak Road on the south, East 21st Street on the north, South Indiana Avenue on the west, and South Prairie Avenue on the east in the City of Chicago, Cook County, Illinois; these limitations do not apply to the increased debt authorization provided by Public Act 100-23 ~~this amendatory Act of the 100th General Assembly~~. No bonds issued to refund or advance refund bonds issued under this Section may mature later than 40 years from the date of issuance of the refunding or advance refunding bonds. After the aggregate original principal amount of bonds authorized in this Section has been issued, the payment of any principal amount of such bonds does not authorize the issuance of additional bonds (except refunding bonds). Any bonds and notes issued under this Section in any year in which there is an outstanding "post-2010 deficiency amount" as that term is defined in Section 13 (g)(3) of this Act shall provide for the payment to the State Treasurer of the amount of that deficiency. Proceeds from the sale of bonds issued pursuant to the increased debt authorization provided by Public Act 100-23 ~~this amendatory Act of the 100th General Assembly~~ may be used for any corporate purpose of the Authority in fiscal years 2021 and 2022 and for the payment to the State Treasurer of any unpaid amounts described in paragraph (3) of subsection (g) of Section 13 of this Act as part of the "2010 deficiency amount" or the "Post-2010 deficiency amount".

On the first day of each month commencing after July 1, 1993, amounts, if any, on deposit in the McCormick Place Expansion Project Fund shall, subject to appropriation, be paid in full to the Authority or, upon its direction, to the trustee or trustees for bondholders of bonds that by their terms are payable from the moneys received from the McCormick Place Expansion Project Fund, until an amount equal to 100% of the aggregate amount of the principal and interest in the fiscal year, including that pursuant to sinking fund requirements, has been so paid and deficiencies in reserves shall have been remedied.

The State of Illinois pledges to and agrees with the holders of the bonds of the Metropolitan Pier and Exposition Authority issued under this Section that the State will not limit or alter the rights and powers vested in the Authority by this Act so as to impair the terms of any contract made by the Authority with those holders or in any way impair the rights and remedies of those holders until the bonds, together with interest thereon, interest on any unpaid installments of interest, and all costs and expenses in connection with any action or proceedings by or on behalf of those holders are fully met and discharged; provided that any increase in the Tax Act Amounts specified in Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund pursuant to any law hereafter enacted shall not be deemed to impair the rights of such holders so long as the increase does not result in the aggregate debt service payable in the current or any future fiscal year of the State on all bonds issued pursuant to the Build Illinois Bond Act and the Metropolitan Pier and Exposition Authority Act and payable from tax revenues specified in Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act exceeding 33 1/3% of such tax revenues for the most recently completed fiscal year of the State at the time of such increase. In addition, the State pledges to and agrees with the holders of the bonds of the Authority issued under this Section that the State will not limit or alter the basis on which State funds are to be paid to the Authority as provided in this Act or the use of those funds so as to impair the terms of any such contract; provided that any increase in the Tax Act Amounts specified in Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund pursuant to any law hereafter enacted shall not be deemed to impair the terms of any such contract so long as the increase does not result in the aggregate debt service payable in the current or any future fiscal year of the State on all bonds issued pursuant to the Build Illinois Bond Act and the Metropolitan Pier and Exposition Authority Act and payable from tax revenues specified in Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act exceeding 33 1/3% of such tax revenues for the most recently completed fiscal year of the State at the time of such increase. The Authority is authorized to include these pledges and agreements with the State in any contract with the holders of bonds issued under this Section.

The State shall not be liable on bonds of the Authority issued under this Section those bonds shall not be a debt of the State, and this Act shall not be construed as a guarantee by the State of the debts of the Authority. The bonds shall contain a statement to this effect on the face of the bonds.

(Source: P.A. 100-23, eff. 7-6-17.)

Section 15-35. The Regional Transportation Authority Act is amended by changing Section 4.09 as follows:

(70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

Sec. 4.09. Public Transportation Fund and the Regional Transportation Authority Occupation and Use Tax Replacement Fund.

(a)(1) Except as otherwise provided in paragraph (4), as soon as possible after the first day of each month, beginning July 1, 1984, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to a special fund in the State Treasury to be known as the Public Transportation Fund an amount equal to 25%

of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from any tax imposed by the Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act, from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act and 25% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act. On the first day of the month following the date that the Department receives revenues from increased taxes under Section 4.03(m) as authorized by Public Act 95-708, in lieu of the transfers authorized in the preceding sentence, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) 80% of the proceeds of any tax imposed by the Authority at a rate of 1.25% in Cook County, (ii) 75% of the proceeds of any tax imposed by the Authority at the rate of 1% in Cook County, and (iii) one-third of the proceeds of any tax imposed by the Authority at the rate of 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and 25% of the net revenue realized from any tax imposed by the Authority pursuant to Section 4.03.1, and 25% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 25% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act. As used in this Section, net revenue realized for a month shall be the revenue collected by the State pursuant to Sections 4.03 and 4.03.1 during the previous month from within the metropolitan region, less the amount paid out during that same month as refunds to taxpayers for overpayment of liability in the metropolitan region under Sections 4.03 and 4.03.1.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this paragraph (1) of subsection (a) to be transferred by the Treasurer into the Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Public Transportation Fund as the revenues are realized from the taxes indicated.

(2) Except as otherwise provided in paragraph (4), on February 1, 2009 (the first day of the month following the effective date of Public Act 95-708) and each month thereafter, upon certification by the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 5% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from any tax imposed by the Authority pursuant to Sections 4.03 and 4.03.1 and certified by the Department of Revenue under Section 4.03(n) of this Act to be paid to the Authority and 5% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 5% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act, and 5% of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this paragraph (2) of subsection (a) to be transferred by the Treasurer into the Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Public Transportation Fund as the revenues are realized from the taxes indicated.

(3) Except as otherwise provided in paragraph (4), as soon as possible after the first day of January, 2009 and each month thereafter, upon certification of the Department of Revenue with respect to the taxes collected under Section 4.03, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) 20% of the proceeds of any tax imposed by the Authority at a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any tax imposed by the Authority at the rate of 1% in Cook County, and (iii) one-third of the proceeds of any tax imposed by the Authority at the rate of 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund (iv) an amount equal to 25% of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this paragraph (3) of subsection (a) to be transferred by the Treasurer into the Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Public Transportation Fund as the revenues are realized from the taxes indicated.

(4) Notwithstanding any provision of law to the contrary, of the transfers to be made under paragraphs (1), (2), and (3) of this subsection (a) from the General Revenue Fund to the Public Transportation Fund, the first $150,000,000 that would have otherwise been transferred from the General Revenue Fund shall be transferred from the Road Fund. The remaining balance of such transfers shall be made from the General Revenue Fund.

(5) (Blank).

(6) (Blank).

(7) For State fiscal year 2020 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2020 shall be reduced by 5%.

(8) For State fiscal year 2021 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2021 shall be reduced by 5%.

(b)(1) All moneys deposited in the Public Transportation Fund and the Regional Transportation Authority Occupation and Use Tax Replacement Fund, whether deposited pursuant to this Section or otherwise, are allocated to the Authority, except for amounts appropriated to the Office of the Executive Inspector General as authorized by subsection (h) of Section 4.03.3 and amounts transferred to the Audit Expense Fund pursuant to Section 6z-27 of the State Finance Act. The Comptroller, as soon as possible after each monthly transfer provided in this Section and after each deposit into the Public Transportation Fund, shall order the Treasurer to pay to the Authority out of the Public Transportation Fund the amount so transferred or deposited. Any Additional State Assistance and Additional Financial Assistance paid to the Authority under this Section shall be expended by the Authority for its purposes as provided in this Act. The balance of the amounts paid to the Authority from the Public Transportation Fund shall be expended by the Authority as provided in Section 4.03.3. The Comptroller, as soon as possible after each deposit into the Regional Transportation Authority Occupation and Use Tax Replacement Fund provided in this Section and Section 6z-17 of the State Finance Act, shall order the Treasurer to pay to the Authority out of the Regional Transportation Authority Occupation and Use Tax Replacement Fund the amount so deposited. Such amounts paid to the Authority may be expended by it for its purposes as provided in this Act. The provisions directing the distributions from the Public Transportation Fund and the Regional Transportation Authority Occupation and Use Tax Replacement Fund provided for in this Section shall constitute an irrevocable and continuing appropriation of all amounts as provided herein. The State Treasurer and State Comptroller are hereby authorized and directed to make distributions as provided in this Section. (2) Provided, however, no moneys deposited under subsection (a) of this Section shall be paid from the Public Transportation Fund to the Authority or its assignee for any fiscal year until the Authority has certified to the Governor, the Comptroller, and the Mayor of the City of Chicago that it has adopted for that fiscal year an Annual Budget and Two-Year Financial Plan meeting the requirements in Section 4.01(b).

(c) In recognition of the efforts of the Authority to enhance the mass transportation facilities under its control, the State shall provide financial assistance ("Additional State Assistance") in excess of the amounts transferred to the Authority from the General Revenue Fund under subsection (a) of this Section. Additional State Assistance shall be calculated as provided in subsection (d), but shall in no event exceed the following specified amounts with respect to the following State fiscal years:

1990	$5,000,000;
1991	$5,000,000;
1992	$10,000,000;
1993	$10,000,000;
1994	$20,000,000;
1995	$30,000,000;
1996	$40,000,000;
1997	$50,000,000;
1998	$55,000,000; and
each year thereafter	$55,000,000.

(c-5) The State shall provide financial assistance ("Additional Financial Assistance") in addition to the Additional State Assistance provided by subsection (c) and the amounts transferred to the Authority from the General Revenue Fund under subsection (a) of this Section. Additional Financial Assistance provided by this subsection shall be calculated as provided in subsection (d), but shall in no event exceed the following specified amounts with respect to the following State fiscal years:

2000	$0;
2001	$16,000,000;
2002	$35,000,000;
2003	$54,000,000;
2004	$73,000,000;
2005	$93,000,000; and
each year thereafter	$100,000,000.

(d) Beginning with State fiscal year 1990 and continuing for each State fiscal year thereafter, the Authority shall annually certify to the State Comptroller and State Treasurer, separately with respect to each of subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act, the following amounts:

(1) The amount necessary and required, during the State fiscal year with respect to which the certification is made, to pay its obligations for debt service on all outstanding bonds or notes issued by the Authority under subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act.

(2) An estimate of the amount necessary and required to pay its obligations for debt service for any bonds or notes which the Authority anticipates it will issue under subdivisions (g)(2) and (g)(3) of Section 4.04 during that State fiscal year.

(3) Its debt service savings during the preceding State fiscal year from refunding or advance refunding of bonds or notes issued under subdivisions (g)(2) and (g)(3) of Section 4.04.

(4) The amount of interest, if any, earned by the Authority during the previous State fiscal year on the proceeds of bonds or notes issued pursuant to subdivisions (g)(2) and (g)(3) of Section 4.04, other than refunding or advance refunding bonds or notes.

The certification shall include a specific schedule of debt service payments, including the date and amount of each payment for all outstanding bonds or notes and an estimated schedule of anticipated debt service for all bonds and notes it intends to issue, if any, during that State fiscal year, including the estimated date and estimated amount of each payment.

Immediately upon the issuance of bonds for which an estimated schedule of debt service payments was prepared, the Authority shall file an amended certification with respect to item (2) above, to specify the actual schedule of debt service payments, including the date and amount of each payment, for the remainder of the State fiscal year.

On the first day of each month of the State fiscal year in which there are bonds outstanding with respect to which the certification is made, the State Comptroller shall order transferred and the State Treasurer shall transfer from the Road Fund to the Public Transportation Fund the Additional State Assistance and Additional Financial Assistance in an amount equal to the aggregate of (i) one-twelfth of the sum of the amounts certified under items (1) and (3) above less the amount certified under item (4) above, plus (ii) the amount required to pay debt service on bonds and notes issued during the fiscal year, if any, divided by the number of months remaining in the fiscal year after the date of issuance, or some smaller portion as may be necessary under subsection (c) or (c-5) of this Section for the relevant State fiscal year, plus (iii) any cumulative deficiencies in transfers for prior months, until an amount equal to the sum of the amounts certified under items (1) and (3) above, plus the actual debt service certified under item (2) above, less the amount certified under item (4) above, has been transferred; except that these transfers are subject to the following limits:

(A) In no event shall the total transfers in any State fiscal year relating to outstanding bonds and notes issued by the Authority under subdivision (g)(2) of Section 4.04 exceed the lesser of the annual maximum amount specified in subsection (c) or the sum of the amounts certified under items (1) and (3) above, plus the actual debt service certified under item (2) above, less the amount certified under item (4) above, with respect to those bonds and notes.

(B) In no event shall the total transfers in any State fiscal year relating to outstanding bonds and notes issued by the Authority under subdivision (g)(3) of Section 4.04 exceed the lesser of the annual maximum amount specified in subsection (c-5) or the sum of the amounts certified under items (1) and (3) above, plus the actual debt service certified under item (2) above, less the amount certified under item (4) above, with respect to those bonds and notes.

The term "outstanding" does not include bonds or notes for which refunding or advance refunding bonds or notes have been issued.

(e) Neither Additional State Assistance nor Additional Financial Assistance may be pledged, either directly or indirectly as general revenues of the Authority, as security for any bonds issued by the Authority. The Authority may not assign its right to receive Additional State Assistance or Additional Financial Assistance, or direct payment of Additional State Assistance or Additional Financial Assistance, to a trustee or any other entity for the payment of debt service on its bonds.

(f) The certification required under subsection (d) with respect to outstanding bonds and notes of the Authority shall be filed as early as practicable before the beginning of the State fiscal year to which it relates. The certification shall be revised as may be necessary to accurately state the debt service requirements of the Authority.

(g) Within 6 months of the end of each fiscal year, the Authority shall determine:

(i) whether the aggregate of all system generated revenues for public transportation in the metropolitan region which is provided by, or under grant or purchase of service contracts with, the Service Boards equals 50% of the aggregate of all costs of providing such public transportation. "System generated revenues" include all the proceeds of fares and charges for services provided, contributions received in connection with public transportation from units of local government other than the Authority, except for contributions received by the Chicago Transit Authority from a real estate transfer tax imposed under subsection (i) of Section 8-3-19 of the Illinois Municipal Code, and from the State pursuant to subsection (i) of Section 2705-305 of the Department of Transportation Law, and all other revenues properly included consistent with generally accepted accounting principles but may not include: the proceeds from any borrowing, and, beginning with the 2007 fiscal year, all revenues and receipts, including but not limited to fares and grants received from the federal, State or any unit of local government or other entity, derived from providing ADA paratransit service pursuant to Section 2.30 of the Regional Transportation Authority Act. "Costs" include all items properly included as operating costs consistent with generally accepted accounting principles, including administrative costs, but do not include: depreciation; payment of principal and interest on bonds, notes or other evidences of obligations for borrowed money of the Authority; payments with respect to public transportation facilities made pursuant to subsection (b) of Section 2.20; any payments with respect to rate protection contracts, credit enhancements or liquidity agreements made under Section 4.14; any other cost as to which it is reasonably expected that a cash expenditure will not be made; costs for passenger security including grants, contracts, personnel, equipment and administrative expenses, except in the case of the Chicago Transit Authority, in which case the term does not include costs spent annually by that entity for protection against crime as required by Section 27a of the Metropolitan Transit Authority Act; the costs of Debt Service paid by the Chicago Transit Authority, as defined in Section 12c of the Metropolitan Transit Authority Act, or bonds or notes issued pursuant to that Section; the payment by the Commuter Rail Division of debt service on bonds issued pursuant to Section 3B.09; expenses incurred by the Suburban Bus Division for the cost of new public transportation services funded from grants pursuant to Section 2.01e of this Act for a period of 2 years from the date of initiation of each such service; costs as exempted by the Board for projects pursuant to Section 2.09 of this Act; or, beginning with the 2007 fiscal year, expenses related to providing ADA paratransit service pursuant to Section 2.30 of the Regional Transportation Authority Act; or in fiscal years 2008 through 2012 inclusive, costs in the amount of $200,000,000 in fiscal year 2008, reducing by $40,000,000 in each fiscal year thereafter until this exemption is eliminated. If said system generated revenues are less than 50% of said costs, the Board shall remit an amount equal to the amount of the deficit to the State. The Treasurer shall deposit any such payment in the Road Fund; and

(ii) whether, beginning with the 2007 fiscal year, the aggregate of all fares charged and received for ADA paratransit services equals the system generated ADA paratransit services revenue recovery ratio percentage of the aggregate of all costs of providing such ADA

paratransit services.

(h) If the Authority makes any payment to the State under paragraph (g), the Authority shall reduce the amount provided to a Service Board from funds transferred under paragraph (a) in proportion to the amount by which that Service Board failed to meet its required system generated revenues recovery ratio. A Service Board which is affected by a reduction in funds under this paragraph shall submit to the Authority concurrently with its next due quarterly report a revised budget incorporating the reduction in funds. The revised budget must meet the criteria specified in clauses (i) through (vi) of Section 4.11(b)(2). The Board shall review and act on the revised budget as provided in Section 4.11(b)(3).

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

ARTICLE 25. SURPLUS PROPERTY

Section 25-5. The Department of Transportation Law of the Civil Administrative Code of Illinois is amended by changing Section 2705-575 as follows:

(20 ILCS 2705/2705-575) (was 20 ILCS 2705/49.28)

Sec. 2705-575. Sale of used vehicles. Whenever the Department has deemed a vehicle shall be replaced, it shall notify the Division of Property Control of the Department of Central Management Services and the Division of Vehicles of the Department of Central Management Services for potential reallocation of the vehicle to another State agency through inter-agency transfer per standard fleet vehicle allocation procedures. If the vehicle is not re-allocated for use into the State fleet or agencies by the Division of Property Control or the Division of Vehicles of the Department of Central Management Services, the Department shall make the vehicle available to those units of local government that have previously requested the notification and provide them the opportunity to purchase the vehicle ~~through a sealed bid sale~~. Any proceeds from the sale of ~~the~~ vehicles pursuant to this Section ~~to units of local government~~ shall be deposited in the Road Fund. The term "vehicle" as used in this Section is defined to include passenger automobiles, light duty trucks, heavy duty trucks, and other self-propelled motorized equipment in excess of 25 horsepower and attachments.

(Source: P.A. 97-42, eff. 1-1-12; 98-721, eff. 7-16-14.)

(30 ILCS 105/5.107 rep.)

Section 25-10. The State Finance Act is amended by repealing Section 5.107.

Section 25-15. The State Finance Act is amended by changing Sections 6p-3 and 8.8a as follows:

(30 ILCS 105/6p-3) (from Ch. 127, par. 142p 3)

Sec. 6p-3. (a) The State Surplus Property Revolving Fund shall be initially financed by a transfer of funds from the General Revenue Fund. All ~~Thereafter all~~ fees and other monies received by the Department of Central Management Services from the sale or transfer of surplus or transferable property pursuant to the State Property Control Act and the Federal Surplus Property Act ~~"State Property Control Act" and "An Act to create and establish a State Agency for Federal Surplus Property, to prescribe its powers, duties and functions", approved August 2, 1965, as amended,~~ shall be paid into the State Surplus Property Revolving Fund until June 30, 2020, and shall be paid into the General Revenue Fund beginning July 1, 2020.

Except as provided in paragraph (e) of this Section, the money in this fund shall be used by the Department of Central Management Services as reimbursement for expenditures incurred in relation to the sale of surplus or transferable property.

(b) (Blank). ~~If at the end of the lapse period the balance in the State Surplus Property Revolving Fund exceeds the amount of $1,000,000, all monies in excess of that amount shall be transferred and deposited into the General Revenue Fund.~~

(c) Provided, however, that the fund established by this Section shall contain a separate account for the deposit of all proceeds resulting from the sale of Federal surplus property, and the proceeds of this separate account shall be used solely to reimburse the Department of Central Management Services for expenditures incurred in relation to the sale of Federal surplus property.

(d) Any funds on deposit in the State Agency for Surplus Property Utilization Fund on the effective date of this amendatory Act of 1983 shall be transferred to the Federal account of the State Surplus Property Revolving Fund.

(e) (Blank).

(f) Notwithstanding any other provision of law to the contrary, and in addition to any other transfers that may be provided by law, on July 1, 2020, or after sufficient moneys have been received in the State Surplus Property Revolving Fund to pay all Fiscal Year 2020 obligations payable from the Fund, whichever is later, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the State Surplus Property Revolving Fund into the General Revenue Fund. Upon completion of the transfer, any future deposits due to the State Surplus Property Revolving Fund, and any outstanding obligations or liabilities of that Fund, shall pass to the General Revenue Fund.

(Source: P.A. 99-933, eff. 1-27-17.)

(30 ILCS 105/8.8a) (from Ch. 127, par. 144.8a)

Sec. 8.8a. Appropriations for the sale or transfer of surplus or transferable property by the Department of Central Management Services, and for all other expenses incident to the handling, transportation, maintenance and storage of such surplus property, including personal services and contractual services connected therewith and for expenses incident to the establishment and operation of

wastepaper recycling programs by the Department, are payable from the State Surplus Property Revolving Fund through the end of State fiscal year 2020, and shall be payable from the General Revenue Fund beginning in State fiscal year 2021.

(Source: P.A. 85-1197.)

Section 25-20. The State Property Control Act is amended by changing Section 7b as follows:

(30 ILCS 605/7b)

Sec. 7b. Maintenance and operation of State Police vehicles. All proceeds received by the Department of Central Management Services under this Act from the sale of vehicles operated by the Department of State Police~~, except for a $500 handling fee to be retained by the Department of Central Management Services for each vehicle sold,~~ shall be deposited into the State Police Vehicle Maintenance Fund. ~~However, in lieu of the $500 handling fee as provided by this paragraph, the Department of Central Management Services shall retain all proceeds from the sale of any vehicle for which $500 or a lesser amount is collected.~~

The State Police Vehicle Maintenance Fund is created as a special fund in the State treasury. All moneys in the State Police Vehicle Maintenance Fund, subject to appropriation, shall be used by the Department of State Police for the maintenance and operation of vehicles for that Department.

(Source: P.A. 94-839, eff. 6-6-06.)

Section 25-25. The Illinois Solid Waste Management Act is amended by changing Section 3 as follows:

(415 ILCS 20/3) (from Ch. 111 1/2, par. 7053)

Sec. 3. State agency materials recycling program.

(a) All State agencies responsible for the maintenance of public lands in the State shall, to the maximum extent feasible, use compost materials in all land maintenance activities which are to be paid with public funds.

(a-5) All State agencies responsible for the maintenance of public lands in the State shall review its procurement specifications and policies to determine (1) if incorporating compost materials will help reduce stormwater run-off and increase infiltration of moisture in land maintenance activities and (2) the current recycled content usage and potential for additional recycled content usage by the Agency in land maintenance activities and report to the General Assembly by December 15, 2015.

(b) The Department of Central Management Services, in coordination with the Department of Commerce and Economic Opportunity, shall implement waste reduction programs, including source separation and collection, for office wastepaper, corrugated containers, newsprint and mixed paper, in all State buildings as appropriate and feasible. Such waste reduction programs shall be designed to achieve waste reductions of at least 25% of all such waste by December 31, 1995, and at least 50% of all such waste by December 31, 2000. Any source separation and collection program shall include, at a minimum, procedures for collecting and storing recyclable materials, bins or containers for storing materials, and contractual or other arrangements with buyers of recyclable materials. If market conditions so warrant, the Department of Central Management Services, in coordination with the Department of Commerce and Economic Opportunity, may modify programs developed pursuant to this Section.

The Department of Commerce and Community Affairs (now Department of Commerce and Economic Opportunity) shall conduct waste categorization studies of all State facilities for calendar years 1991, 1995 and 2000. Such studies shall be designed to assist the Department of Central Management Services to achieve the waste reduction goals established in this subsection.

(c) Each State agency shall, upon consultation with the Department of Commerce and Economic Opportunity, periodically review its procurement procedures and specifications related to the purchase of products or supplies. Such procedures and specifications shall be modified as necessary to require the procuring agency to seek out products and supplies that contain recycled materials, and to ensure that purchased products or supplies are reusable, durable or made from recycled materials whenever economically and practically feasible. In choosing among products or supplies that contain recycled material, consideration shall be given to products and supplies with the highest recycled material content that is consistent with the effective and efficient use of the product or supply.

(d) Wherever economically and practically feasible, the Department of Central Management Services shall procure recycled paper and paper products as follows:

(1) Beginning July 1, 1989, at least 10% of the total dollar value of paper and paper products purchased by the Department of Central Management Services shall be recycled paper and paper products.

(2) Beginning July 1, 1992, at least 25% of the total dollar value of paper and paper products purchased by the Department of Central Management Services shall be recycled paper and paper products.

(3) Beginning July 1, 1996, at least 40% of the total dollar value of paper and paper products purchased by the Department of Central Management Services shall be recycled paper and paper products.

(4) Beginning July 1, 2000, at least 50% of the total dollar value of paper and paper products purchased by the Department of Central Management Services shall be recycled paper and paper products.

(e) Paper and paper products purchased from private vendors pursuant to printing contracts are not considered paper products for the purposes of subsection (d). However, the Department of Central Management Services shall report to the General Assembly on an annual basis the total dollar value of printing contracts awarded to private sector vendors that included the use of recycled paper.

(f)(1) Wherever economically and practically feasible, the recycled paper and paper products referred to in subsection (d) shall contain postconsumer or recovered paper materials as specified by paper category in this subsection:

(i) Recycled high grade printing and writing paper shall contain at least 50% recovered paper material. Such recovered paper material, until July 1, 1994, shall consist of at least 20% deinked stock or postconsumer material; and beginning July 1, 1994, shall consist of at least 25% deinked stock or postconsumer material; and beginning July 1, 1996, shall consist of at least 30% deinked stock or postconsumer material; and beginning July 1, 1998, shall consist of at least 40% deinked stock or postconsumer material; and beginning July 1, 2000, shall consist of at least 50% deinked stock or postconsumer material.

(ii) Recycled tissue products, until July 1, 1994, shall contain at least 25% postconsumer material; and beginning July 1, 1994, shall contain at least 30% postconsumer material; and beginning July 1, 1996, shall contain at least 35% postconsumer material; and beginning July 1, 1998, shall contain at least 40% postconsumer material; and beginning July 1, 2000, shall contain at least 45% postconsumer material.

(iii) Recycled newsprint, until July 1, 1994, shall contain at least 40% postconsumer material; and beginning July 1, 1994, shall contain at least 50% postconsumer material; and beginning July 1, 1996, shall contain at least 60% postconsumer material; and beginning July 1, 1998, shall contain at least 70% postconsumer material; and beginning July 1, 2000, shall contain at least 80% postconsumer material.

(iv) Recycled unbleached packaging, until July 1, 1994, shall contain at least 35% postconsumer material; and beginning July 1, 1994, shall contain at least 40% postconsumer material; and beginning July 1, 1996, shall contain at least 45% postconsumer material; and beginning July 1, 1998, shall contain at least 50% postconsumer material; and beginning July 1, 2000, shall contain at least 55% postconsumer material.

(v) Recycled paperboard, until July 1, 1994, shall contain at least 80% postconsumer material; and beginning July 1, 1994, shall contain at least 85% postconsumer material; and beginning July 1, 1996, shall contain at least 90% postconsumer material; and beginning July 1, 1998, shall contain at least 95% postconsumer material.

(2) For the purposes of this Section, "postconsumer material" includes:

(i) paper, paperboard, and fibrous wastes from retail stores, office buildings, homes, and so forth, after the waste has passed through its end usage as a consumer item, including used corrugated boxes, old newspapers, mixed waste paper, tabulating cards, and used cordage; and

(ii) all paper, paperboard, and fibrous wastes that are diverted or separated from the municipal solid waste stream.

(3) For the purposes of this Section, "recovered paper material" includes:

(i) postconsumer material;

(ii) dry paper and paperboard waste generated after completion of the papermaking process (that is, those manufacturing operations up to and including the cutting and trimming of the paper machine reel into smaller rolls or rough sheets), including envelope cuttings, bindery trimmings, and other paper and paperboard waste resulting from printing, cutting, forming, and other converting operations, or from bag, box and carton manufacturing, and butt rolls, mill wrappers, and rejected unused stock; and

(iii) finished paper and paperboard from obsolete inventories of paper and paperboard manufacturers, merchants, wholesalers, dealers, printers, converters, or others.

(g) The Department of Central Management Services may adopt regulations to carry out the provisions and purposes of this Section.

(h) Every State agency shall, in its procurement documents, specify that, whenever economically and practically feasible, a product to be procured must consist, wholly or in part, of recycled materials, or be recyclable or reusable in whole or in part. When applicable, if state guidelines are not already prescribed, State agencies shall follow USEPA guidelines for federal procurement.

(i) All State agencies shall cooperate with the Department of Central Management Services in carrying out this Section. The Department of Central Management Services may enter into cooperative purchasing agreements with other governmental units in order to obtain volume discounts, or for other reasons in accordance with the Governmental Joint Purchasing Act, or in accordance with the Intergovernmental Cooperation Act if governmental units of other states or the federal government are involved.

(j) The Department of Central Management Services shall submit an annual report to the General Assembly concerning its implementation of the State's collection and recycled paper procurement programs. This report shall include a description of the actions that the Department of Central Management Services has taken in the previous fiscal year to implement this Section. This report shall be submitted on or before November 1 of each year.

(k) The Department of Central Management Services, in cooperation with all other appropriate departments and agencies of the State, shall institute whenever economically and practically feasible the use of re-refined motor oil in all State-owned motor vehicles and the use of remanufactured and retread tires whenever such use is practical, beginning no later than July 1, 1992.

(l) (Blank).

(m) The Department of Central Management Services, in coordination with the Department of Commerce and Community Affairs (now Department of Commerce and Economic Opportunity), has implemented an aluminum can recycling program in all State buildings within 270 days of the effective date of this amendatory Act of 1997. The program provides for (1) the collection and storage of used

aluminum cans in bins or other appropriate containers made reasonably available to occupants and visitors of State buildings and (2) the sale of used aluminum cans to buyers of recyclable materials.

Proceeds from the sale of used aluminum cans shall be deposited into I-CYCLE accounts maintained in the Facilities Management ~~State Surplus Property~~ Revolving Fund and, subject to appropriation, shall be used by the Department of Central Management Services and any other State agency to offset the costs of implementing the aluminum can recycling program under this Section.

All State agencies having an aluminum can recycling program in place shall continue with their current plan. If a State agency has an existing recycling program in place, proceeds from the aluminum can recycling program may be retained and distributed pursuant to that program, otherwise all revenue resulting from these programs shall be forwarded to Central Management Services, I-CYCLE for placement into the appropriate account within the Facilities Management ~~State Surplus Property~~ Revolving Fund, minus any operating costs associated with the program.

(Source: P.A. 99-34, eff. 7-14-15; 99-543, eff. 1-1-17.)

ARTICLE 30. HUMAN NEEDS

Section 30-5. The Illinois Public Aid Code is amended by changing Sections 5-5.4 and 5H-4 and by adding Section 12-4.53 as follows:

(305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

Sec. 5-5.4. Standards of Payment - Department of Healthcare and Family Services. The Department of Healthcare and Family Services shall develop standards of payment of nursing facility and ICF/DD services in facilities providing such services under this Article which:

(1) Provide for the determination of a facility's payment for nursing facility or ICF/DD services on a prospective basis. The amount of the payment rate for all nursing facilities certified by the Department of Public Health under the ID/DD Community Care Act or the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities, Long Term Care for Under Age 22 facilities, Skilled Nursing facilities, or Intermediate Care facilities under the medical assistance program shall be prospectively established annually on the basis of historical, financial, and statistical data reflecting actual costs from prior years, which shall be applied to the current rate year and updated for inflation, except that the capital cost element for newly constructed facilities shall be based upon projected budgets. The annually established payment rate shall take effect on July 1 in 1984 and subsequent years. No rate increase and no update for inflation shall be provided on or after July 1, 1994, unless specifically provided for in this Section. The changes made by Public Act 93-841 extending the duration of the prohibition against a rate increase or update for inflation are effective retroactive to July 1, 2004.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on July 1, 1998 shall include an increase of 3%. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Skilled Nursing facilities or Intermediate Care facilities, the rates taking effect on July 1, 1998 shall include an increase of 3% plus $1.10 per resident-day, as defined by the Department. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care Facilities for the Developmentally Disabled or Long Term Care for Under Age 22 facilities, the rates taking effect on January 1, 2006 shall include an increase of 3%. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care Facilities for the Developmentally Disabled or Long Term Care for Under Age 22 facilities, the rates taking effect on January 1, 2009 shall include an increase sufficient to provide a $0.50 per hour wage increase for non-executive staff. For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities the rates taking effect within 30 days after July 6, 2017 (the effective date of Public Act 100-23) shall include an increase sufficient to provide a $0.75 per hour wage increase for non-executive staff. The Department shall adopt rules, including emergency rules under subsection (y) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this paragraph. For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities and under the MC/DD Act as MC/DD Facilities, the rates taking effect within 30 days after the effective date of this amendatory Act of the 100th General Assembly shall include an increase sufficient to provide a $0.50 per hour wage increase for non-executive front-line personnel, including, but not limited to, direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff. The Department shall adopt rules, including emergency rules under subsection (bb) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this paragraph.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on July 1, 1999 shall include an increase of 1.6% plus $3.00 per resident-day, as defined by the Department. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Skilled Nursing facilities or Intermediate Care facilities, the rates taking effect on July 1, 1999 shall include an increase of 1.6% and, for services provided on or after October 1, 1999, shall be increased by $4.00 per resident-day, as defined by the Department.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on July 1, 2000 shall include an increase of 2.5% per resident-day, as defined by the Department. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Skilled Nursing facilities or Intermediate Care facilities, the rates taking effect on July 1, 2000 shall include an increase of 2.5% per resident-day, as defined by the Department.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, a new payment methodology must be implemented for the nursing component of the rate effective July 1, 2003. The Department of Public Aid (now Healthcare and Family Services) shall develop the new payment methodology using the Minimum Data Set (MDS) as the instrument to collect information concerning nursing home resident condition necessary to compute the rate. The Department shall develop the new payment methodology to meet the unique needs of Illinois nursing home residents while

remaining subject to the appropriations provided by the General Assembly. A transition period from the payment methodology in effect on June 30, 2003 to the payment methodology in effect on July 1, 2003 shall be provided for a period not exceeding 3 years and 184 days after implementation of the new payment methodology as follows:

(A) For a facility that would receive a lower nursing component rate per patient day under the new system than the facility received effective on the date immediately preceding the date that the Department implements the new payment methodology, the nursing component rate per patient day for the facility shall be held at the level in effect on the date immediately preceding the date that the Department implements the new payment methodology until a higher nursing component rate of reimbursement is achieved by that facility.

(B) For a facility that would receive a higher nursing component rate per patient day under the payment methodology in effect on July 1, 2003 than the facility received effective on the date immediately preceding the date that the Department implements the new payment methodology, the nursing component rate per patient day for the facility shall be adjusted.

(C) Notwithstanding paragraphs (A) and (B), the nursing component rate per patient day for the facility shall be adjusted subject to appropriations provided by the General Assembly.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on March 1, 2001 shall include a statewide increase of 7.85%, as defined by the Department.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, except facilities participating in the Department's demonstration program pursuant to the provisions of Title 77, Part 300, Subpart T of the Illinois Administrative Code, the numerator of the ratio used by the Department of Healthcare and Family Services to compute the rate payable under this Section using the Minimum Data Set (MDS) methodology shall incorporate the following annual amounts as the additional funds appropriated to the Department specifically to pay for rates based on the MDS nursing component methodology in excess of the funding in effect on December 31, 2006:

(i) For rates taking effect January 1, 2007, $60,000,000.

(ii) For rates taking effect January 1, 2008, $110,000,000.

(iii) For rates taking effect January 1, 2009, $194,000,000.

(iv) For rates taking effect April 1, 2011, or the first day of the month that begins at least 45 days after the effective date of this amendatory Act of the 96th General Assembly, $416,500,000 or an amount as may be necessary to complete the transition to the MDS methodology for the nursing component of the rate. Increased payments under this item (iv) are not due and payable, however, until (i) the methodologies described in this paragraph are approved by the federal government in an appropriate State Plan amendment and (ii) the assessment imposed by Section 5B-2 of this Code is determined to be a permissible tax under Title XIX of the Social Security Act.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the support component of the rates taking effect on January 1, 2008 shall be computed using the most recent cost reports on file with the Department of Healthcare and Family Services no later than April 1, 2005, updated for inflation to January 1, 2006.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on April 1, 2002 shall include a statewide increase of 2.0%, as defined by the Department. This increase terminates on July 1, 2002; beginning July 1, 2002 these rates are reduced to the level of the rates in effect on March 31, 2002, as defined by the Department.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the rates taking effect on July 1, 2001 shall be computed using the most recent cost reports on file with the Department of Public Aid no later than April 1, 2000, updated for inflation to January 1, 2001. For rates effective July 1, 2001 only, rates shall be the greater of the rate computed for July 1, 2001 or the rate effective on June 30, 2001.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the Illinois Department shall determine by rule the rates taking effect on July 1, 2002, which shall be 5.9% less than the rates in effect on June 30, 2002.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, if the payment methodologies required under Section 5A-12 and the waiver granted under 42 CFR 433.68 are approved by the United States Centers for Medicare and Medicaid Services, the rates taking effect on July 1, 2004 shall be 3.0% greater than the rates in effect on June 30, 2004. These rates shall take effect only upon approval and implementation of the payment methodologies required under Section 5A-12.

Notwithstanding any other provisions of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the rates taking effect on January 1, 2005 shall be 3% more than the rates in effect on December 31, 2004.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, effective January 1, 2009, the per diem support component of the rates effective on January 1, 2008, computed using the most recent cost reports on file with the Department of Healthcare and

Family Services no later than April 1, 2005, updated for inflation to January 1, 2006, shall be increased to the amount that would have been derived using standard Department of Healthcare and Family Services methods, procedures, and inflators.

Notwithstanding any other provisions of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as intermediate care facilities that are federally defined as Institutions for Mental Disease, or facilities licensed by the Department of Public Health under the Specialized Mental Health Rehabilitation Act of 2013, a socio-development component rate equal to 6.6% of the facility's nursing component rate as of January 1, 2006 shall be established and paid effective July 1, 2006. The socio-development component of the rate shall be increased by a factor of 2.53 on the first day of the month that begins at least 45 days after January 11, 2008 (the effective date of Public Act 95-707). As of August 1, 2008, the socio-development component rate shall be equal to 6.6% of the facility's nursing component rate as of January 1, 2006, multiplied by a factor of 3.53. For services provided on or after April 1, 2011, or the first day of the month that begins at least 45 days after the effective date of this amendatory Act of the 96th General Assembly, whichever is later, the Illinois Department may by rule adjust these socio-development component rates, and may use different adjustment methodologies for those facilities participating, and those not participating, in the Illinois Department's demonstration program pursuant to the provisions of Title 77, Part 300, Subpart T of the Illinois Administrative Code, but in no case may such rates be diminished below those in effect on August 1, 2008.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or as long-term care facilities for residents under 22 years of age, the rates taking effect on July 1, 2003 shall include a statewide increase of 4%, as defined by the Department.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on the first day of the month that begins at least 45 days after the effective date of this amendatory Act of the 95th General Assembly shall include a statewide increase of 2.5%, as defined by the Department.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, effective January 1, 2005, facility rates shall be increased by the difference between (i) a facility's per diem property, liability, and malpractice insurance costs as reported in the cost report filed with the Department of Public Aid and used to establish rates effective July 1, 2001 and (ii) those same costs as reported in the facility's 2002 cost report. These costs shall be passed through to the facility without caps or limitations, except for adjustments required under normal auditing procedures.

Rates established effective each July 1 shall govern payment for services rendered throughout that fiscal year, except that rates established on July 1, 1996 shall be increased by 6.8% for services provided on or after January 1, 1997. Such rates will be based upon the rates calculated for the year beginning July 1, 1990, and for subsequent years thereafter until June 30, 2001 shall be based on the facility cost reports for the facility fiscal year ending at any point in time during the previous calendar year, updated to the midpoint of the rate year. The cost report shall be on file with the Department no later than April 1 of the current rate year. Should the cost report not be on file by April 1, the Department shall base the rate on the latest cost report filed by each skilled care facility and intermediate care facility, updated to the midpoint of the current rate year. In determining rates for services rendered on and after July 1, 1985, fixed time shall not be computed at less than zero. The Department shall not make any alterations of regulations which would reduce any component of the Medicaid rate to a level below what that component would have been utilizing in the rate effective on July 1, 1984.

(2) Shall take into account the actual costs incurred by facilities in providing services for recipients of skilled nursing and intermediate care services under the medical assistance program.

(3) Shall take into account the medical and psycho-social characteristics and needs of the patients.

(4) Shall take into account the actual costs incurred by facilities in meeting licensing and certification standards imposed and prescribed by the State of Illinois, any of its political subdivisions or municipalities and by the U.S. Department of Health and Human Services pursuant to Title XIX of the Social Security Act.

The Department of Healthcare and Family Services shall develop precise standards for payments to reimburse nursing facilities for any utilization of appropriate rehabilitative personnel for the provision of rehabilitative services which is authorized by federal regulations, including reimbursement for services provided by qualified therapists or qualified assistants, and which is in accordance with accepted professional practices. Reimbursement also may be made for utilization of other supportive personnel under appropriate supervision.

The Department shall develop enhanced payments to offset the additional costs incurred by a facility serving exceptional need residents and shall allocate at least $4,000,000 of the funds collected from the assessment established by Section 5B-2 of this Code for such payments. For the purpose of this Section, "exceptional needs" means, but need not be limited to, ventilator care and traumatic brain injury care. The enhanced payments for exceptional need residents under this paragraph are not due and payable, however, until (i) the methodologies described in this paragraph are approved by the federal government in an appropriate State Plan amendment and (ii) the assessment imposed by Section 5B-2 of this Code is determined to be a permissible tax under Title XIX of the Social Security Act.

Beginning January 1, 2014 the methodologies for reimbursement of nursing facility services as provided under this Section 5-5.4 shall no longer be applicable for services provided on or after January 1, 2014.

No payment increase under this Section for the MDS methodology, exceptional care residents, or the socio-development component rate established by Public Act 96-1530 of the 96th General Assembly and funded by the assessment imposed under Section 5B-2 of this Code shall be due and payable until after the Department notifies the long-term care providers, in writing, that the payment methodologies to long-term care providers required under this Section have been approved by the Centers for Medicare and Medicaid Services of the U.S. Department of Health and Human Services and the waivers under 42 CFR 433.68 for the assessment imposed by this Section, if necessary, have been granted by the Centers for Medicare and Medicaid Services of the U.S. Department of Health and Human Services. Upon notification to the Department of approval of the payment methodologies required under this Section and the

waivers granted under 42 CFR 433.68, all increased payments otherwise due under this Section prior to the date of notification shall be due and payable within 90 days of the date federal approval is received.

On and after July 1, 2012, the Department shall reduce any rate of reimbursement for services or other payments or alter any methodologies authorized by this Code to reduce any rate of reimbursement for services or other payments in accordance with Section 5-5e.

For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities and under the MC/DD Act as MC/DD Facilities, subject to federal approval, the rates taking effect for services delivered on or after August 1, 2019 shall be increased by 3.5% over the rates in effect on June 30, 2019. The Department shall adopt rules, including emergency rules under subsection (ii) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section, including wage increases for direct care staff.

For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities and under the MC/DD Act as MC/DD Facilities, subject to federal approval, the rates taking effect on the latter of the approval date of the State Plan Amendment for these facilities or the Waiver Amendment for the home and community-based services settings shall include an increase sufficient to provide a $0.26 per hour wage increase to the base wage for non-executive staff. The Department shall adopt rules, including emergency rules as authorized by Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section, including wage increases for direct care staff.

For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities and under the MC/DD Act as MC/DD Facilities, subject to federal approval of the State Plan Amendment and the Waiver Amendment for the home and community-based services settings, the rates taking effect for the services delivered on or after July 1, 2020 shall include an increase sufficient to provide a $1.00 per hour wage increase for non-executive staff. For services delivered on or after January 1, 2021, subject to federal approval of the State Plan Amendment and the Waiver Amendment for the home and community-based services settings, shall include an increase sufficient to provide a $0.50 per hour increase for non-executive staff. The Department shall adopt rules, including emergency rules as authorized by Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section, including wage increases for direct care staff.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

(305 ILCS 5/5H-4)

Sec. 5H-4. Payment of assessment.

(a) The assessment payable pursuant to Section 5H-3 shall be due and payable in monthly installments, each equaling one-twelfth of the assessment for the year, on the first State business day of each month.

(b) If the approval of the waivers required under Section 5H-2 is delayed beyond the start of State fiscal year 2020, then the first installment shall be due on the first business day of the first month that begins more than 15 days after the date of such approval. In the event approval results in installments beginning after July 1, 2019, the amount of each installment for that fiscal year shall equal the full amount of the annual assessment divided by the number of payments that will be paid in fiscal year 2020.

(c) The Department shall notify each managed care organization of its annual fiscal year 2020 assessment and the installment due dates no later than 30 days prior to the first installment due date and the annual assessment and due dates for each subsequent year at least 30 days prior to the start of each fiscal year.

(d) Proceeds from the assessment levied pursuant to Section 5H-3 shall be deposited into the Fund; provided, however, that proceeds from the assessment levied pursuant to Section 5H-3 upon a county provider as defined in Section 15-1 of this Code shall instead be deposited directly into the County Provider Trust Fund.

(Source: P.A. 101-9, eff. 6-5-19.)

(305 ILCS 5/12-4.53 new)

Sec. 12-4.53. Prospective Payment System (PPS) rates. Effective January 1, 2021, and subsequent years, based on specific appropriation, the Prospective Payment System (PPS) rates for FQHCs shall be increased based on the cost principles found at 45 Code of Federal Regulations Part 75 or its successor. Such rates shall be increased by using any of the following methods: reducing the current minimum productivity and efficiency standards no lower than 3500 encounters per FTE physician; increasing the statewide median cost cap from 105% to 120%, or a one-time re-basing of rates utilizing 2018 FQHC cost reports.

Section 30-10. The Energy Assistance Act is amended by changing Sections 6 and 18 as follows:

(305 ILCS 20/6) (from Ch. 111 2/3, par. 1406)

Sec. 6. Eligibility, Conditions of Participation, and Energy Assistance.

(a) Any person who is a resident of the State of Illinois and whose household income is not greater than an amount determined annually by the Department, in consultation with the Policy Advisory Council, may apply for assistance pursuant to this Act in accordance with regulations promulgated by the Department. In setting the annual eligibility level, the Department shall consider the amount of available funding and may not set a limit higher than 150% of the federal nonfarm poverty level as established by the federal Office of Management and Budget; except that for the period from the effective date of this amendatory Act of the 101st General Assembly through ~~ending~~ June 30, 2021 ~~2013~~, the Department may ~~not~~ establish limits not higher than 200% of that poverty level ~~or the maximum level provided for by federal guidelines~~.

(b) Applicants who qualify for assistance pursuant to subsection (a) of this Section shall, subject to appropriation from the General Assembly and subject to availability of funds to the Department, receive energy assistance as provided by this Act. The Department, upon receipt of monies authorized pursuant to this Act for energy assistance, shall commit funds for each qualified applicant in an amount determined by the Department. In determining the amounts of assistance to be provided to or on behalf of a qualified applicant, the Department shall ensure that the highest amounts of assistance go to households with the greatest energy costs in relation to household income. The Department shall include factors such as energy costs, household size, household income, and region of the State when determining individual household benefits. In setting assistance levels, the Department shall attempt to provide assistance to approximately the same number of households who participated in the 1991 Residential Energy Assistance Partnership Program. Such assistance levels shall be adjusted annually on the basis of funding availability and energy costs. In promulgating rules for the administration of this Section the Department shall assure that a minimum of 1/3 of funds available for benefits to eligible households with the lowest incomes and that elderly households and households with persons with disabilities are offered a priority application period.

(c) If the applicant is not a customer of record of an energy provider for energy services or an applicant for such service, such applicant shall receive a direct energy assistance payment in an amount established by the Department for all such applicants under this Act; provided, however, that such an applicant must have rental expenses for housing greater than 30% of household income.

(c-1) This subsection shall apply only in cases where: (1) the applicant is not a customer of record of an energy provider because energy services are provided by the owner of the unit as a portion of the rent; (2) the applicant resides in housing subsidized or developed with funds provided under the Rental Housing Support Program Act or under a similar locally funded rent subsidy program, or is the voucher holder who resides in a rental unit within the State of Illinois and whose monthly rent is subsidized by the tenant-based Housing Choice Voucher Program under Section 8 of the U.S. Housing Act of 1937; and (3) the rental expenses for housing are no more than 30% of household income. In such cases, the household may apply for an energy assistance payment under this Act and the owner of the housing unit shall cooperate with the applicant by providing documentation of the energy costs for that unit. Any compensation paid to the energy provider who supplied energy services to the household shall be paid on behalf of the owner of the housing unit providing energy services to the household. The Department shall report annually to the General Assembly on the number of households receiving energy assistance under this subsection and the cost of such assistance. The provisions of this subsection (c-1), other than this sentence, are inoperative after August 31, 2012.

(d) If the applicant is a customer of an energy provider, such applicant shall receive energy assistance in an amount established by the Department for all such applicants under this Act, such amount to be paid by the Department to the energy provider supplying winter energy service to such applicant. Such applicant shall:

(i) make all reasonable efforts to apply to any other appropriate source of public energy assistance; and

(ii) sign a waiver permitting the Department to receive income information from any public or private agency providing income or energy assistance and from any employer, whether public or private.

(e) Any qualified applicant pursuant to this Section may receive or have paid on such applicant's behalf an emergency assistance payment to enable such applicant to obtain access to winter energy services. Any such payments shall be made in accordance with regulations of the Department.

(f) The Department may, if sufficient funds are available, provide additional benefits to certain qualified applicants:

(i) for the reduction of past due amounts owed to energy providers; and

(ii) to assist the household in responding to excessively high summer temperatures or energy costs. Households containing elderly members, children, a person with a disability, or a person with a medical need for conditioned air shall receive priority for receipt of such benefits.

(Source: P.A. 99-143, eff. 7-27-15.)

(305 ILCS 20/18)

Sec. 18. Financial assistance; payment plans.

(a) The Percentage of Income Payment Plan (PIPP or PIP Plan) is hereby created as a mandatory bill payment assistance program for low-income residential customers of utilities serving more than 100,000 retail customers as of January 1, 2009. The PIP Plan will:

(1) bring participants' gas and electric bills into the range of affordability;

(2) provide incentives for participants to make timely payments;

(3) encourage participants to reduce usage and participate in conservation and energy efficiency measures that reduce the customer's bill and payment requirements; and

(4) identify participants whose homes are most in need of weatherization.

(b) For purposes of this Section:

(1) "LIHEAP" means the energy assistance program established under the Illinois Energy Assistance Act and the Low-Income Home Energy Assistance Act of 1981.

(2) "Plan participant" is an eligible participant who is also eligible for the PIPP and who will receive either a percentage of income payment credit under the PIPP criteria set forth in this Act or a benefit pursuant to Section 4 of this Act. Plan participants are a subset of eligible participants.

(3) "Pre-program arrears" means the amount a plan participant owes for gas or electric service at the time the participant is determined to be eligible for the PIPP or the program set forth in Section 4 of this Act.

(4) "Eligible participant" means any person who has applied for, been accepted and is receiving residential service from a gas or electric utility and who is also eligible for LIHEAP.

(c) The PIP Plan shall be administered as follows:

(1) The Department shall coordinate with Local Administrative Agencies (LAAs), to determine eligibility for the Illinois Low Income Home Energy Assistance Program (LIHEAP) pursuant to the Energy Assistance Act, provided that eligible income shall be no more than 150% of the poverty level, except that for the period from the effective date of this amendatory Act of the 101st General Assembly through June 30, 2021, eligible income shall be no more than 200% of the poverty level. Applicants will be screened to determine whether the applicant's projected payments for electric service or natural gas service over a 12-month period exceed the criteria established in this Section. To maintain the financial integrity of the program, the Department may limit eligibility to households with income below 125% of the poverty level.

(2) The Department shall establish the percentage of income formula to determine the amount of a monthly credit, not to exceed $150 per month per household, not to exceed $1,800 annually; however, for the period from the effective date of this amendatory Act of the 101st General Assembly through June 30, 2021, the monthly credit for participants with eligible income over 100% of the poverty level may be as much as $200 per month per household, not to exceed $2,400 annually, and, the monthly credit for participants with eligible income 100% or less of the poverty level may be as much as $250 per month per household, not to exceed $3,000 annually. Credits ~~, that~~ will be applied to PIP Plan participants' utility bills based on the portion of the bill that is the responsibility of the participant provided that the percentage shall be no more than a total of 6% of the relevant income for gas and electric utility bills combined, but in any event no less than $10 per month, unless the household does not pay directly for heat, in which case its payment shall be 2.4% of income but in any event no less than $5 per month. The Department may establish a minimum credit amount based on the cost of administering the program and may deny credits to otherwise eligible participants if the cost of administering the credit exceeds the actual amount of any monthly credit to a participant. If the participant takes both gas and electric service, 66.67% of the credit shall be allocated to the entity that provides the participant's primary energy supply for heating. Each participant shall enter into a levelized payment plan for, as applicable, gas and electric service and such plans shall be implemented by the utility so that a participant's usage and required payments are reviewed and adjusted regularly, but no more frequently than quarterly. Nothing in this Section is intended to prohibit a customer, who is otherwise eligible for LIHEAP, from participating in the program described in Section 4 of this Act. Eligible participants who receive such a benefit shall be considered plan participants and shall be eligible to participate in the Arrearage Reduction Program described in item (5) of this subsection (c).

(3) The Department shall remit, through the LAAs, to the utility or participating alternative supplier that portion of the plan participant's bill that is not the responsibility of the participant. In the event that the Department fails to timely remit payment to the utility, the utility shall be entitled to recover all costs related to such nonpayment through the automatic adjustment clause tariffs established pursuant to Section 16-111.8 and Section 19-145 of the Public Utilities Act. For purposes of this item (3) of this subsection (c), payment is due on the date specified on the participant's bill. The Department, the Department of Revenue and LAAs shall adopt processes that provide for the timely payment required by this item (3) of this subsection (c).

(4) A plan participant is responsible for all actual charges for utility service in excess of the PIPP credit. Pre-program arrears that are included in the Arrearage Reduction Program described in item (5) of this subsection (c) shall not be included in the calculation of the levelized payment plan. Emergency or crisis assistance payments shall not affect the amount of any PIPP credit to which a participant is entitled.

(5) Electric and gas utilities subject to this Section shall implement an Arrearage Reduction Program (ARP) for plan participants as follows: for each month that a plan participant timely pays his or her utility bill, the utility shall apply a credit to a portion of the participant's pre-program arrears, if any, equal to one-twelfth of such arrearage provided that the total amount of arrearage credits shall equal no more than $1,000 annually for each participant for gas and no more than $1,000 annually for each participant for electricity. In the third year of the PIPP, the Department, in consultation with the Policy Advisory Council established pursuant to Section 5 of this Act, shall determine by rule an appropriate per participant total cap on such amounts, if any. Those plan participants participating in the ARP shall not be subject to the imposition of any additional late payment fees on pre-program arrears covered by the ARP. In all other respects, the utility shall bill and collect the monthly bill of a plan participant pursuant to the same rules, regulations, programs and policies as applicable to residential customers generally. Participation in the Arrearage Reduction Program shall be limited to the maximum amount of funds available as set forth in subsection (f) of Section 13 of this Act. In the event any donated funds under Section 13 of this Act are specifically designated for the purpose of funding the ARP, the Department shall remit such amounts to the utilities upon verification that such funds are needed to fund the ARP. Nothing in this Section shall preclude a utility from continuing to implement, and apply credits under, an ARP in the event that the PIPP or LIHEAP is suspended due to lack of funding such that the plan participant does not receive a benefit under either the PIPP or LIHEAP.

(5.5) In addition to the ARP described in paragraph (5) of this subsection (c), utilities may also implement a Supplemental Arrearage Reduction Program (SARP) for eligible participants who are not able to become plan participants due to PIPP timing or funding constraints. If a utility elects to implement a SARP, it shall be administered as follows: for each month that a SARP participant timely pays his or her utility bill, the utility shall apply a credit to a portion of the participant's pre-program arrears, if any, equal to one-twelfth of such arrearage, provided that the utility may limit the total amount of arrearage credits to no more than $1,000 annually for each participant for gas and no more than $1,000 annually for each participant for electricity. SARP participants shall not be subject to the imposition of any additional late payment fees on pre-program arrears covered by the SARP. In all other respects, the utility shall bill and

collect the monthly bill of a SARP participant under the same rules, regulations, programs, and policies as applicable to residential customers generally. Participation in the SARP shall be limited to the maximum amount of funds available as set forth in subsection (f) of Section 13 of this Act. In the event any donated funds under Section 13 of this Act are specifically designated for the purpose of funding the SARP, the Department shall remit such amounts to the utilities upon verification that such funds are needed to fund the SARP.

(6) The Department may terminate a plan participant's eligibility for the PIP Plan upon notification by the utility that the participant's monthly utility payment is more than 45 days past due.

(7) The Department, in consultation with the Policy Advisory Council, may adjust the number of PIP Plan participants annually, if necessary, to match the availability of funds. Any plan participant who qualifies for a PIPP credit under a utility's PIPP shall be entitled to participate in and receive a credit under such utility's ARP for so long as such utility has ARP funds available, regardless of whether the customer's participation under another utility's PIPP or ARP has been curtailed or limited because of a lack of funds.

(8) The Department shall fully implement the PIPP at the earliest possible date it is able to effectively administer the PIPP. Within 90 days of the effective date of this amendatory Act of the 96th General Assembly, the Department shall, in consultation with utility companies, participating alternative suppliers, LAAs and the Illinois Commerce Commission (Commission), issue a detailed implementation plan which shall include detailed testing protocols and analysis of the capacity for implementation by the LAAs and utilities. Such consultation process also shall address how to implement the PIPP in the most cost-effective and timely manner, and shall identify opportunities for relying on the expertise of utilities, LAAs and the Commission. Following the implementation of the testing protocols, the Department shall issue a written report on the feasibility of full or gradual implementation. The PIPP shall be fully implemented by September 1, 2011, but may be phased in prior to that date.

(9) As part of the screening process established under item (1) of this subsection (c), the Department and LAAs shall assess whether any energy efficiency or demand response measures are available to the plan participant at no cost, and if so, the participant shall enroll in any such program for which he or she is eligible. The LAAs shall assist the participant in the applicable enrollment or application process.

(10) Each alternative retail electric and gas supplier serving residential customers shall elect whether to participate in the PIPP or ARP described in this Section. Any such supplier electing to participate in the PIPP shall provide to the Department such information as the Department may require, including, without limitation, information sufficient for the Department to determine the proportionate allocation of credits between the alternative supplier and the utility. If a utility in whose service territory an alternative supplier serves customers contributes money to the ARP fund which is not recovered from ratepayers, then an alternative supplier which participates in ARP in that utility's service territory shall also contribute to the ARP fund in an amount that is commensurate with the number of alternative supplier customers who elect to participate in the program.

(d) The Department, in consultation with the Policy Advisory Council, shall develop and implement a program to educate customers about the PIP Plan and about their rights and responsibilities under the percentage of income component. The Department, in consultation with the Policy Advisory Council, shall establish a process that LAAs shall use to contact customers in jeopardy of losing eligibility due to late payments. The Department shall ensure that LAAs are adequately funded to perform all necessary educational tasks.

(e) The PIPP shall be administered in a manner which ensures that credits to plan participants will not be counted as income or as a resource in other means-tested assistance programs for low-income households or otherwise result in the loss of federal or State assistance dollars for low-income households.

(f) In order to ensure that implementation costs are minimized, the Department and utilities shall work together to identify cost-effective ways to transfer information electronically and to employ available protocols that will minimize their respective administrative costs as follows:

(1) The Commission may require utilities to provide such information on customer usage and billing and payment information as required by the Department to implement the PIP Plan and to provide written notices and communications to plan participants.

(2) Each utility and participating alternative supplier shall file annual reports with the Department and the Commission that cumulatively summarize and update program information as required by the Commission's rules. The reports shall track implementation costs and contain such information as is necessary to evaluate the success of the PIPP.

(3) The Department and the Commission shall have the authority to promulgate rules and regulations necessary to execute and administer the provisions of this Section.

(g) Each utility shall be entitled to recover reasonable administrative and operational costs incurred to comply with this Section from the Supplemental Low Income Energy Assistance Fund. The utility may net such costs against monies it would otherwise remit to the Funds, and each utility shall include in the annual report required under subsection (f) of this Section an accounting for the funds collected.

(Source: P.A. 99-906, eff. 6-1-17.)

ARTICLE 35. HEALTH AND SAFETY

Section 35-5. The Environmental Protection Act is amended by changing Sections 22.15, 55.6, and 57.11 as follows:

(415 ILCS 5/22.15) (from Ch. 111 1/2, par. 1022.15)

Sec. 22.15. Solid Waste Management Fund; fees.

(a) There is hereby created within the State Treasury a special fund to be known as the Solid Waste Management Fund, to be constituted from the fees collected by the State pursuant to this Section, from repayments of loans made from the Fund for solid waste projects, from registration fees collected pursuant to the Consumer Electronics Recycling Act, and from amounts transferred into the Fund pursuant to Public Act 100-433. Moneys received by the Department of Commerce and Economic Opportunity in repayment of loans made pursuant to the Illinois Solid Waste Management Act shall be deposited into the General Revenue Fund.

(b) The Agency shall assess and collect a fee in the amount set forth herein from the owner or operator of each sanitary landfill permitted or required to be permitted by the Agency to dispose of solid waste if the sanitary landfill is located off the site where such waste was produced and if such sanitary landfill is owned, controlled, and operated by a person other than the generator of such waste. The Agency shall deposit all fees collected into the Solid Waste Management Fund. If a site is contiguous to one or more landfills owned or operated by the same person, the volumes permanently disposed of by each landfill shall be combined for purposes of determining the fee under this subsection. Beginning on July 1, 2018, and on the first day of each month thereafter during fiscal years 2019 through 2021 ~~and 2020~~, the State Comptroller shall direct and State Treasurer shall transfer an amount equal to 1/12 of $5,000,000 per fiscal year from the Solid Waste Management Fund to the General Revenue Fund.

(1) If more than 150,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall either pay a fee of 95 cents per cubic yard or, alternatively, the owner or operator may weigh the quantity of the solid waste permanently disposed of with a device for which certification has been obtained under the Weights and Measures Act and pay a fee of $2.00 per ton of solid waste permanently disposed of. In no case shall the fee collected or paid by the owner or operator under this paragraph exceed $1.55 per cubic yard or $3.27 per ton.

(2) If more than 100,000 cubic yards but not more than 150,000 cubic yards of non-hazardous waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of $52,630.

(3) If more than 50,000 cubic yards but not more than 100,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of $23,790.

(4) If more than 10,000 cubic yards but not more than 50,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of $7,260.

(5) If not more than 10,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of $1050.

(c) (Blank).

(d) The Agency shall establish rules relating to the collection of the fees authorized by this Section. Such rules shall include, but not be limited to:

(1) necessary records identifying the quantities of solid waste received or disposed;

(2) the form and submission of reports to accompany the payment of fees to the Agency;

(3) the time and manner of payment of fees to the Agency, which payments shall not be more often than quarterly; and

(4) procedures setting forth criteria establishing when an owner or operator may measure by weight or volume during any given quarter or other fee payment period.

(e) Pursuant to appropriation, all monies in the Solid Waste Management Fund shall be used by the Agency and the Department of Commerce and Economic Opportunity for the purposes set forth in this Section and in the Illinois Solid Waste Management Act, including for the costs of fee collection and administration, and for the administration of (1) the Consumer Electronics Recycling Act and (2) until January 1, 2020, the Electronic Products Recycling and Reuse Act.

(f) The Agency is authorized to enter into such agreements and to promulgate such rules as are necessary to carry out its duties under this Section and the Illinois Solid Waste Management Act.

(g) On the first day of January, April, July, and October of each year, beginning on July 1, 1996, the State Comptroller and Treasurer shall transfer $500,000 from the Solid Waste Management Fund to the Hazardous Waste Fund. Moneys transferred under this subsection (g) shall be used only for the purposes set forth in item (1) of subsection (d) of Section 22.2.

(h) The Agency is authorized to provide financial assistance to units of local government for the performance of inspecting, investigating and enforcement activities pursuant to Section 4(r) at nonhazardous solid waste disposal sites.

(i) The Agency is authorized to conduct household waste collection and disposal programs.

(j) A unit of local government, as defined in the Local Solid Waste Disposal Act, in which a solid waste disposal facility is located may establish a fee, tax, or surcharge with regard to the permanent disposal of solid waste. All fees, taxes, and surcharges collected under this subsection shall be utilized for solid waste management purposes, including long-term monitoring and maintenance of landfills, planning, implementation, inspection, enforcement and other activities consistent with the Solid Waste Management Act and the Local Solid Waste Disposal Act, or for any other environment-related purpose, including but not limited to an environment-related public works project, but not for the construction of a new pollution control facility other than a household hazardous waste facility. However, the total fee, tax or surcharge imposed by all units of local government under this subsection (j) upon the solid waste disposal facility shall not exceed:

(1) 60¢ per cubic yard if more than 150,000 cubic yards of non-hazardous solid waste is permanently disposed of at the site in a calendar year, unless the owner or operator weighs the quantity of the solid waste received with a device for which certification has been obtained under the Weights and Measures Act, in which case the fee shall not exceed $1.27 per ton of solid waste permanently disposed of.

(2) $33,350 if more than 100,000 cubic yards, but not more than 150,000 cubic yards, of non-hazardous waste is permanently disposed of at the site in a calendar year.

(3) $15,500 if more than 50,000 cubic yards, but not more than 100,000 cubic yards, of non-hazardous solid waste is permanently disposed of at the site in a calendar year.

(4) $4,650 if more than 10,000 cubic yards, but not more than 50,000 cubic yards, of non-hazardous solid waste is permanently disposed of at the site in a calendar year.

(5) $650 if not more than 10,000 cubic yards of non-hazardous solid waste is permanently disposed of at the site in a calendar year.

The corporate authorities of the unit of local government may use proceeds from the fee, tax, or surcharge to reimburse a highway commissioner whose road district lies wholly or partially within the corporate limits of the unit of local government for expenses incurred in the removal of nonhazardous, nonfluid municipal waste that has been dumped on public property in violation of a State law or local ordinance.

A county or Municipal Joint Action Agency that imposes a fee, tax, or surcharge under this subsection may use the proceeds thereof to reimburse a municipality that lies wholly or partially within its boundaries for expenses incurred in the removal of nonhazardous, nonfluid municipal waste that has been dumped on public property in violation of a State law or local ordinance.

If the fees are to be used to conduct a local sanitary landfill inspection or enforcement program, the unit of local government must enter into a written delegation agreement with the Agency pursuant to subsection (r) of Section 4. The unit of local government and the Agency shall enter into such a written delegation agreement within 60 days after the establishment of such fees. At least annually, the Agency shall conduct an audit of the expenditures made by units of local government from the funds granted by the Agency to the units of local government for purposes of local sanitary landfill inspection and enforcement programs, to ensure that the funds have been expended for the prescribed purposes under the grant.

The fees, taxes or surcharges collected under this subsection (j) shall be placed by the unit of local government in a separate fund, and the interest received on the moneys in the fund shall be credited to the fund. The monies in the fund may be accumulated over a period of years to be expended in accordance with this subsection.

A unit of local government, as defined in the Local Solid Waste Disposal Act, shall prepare and distribute to the Agency, in April of each year, a report that details spending plans for monies collected in accordance with this subsection. The report will at a minimum include the following:

(1) The total monies collected pursuant to this subsection.

(2) The most current balance of monies collected pursuant to this subsection.

(3) An itemized accounting of all monies expended for the previous year pursuant to this subsection.

(4) An estimation of monies to be collected for the following 3 years pursuant to this subsection.

(5) A narrative detailing the general direction and scope of future expenditures for one, 2 and 3 years.

The exemptions granted under Sections 22.16 and 22.16a, and under subsection (k) of this Section, shall be applicable to any fee, tax or surcharge imposed under this subsection (j); except that the fee, tax or surcharge authorized to be imposed under this subsection (j) may be made applicable by a unit of local government to the permanent disposal of solid waste after December 31, 1986, under any contract lawfully executed before June 1, 1986 under which more than 150,000 cubic yards (or 50,000 tons) of solid waste is to be permanently disposed of, even though the waste is exempt from the fee imposed by the State under subsection (b) of this Section pursuant to an exemption granted under Section 22.16.

(k) In accordance with the findings and purposes of the Illinois Solid Waste Management Act, beginning January 1, 1989 the fee under subsection (b) and the fee, tax or surcharge under subsection (j) shall not apply to:

(1) waste which is hazardous waste;

(2) waste which is pollution control waste;

(3) waste from recycling, reclamation or reuse processes which have been approved by the Agency as being designed to remove any contaminant from wastes so as to render such wastes reusable, provided that the process renders at least 50% of the waste reusable;

(4) non-hazardous solid waste that is received at a sanitary landfill and composted or recycled through a process permitted by the Agency; or

(5) any landfill which is permitted by the Agency to receive only demolition or construction debris or landscape waste.

(Source: P.A. 100-103, eff. 8-11-17; 100-433, eff. 8-25-17; 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff. 8-14-18; 101-10, eff. 6-5-19.)

(415 ILCS 5/55.6) (from Ch. 111 1/2, par. 1055.6)

Sec. 55.6. Used Tire Management Fund.

(a) There is hereby created in the State Treasury a special fund to be known as the Used Tire Management Fund. There shall be deposited into the Fund all monies received as (1) recovered costs or proceeds from the sale of used tires under Section 55.3 of this Act, (2) repayment of loans from the Used Tire Management Fund, or (3) penalties or punitive damages for violations of this Title, except as provided by subdivision (b)(4) or (b)(4-5) of Section 42.

(b) Beginning January 1, 1992, in addition to any other fees required by law, the owner or operator of each site required to be registered or permitted under subsection (d) or (d-5) of Section 55 shall pay to the Agency an annual fee of $100. Fees collected under this subsection shall be deposited into the Environmental Protection Permit and Inspection Fund.

(c) Pursuant to appropriation, moneys up to an amount of $4 million per fiscal year from the Used Tire Management Fund shall be allocated as follows:

(1) 38% shall be available to the Agency for the following purposes, provided that priority shall be given to item (i):

(i) To undertake preventive, corrective or removal action as authorized by and in accordance with Section 55.3, and to recover costs in accordance with Section 55.3.

(ii) For the performance of inspection and enforcement activities for used and waste tire sites.

(iii) (Blank).

(iv) To provide financial assistance to units of local government for the performance of inspecting, investigating and enforcement activities pursuant to subsection (r) of Section 4 at used and waste tire sites.

(v) To provide financial assistance for used and waste tire collection projects sponsored by local government or not-for-profit corporations.

(vi) For the costs of fee collection and administration relating to used and waste tires, and to accomplish such other purposes as are authorized by this Act and regulations thereunder.

(vii) To provide financial assistance to units of local government and private industry for the purposes of:

(A) assisting in the establishment of facilities and programs to collect, process, and utilize used and waste tires and tire-derived materials;

(B) demonstrating the feasibility of innovative technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials; and

(C) applying demonstrated technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials.

(2) (Blank).

(2.1) For the fiscal year beginning July 1, 2004 and for all fiscal years thereafter, 23% shall be deposited into the General Revenue Fund. Such ~~For fiscal years 2019 and 2020 only, such~~ transfers are at the direction of the Department of Revenue, and shall be made within 30 days after the end of each quarter.

(3) 25% shall be available to the Illinois Department of Public Health for the following purposes:

(A) To investigate threats or potential threats to the public health related to mosquitoes and other vectors of disease associated with the improper storage, handling and disposal of tires, improper waste disposal, or natural conditions.

(B) To conduct surveillance and monitoring activities for mosquitoes and other arthropod vectors of disease, and surveillance of animals which provide a reservoir for disease-producing organisms.

(C) To conduct training activities to promote vector control programs and integrated pest management as defined in the Vector Control Act.

(D) To respond to inquiries, investigate complaints, conduct evaluations and provide technical consultation to help reduce or eliminate public health hazards and nuisance conditions associated with mosquitoes and other vectors.

(E) To provide financial assistance to units of local government for training, investigation and response to public nuisances associated with mosquitoes and other vectors of disease.

(4) 2% shall be available to the Department of Agriculture for its activities under the Illinois Pesticide Act relating to used and waste tires.

(5) 2% shall be available to the Pollution Control Board for administration of its activities relating to used and waste tires.

(6) 10% shall be available to the University of Illinois for the Prairie Research Institute to perform research to study the biology, distribution, population ecology, and biosystematics of tire-breeding arthropods, especially mosquitoes, and the diseases they spread.

(d) By January 1, 1998, and biennially thereafter, each State agency receiving an appropriation from the Used Tire Management Fund shall report to the Governor and the General Assembly on its activities relating to the Fund.

(e) Any monies appropriated from the Used Tire Management Fund, but not obligated, shall revert to the Fund.

(f) In administering the provisions of subdivisions (1), (2) and (3) of subsection (c) of this Section, the Agency, the Department of Commerce and Economic Opportunity, and the Illinois Department of Public Health shall ensure that appropriate funding assistance is provided to any municipality with a population over 1,000,000 or to any sanitary district which serves a population over 1,000,000.

(g) Pursuant to appropriation, monies in excess of $4 million per fiscal year from the Used Tire Management Fund shall be used as follows:

(1) 55% shall be available to the Agency for the following purposes, provided that priority shall be given to subparagraph (A):

(A) To undertake preventive, corrective or renewed action as authorized by and in accordance with Section 55.3 and to recover costs in accordance with Section 55.3.

(B) To provide financial assistance to units of local government and private industry for the purposes of:

(i) assisting in the establishment of facilities and programs to collect, process, and utilize used and waste tires and tire-derived materials;

(ii) demonstrating the feasibility of innovative technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials; and

(iii) applying demonstrated technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials.

(C) To provide grants to public universities for vector-related research, disease-related research, and for related laboratory-based equipment and field-based equipment.

(2) (Blank).

(3) For the fiscal year beginning July 1, 2004 and for all fiscal years thereafter, 45% shall be deposited into the General Revenue Fund. Such ~~For fiscal years 2019 and 2020 only, such~~ transfers are at the direction of the Department of Revenue, and shall be made within 30 days after the end of each quarter.

(Source: P.A. 100-103, eff. 8-11-17; 100-327, eff. 8-24-17; 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff. 8-14-18; 101-10, eff. 6-5-19.)

(415 ILCS 5/57.11)

Sec. 57.11. Underground Storage Tank Fund; creation.

(a) There is hereby created in the State Treasury a special fund to be known as the Underground Storage Tank Fund. There shall be deposited into the Underground Storage Tank Fund all moneys received by the Office of the State Fire Marshal as fees for underground storage tanks under Sections 4 and 5 of the Gasoline Storage Act, fees pursuant to the Motor Fuel Tax Law, and beginning July 1, 2013, payments pursuant to the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. All amounts held in the Underground Storage Tank Fund shall be invested at interest by the State Treasurer. All income earned from the investments shall be deposited into the Underground Storage Tank Fund no less frequently than quarterly. In addition to any other transfers that may be provided for by law, beginning on July 1, 2018 and on the first day of each month thereafter during fiscal years 2019 through 2021 ~~and 2020~~ only, the State Comptroller shall direct and the State Treasurer shall transfer an amount equal to 1/12 of $10,000,000 from the Underground Storage Tank Fund to the General Revenue Fund. Moneys in the Underground Storage Tank Fund, pursuant to appropriation, may be used by the Agency and the Office of the State Fire Marshal for the following purposes:

(1) To take action authorized under Section 57.12 to recover costs under Section 57.12.

(2) To assist in the reduction and mitigation of damage caused by leaks from underground storage tanks, including but not limited to, providing alternative water supplies to persons whose drinking water has become contaminated as a result of those leaks.

(3) To be used as a matching amount towards federal assistance relative to the release of petroleum from underground storage tanks.

(4) For the costs of administering activities of the Agency and the Office of the State Fire Marshal relative to the Underground Storage Tank Fund.

(5) For payment of costs of corrective action incurred by and indemnification to operators of underground storage tanks as provided in this Title.

(6) For a total of 2 demonstration projects in amounts in excess of a $10,000 deductible charge designed to assess the viability of corrective action projects at sites which have experienced contamination from petroleum releases. Such demonstration projects shall be

conducted in accordance with the provision of this Title.

(7) Subject to appropriation, moneys in the Underground Storage Tank Fund may also be used by the Department of Revenue for the costs of administering its activities relative to the Fund and for refunds provided for in Section 13a.8 of the Motor Fuel Tax Act.

(b) Moneys in the Underground Storage Tank Fund may, pursuant to appropriation, be used by the Office of the State Fire Marshal or the Agency to take whatever emergency action is necessary or appropriate to assure that the public health or safety is not threatened whenever there is a release or substantial threat of a release of petroleum from an underground storage tank and for the costs of administering its activities relative to the Underground Storage Tank Fund.

(c) Beginning July 1, 1993, the Governor shall certify to the State Comptroller and State Treasurer the monthly amount necessary to pay debt service on State obligations issued pursuant to Section 6 of the General Obligation Bond Act. On the last day of each month, the Comptroller shall order transferred and the Treasurer shall transfer from the Underground Storage Tank Fund to the General Obligation Bond Retirement and Interest Fund the amount certified by the Governor, plus any cumulative deficiency in those transfers for prior months.

(d) Except as provided in subsection (c) of this Section, the Underground Storage Tank Fund is not subject to administrative charges authorized under Section 8h of the State Finance Act that would in any way transfer any funds from the Underground Storage Tank Fund into any other fund of the State.

(e) Each fiscal year, subject to appropriation, the Agency may commit up to $10,000,000 of the moneys in the Underground Storage Tank Fund to the payment of corrective action costs for legacy sites that meet one or more of the following criteria as a result of the underground storage tank release: (i) the presence of free product, (ii) contamination within a regulated recharge area, a wellhead protection area, or the setback zone of a potable water supply well, (iii) contamination extending beyond the boundaries of the site where the release occurred, or (iv) such other criteria as may be adopted in Agency rules.

(1) Fund moneys committed under this subsection (e) shall be held in the Fund for payment of the corrective action costs for which the moneys were committed.

(2) The Agency may adopt rules governing the commitment of Fund moneys under this subsection (e).

(3) This subsection (e) does not limit the use of Fund moneys at legacy sites as otherwise provided under this Title.

(4) For the purposes of this subsection (e), the term "legacy site" means a site for which (i) an underground storage tank release was reported prior to January 1, 2005, (ii) the owner or operator has been determined eligible to receive payment from the Fund for corrective action costs, and (iii) the Agency did not receive any applications for payment prior to January 1, 2010.

(f) Beginning July 1, 2013, if the amounts deposited into the Fund from moneys received by the Office of the State Fire Marshal as fees for underground storage tanks under Sections 4 and 5 of the Gasoline Storage Act and as fees pursuant to the Motor Fuel Tax Law during a State fiscal year are sufficient to pay all claims for payment by the fund received during that State fiscal year, then the amount of any payments into the fund pursuant to the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act during that State fiscal year shall be deposited as follows: 75% thereof shall be paid into the State treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

(Source: P.A. 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

ARTICLE 40. VEHICLES

Section 40-5. The Illinois Vehicle Code is amended by changing Section 3-821 as follows:

(625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)

Sec. 3-821. Miscellaneous registration and title fees.

(a) Except as provided under subsection (h), the fee to be paid to the Secretary of State for the following certificates, registrations or evidences of proper registration, or for corrected or duplicate documents shall be in accordance with the following schedule:

Certificate of Title, except for an all-terrain vehicle or off-highway motorcycle, prior to July 1, 2019	$95
Certificate of Title, except for an all-terrain vehicle, off-highway motorcycle, or motor home, mini motor home or van camper, on and after July 1, 2019	$150
Certificate of Title for a motor home, mini motor home, or van camper, on and after July 1, 2019	$250
Certificate of Title for an all-terrain vehicle or off-highway motorcycle	$30
Certificate of Title for an all-terrain vehicle or off-highway motorcycle used for production agriculture, or accepted by a dealer in trade	$13
Certificate of Title for a low-speed vehicle	$30
Transfer of Registration or any evidence of proper registration	$25
Duplicate Registration Card for plates or other evidence of proper registration	$3
Duplicate Registration Sticker or Stickers, each	$20
Duplicate Certificate of Title, prior to July 1, 2019	$95

Duplicate Certificate of Title, on and after July 1, 2019	$50
Corrected Registration Card or Card for other evidence of proper registration	$3
Corrected Certificate of Title	$50 ~~$95~~
Salvage Certificate, prior to July 1, 2019	$4
Salvage Certificate, on and after July 1, 2019	$20
Fleet Reciprocity Permit	$15
Prorate Decal	$1
Prorate Backing Plate	$3
Special Corrected Certificate of Title	$15
Expedited Title Service (to be charged in addition to other applicable fees)	$30
Dealer Lien Release Certificate of Title	$20

A special corrected certificate of title shall be issued (i) to remove a co-owner's name due to the death of the co-owner, to transfer title to a spouse if the decedent-spouse was the sole owner on the title, or due to a divorce; (ii) to change a co-owner's name due to a marriage; or (iii) due to a name change under Article XXI of the Code of Civil Procedure.

There shall be no fee paid for a Junking Certificate.

There shall be no fee paid for a certificate of title issued to a county when the vehicle is forfeited to the county under Article 36 of the Criminal Code of 2012.

For purposes of this Section, the fee for a corrected title application that also results in the issuance of a duplicate title shall be the same as the fee for a duplicate title.

(a-5) The Secretary of State may revoke a certificate of title and registration card and issue a corrected certificate of title and registration card, at no fee to the vehicle owner or lienholder, if there is proof that the vehicle identification number is erroneously shown on the original certificate of title.

(a-10) The Secretary of State may issue, in connection with the sale of a motor vehicle, a corrected title to a motor vehicle dealer upon application and submittal of a lien release letter from the lienholder listed in the files of the Secretary. In the case of a title issued by another state, the dealer must submit proof from the state that issued the last title. The corrected title, which shall be known as a dealer lien release certificate of title, shall be issued in the name of the vehicle owner without the named lienholder. If the motor vehicle is currently titled in a state other than Illinois, the applicant must submit either (i) a letter from the current lienholder releasing the lien and stating that the lienholder has possession of the title; or (ii) a letter from the current lienholder releasing the lien and a copy of the records of the department of motor vehicles for the state in which the vehicle is titled, showing that the vehicle is titled in the name of the applicant and that no liens are recorded other than the lien for which a release has been submitted. The fee for the dealer lien release certificate of title is $20.

(b) The Secretary may prescribe the maximum service charge to be imposed upon an applicant for renewal of a registration by any person authorized by law to receive and remit or transmit to the Secretary such renewal application and fees therewith.

(c) If payment is delivered to the Office of the Secretary of State as payment of any fee or tax under this Code, and such payment is not honored for any reason, the registrant or other person tendering the payment remains liable for the payment of such fee or tax. The Secretary of State may assess a service charge of $25 in addition to the fee or tax due and owing for all dishonored payments.

If the total amount then due and owing exceeds the sum of $100 and has not been paid in full within 60 days from the date the dishonored payment was first delivered to the Secretary of State, the Secretary of State shall assess a penalty of 25% of such amount remaining unpaid.

All amounts payable under this Section shall be computed to the nearest dollar. Out of each fee collected for dishonored payments, $5 shall be deposited in the Secretary of State Special Services Fund.

(d) The minimum fee and tax to be paid by any applicant for apportionment of a fleet of vehicles under this Code shall be $15 if the application was filed on or before the date specified by the Secretary together with fees and taxes due. If an application and the fees or taxes due are filed after the date specified by the Secretary, the Secretary may prescribe the payment of interest at the rate of 1/2 of 1% per month or fraction thereof after such due date and a minimum of $8.

(e) Trucks, truck tractors, truck tractors with loads, and motor buses, any one of which having a combined total weight in excess of 12,000 lbs. shall file an application for a Fleet Reciprocity Permit issued by the Secretary of State. This permit shall be in the possession of any driver operating a vehicle on Illinois highways. Any foreign licensed vehicle of the second division operating at any time in Illinois without a Fleet Reciprocity Permit or other proper Illinois registration, shall subject the operator to the penalties provided in Section 3-834 of this Code. For the purposes of this Code, "Fleet Reciprocity Permit" means any second division motor vehicle with a foreign license and used only in interstate transportation of goods. The fee for such permit shall be $15 per fleet which shall include all vehicles of the fleet being registered.

(f) For purposes of this Section, "all-terrain vehicle or off-highway motorcycle used for production agriculture" means any all-terrain vehicle or off-highway motorcycle used in the raising of or the propagation of livestock, crops for sale for human consumption, crops for livestock consumption, and production seed stock grown for the propagation of feed grains and the husbandry of animals or for the

purpose of providing a food product, including the husbandry of blood stock as a main source of providing a food product. "All-terrain vehicle or off-highway motorcycle used in production agriculture" also means any all-terrain vehicle or off-highway motorcycle used in animal husbandry, floriculture, aquaculture, horticulture, and viticulture.

(g) All of the proceeds of the additional fees imposed by Public Act 96-34 shall be deposited into the Capital Projects Fund.

(h) The fee for a duplicate registration sticker or stickers shall be the amount required under subsection (a) or the vehicle's annual registration fee amount, whichever is less.

(i) All of the proceeds of the additional fees imposed by this amendatory Act of the 101st General Assembly shall be deposited into the Road Fund.

(Source: P.A. 100-956, eff. 1-1-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19.)

ARTICLE 45. COURTS AND CORRECTIONS

Section 45-5. The Clerks of Courts Act is amended by changing Section 27.3b-1 as follows:

(705 ILCS 105/27.3b-1)

Sec. 27.3b-1. Minimum fines; disbursement of fines.

(a) Unless otherwise specified by law, the minimum fine for a conviction or supervision disposition on a minor traffic offense is $25 and the minimum fine for a conviction, supervision disposition, or violation based upon a plea of guilty or finding of guilt for any other offense is $75. If the court finds that the fine would impose an undue burden on the victim, the court may reduce or waive the fine. In this subsection (a), "victim" shall not be construed to include the defendant.

(b) Unless otherwise specified by law, all fines imposed on a misdemeanor offense, other than a traffic, conservation, or driving under the influence offense, or on a felony offense shall be disbursed within 60 days after receipt by the circuit clerk to the county treasurer for deposit into the county's General Fund. Unless otherwise specified by law, all fines imposed on an ordinance offense or a misdemeanor traffic, misdemeanor conservation, or misdemeanor driving under the influence offense shall be disbursed within 60 days after receipt by the circuit clerk to the treasurer of the unit of government of the arresting agency. If the arresting agency is the office of the sheriff, the county treasurer shall deposit the portion into a fund to support the law enforcement operations of the office of the sheriff. If the arresting agency is a State agency, the State Treasurer shall deposit the portion as follows:

(1) if the arresting agency is the Department of State Police, into the State Police Law Enforcement Administration Fund;

(2) if the arresting agency is the Department of Natural Resources, into the Conservation Police Operations Assistance Fund;

(3) if the arresting agency is the Secretary of State, into the Secretary of State Police Services Fund; and

(4) if the arresting agency is the Illinois Commerce Commission, into the Transportation Regulatory ~~Public Utility~~ Fund.

(Source: P.A. 100-987, eff. 7-1-19.)

Section 45-10. The Criminal and Traffic Assessment Act is amended by changing Sections 10-5 and 15-70 as follows:

(705 ILCS 135/10-5)

(Section scheduled to be repealed on January 1, 2021)

Sec. 10-5. Funds.

(a) All money collected by the Clerk of the Circuit Court under Article 15 of this Act shall be remitted as directed in Article 15 of this Act to the county treasurer, to the State Treasurer, and to the treasurers of the units of local government. If an amount payable to any of the treasurers is less than $10, the clerk may postpone remitting the money until $10 has accrued or by the end of fiscal year. The treasurers shall deposit the money as indicated in the schedules, except, in a county with a population of over 3,000,000, money remitted to the county treasurer shall be subject to appropriation by the county board. Any amount retained by the Clerk of the Circuit Court in a county with a population of over 3,000,000 shall be subject to appropriation by the county board.

(b) The county treasurer or the treasurer of the unit of local government may create the funds indicated in paragraphs (1) through (5), (9), and (16) of subsection (d) of this Section, if not already in existence. If a county or unit of local government has not instituted, and does not plan to institute a program that uses a particular fund, the treasurer need not create the fund and may instead deposit the money intended for the fund into the general fund of the county or unit of local government for use in financing the court system.

(c) If the arresting agency is a State agency, the arresting agency portion shall be remitted by the clerk of court to the State Treasurer who shall deposit the portion as follows:

(1) if the arresting agency is the Department of State Police, into the State Police Law Enforcement Administration Fund;

(2) if the arresting agency is the Department of Natural Resources, into the Conservation Police Operations Assistance Fund;

(3) if the arresting agency is the Secretary of State, into the Secretary of State Police Services Fund; and

(4) if the arresting agency is the Illinois Commerce Commission, into the Transportation Regulatory ~~Public Utility~~ Fund.

(d) Fund descriptions and provisions:

(1) The Court Automation Fund is to defray the expense, borne by the county, of establishing and maintaining automated record keeping systems in the Office of the Clerk of the Circuit Court. The money shall be remitted monthly by the clerk to the county treasurer and identified as funds for the Circuit Court Clerk. The fund shall be audited by the county auditor, and the board shall make expenditures from the fund in payment of any costs related to the automation of court records including hardware, software, research and development costs, and personnel costs related to the foregoing, provided that the expenditure is approved by the clerk of the court and by the chief judge of the circuit court or his or her designee.

(2) The Document Storage Fund is to defray the expense, borne by the county, of establishing and maintaining a document storage system and converting the records of the circuit court clerk to electronic or micrographic storage. The money shall be remitted monthly by the clerk to the county treasurer and identified as funds for the circuit court clerk. The fund shall be audited by the county auditor, and the board shall make expenditure from the fund in payment of any cost related to the storage of court records, including hardware, software, research and development costs, and personnel costs related to the foregoing, provided that the expenditure is approved by the clerk of the court.

(3) The Circuit Clerk Operations and Administration Fund may be used to defray the expenses incurred for collection and disbursement of the various assessment schedules. The money shall be remitted monthly by the clerk to the county treasurer and identified as funds for the circuit court clerk.

(4) The State's Attorney Records Automation Fund is to defray the expense of establishing and maintaining automated record keeping systems in the offices of the State's Attorney. The money shall be remitted monthly by the clerk to the county treasurer for deposit into the State's Attorney Records Automation Fund. Expenditures from this fund may be made by the State's Attorney for hardware, software, and research and development related to automated record keeping systems.

(5) The Public Defender Records Automation Fund is to defray the expense of establishing and maintaining automated record keeping systems in the offices of the Public Defender. The money shall be remitted monthly by the clerk to the county treasurer for deposit into the Public Defender Records Automation Fund. Expenditures from this fund may be made by the Public Defender for hardware, software, and research and development related to automated record keeping systems.

(6) The DUI Fund shall be used for enforcement and prevention of driving while under the influence of alcohol, other drug or drugs, intoxicating compound or compounds or any combination thereof, as defined by Section 11-501 of the Illinois Vehicle Code, including, but not limited to, the purchase of law enforcement equipment and commodities that will assist in the prevention of alcohol-related criminal violence throughout the State; police officer training and education in areas related to alcohol-related crime, including, but not limited to, DUI training; and police officer salaries, including, but not limited to, salaries for hire-back funding for safety checkpoints, saturation patrols, and liquor store sting operations. Any moneys shall be used to purchase law enforcement equipment that will assist in the prevention of alcohol-related criminal violence throughout the State. The money shall be remitted monthly by the clerk to the State or local treasurer for deposit as provided by law.

(7) The Trauma Center Fund shall be distributed as provided under Section 3.225 of the Emergency Medical Services (EMS) Systems Act.

(8) The Probation and Court Services Fund is to be expended as described in Section 15.1 of the Probation and Probation Officers Act.

(9) The Circuit Court Clerk Electronic Citation Fund shall have the Circuit Court Clerk as the custodian, ex officio, of the Fund and shall be used to perform the duties required by the office for establishing and maintaining electronic citations. The Fund shall be audited by the county's auditor.

(10) The Drug Treatment Fund is a special fund in the State treasury. Moneys in the Fund shall be expended as provided in Section 411.2 of the Illinois Controlled Substances Act.

(11) The Violent Crime Victims Assistance Fund is a special fund in the State treasury to provide moneys for the grants to be awarded under the Violent Crime Victims Assistance Act.

(12) The Criminal Justice Information Projects Fund shall be appropriated to and administered by the Illinois Criminal Justice Information Authority for distribution to fund Department of State Police drug task forces and Metropolitan Enforcement Groups, for the costs associated with making grants from the Prescription Pill and Drug Disposal Fund, for undertaking criminal justice information projects, and for the operating and other expenses of the Authority incidental to those criminal justice information projects. The moneys deposited into the Criminal Justice Information Projects Fund under Sections 15-15 and 15-35 of this Act shall be appropriated to and administered by the Illinois Criminal Justice Information Authority for distribution to fund Department of State Police drug task forces and Metropolitan Enforcement Groups by dividing the funds equally by the total number of Department of State Police drug task forces and Illinois Metropolitan Enforcement Groups.

(13) The Sexual Assault Services Fund shall be appropriated to the Department of Public Health. Upon appropriation of moneys from the Sexual Assault Services Fund, the Department of Public Health shall make grants of these moneys to sexual assault organizations with whom the Department has contracts for the purpose of providing community-based services to victims of sexual assault. Grants are in addition to, and are not substitutes for, other grants authorized and made by the Department.

(14) The County Jail Medical Costs Fund is to help defray the costs outlined in Section 17 of the County Jail Act. Moneys in the Fund shall be used solely for reimbursement to the county of costs for medical expenses and administration of the Fund.

(15) The Prisoner Review Board Vehicle and Equipment Fund is a special fund in the State treasury. The Prisoner Review Board shall, subject to appropriation by the General Assembly and approval by the Secretary, use all moneys in the Prisoner Review Board Vehicle and Equipment Fund for the purchase and operation of vehicles and equipment.

(16) In each county in which a Children's Advocacy Center provides services, a Child Advocacy Center Fund is specifically for the operation and administration of the Children's Advocacy Center, from which the county board shall make grants to support the activities and services of the Children's Advocacy Center within that county.

(Source: P.A. 100-987, eff. 7-1-19; 100-1161, eff. 7-1-19.)

(705 ILCS 135/15-70)

(Section scheduled to be repealed on January 1, 2021)

Sec. 15-70. Conditional assessments. In addition to payments under one of the Schedule of Assessments 1 through 13 of this Act, the court shall also order payment of any of the following conditional assessment amounts for each sentenced violation in the case to which a conditional assessment is applicable, which shall be collected and remitted by the Clerk of the Circuit Court as provided in this Section:

(1) arson, residential arson, or aggravated arson, $500 per conviction to the State Treasurer for deposit into the Fire Prevention Fund;

(2) child pornography under Section 11-20.1 of the Criminal Code of 1961 or the Criminal Code of 2012, $500 per conviction, unless more than one agency is responsible for the arrest in which case the amount shall be remitted to each unit of government equally:

(A) if the arresting agency is an agency of a unit of local government, $500 to the treasurer of the unit of local government for deposit into the unit of local government's General Fund, except that if the Department of State Police provides digital or electronic forensic examination assistance, or both, to the arresting agency then $100 to the State Treasurer for deposit into the State Crime Laboratory Fund; or

(B) if the arresting agency is the Department of State Police, $500 to the State Treasurer for deposit into the State Crime Laboratory Fund;

(3) crime laboratory drug analysis for a drug-related offense involving possession or delivery of cannabis or possession or delivery of a controlled substance as defined in the Cannabis Control Act, the Illinois Controlled Substances Act, or the Methamphetamine Control and Community Protection Act, $100 reimbursement for laboratory analysis, as set forth in subsection (f) of Section 5-9-1.4 of the Unified Code of Corrections;

(4) DNA analysis, $250 on each conviction in which it was used to the State Treasurer for deposit into the State Offender DNA Identification System Fund as set forth in Section 5-4-3 of the Unified Code of Corrections;

(5) DUI analysis, $150 on each sentenced violation in which it was used as set forth in subsection (f) of Section 5-9-1.9 of the Unified Code of Corrections;

(6) drug-related offense involving possession or delivery of cannabis or possession or delivery of a controlled substance, other than methamphetamine, as defined in the Cannabis Control Act or the Illinois Controlled Substances Act, an amount not less than the full street value of the cannabis or controlled substance seized for each conviction to be disbursed as follows:

(A) 12.5% of the street value assessment shall be paid into the Youth Drug Abuse Prevention Fund, to be used by the Department of Human Services for the funding of programs and services for drug-abuse treatment, and prevention and education services;

(B) 37.5% to the county in which the charge was prosecuted, to be deposited into the county General Fund;

(C) 50% to the treasurer of the arresting law enforcement agency of the municipality or county, or to the State Treasurer if the arresting agency was a state agency;

(D) if the arrest was made in combination with multiple law enforcement agencies, the clerk shall equitably allocate the portion in subparagraph (C) of this paragraph (6) among the law enforcement agencies involved in the arrest;

(6.5) Kane County or Will County, in felony, misdemeanor, local or county ordinance, traffic, or conservation cases, up to $30 as set by the county board under Section 5-1101.3 of the Counties Code upon the entry of a judgment of conviction, an order of supervision, or a sentence of probation without entry of judgment under Section 10 of the Cannabis Control Act, Section 410 of the Illinois Controlled Substances Act, Section 70 of the Methamphetamine Control and Community Protection Act, Section 12-4.3 or subdivision (b)(1) of Section 12-3.05 of the Criminal Code of 1961 or the Criminal Code of 2012, Section 10-102 of the Illinois Alcoholism and Other Drug Dependency Act, or Section 10 of the Steroid Control Act; except in local or county ordinance, traffic, and conservation cases, if fines are paid in full without a court appearance, then the assessment shall not be imposed or collected. Distribution of assessments collected under this paragraph (6.5) shall be as provided in Section 5-1101.3 of the Counties Code;

(7) methamphetamine-related offense involving possession or delivery of methamphetamine or any salt of an optical isomer of methamphetamine or possession of a methamphetamine manufacturing material as set forth in Section 10 of the Methamphetamine Control and Community Protection Act with the intent to manufacture a substance containing methamphetamine or salt of an optical isomer of methamphetamine, an amount not less than the full street value of the methamphetamine or salt of an optical isomer of methamphetamine or methamphetamine manufacturing materials seized for each conviction to be disbursed as follows:

(A) 12.5% of the street value assessment shall be paid into the Youth Drug Abuse Prevention Fund, to be used by the Department of Human Services for the funding of programs and services for drug-abuse treatment, and prevention and education services;

(B) 37.5% to the county in which the charge was prosecuted, to be deposited into the county General Fund;

(C) 50% to the treasurer of the arresting law enforcement agency of the municipality or county, or to the State Treasurer if the arresting agency was a state agency;

(D) if the arrest was made in combination with multiple law enforcement agencies, the clerk shall equitably allocate the portion in subparagraph (C) of this paragraph (6) among the law enforcement agencies involved in the arrest;

(8) order of protection violation under Section 12-3.4 of the Criminal Code of 2012, $200 for each conviction to the county treasurer for deposit into the Probation and Court Services Fund for implementation of a domestic violence surveillance program and any other assessments or fees imposed under Section 5-9-1.16 of the Unified Code of Corrections;

(9) order of protection violation, $25 for each violation to the State Treasurer, for deposit into the Domestic Violence Abuser Services Fund;

(10) prosecution by the State's Attorney of a:

(A) petty or business offense, $4 to the county treasurer of which $2 deposited into the State's Attorney Records Automation Fund and $2 into the Public Defender Records Automation Fund;

(B) conservation or traffic offense, $2 to the county treasurer for deposit into the State's Attorney Records Automation Fund;

(11) speeding in a construction zone violation, $250 to the State Treasurer for deposit into the Transportation Safety Highway Hire-back Fund, unless (i) the violation occurred on a highway other than an interstate highway and (ii) a county police officer wrote the ticket for the violation, in which case to the county treasurer for deposit into that county's Transportation Safety Highway Hire-back Fund;

(12) supervision disposition on an offense under the Illinois Vehicle Code or similar provision of a local ordinance, 50 cents, unless waived by the court, into the Prisoner Review Board Vehicle and Equipment Fund;

(13) victim and offender are family or household members as defined in Section 103 of the Illinois Domestic Violence Act of 1986 and offender pleads guilty or no contest to or is convicted of murder, voluntary manslaughter, involuntary manslaughter, burglary, residential burglary, criminal trespass to residence, criminal trespass to vehicle, criminal trespass to land, criminal damage to property, telephone harassment, kidnapping, aggravated kidnaping, unlawful restraint, forcible detention, child abduction, indecent solicitation of a child, sexual relations between siblings, exploitation of a child, child pornography, assault, aggravated assault, battery, aggravated battery, heinous battery, aggravated battery of a child, domestic battery, reckless conduct, intimidation, criminal sexual assault, predatory criminal sexual assault of a child, aggravated criminal sexual assault, criminal sexual abuse, aggravated criminal sexual abuse, violation of an order of protection, disorderly conduct, endangering the life or health of a child, child abandonment, contributing to dependency or neglect of child, or cruelty to children and others, $200 for each sentenced violation to the State Treasurer for deposit as follows: (i) for sexual assault, as defined in Section 5-9-1.7 of the Unified Code of Corrections, when the offender and victim are family members, one-half to the Domestic Violence Shelter and Service Fund, and one-half to the Sexual Assault Services Fund; (ii) for the remaining offenses to the Domestic Violence Shelter and Service Fund;

(14) violation of Section 11-501 of the Illinois Vehicle Code, Section 5-7 of the Snowmobile Registration and Safety Act, Section 5-16 of the Boat Registration and Safety Act, or a similar provision, whose operation of a motor vehicle, snowmobile, or watercraft while in violation of Section 11-501, Section 5-7 of the Snowmobile Registration and Safety Act, Section 5-16 of the Boat Registration and Safety Act, or a similar provision proximately caused an incident resulting in an appropriate emergency response, $1,000 maximum to the public agency that provided an emergency response related to the person's violation, and if more than one agency responded, the amount payable to public agencies shall be shared equally;

(15) violation of Section 401, 407, or 407.2 of the Illinois Controlled Substances Act that proximately caused any incident resulting in an appropriate drug-related emergency response, $1,000 as reimbursement for the emergency response to the law enforcement agency that made the arrest, and if more than one agency is responsible for the arrest, the amount payable to law enforcement agencies shall be shared equally;

(16) violation of reckless driving, aggravated reckless driving, or driving 26 miles per hour or more in excess of the speed limit that triggered an emergency response, $1,000 maximum reimbursement for the emergency response to be distributed in its entirety to a public agency that provided an emergency response related to the person's violation, and if more than one agency responded, the amount payable to public agencies shall be shared equally;

(17) violation based upon each plea of guilty, stipulation of facts, or finding of guilt resulting in a judgment of conviction or order of supervision for an offense under Section 10-9, 11-14.1, 11-14.3, or 11-18 of the Criminal Code of 2012 that results in the imposition of a fine, to be distributed as follows:

(A) $50 to the county treasurer for deposit into the Circuit Court Clerk Operation and Administrative Fund to cover the costs in administering this paragraph (17);

(B) $300 to the State Treasurer who shall deposit the portion as follows:

(i) if the arresting or investigating agency is the Department of State Police, into the State Police Law Enforcement Administration Fund;

(ii) if the arresting or investigating agency is the Department of Natural Resources, into the Conservation Police Operations Assistance Fund;

(iii) if the arresting or investigating agency is the Secretary of State, into the Secretary of State Police Services Fund;

(iv) if the arresting or investigating agency is the Illinois Commerce Commission, into the Transportation Regulatory ~~Public Utility~~ Fund; or

(v) if more than one of the State agencies in this subparagraph (B) is the arresting or investigating agency, then equal shares with the shares deposited as provided in the applicable items (i) through (iv) of this subparagraph (B); and

(C) the remainder for deposit into the Specialized Services for Survivors of Human Trafficking Fund;

(18) weapons violation under Section 24-1.1, 24-1.2, or 24-1.5 of the Criminal Code of 1961 or the Criminal Code of 2012, $100 for each conviction to the State Treasurer for deposit into the Trauma Center Fund; and

(19) violation of subsection (c) of Section 11-907 of the Illinois Vehicle Code, $250 to the State Treasurer for deposit into the Scott's Law Fund, unless a county or municipal police officer wrote the ticket for the violation, in which case to the county treasurer for deposit into that county's or municipality's Transportation Safety Highway Hire-back Fund to be used as provided in subsection (j) of Section 11-907 of the Illinois Vehicle Code.

(Source: P.A. 100-987, eff. 7-1-19; 100-1161, eff. 7-1-19; 101-173, eff. 1-1-20.)

Section 45-15. The Unified Code of Corrections is amended by changing Sections 3-12-3a and 3-12-6 as follows:

(730 ILCS 5/3-12-3a) (from Ch. 38, par. 1003-12-3a)

Sec. 3-12-3a. Contracts, leases, and business agreements.

(a) The Department shall promulgate such rules and policies as it deems necessary to establish, manage, and operate its Illinois Correctional Industries division for the purpose of utilizing committed persons in the manufacture of food stuffs, finished goods or wares. To the extent not inconsistent with the function and role of the ICI, the Department may enter into a contract, lease, or other type of business agreement, not to exceed 20 years, with any private corporation, partnership, person, or other business entity for the purpose of utilizing committed persons in the provision of services or for any other business or commercial enterprise deemed by the Department to be consistent with proper training and rehabilitation of committed persons.

Except as otherwise provided in this paragraph, Illinois Correctional Industries' spending authority shall be separate and apart from the Department's budget and appropriations. Control of Illinois Correctional Industries accounting processes and budget requests to the General Assembly, other budgetary processes, audits by the Office of the Auditor General, and computer processes shall be returned to Illinois Correctional Industries. For fiscal year 2021 only, its spending authority shall no longer be separate and apart from the Department's budget and appropriations, and the Department shall control its accounting processes, budgets, audits and computer processes in accordance with any Department rules and policies.

(b) The Department shall be permitted to construct buildings on State property for the purposes identified in subsection (a) and to lease for a period not to exceed 20 years any building or portion thereof on State property for the purposes identified in subsection (a).

(c) Any contract or other business agreement referenced in subsection (a) shall include a provision requiring that all committed persons assigned receive in connection with their assignment such vocational training and/or apprenticeship programs as the Department deems appropriate.

(d) Committed persons assigned in accordance with this Section shall be compensated in accordance with the provisions of Section 3-12-5.

(Source: P.A. 96-877, eff. 7-1-10; 96-943, eff. 7-1-10; 97-333, eff. 8-12-11.)

(730 ILCS 5/3-12-6) (from Ch. 38, par. 1003-12-6)

Sec. 3-12-6. Programs. Through its Illinois Correctional Industries division, the Department shall establish commercial, business, and manufacturing programs for the sale of finished goods and processed food and beverages to the State, its political units, agencies, and other public institutions. Illinois Correctional Industries shall establish, operate, and maintain manufacturing and food and beverage production in the Department facilities and provide food for the Department institutions and for the mental health and developmental disabilities institutions of the Department of Human Services and the institutions of the Department of Veterans' Affairs.

Illinois Correctional Industries shall be administered by a chief executive officer. The chief executive officer shall report to the Director of the Department or the Director's designee. The chief executive officer shall administer the commercial and business programs of ICI for inmate workers in the custody of the Department of Corrections.

The chief executive officer shall have such assistants as are required for sales staff, manufacturing, budget, fiscal, accounting, computer, human services, and personnel as necessary to run its commercial and business programs.

Illinois Correctional Industries shall have a financial officer who shall report to the chief executive officer. The financial officer shall: (i) assist in the development and presentation of the Department budget submission; (ii) manage and control the spending authority of ICI; and (iii) provide oversight of the financial activities of ICI, both internally and through coordination with the Department fiscal operations personnel, including accounting processes, budget submissions, other budgetary processes, audits by the Office of the

Auditor General, and computer processes. For fiscal year 2021 only, the financial officer shall coordinate and cooperate with the Department's chief financial officer to perform the functions listed in this paragraph.

Illinois Correctional Industries shall be located in Springfield. The chief executive officer of Illinois Correctional Industries shall assign personnel to direct the production of goods and shall employ committed persons assigned by the chief administrative officer. The Department of Corrections may direct such other vocational programs as it deems necessary for the rehabilitation of inmates, which shall be separate and apart from, and not in conflict with, programs of Illinois Correctional Industries.

(Source: P.A. 96-877, eff. 7-1-10; 96-943, eff. 7-1-10.)

ARTICLE 50. RETIREMENT SYSTEM CONTRIBUTIONS

Section 50-5. The Revised Uniform Unclaimed Property Act is amended by changing Section 15-801 as follows:

(765 ILCS 1026/15-801)

Sec. 15-801. Deposit of funds by administrator.

(a) Except as otherwise provided in this Section, the administrator shall deposit in the Unclaimed Property Trust Fund all funds received under this Act, including proceeds from the sale of property under Article 7. The administrator may deposit any amount in the Unclaimed Property Trust Fund into the State Pensions Fund during the fiscal year at his or her discretion; however, he or she shall, on April 15 and October 15 of each year, deposit any amount in the Unclaimed Property Trust Fund exceeding $2,500,000 into the State Pensions Fund. If on either April 15 or October 15, the administrator determines that a balance of $2,500,000 is insufficient for the prompt payment of unclaimed property claims authorized under this Act, the administrator may retain more than $2,500,000 in the Unclaimed Property Trust Fund in order to ensure the prompt payment of claims. Beginning in State fiscal year 2022 ~~2021~~, all amounts that are deposited into the State Pensions Fund from the Unclaimed Property Trust Fund shall be apportioned to the designated retirement systems as provided in subsection (c-6) of Section 8.12 of the State Finance Act to reduce their actuarial reserve deficiencies.

(b) The administrator shall make prompt payment of claims he or she duly allows as provided for in this Act from the Unclaimed Property Trust Fund. This shall constitute an irrevocable and continuing appropriation of all amounts in the Unclaimed Property Trust Fund necessary to make prompt payment of claims duly allowed by the administrator pursuant to this Act.

(Source: P.A. 100-22, eff. 1-1-18; 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

ARTICLE 65. SPECIALIZED MENTAL HEALTH REHABILITATION

Section 65-5. The Specialized Mental Health Rehabilitation Act of 2013 is amended by changing Section 5-106 as follows:

(210 ILCS 49/5-106)

Sec. 5-106. Therapeutic visit rates. For a facility licensed under this Act by June 1, 2018 or provisionally licensed under this Act by June 1, 2018, a payment shall be made for therapeutic visits that have been indicated by an interdisciplinary team as therapeutically beneficial. Payment under this Section shall be at a rate of 75% of the facility's current paid rate ~~on July 27, 2018 (the effective date of Public Act 100-646)~~ and may not exceed 20 days in a fiscal year and shall not exceed 10 days consecutively.

(Source: P.A. 100-646, eff. 7-27-18; 101-81, eff. 7-12-19.)

ARTICLE 70. RESIDENTIAL SOUND INSULATION

Section 70-5. The State Finance Act is amended by changing Sections 6z-20.1 and 8.53 as follows:

(30 ILCS 105/6z-20.1)

Sec. 6z-20.1. The State Aviation Program Fund and the Sound-Reducing Windows and Doors Replacement Fund.

(a) The State Aviation Program Fund is created in the State Treasury. Moneys in the Fund shall be used by the Department of Transportation for the purposes of administering a State Aviation Program. Subject to appropriation, the moneys shall be used for the purpose of distributing grants to units of local government to be used for airport-related purposes. Grants to units of local government from the Fund shall be distributed proportionately based on equal part enplanements, total cargo, and airport operations. With regard to enplanements that occur within a municipality with a population of over 500,000, grants shall be distributed only to the municipality.

(b) For grants to a unit of government other than a municipality with a population of more than 500,000, "airport-related purposes" means the capital or operating costs of: (1) an airport; (2) a local airport system; or (3) any other local facility that is owned or operated by the person or entity that owns or operates the airport that is directly and substantially related to the air transportation of passengers or property as provided in 49 U.S.C. 47133, including (i) the replacement of sound-reducing windows and doors installed under the Residential Sound Insulation Program and (ii) in-home air quality monitoring testing in residences in which windows or doors were installed under the Residential Sound Insulation Program.

(c) For grants to a municipality with a population of more than 500,000, "airport-related purposes" means the capital costs of: (1) an airport; (2) a local airport system; or (3) any other local facility that (i) is owned or operated by a person or entity that owns or operates an airport and (ii) is directly and substantially related to the air transportation of passengers or property, as provided in 49 ~~40~~ U.S.C. 47133. For grants to a municipality with a population of more than 500,000, "airport-related purposes" also means costs, including administrative costs, associated with the replacement of sound-reducing windows and doors installed under the Residential Sound Insulation Program.

(d) In each State fiscal year, the first $7,500,000 attributable to a municipality with a population of more than 500,000, as provided in subsection (a) of this Section, shall be transferred to the Sound-Reducing Windows and Doors Replacement Fund, a special fund created in the State Treasury. Subject to appropriation, the moneys in the Fund shall be used for costs, including administrative costs, associated with the replacement of sound-reducing windows and doors installed under the Residential Sound Insulation Program. Any amounts attributable to a municipality with a population of more than 500,000 in excess of $7,500,000 in each State fiscal year shall be distributed among the airports in that municipality based on the same formula as prescribed in subsection (a) to be used for airport-related purposes.

(Source: P.A. 101-10, eff. 6-5-19; revised 7-17-19.)

(30 ILCS 105/8.53)

Sec. 8.53. Fund transfers. As soon as practical after the effective date of this amendatory Act of the 101st General Assembly, for Fiscal Year 2020 only, the State Comptroller shall direct and the State Treasurer shall transfer the amount of $1,500,000 from the State and Local Sales Tax Reform Fund to the Sound-Reducing Windows and Doors Replacement Fund. Any amounts transferred under this Section shall be repaid no later than June 30, 2020.

As soon as practical after the effective date of this amendatory Act of the 101st General Assembly, for Fiscal Year 2021 only, the State Comptroller shall direct and the State Treasurer shall transfer the amount of $1,500,000 from the State and Local Sales Tax Reform Fund to the Sound-Reducing Windows and Doors Replacement Fund. Any amounts transferred under this Section shall be repaid on June 30, 2021, or as soon as practical thereafter.

(Source: P.A. 101-604, eff. 12-13-19.)

Section 70-10. The Illinois Municipal Code is amended by changing Section 11-101-3 as follows:

(65 ILCS 5/11-101-3)

Sec. 11-101-3. Noise mitigation; air quality.

(a) A municipality that has implemented a Residential Sound Insulation Program to mitigate aircraft noise shall perform indoor air quality monitoring and laboratory analysis of windows and doors installed pursuant to the Residential Sound Insulation Program to determine whether there are any adverse health impacts associated with off-gassing from such windows and doors. Such monitoring and analysis shall be consistent with applicable professional and industry standards. The municipality shall make any final reports resulting from such monitoring and analysis available to the public on the municipality's website. The municipality shall develop a science-based mitigation plan to address significant health-related impacts, if any, associated with such windows and doors as determined by the results of the monitoring and analysis. In a municipality that has implemented a Residential Sound Insulation Program to mitigate aircraft noise, if requested by the homeowner pursuant to a process established by the municipality, which process shall include, at a minimum, notification in a newspaper of general circulation and a mailer sent to every address identified as a recipient of windows and doors installed under the Residential Sound Insulation Program, the municipality shall replace all windows and doors installed under the Residential Sound Insulation Program in such homes where one or more windows or doors have been found to have caused offensive odors. Only those homeowners who request that the municipality perform an odor inspection as prescribed by the process established by the municipality within 6 months of notification being published and mailers being sent shall be eligible for odorous window and odorous door replacement. Homes that have been identified by the municipality as having odorous windows or doors are not required to make said request to the municipality. The right to make a claim for replacement and have it considered pursuant to this Section shall not be affected by the fact of odor-related claims made or odor-related products received pursuant to the Residential Sound Insulation Program prior to June 5, 2019 (the effective date of this Section). The municipality shall also perform in-home air quality testing in residences in which windows and doors are replaced under this Section. In order to receive in-home air quality testing, a homeowner must request such testing from the municipality, and the total number of homes tested in any given year shall not exceed 25% of the total number of homes in which windows and doors were replaced under this Section in the prior calendar year.

(b) An advisory committee shall be formed, composed of the following: (i) 2 members of the municipality who reside in homes that have received windows or doors pursuant to the Residential Sound Insulation Program and have been identified by the municipality as having odorous windows or doors, appointed by the Secretary of Transportation; (ii) one employee of the Aeronautics Division of the Department of Transportation; and (iii) 2 employees of the municipality that implemented the Residential Sound Insulation Program in question. The advisory committee shall determine by majority vote which homes contain windows or doors that cause offensive odors and thus are eligible for replacement, shall promulgate a list of such homes, and shall develop recommendations as to the order in which homes are to receive window replacement. The recommendations shall include reasonable and objective criteria for determining which windows or doors are odorous, consideration of the date of odor confirmation for prioritization, severity of odor, geography and individual hardship, and shall provide such recommendations to the municipality. The advisory committee shall comply with the requirements of the Open Meetings Act. The Chicago Department of Aviation shall provide administrative support to the commission. The municipality shall consider the recommendations of the committee but shall retain final decision-making authority over replacement of windows and doors installed under the Residential Sound Insulation Program, and shall comply with all federal, State, and local laws involving procurement. A municipality administering claims pursuant to this Section shall provide to every address identified as having submitted a valid claim under this Section a quarterly report setting forth the municipality's activities undertaken pursuant to this Section for that quarter. However, the municipality shall replace windows and doors pursuant to this Section only if, and to the extent, grants are distributed to, and received by, the municipality from the Sound-Reducing Windows and Doors Replacement Fund for the costs associated with the replacement of sound-reducing windows and doors installed under the Residential Sound Insulation Program pursuant to Section 6z-20.1 of the State Finance Act. In addition, the municipality shall revise its specifications for procurement of windows for the Residential Sound Insulation Program to address potential off-gassing from such windows in future phases of the program. A municipality subject to the Section shall not legislate or otherwise regulate with regard to indoor air quality monitoring, laboratory analysis or replacement requirements, except as provided in this Section, but the foregoing restriction shall not limit said municipality's taxing power.

(c) A home rule unit may not regulate indoor air quality monitoring and laboratory analysis, and related mitigation and mitigation plans, in a manner inconsistent with this Section. This Section is a limitation of home rule powers and functions under subsection (i) of Section 6 of Article VII of the Illinois Constitution on the concurrent exercise by home rule units of powers and functions exercised by the State.

(d) This Section shall not be construed to create a private right of action.

(Source: P.A. 101-10, eff. 6-5-19; 101-604, eff. 12-13-19.)

ARTICLE 75. CORONAVIRUS BUSINESS INTERRUPTION GRANT PROGRAM

Section 75-5. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by adding Section 605-1050 as follows:

(20 ILCS 605/605-1050 new)

Sec. 605-1050. Coronavirus Business Interruption Grant Program (or BIG Program).

(a) Purpose. The Department may receive, directly or indirectly, federal funds under the authority of legislation passed in response to the Coronavirus epidemic including, but not limited to, the Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136 (the "CARES Act"). Section 5001 of the CARES Act establishes the Coronavirus Relief Fund, which authorizes the State to expend funds that are necessary to respond to the COVID-19 public health emergency. The financial support of Qualifying Businesses is a necessary expense under federal guidance for implementing Section 5001 of the CARES Act. Upon receipt or availability of such funds, and subject to appropriations for their use, the Department shall administer a program to provide financial assistance to Qualifying Businesses that have experienced interruption of business or other adverse conditions attributable to the COVID-19 public health emergency. Support may be provided directly by the Department to businesses and organizations or in cooperation with a Qualified Partner. Financial assistance may include, but not be limited to grants, expense reimbursements, or subsidies.

(b) From appropriations for the BIG Program, up to $60,000,000 may be allotted to the repayment or conversion of Eligible Loans made pursuant to the Department's Emergency Loan Fund Program. An Eligible Loan may be repaid or converted through a grant payment, subsidy, or reimbursement payment to the recipient or, on behalf of the recipient, to the Qualified Partner, or by any other lawful method.

(c) From appropriations for the BIG Program, the Department shall provide financial assistance through grants, expense reimbursements, or subsidies to Qualifying Businesses or a Qualified Partner to cover expenses or losses incurred due to the COVID-19 public health emergency. With a minimum of 50% going to Qualified Businesses that enable critical support services such as child care, day care, and early childhood education, the BIG Program will reimburse costs or losses incurred by Qualifying Businesses due to business interruption caused by required closures, as authorized in federal guidance regarding the Coronavirus Relief Fund. All spending related to this program must be reimbursable by the Federal Coronavirus Relief Fund in accordance with Section 5001 of the federal CARES Act and any related federal guidance, or the provisions of any other federal source supporting the program.

(d) As more fully described in subsection (c), funds will be appropriated to the BIG Program for distribution to or on behalf of Qualifying Businesses. Of the funds appropriated, a minimum of 30% shall be allotted for Qualified Businesses with ZIP codes located in the most disproportionately impacted areas of Illinois, based on positive COVID-19 cases.

(e) The Department shall coordinate with the Department of Human Services with respect to making grants, expense reimbursements or subsidies to any child care or day care provider providing services under Section 9A-11 of the Illinois Public Aid Code to determine what resources the Department of Human Services may be providing to a child care or day care provider under Section 9A-11 of the Illinois Public Aid Code.

(f) The Department may establish by rule administrative procedures for the grant program, including any application procedures, grant agreements, certifications, payment methodologies, and other accountability measures that may be imposed upon participants in the program. The emergency rulemaking process may be used to promulgate the initial rules of the grant program.

(g) Definitions. As used in this Section:

(1) "COVID-19" means the novel coronavirus disease deemed COVID-19 by the World Health Organization on February 11, 2020.

(2) "Qualifying Business" means a business or organization that is experiencing business interruption due to the COVID-19 public health emergency and is eligible for reimbursement as prescribed by Section 601(a) of the Social Security Act and added by Section 5001 of the CARES Act or other federal legislation addressing the COVID-19 crisis.

(3) "Eligible Loan" means a loan of up to $50,000 that was deemed eligible for funding under the Department's Emergency Loan Fund Program and for which repayment will be eligible for reimbursement from Coronavirus Relief Fund monies pursuant to Section 5001 of the federal CARES Act and any related federal guidance.

(4) "Emergency Loan Fund Program", also referred to as the "COVID-19 Emergency Relief Program", is a program executed by the Department by which the State Small Business Credit Initiative fund is utilized to guarantee loans released by a financial intermediary or Qualified Partner.

(5) "Qualified Partner" means a financial institution or nonprofit with which the Department has entered into an agreement or contract to provide or incentivize assistance to Qualifying Businesses.

(h) Powers of the Department. The Department has the power to:

(1) provide grants, subsidies and expense reimbursements to Qualified Businesses or, on behalf of Qualified Businesses, to Qualified Partners from appropriations to cover Qualified Businesses eligible costs or losses incurred due to the COVID-19 public health emergency, including losses caused by business interruption or closure;

(2) enter into agreements, accept funds, issue grants, and engage in cooperation with agencies of the federal government, units of local government, financial institutions, and nonprofit organizations to carry out the purposes of this Program, and to use funds appropriated for the BIG Program;

(3) prepare forms for application, notification, contract, and other matters, and establish procedures, rules, or regulations deemed necessary and appropriate to carry out the provisions of this Section;

(4) provide staff, administration, and related support required to manage the BIG Program and pay for the staffing, administration, and related support;

(5) using data provided by the Illinois Department of Public Health and other reputable sources, determine which geographic regions in Illinois have been most disproportionately impacted by the COVID-19 public health emergency, considering factors of positive cases, positive case rates, and economic impact; and

(6) determine which industries and businesses in Illinois have been most disproportionately impacted by the COVID-19 public health emergency and establish procedures that prioritize greatly impacted industries and businesses, as well as Qualified Businesses that did not receive paycheck protection program assistance.

Section 75-10. The Illinois Administrative Procedure Act is amended by adding Section 5-45.3 as follows:

(5 ILCS 100/5-45.3 new)

Sec. 5-45.3. Emergency rulemaking; Coronavirus Business Interruption Grant Program (or BIG Program). To provide for the expeditious and timely implementation of the Coronavirus Business Interruption Grant Program (or BIG Program), emergency rules implementing the Coronavirus Business Interruption Grant Program (or BIG Program) may be adopted in accordance with Section 5-45 by the Department of Commerce and Economic Opportunity. The adoption of emergency rules authorized by Section 5-45 and this Section is deemed to be necessary for the public interest, safety, and welfare.

This Section is repealed on January 1, 2026.

ARTICLE 80. PANDEMIC RELATED STABILITY PAYMENTS FOR HEALTH CARE PROVIDERS

Section 80-5. The Illinois Public Aid Code is amended by adding Section 5-5.7a as follows:

(305 ILCS 5/5-5.7a new)

Sec. 5-5.7a. Pandemic related stability payments for health care providers. Notwithstanding other provisions of law, and in accordance with the Illinois Emergency Management Agency, the Department of Healthcare and Family Services shall develop a process to distribute pandemic related stability payments, from federal sources dedicated for such purposes, to health care providers that are providing care to recipients under the Medical Assistance Program. For provider types serving residents who are recipients of medical assistance under this Code and are funded by other State agencies, the Department will coordinate the distribution process of the pandemic related stability payments. Federal sources dedicated to pandemic related payments include, but are not limited to, funds distributed to the State of Illinois from the Coronavirus Relief Fund pursuant to the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") and appropriated to the Department for such purpose during Fiscal Years 2020 and 2021.

(1) Pandemic related stability payments for these providers shall be separate and apart from any rate methodology otherwise defined in this Code.

(2) Payments shall be exclusively for expenses incurred by the providers related to the pandemic associated with the 2019 Novel Coronavirus (COVID-19) Public Health Emergency issued by the Secretary of the U.S. Department of Health and Human Services (HHS) on January 31, 2020 and the national emergency issued by the President of the United States on March 13, 2020 between March 1, and December 30, 2020.

(3) All providers receiving pandemic related stability payments shall attest in a format to be created by the Department and be able to demonstrate that their expenses are pandemic related, were not part of their annual budgets established before March 1, 2020, and are directly associated with health care needs.

(4) Pandemic related stability payments will be distributed based on a schedule and framework to be established by the Department with recognition of the pandemic related acuity of the situation for each provider, taking into account the factors including, but not limited to, the following;

(A) the impact of the pandemic on patients served, impact on staff, and shortages of the personal protective equipment necessary for infection control efforts for all providers;

(B) providers with high incidences of COVID-19 among staff, or patients, or both;

(C) pandemic related workforce challenges and costs associated with temporary wage increased associated with pandemic related hazard pay programs, or costs associated with which providers do not have enough staff to adequately provide care and protection to the residents and other staff;

(D) providers with significant reductions in utilization that result in corresponding reductions in revenue as a result of the pandemic, including but not limited to the cancellation or postponement of elective procedures and visits; and

(E) pandemic related payments received directly by the providers through other federal resources.

(5) Pandemic related stability payments will be distributed to providers based on a methodology to be administered by the Department with amounts determined by a calculation of total federal pandemic related funds appropriated by the Illinois General Assembly for this purpose. Providers receiving the pandemic related stability payments will attest to their increased costs, declining revenues, and receipt of additional pandemic related funds directly from the federal government.

(6) Of the payments provided for by this section, a minimum of 30% shall be allotted for health care providers that serve the ZIP codes located in the most disproportionately impacted areas of Illinois, based on positive COVID-19 cases based on data collected by the Department of Public Health and provided to the Department of Healthcare and Family Services.

ARTICLE 85. MEDICAL ASSISTANCE TO CERTAIN NONCITIZENS

Section 85-5. The Illinois Public Aid Code is amended by changing Section 12-4.35 as follows:

(305 ILCS 5/12-4.35)

Sec. 12-4.35. Medical services for certain noncitizens.

(a) Notwithstanding Section 1-11 of this Code or Section 20(a) of the Children's Health Insurance Program Act, the Department of Healthcare and Family Services may provide medical services to noncitizens who have not yet attained 19 years of age and who are not eligible for medical assistance under Article V of this Code or under the Children's Health Insurance Program created by the Children's Health Insurance Program Act due to their not meeting the otherwise applicable provisions of Section 1-11 of this Code or Section 20(a) of the Children's Health Insurance Program Act. The medical services available, standards for eligibility, and other conditions of participation under this Section shall be established by rule by the Department; however, any such rule shall be at least as restrictive as the rules for medical assistance under Article V of this Code or the Children's Health Insurance Program created by the Children's Health Insurance Program Act.

(a-5) Notwithstanding Section 1-11 of this Code, the Department of Healthcare and Family Services may provide medical assistance in accordance with Article V of this Code to noncitizens over the age of 65 years of age who are not eligible for medical assistance under Article V of this Code due to their not meeting the otherwise applicable provisions of Section 1-11 of this Code, whose income is at or below 100% of the federal poverty level after deducting the costs of medical or other remedial care, and who would otherwise meet the eligibility requirements in Section 5-2 of this Code. The medical services available, standards for eligibility, and other conditions of participation under this Section shall be established by rule by the Department; however, any such rule shall be at least as restrictive as the rules for medical assistance under Article V of this Code.

(b) The Department is authorized to take any action, including without limitation cessation or limitation of enrollment, reduction of available medical services, and changing standards for eligibility, that is deemed necessary by the Department during a State fiscal year to assure that payments under this Section do not exceed available funds.

(c) Continued enrollment of individuals into the program created under subsection (a) of this Section in any fiscal year is contingent upon continued enrollment of individuals into the Children's Health Insurance Program during that fiscal year.

(d) (Blank).

(Source: P.A. 94-48, eff. 7-1-05; 95-331, eff. 8-21-07.)

ARTICLE 90. LEGISLATIVE BUDGET OVERSIGHT COMMISSION

Section 90-5. The General Assembly Operations Act is amended by adding Section 20 as follows:

(25 ILCS 10/20 new)

Sec. 20. Legislative Budget Oversight Commission.

(a) The General Assembly hereby finds and declares that the State is confronted with an unprecedented fiscal crisis. In light of this crisis, and the challenges it presents for the budgeting process, the General Assembly hereby establishes the Legislative Budget Oversight Commission. The purpose of the Commission is: to monitor budget management actions taken by the Office of the Governor or Governor's Office of Management and Budget; and to oversee the distribution and expenditure of federal financial relief for State and local governments related to the COVID-19 pandemic.

(b) At the request of the Commission, units of local governments shall report to the Commission on the status and distribution of federal CARES money and any other federal financial relief related to the COVID-19 pandemic.

(c) In anticipation of constantly changing and unpredictable economic circumstances, the Commission will provide a means for the Governor's Office and the General Assembly to maintain open communication about necessary budget management actions during these unprecedented times. Beginning August 15, 2020, the Governor's Office of Management and Budget shall submit a monthly written report to the Commission reporting any budget management actions taken by the Office of the Governor, Governor's Office of Management and Budget, or any State agency. On a quarterly basis, the Governor or his or her designee shall give a report to the Commission. The report shall be given either in person or by telephonic or videoconferencing means. The report shall include:

(1) any budget management actions taken by the Office of the Governor, Governor's Office of Management and Budget, or any agency or board under the Office of the Governor in the prior quarter;

(2) year-to-date revenues as compared to anticipated revenues; and

(3) year-to-date expenditures as compared to the Fiscal Year 2021 budget as enacted.

(d) The Legislative Budget Oversight Commission shall consist of the following members:

(1) 7 members of the House of Representatives appointed by the Speaker of the House of Representatives;

(2) 7 members of the Senate appointed by the Senate President;

(3) 4 members of the House of Representatives appointed by the Minority Leader of the House of Representatives; and

(4) 4 members of the Senate appointed by the Senate Minority Leader.

(e) The Speaker of the House of Representatives and the Senate President shall each appoint one member of the Commission to serve as a co-chair. The members of the Commission shall serve without compensation.

(f) As used in this Section:

"Budget management action" means any transfer between appropriation lines exceeding 2%, fund transfer, designation of appropriation lines as reserve, or any other discretionary action taken with regard to the Fiscal Year 2021 budget as enacted;

"State agency" means all officers, boards, commissions, departments, and agencies created by the Constitution, by law, by Executive Order, or by order of the Governor in the Executive Branch, other than the Offices of the Attorney General, Secretary of State, Comptroller, or Treasurer.

(g) This Section is repealed July 1, 2021.

ARTICLE 95. INTERGENERATIONAL POVERTY

Section 95-101. Short title. This Act may be cited as the Intergenerational Poverty Act. References in this Article to "this Act" mean this Article.

Section 95-102. Definitions. As used in this Act:

"Antipoverty program" means a program with the primary goal of lifting individuals out of poverty and improving economic opportunities for individuals that operates, in whole or in part, utilizing federal or State money.

"Asset poverty" means the inability of an individual to access wealth resources sufficient to provide for basic needs for a period of 3 months.

"Child" means an individual who is under 18 years of age.

"Commission" means the Commission on Poverty Elimination and Economic Security established under subsection (a) of Section 501.

"State poverty measure" means a uniform method for measuring poverty in this State that considers indicators and measures, other than traditional income-based measures of poverty, that provide a detailed picture of low-income and poverty populations and meaningfully account for other factors contributing to poverty and may include:

(1) access to health care, housing, proper nutrition, and quality education;

(2) the number of individuals kept out of poverty by government supports;

(3) the number of individuals who are impoverished due to medical expenses, child-care expenses, or work expenses;

(4) the rates of food insecurity;

(5) the number of individuals in asset poverty;

(6) the number of disconnected youth;

(7) the teen birth rate;

(8) the participation rate in federal and State antipoverty programs for all eligible populations;

(9) the number of individuals who do not use a bank or similar financial institution;

(10) regional differences in costs of living;

(11) income necessary to achieve economic security and a livable standard of living in different regions of this State;

(12) the impact of rising income inequality;

(13) the impact of the digital divide; and

(14) the impact of trauma on intergenerational poverty.

"Cycle of poverty" means the set of factors or events by which the long-term poverty of an individual is likely to continue and be experienced by each child of the individual when the child becomes an adult unless there is outside intervention.

"Deep poverty" means an economic condition where an individual or family has a total annual income that is less than 50% of the federal poverty level for the individual or family as provided in the annual report of the United States Census Bureau on Income, Poverty and Health Insurance Coverage in the United States.

"Department" means the Department of Human Services.

"Deprivation" means a lack of adequate nutrition, health care, housing, or other resources to provide for basic needs.

"Digital divide" means the gap between individuals, households, businesses, and geographic areas at different socioeconomic levels related to access to information and communication technologies, including the imbalance in physical access to technology and the resources, education, and skills needed to effectively use computer technology and the Internet for a wide variety of activities.

"Disconnected youth" means individuals who are 16 years of age to 25 years of age who are unemployed and not enrolled in school.

"Disparate impact" means the historic and ongoing impacts of the pattern and practice of discrimination in employment, education, housing, banking, and other aspects of life in the economy, society, or culture that have an adverse impact on minorities, women, or other protected groups, regardless of whether those practices are motivated by discriminatory intent.

"Economic insecurity" means the inability to cope with routine adverse or costly life events and recover from the costly consequences of those events and the lack of economic means to maintain an adequate standard of living.

"Economic security" means having access to the economic means and support necessary to effectively cope with adverse or costly life events and recover from the consequences of such events while maintaining an adequate standard of living.

"Intergenerational poverty" means poverty in which 2 or more successive generations of a family continue in the cycle of poverty and government dependence. The term does not include situational poverty.

"Outcome" means a change in the economic status, economic instability, or economic security of an individual, household, or other population that is attributable to a planned intervention, benefit, service, or series of interventions, benefits, and services, regardless of whether the intervention, benefit, or service was intended to change the economic status, economic stability, or economic security.

"Poverty" means an economic condition in which an individual or family has a total annual income that is less than the federal poverty level for the individual or family, as provided in the report of the United States Census Bureau on Income, Poverty and Health Insurance Coverage in the United States.

"Regional cost of living" means a measure of the costs of maintaining an adequate standard of living in differing regional, geographic, urban, or rural regions of this State.

"Situational poverty" means temporary poverty that meets all of the following:

(1) Is generally traceable to a specific incident or time period within the lifetime of an individual.

(2) Is not continued to the next generation.

"Strategic plan" means the plan provided for under Section 502.

"System" means the Intergenerational Poverty Tracking System established under subsection (a) of Section 301.

"Two-generation approach" means an approach to breaking the cycle of intergenerational poverty by improving family economic security through programs that create opportunities for and address the needs of parents and children together.

"Workgroup" means the Interagency Workgroup on Poverty and Economic Insecurity established under Section 302.

Section 95-301. Intergenerational poverty tracking system.

(a) Establishment. Subject to appropriations, the Department shall establish and maintain a data system to track intergenerational poverty.

(b) System requirements. The system shall have the ability to do all of the following:

(1) Identify groups that have a high risk of experiencing intergenerational poverty.

(2) Identify incidents, patterns, and trends that explain or contribute to intergenerational poverty.

(3) Gather and track available local, State, and national data on all of the following:

(i) Official poverty rates.

(ii) Child poverty rates.

(iii) Years spent by an individual in childhood poverty.

(iv) Years spent by an individual in adult poverty.

(v) Related poverty information.

(c) Duties of the Department. The Department shall do all of the following:

(1) Use available data in the system, including public assistance data, census data, and other data made available to the Department, to track intergenerational poverty.

(2) Develop and implement methods to integrate, compare, analyze, and validate the data for the purposes described under subsection (b).

(3) Protect the privacy of an individual living in poverty by using and distributing data within the system in compliance with federal and State laws.

(4) Include, in the report required under Section 304, a summary of the data, findings, and potential additional uses of the system.

Section 95-302. Interagency Workgroup on Poverty and Economic Insecurity.

(a) Establishment. The Interagency Workgroup on Poverty and Economic Insecurity is established.

(b) Membership. The workgroup shall be comprised of the following members:

(1) The Secretary of Human Services, or a designee who is a Deputy Secretary or the equivalent within the Department of Human Services, who shall serve as chair.

(2) The Director of Labor, or a designee who is a Deputy Director or the equivalent within the Department of Labor.

(3) The State Superintendent of Education, or his or her designee.

(4) The Director of Public Health, or a designee who is an Assistant Director or the equivalent within the Department of Public Health.

(5) The Director of Commerce and Economic Opportunity, or a designee who is an Assistant Director or the equivalent within the Department of Commerce and Economic Opportunity.

(6) The Director of Aging, or a designee who shall be a Deputy Director or the equivalent within the Department on Aging.

(7) The Director of Corrections, or a designee who shall be a Deputy Chief or the equivalent within the Department of Corrections.

(8) The Director of Agriculture, or designee who shall be an Assistant Director or the equivalent within the Department of Agriculture.

(9) The Director of the Governor's Office of Management and Budget, or his or her designee.

(c) Meetings. The workgroup shall meet no less than 4 times a year.

Section 95-303. Powers and duties. The workgroup shall have the following powers and duties:

(1) To collaborate in sharing and analyzing information and data for all of the following purposes:

(i) Understanding the root causes of poverty and economic insecurity, including contributing social, economic, and cultural factors.

(ii) Understanding and addressing intergenerational poverty by:

(A) Identifying children who are at risk of continuing in the cycle of poverty absent intervention.

(B) Identifying and developing effective and efficient plans, programs, and recommendations to help at-risk children in this State escape the cycle of poverty.

(C) Implementing data-driven policies and programs, to the extent authorized by law, addressing poverty, public assistance, education, economic development, criminal justice, and other areas as needed to measurably reduce the incidence of children in this State who remain in poverty as they become adults.

(D) Establishing and facilitating improved cooperation, data sharing, and policy coordination among all persons, from State agencies to case workers, in rescuing children from intergenerational poverty.

(E) Studying and measuring the effect of intergenerational poverty on the ability of parents and children to achieve economic stability, including the effect on educational attainment, rates of incarceration, lifetime earnings, access to healthcare, and access to housing.

(F) Studying, evaluating, and reporting on the status and effectiveness of policies, procedures, and programs that provide services to children in this State affected by intergenerational poverty.

(G) Studying and evaluating the policies, procedures, and programs implemented by other states and nongovernmental entities that address the needs of children affected by intergenerational poverty.

(H) Identifying State policies, procedures, and programs or federal requirements that are impeding efforts to help children in this State affected by intergenerational poverty escape the cycle of poverty.

(I) Developing and implementing programs and policies that use the two-generation approach.

(iii) Studying and measuring the effect that poverty and economic insecurity have on all of the following:

(A) Worker productivity and economic output.

(B) The health and welfare of children, including access to health care, housing, proper nutrition, and quality education.

(iv) Identifying State programs, including those related to economic development, job creation, job training, the environment, disaster relief, hazard mitigation, extreme weather, and climate change, in need of reform to better target resources to low-income, minority, rural, urban, and other populations or geographic areas suffering from economic insecurity and disparate rates of poverty.

(v) Measuring the fiscal impact on the State from successfully transitioning individuals and families from poverty to long-term economic stability. Fiscal impact measurements may include all of the following:

(A) Reductions in long-term costs of social safety net programs.

(B) Reductions in long-term health care costs by improving the health of households formerly facing economic insecurity or poverty.

(C) Increases in State and local revenues attributable to new taxpaying individuals as a result of increased employment and disposable income.

(D) Reductions in enrollment and costs in need-based benefits and services programs.

(E) Improvements to the overall economy of this State and reduced financial pressures on the State and local governments.

(2) To establish an ongoing system of data sharing, policy coordination and communication among and within State agencies, local agencies, and other organizations related to programs aimed at improving economic security and eliminating poverty.

(3) To identify knowledge gaps, research needs, and policy and program deficiencies associated with economic insecurity and poverty.

(4) To assist the Commission in the development of the strategic plan, including sharing data and information identified under paragraphs (1) and (3) and analyses of that data and information.

(5) To implement the strategic plan adopted by the Commission, including all of the following:

(i) Coordinating implementation of the strategic plan.

(ii) Advising and assisting relevant agencies in the implementation of the strategic plan.

(iii) Advising relevant agencies on specific programmatic and policy matters related to the strategic plan.

(iv) Providing relevant subject matter expertise to each agency for purposes of implementing the strategic plan.

(v) Identifying and addressing issues that may influence the future of the strategic plan.

Section 95-304. Report.

(a) Report. No later than September 1 of each year, the workgroup shall issue a report that includes the following:

(1) A summary of actions taken and outcomes obtained by the workgroup in fulfilling its duties under Section 303.

(2) Progress made on reducing poverty and economic insecurity in this State, including policies or procedures implemented to reduce or eliminate the cycle of poverty and intergenerational poverty as a result of the data collected by the workgroup.

(3) Relevant data assessing the scope and depth of intergenerational poverty in this State.

(4) A 20-year history of poverty rates in this State with focus on any reduction or increase in the rates during the previous 10 years and since the inception of the workgroup.

(5) Any recommendations for legislative or regulatory action to adopt or repeal laws, policies, or procedures to further the goal of eliminating poverty and economic insecurity in this State.

(b) Distribution. The workgroup shall distribute the report created under subsection (a) as follows:

(1) To the Governor.

(2) To each member of the General Assembly.

(3) By prominently posting the report on each State Department's and agency's publicly accessible Internet website.

Section 95-501. The Commission on Poverty Elimination and Economic Security.

(a) Establishment. The Commission on Poverty Elimination and Economic Security is established.

(b) Purpose. The purpose of the Commission is to:

(1) Inform the public policy making process by:

(i) Improving policymakers' understanding of the root causes of poverty and economic insecurity, including contributing social, economic, and cultural factors and the reasons that poverty and economic insecurity persist in this State.

(ii) Expanding policymakers' understanding of poverty by distinguishing a standard that measures a level of freedom from deprivation from a standard that measures economic security provided by a living wage and access to a livable standard of living.

(iii) Educating policymakers on the impact poverty has on other measures of economic stability and economic outcomes, including educational attainment, rates of incarceration, lifetime earnings, access to health care, health care outcomes, and access to housing.

(2) Support governmental efforts to ensure that residents of this State have equal opportunity to achieve economic security.

(3) Reduce and ultimately eliminate poverty in this State by making policy and other recommendations to the legislative, executive, and judicial branches of this State.

(c) Membership. The Commission shall consist of the following members:

(1) Four members of the General Assembly, one each appointed by the President of the Senate, the Minority Leader of the Senate, the Speaker of the House of Representatives, and the Minority Leader of the House of Representative.

(2) A member of the judiciary or a designee who shall be appointed by the Chief Justice of the Illinois Supreme Court.

(3) Twenty members of the public appointed under subsection (d) representing stakeholders as follows:

(i) Two representatives, one of whom shall represent an organization that focuses on rural poverty and one of whom shall represent an organization that focuses on urban and suburban poverty.

(ii) Two individuals who have experienced deep poverty.

(iii) One representative of an organization that advocates for health care access, affordability, and availability.

(iv) One representative of an organization that advocated for individuals with mental illness.

(v) One representative of an organization that advocates for children and youth.

(vi) One representative of an organization that advocates for equity and equality in education.

(vii) One representative of an organization that advocates for individuals who are homeless.

(viii) One representative of a Statewide antihunger organization.

(ix) One representative of an organization that advocates for military veterans.

(x) One representative of an organization that advocates for individuals with disabilities.

(xi) One representative of an organization that advocates for immigrants.

(xii) One representative of a Statewide faith-based organization that provides direct social services in this State.

(xiii) One representative of an organization that advocates for economic security for women.

(xiv) One representative of an organization that advocates for older adults.

(xv) One representative of a labor organization that represents primarily low-wage and middle-wage earners.

(xvi) One representative of school districts in this State.

(xvii) One representative of county governments in this State.

(xviii) One representative of municipal corporation governments in this State.

(4) The members of the workgroup shall serve as nonvoting ex officio members of the Commission.

(d) Appointment. The following shall apply:

(1) The public members of the Commission under paragraph (3) of subsection (c) shall be appointed as follows:

(i) Four shall be appointed by the Governor.

(ii) Four shall be appointed by the President of the Senate.

(iii) Four shall be appointed by the Minority Leader of the Senate.

(iv) Four shall be appointed by the Speaker of the House of Representatives.

(v) Four shall be appointed by the Minority Leader of the House of Representatives.

(2) It shall be determined by lot which appointing authority appoints which public members to the Commission.

(3) The appointed members shall reflect the racial, gender, and geographic diversity of this State and shall include representation from regions of this State experiencing economic insecurity and the highest rates of deep poverty.

(4) Public members of the Commission shall be selected for service on the Commission within 45 days after the effective date of this Act.

(e) Qualifications. Each member of the Commission must have been a resident of this State for a period of at least one year immediately preceding appointment and must continue residence in this State during the member's tenure of service on the Commission.

(f) Organizational meeting. The organizational meeting of the Commission shall take place after all members are appointed but no later than 60 days after the effective date of this Act.

(g) Compensation. Members shall serve without compensation, but public members may be reimbursed for reasonable and necessary travel expenses connected to Commission business.

(h) Commission chairperson. The representatives of the antipoverty organizations appointed under subparagraph (i) of paragraph (3) of subsection (c) shall serve as cochairs of the Commission.

(i) Committees. The Commission may establish subcommittees to address specific issues or populations and may collaborate with individuals with relevant expertise who are not members of the Commission to assist the subcommittee in carrying out its duties.

(j) Meetings. The full Commission shall meet at least once annually.

(k) Quorum. A majority plus one of the voting members shall constitute a quorum.

(l) Voting. All actions of the Commission and any subcommittees established by the Commission shall be approved by a majority vote of the Commission or subcommittee as applicable.

(m) Open meetings. The meetings of the Commission shall be conducted in accordance with the provisions of Section 2 of the Open Meetings Act.

(n) Administrative support. The Department of Human Services shall provide staff and administrative support to assist the Commission in carrying out its duties.

Section 95-502. Strategic plan to address poverty and economic insecurity.

(a) Plan required. No later than November 30, 2021, the Commission shall develop and adopt a strategic plan to address poverty and economic insecurity in this State.

(b) Goals. The goals of the strategic plan shall be to:

(1) Ensure that State programs and services targeting poverty and economic insecurity reflect the goal of helping individuals and families rise above poverty and achieve long-term economic stability rather than simply providing relief from deprivation.

(2) Eliminate disparate rates of poverty, deep poverty, child poverty, and intergenerational poverty based on race, ethnicity, gender, age, sexual orientation or identity, English language proficiency, ability, and geographic location in a rural, urban, or suburban area.

(3) Reduce deep poverty in this State by 50% by 2026.

(4) Eliminate child poverty in this State by 2031.

(5) Eliminate all poverty in this State by 2036.

(c) Plan development. In developing the strategic plan, the Commission shall:

(1) Collaborate with the workgroup, including sharing data and information identified under paragraphs (1) and (3) of subsection (a) of Section 303 and analyses of that data and information.

(2) Review each program and service provided by the State that targets poverty and economic insecurity for purposes of:

(i) determining which programs and services are the most effective and of the highest importance in reducing poverty and economic insecurity in this State; and

(ii) providing an analysis of unmet needs, if any, among individuals, children, and families in deep poverty and intergenerational poverty for each program and service identified under subparagraph (i).

(3) Study the feasibility of using public or private partnerships and social impact bonds, to improve innovation and cost-effectiveness in the development of programs and delivery of services that advance the goals of the strategic plan.

(4) Hold at least 6 public hearings in different geographic regions of this State, including areas that have disparate rates of poverty and that have historically experienced economic insecurity, to collect information, take testimony, and solicit input and feedback from interested parties, including members of the public who have personal experiences with State programs and services targeting economic insecurity, poverty, deep poverty, child poverty, and intergenerational poverty and make the information publicly available.

(5) To request and receive from a State agency or local governmental agency information relating to poverty in this State, including all of the following:

(i) Reports.

(ii) Audits.

(iii) Data.

(iv) Projections.

(v) Statistics.

(d) Subject areas. The strategic plan shall address all of the following:

(1) Access to safe and affordable housing.

(2) Access to adequate food and nutrition.

(3) Access to affordable and quality health care.

(4) Equal access to quality education and training.

(5) Equal access to affordable, quality post-secondary education options.

(6) Dependable and affordable transportation.

(7) Access to quality and affordable child care.

(8) Opportunities to engage in meaningful and sustainable work that pays a living wage and barriers to those opportunities experienced by low-income individuals in poverty.

(9) Equal access to justice through a fair system of criminal justice that does not, in effect, criminalize poverty.

(10) The availability of adequate income supports.

(11) Retirement security.

(e) Plan content. The strategic plan shall, at a minimum, contain policy and fiscal recommendations relating to all of the following:

(1) Developing fact-based measures to evaluate the long-term effectiveness of existing and proposed programs and services targeting poverty and economic insecurity.

(2) Increasing enrollment in programs and services targeting poverty and economic insecurity by reducing the complexity and difficulty of enrollment in order to maximize program effectiveness and increase positive outcomes.

(3) Increasing the reach of programs and services targeting poverty and economic insecurity by ensuring that State agencies have adequate resources to maximize the public awareness of the programs and services, especially in historically disenfranchised communities.

(4) Reducing the negative impacts of asset limits for eligibility on the effectiveness of State programs targeting poverty and economic insecurity by ensuring that eligibility limits do not:

(i) create gaps in necessary service and benefit delivery or restrict access to benefits as individuals and families attempt to transition off assistance programs; or

(ii) prevent beneficiaries from improving long-term outcomes and achieving long-term economic independence from the program.

(5) Improving the ability of community-based organizations to participate in the development and implementation of State programs designed to address economic insecurity and poverty.

(6) Improving the ability of individuals living in poverty, low-income individuals, and unemployed individuals to access critical job training and skills upgrade programs and find quality jobs that help children and families become economically secure and rise above poverty.

(7) Improving communication and collaboration between State agencies and local governments on programs targeting poverty and economic insecurity.

(8) Creating efficiencies in the administration and coordination of programs and services targeting poverty and economic insecurity.

(9) Connecting low-income children, disconnected youth, and families of those children and youth to education, job training, and jobs in the communities in which those children and youth live.

(10) Ensuring that the State's services and benefits programs, emergency programs, discretionary economic programs, and other policies are sufficiently funded to enable the State to mount effective responses to economic downturns and increases in economic insecurity and poverty rates.

(11) Creating one or more State poverty measures.

(12) Developing and implementing programs and policies that use the two-generation approach.

(13) Using public or private partnerships and social impact bonds to improve innovation and cost-effectiveness in the development of programs and delivery of services that advance the goals of the strategic plan.

(14) Identifying best practices for collecting data relevant to all of the following:

(i) Reducing economic insecurity and poverty.

(ii) Reducing the racial, ethnic, age, gender, sexual orientation, and sexual identity-based disparities in the rates of economic insecurity and poverty.

(iii) Adequately measuring the effectiveness, efficiency, and impact of programs on the outcomes for individuals, families, and communities who receive benefits and services.

(iv) Streamlining enrollment and eligibility for programs.

(v) Improving long-term outcomes for individuals who are enrolled in service and benefit programs.

(vi) Reducing reliance on public programs.

(vii) Improving connections to work.

(viii) Improving economic security.

(ix) Improving retirement security.

(x) Improving the State's understanding of the impact of extreme weather and natural disasters on economically vulnerable communities and improving those communities' resilience to and recovery from extreme weather and natural disasters.

(xi) Improving access to living-wage employment.

(xii) Improving access to employment-based benefits.

(f) Other information. In addition to the plan content required under subsection (e), the strategic plan shall contain all of the following:

(1) A suggested timeline for the stages of implementation of the recommendations in the plan.

(2) Short-term, intermediate-term, and long-term benchmarks to measure the State's progress toward meeting the goals of the strategic plan.

(3) A summary of the review and analysis conducted by the Commission under paragraph (1) of subsection (c).

(g) Impact of recommendations. For each recommendation in the plan, the Commission shall identify in measurable terms the actual or potential impact the recommendation will have on poverty and economic insecurity in this State.

Section 95-503. Commission reports.

(a) Interim report. No later than June 30, 2021, the Commission shall issue an interim report on the Commission's activities to the Governor and the General Assembly.

(b) Report on strategic plan. Upon the Commission's adoption of the strategic plan, but no later than November 30, 2021, the Commission shall issue a report containing a summary of the Commission's activities and the contents of the strategic plan. The Commission shall submit the report to the Governor and each member of the General Assembly.

(c) Annual reports. Beginning November 30, 2022, and each year thereafter, the Commission shall issue a report on the status of the implementation of the Commission's strategic plan. The report may contain any other recommendations of the Commission to address poverty and economic insecurity in this State.

Section 95-504. Duties of the Director of the Governor's Office of Management and Budget. The Director of the Governor's Office of Management and Budget shall include in the materials submitted to the General Assembly outlining the Governor's proposed annual

budget a description of any budget proposals or other activities, ongoing projects, and plans of the executive branch designed to meet the goals and objectives of the strategic plan. The information shall include the following:

(1) An accounting of the savings to the State from any increased efficiencies in the delivery of services.

(2) Any savings realized from reducing the number of individuals living in poverty and reducing the demand for need-based services and benefits.

(3) A projection of any increase in revenue collections due to any increase in the number of individuals who become employed and pay taxes into the State treasury.

(4) Any other information related to the proposed annual budget that the Director of the Governor's Office of Management and Budget believes furthers the goals and objectives of the strategic plan.

ARTICLE 99. MISCELLANEOUS PROVISIONS

Section 99-95. No acceleration or delay. Where this Act makes changes in a statute that is represented in this Act by text that is not yet or no longer in effect (for example, a Section represented by multiple versions), the use of that text does not accelerate or delay the taking effect of (i) the changes made by this Act or (ii) provisions derived from any other Public Act.

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

Copyright © 2022 State Net