

Illinois Taxes on Motor Fuels Are Near Average

Tax rates on motor fuels range from 8¢ per gallon in Alaska to over four times as much in Wisconsin and a few Eastern or West Coast states. Illinois' motor fuel tax rates are slightly below national averages; but unlike most states, Illinois also imposes sales tax on motor fuels, for total taxes per gallon in about the middle among states.

Illinois rates

Illinois' gasoline tax is 20.1¢ per gallon (19¢ per gallon plus a leaking underground storage tank tax of 0.3¢ per gallon and an environmental impact fee of 0.8¢ per gallon). The tax on diesel fuel is 22.6¢ per gallon (21.5¢ plus those levies).

State sales taxes and local levies make total taxes much higher in densely populated areas. Cook County collects 6¢ per gallon countywide, and Chicago adds 5¢ within its territory. DuPage, Kane, and McHenry Counties are authorized by law to impose taxes up to 4¢ per gallon, and all three do so. Any city over 100,000, by referendum, can impose a tax of 1¢ per gallon. All home-rule units can tax motor fuels without statutory permission. The following example shows approximate total state and local taxes and fees, plus state sales tax, on a gallon of regular gasoline at recent prices.

Wholesale price	\$1.41
Federal motor fuel tax	0.184
State environmental (underground tank) fees	0.011
Approximate average dealer markup	<u>0.10</u>
Subtotal subject to sales tax	1.705
State sales tax (6.25% of above total)	0.107
State motor fuel tax	0.19
Local motor fuel taxes (approximate average)	0.06
Total	\$2.062

(The amounts above are for gasoline with no ethanol. Actual rates are a bit lower for 10% ethanol blends—and considerably lower for products such as E-85—due to the state's temporary sales tax reduction on ethanol. Totals are somewhat more for diesel fuel, due to higher federal and Illinois tax rates and a usually higher price.)

One answer to high fuel prices



Photo by Kevin Jones, Legislative Research Unit

Other states

Statewide gasoline tax rates per gallon range from 8¢ in Alaska (which is suspended from September 2008 through August 2009) to 37.5¢ in Washington. Illinois' gasoline tax of 20.1¢ per gallon is 29th highest among the states.

Diesel fuel tax rates per gallon range from 8¢ in Alaska (also suspended) to 43.4¢ in Connecticut. Illinois' diesel fuel tax of 22.6¢ per gallon is the 28th highest.

Illinois is among 10 states that also impose sales taxes on motor fuels:

California	Indiana
Florida	Michigan
Georgia	New York
Hawaii	Virginia*
Illinois	West Virginia

* Virginia's 2% sales tax applies in areas served by mass transit.

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Illinois Taxes on Motor Fuels Are Near Average (continued from p. 1)

As Table 1 shows, Illinois' motor fuel tax rates are in the middle among bordering states. Wisconsin's rates are by far the highest in this group; but unlike three of those states, Wisconsin does not add sales taxes to the rates shown below.

Table 1: Motor Fuel Taxes Per Gallon in Illinois and Bordering States*

State	Gasoline	Diesel fuel
Wisconsin	32.9	32.9
Kentucky	22.5	19.5
Iowa	22.0	23.5
Illinois	20.1	22.6
Michigan	19.875	15.875
Indiana	19.0	17.0
Missouri	17.3	17.3

* Includes basic state motor fuel taxes and any statewide fees or surcharges, but not sales taxes. States are ranked by taxes on gasoline.

Sources: Commerce Clearing House, *State Tax Guide* (looseleaf to date); states' tax department Internet sites; and American Petroleum Institute, "Notes to State Motor Fuel Excise and Other Taxes" (updated Jan. 12, 2009, downloaded from API Internet site).

The American Petroleum Institute reported that in January 2009, the national average of state *and* local motor fuel taxes, weighted by amount consumed at each rate, was 26.6¢ per gallon on gasoline and 26.5¢ on diesel fuel. Table 2 lists statewide motor fuel taxes and the unweighted averages of state rates (in which each state's rate counts equally). The numbers in Table 1 include basic state rates and any statewide fees on motor fuels, but not sales taxes or local taxes.

Notes for Table 2

* Includes the basic state rate and any statewide fee or surcharge, but not sales taxes.

† Alaska's tax is suspended from September 2008 through August 2009.

Sources: Commerce Clearing House, *State Tax Guide* (looseleaf to date); states' tax department Internet sites; and American Petroleum Institute, "Notes to State Motor Fuel Excise and Other Taxes" (updated Jan. 12, 2009, downloaded from API Internet site).

Table 2: Statewide Motor Fuel Taxes Per Gallon* (ranked by gasoline tax)

State	Gasoline	Diesel fuel
Washington	37.5 ¢	37.5 ¢
Wisconsin	32.9	32.9
Pennsylvania	32.3	39.2
West Virginia	32.2	32.2
Rhode Island	31.0	31.0
North Carolina	30.15	30.15
Maine	29.85	30.36
Ohio	28.0	28.0
Montana	27.75	28.5
Nebraska	27.3	26.7
Idaho	26.0	26.0
Minnesota	25.6	25.6
New York	25.15	23.35
Kansas	25.027	27.027
Connecticut	25.0	43.4
Utah	24.5	24.5
Oregon	24.0	24.0
South Dakota	24.0	24.0
Nevada	23.805	27.75
Maryland	23.5	24.25
Massachusetts	23.5	23.5
Delaware	23.0	22.0
North Dakota	23.0	23.0
Kentucky	22.5	19.5
Colorado	22.0	20.5
Iowa	22.0	23.5
Arkansas	21.8	22.8
Tennessee	21.4	18.4
Illinois	20.1	22.6
Louisiana	20.0	20.0
Texas	20.0	20.0
Vermont	20.0	26.0
Michigan	19.875	15.875
New Hampshire	19.625	19.625
California	19.4	19.4
Arizona	19.0	19.0
Indiana	19.0	17.0
New Mexico	18.875	22.875
Alabama	18.0	19.0 ¢
Mississippi	18.0	18.0
Virginia	17.7	17.7
Missouri	17.3	17.3
South Carolina	17.25	17.25
Hawaii	17.1	17.1
Oklahoma	17.0	14.0
Florida	16.225	29.8
Georgia	14.6	17.8
New Jersey	14.5	17.5
Wyoming	14.0	14.0
Alaska	8.0†	8.0†
State averages (unweighted)	22.4¢	23.4¢

Illinois tax rate history and current bills

Illinois' first motor fuel tax was in 1927 at 2¢ per gallon. The basic rates of 19¢ for gasoline and 21.5¢ for diesel fuel took effect in 1990. (The leaking underground storage tank tax was added in 1990, and the environmental impact fee in 1996.) Current House Bill 1 (Bradley-Madigan-Currie-Arroyo-Washington et al.) would raise both the gasoline and diesel fuel rates by 8¢ per gallon, using the proceeds for debt service and capital improvements. It is on the House calendar for 2nd Reading, Short Debate. House Bill 4155 (Fortner-Winters) would reduce the state sales tax on regular motor fuels and gasohol from 6.25% to 1.25% but raise motor fuel tax rates by 15¢ per gallon—both on July 1 of this year. The rate in later years would adjust for consumer price inflation. The bill had not been assigned to a substantive committee at press time. □

Sarah E. Franklin
Senior Research Associate

States' Vehicle Registration Fee Systems Vary Widely

States use a variety of methods to determine registration fees for passenger cars. They include a flat fee per vehicle; weight-based fees; and fees based on vehicle age or value.

Table 1 on the next page summarizes each state's registration fee or fees on passenger vehicles. It shows that 22 states including Illinois charge flat annual fees for passenger vehicle registration. Illinois' fee is the highest among those states at \$79. (It rose by \$1 at the start of 2009—referred to in the law as the 2010 registration year, using the Secretary of State's terminology. The additional \$1 is for the State Police Vehicle Fund.) Fees in these 22 states are shown below.

State	Fee	State	Fee
Illinois	\$79	Indiana	\$20.75
Wisconsin	75	Georgia	20
Vermont	60	Nebraska	20
Alaska	50*	Wyoming	15
Delaware	40	South Carolina	12*†
Connecticut	37.50*	Mississippi	10
Pennsylvania	36	Arizona	8‡
Maine	35		
California	34		
West Virginia	30		
North Carolina	28		
Oregon	27*		
Tennessee	25		
Alabama	23		
Kentucky	21		

Notes

- * The actual charge is twice the amount shown in the table but is imposed biennially.
- † South Carolina's charge is \$10 per year if 65 or older, or disabled.
- ‡ \$8.25 in Phoenix and Tucson.

Sources: Commerce Clearing House, State Tax Guide (looseleaf to date); AAA Digest of Motor Laws, 74th ed. (through Nov. 2007); and states' motor vehicle department Internet sites.

Ten states base registration fees at least partly on weight, within the following ranges:

Arkansas	\$17-30
Florida	\$100 at first registration; then \$27.60-45.60
Kansas	\$34-44
Maryland	\$64-90
New Hampshire	\$31.20-55.20
New York	\$10.25-56
Rhode Island	\$30-972
Utah	\$21-49.50 + 18.50 per 2,000 lbs. over 14,000
Virginia	\$39.50-44.50
Washington	\$40-60, plus additional fees if over 8,000 lbs

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Reminder

All our publications are posted on and can be downloaded from our website at: www.ilga.gov/commission/lru/lru_home.html.

States' Vehicle Registration Fee Systems Vary Widely

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Two states charge flat registration fees plus weight taxes: Colorado (\$10-\$17.50 + 20¢-60¢ per 100 pounds) and Hawaii (\$25 + 0.75¢-1.25¢ per pound). Five states base registration fees on both the vehicle's age and weight:

New Jersey	\$35.50-84
New Mexico	\$25.50-60.50
North Dakota	\$49-274
South Dakota	\$21-65
Texas	\$40.80-61.31; if over 6,000 lbs, \$25 + 60¢ per 100 lbs.

Registration fees are based on vehicle age in Montana (\$28-217) and Oklahoma (\$23-93). Idaho charges \$35 to \$60 based on vehicle age and county of residence. Ohio's fee is \$34.50 to \$54.50 depending on county of registration. Iowa's registration fee is based on a percentage of value plus 40¢ per 100 pounds. Louisiana's biennial fee ranges from \$20 to \$82 based on a percentage of value. Massachusetts car owners pay a \$36 biennial registration fee plus an excise tax. Missouri's fee is \$18.25 to \$51.25 based on "horsepower" (calculated using a formula based on engine displacement). Michigan registration fees range from \$33 to \$148 based on list price. Minnesota's fee is \$10 plus 1.25% of the vehicle's base value (limited to \$189 the first year and \$99 in later years). Nevada's registration fees, based on the number of vehicles registered, range from \$33 for each of the first four cars to \$8 each for nine or more cars. □

Sarah E. Franklin
Senior Research Associate

Table 1: States' Annual Passenger Vehicle Registration Fees (from highest to lowest by minimum amount)

<i>State</i>	<i>Fee or fee range</i>
Illinois	\$79
Wisconsin	75
Maryland	64-90 ^a
Vermont	60
Alaska	50
North Dakota	49-274 ^b
Texas	40.80-61.31 ^{+b}
Washington	40-60 ^{+a}
Delaware	40
Virginia	39.50-44.50 ^a
Connecticut	37.50
Pennsylvania	36
New Jersey	35.50-84 ^b
Idaho	35-60 ^c
Maine	35
Ohio	34.50-54.50 ^d
Kansas	34-44 ^a
California	34
Michigan	33-148 ^e
Nevada	33 ^f
New Hampshire	31.20-55.20 ^a
Rhode Island	30-972 ^{+a}
West Virginia	30
Montana	28-217 ^g
North Carolina	28
Florida	27.60-45.60 ^a (\$100 at first registration)
Oregon	27
New Mexico	25.50-60.50 ^b
Hawaii	25 plus 0.75¢-1.25¢ per pound
Tennessee	25
Oklahoma	23-93 ^g
Alabama	23
South Dakota	21-65 ^b
Utah	21-49.50 ^{+a}
Kentucky	21
Indiana	20.75
Georgia	20
Nebraska	20
Missouri	18.25-51.25 ^h
Massachusetts	18 plus an excise tax

Table 1: States' Annual Passenger Vehicle Registration Fees (from highest to lowest by minimum amount) (cont'd)

<i>State</i>	<i>Fee or fee range</i>
Arkansas	\$17-30 ^a
Wyoming	15
South Carolina	12
New York	10.25-56 ^a
Louisiana	10-41 ⁱ
Colorado	10-17.50 plus 20¢-60¢ per 100 pounds
Minnesota	10 plus 1.25% of base value ^l
Mississippi	10
Arizona	8
Iowa	A percentage of value as determined by Department of Motor Vehicles, plus 40¢ per 100 pounds

Notes

- a. Based on vehicle weight.
- b. Based on vehicle age and weight.
- c. Based on vehicle age and county of residence.
- d. Based on county of registration.
- e. Based on list price.
- f. For each of the first four cars registered; fee declines for additional cars registered to \$8 for nine or more cars.
- g. Based on vehicle age.
- h. Based on statutory horsepower (a number calculated from engine displacement, not actual horsepower).
- i. Based on a percentage of value.
- j. Not over \$189 in the first year and \$99 in later years.

Sources: Commerce Clearing House, *State Tax Guide* (looseleaf to date); *AAA Digest of Motor Laws*, 74th ed. (through Nov. 2007); and states' motor vehicle department Internet sites.

Wolff named Associate Director



Jonathan Wolff was appointed Associate Director of the Legislative Research Unit effective February 9, 2009. He had served since October 1999 on the staff of former Senate President Emil Jones, Jr., working as a legislative analyst on the Senate Education Committee and later as Director of Committees from January 2005 through January 2009. He has Bachelor of Liberal Arts and Master of Public Administration degrees from Southern Illinois University at Carbondale. He is originally from Joliet.

As Associate Director, he will have primary responsibility for several LRU program areas, including appointment tracking; federal aid tracking and reporting; several publications; the New Members' Conference; the District Office Staff Conference; and various operational functions.

Biographies of New Legislators

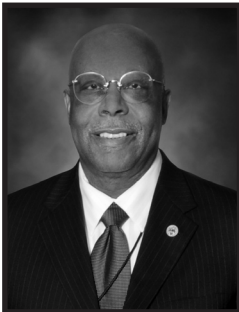
House



Anthony DeLuca (D-80th, Chicago Heights) was appointed to replace Representative George Scully, who became a Cook County circuit judge. Representative DeLuca had served as mayor of Chicago Heights since 2003, and was earlier the president of Bloom Township High School District 206. He has also been operations chief for Skyline Disposal, a family business. Committee assignments are not yet available.



Betsy Hannig (D-98th, Litchfield) was appointed to replace her husband Representative Gary Hannig, who resigned to become Illinois Secretary of Transportation. She has a bachelor's degree from the University of Illinois, and was employed by the Teachers' Retirement System of Illinois. Committee assignments are not yet available.



Eddie Lee Jackson, Sr. (D-114th, East St. Louis) was appointed to replace the late Representative Wyvetter Younge. He has a bachelor's degree in education and a master's degree in city planning from SUI—Edwardsville. He has served as a high school science teacher and elementary and middle school principal, and as a member the East St. Louis city council. His committee assignments are to the House Committees on Consumer Protection (vice-chairperson); Appropriations—Elementary and Secondary Education; Appropriations—Human Services; and Health Care Licenses.

Senate



Toi Hutchinson (D-40th, Olympia Fields) was appointed to replace Senator Debbie Halvorson after her election to Congress. She has a bachelor's degree from the University of Illinois at Urbana-Champaign, and has attended Harvard University's Executive Management Program. She was the village clerk of Olympia Fields from 2002 to 2006, and served as Senator Halvorson's chief of staff. Her committee assignments are to the Senate Committees on State Government & Veterans' Affairs (vice-chairperson); Agriculture & Conservation; Labor; Local Government; and Transportation.



Kyle McCarter (R-51, Lebanon) was appointed to replace retiring Senator Frank Watson. He has a bachelor's degree in accounting from Oral Roberts University; operates two small businesses in Lebanon; and served for the last 8 years on the St. Clair County Board. He is a member of the board of directors of the O'Fallon Chamber of Commerce; chaired its Economic Development Committee from 2004 to 2008; and was its president from 2005 to 2007. His Senate committee assignments are to the Commerce (minority spokesperson); Agriculture and Conservation; Education; Financial Institutions; Licensed Activities; and State Government & Veterans' Affairs Committees.

Application deadline approaches for Midwestern leadership institute

Applications for the 2009 Bowhay Institute for Legislative Leadership Development (BILLD) are due on March 30. BILLD is the only leadership training program designed exclusively for newer state legislators in the Midwest. Regional lawmakers in their first four years of legislative service are encouraged to apply.

Each year, BILLD awards fellowships to 36 select legislators in the Midwestern states and provinces to help them develop the skills they need to be effective leaders and policymakers. The 15th annual Bowhay Institute will be held July 10-14 in Madison, Wis. The intensive five-day program is conducted by the Midwestern Legislative Conference of The Council of State Governments, in cooperation with The Robert M. La Follette School of Public Affairs at the University of Wisconsin. The curriculum includes leadership training, professional development sessions, and policy seminars.

The annual fellowships are awarded on a competitive, nonpartisan basis by the BILLD Steering Committee, a bipartisan group of legislators from each state in the region. Applicants are evaluated based on their leadership potential (including problem-solving skills), their dedication to public service, and their commitment to improving the legislative process. Each fellowship covers the cost of tuition, lodging, and meals. A nominal travel stipend is also offered to each participant.

For application materials, or more information, please contact Laura A. Tomaka at (630) 925-1922 or visit CSG Midwest's Web site at www.csgmidwest.org.

BILLD Alumni from Illinois:

Rep. Dan Beiser, 2008
Sen. Michael W. Frerichs, 2008

Rep. Deborah L. Graham, 2007
Sen. Matt Murphy, 2007
Sen. Kwame Raoul, 2007

Sen. Pamela J. Althoff, 2006
Rep. Paul Froehlich, 2006
Sen. Edward D. Maloney, 2006
Sen. Iris Y. Martinez, 2006

Sen. Don Harmon, 2005
Sen. Mattie Hunter, 2005
Rep. Naomi D. Jakobsson, 2005

Sen. Jacqueline Y. Collins, 2004
Rep. Elaine Nekritz, 2004
Rep. Robert W. Pritchard, 2004

Rep. Maria A. Berrios, 2003
Rep. Chapin Rose, 2003
Rep. Kathleen A. Ryg, 2003

Rep. Annazette Collins, 2002
Rep. Charles Jefferson, 2002
Rep. Karen Yarbrough, 2002

Sen. Randall M Hultgren, 2001
Rep. David E. Miller, 2001
Rep. Harry Osterman, 2001
Rep. Cynthia Soto, 2001

Rep. Suzanne Bassi, 2000
Sen. William Delgado, 2000
Rep. Timothy L. Schmitz, 2000

Rep. Sidney H. Mathias, 1999

Rep. Elizabeth Coulson, 1998
Rep. John A. Fritchey, 1998
Sen. Terry Link, 1998

Sen. James Clayborne, 1997
Rep. Connie A. Howard, 1997
Sen. Christine Radogno, 1997

Rep. Thomas Holbrook, 1996
Rep. Michael K. Smith, 1996

Rep. Sara Feigenholtz, 1995
Rep. David Winters, 1995

Illinois Income Tax Primer

(Due to the state's current fiscal problems, we provide below excerpts from the 2009 edition of the Legislative Research Unit's *Illinois Tax Handbook for Legislators* with information on Illinois income taxes on corporations and individuals. The full *Tax Handbook* has been distributed to legislators, and is available as a PDF file at: www.ilga.gov/commission/lru/lru_home.html.)

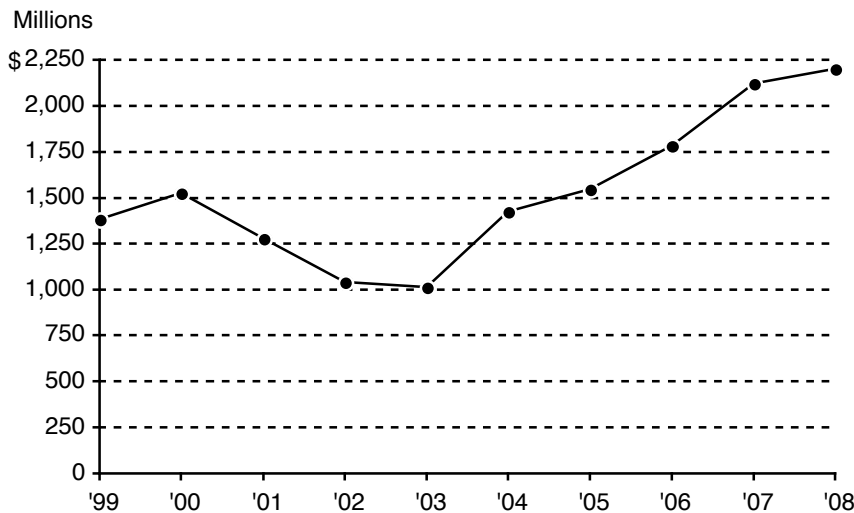
Corporate Income Tax

This tax is imposed on the taxable income of corporations, associations, joint-stock companies, and cooperatives. Most states use apportionment formulas to tax the income of firms doing business in more than one state (as Illinois once did). A multistate firm's sales in Illinois are now the only determinant of how much of its income Illinois taxes. Administered by Department of Revenue. (35 ILCS 5/101 ff.)

Rate and base: 4.8% of the tax base, which is the taxpayer's federal taxable income with several modifications. The amount of tax that would otherwise be due is reduced by some 14 credits intended to encourage business development in the state.

History: The corporate income tax was enacted in 1969 at a 4% rate. The rate was temporarily increased to 4.8% from January 1, 1983 to June 30, 1984; it reverted to 4% on July 1, 1984; it rose again to 4.8% on July 1, 1989. It was scheduled to fall to 4.4% later; but on July 1, 1993 the 4.8% rate became permanent. Under the Illinois Constitution, the corporate income tax rate cannot exceed the individual rate by a ratio of more than 8 to 5. In 2003 Illinois "decoupled" from the federal "bonus depreciation" (30% of the cost of some capital assets bought between September 10, 2001 and September 11, 2004). Illinois taxpayers must add back the 30% federal bonus depreciation on their Illinois returns, but can deduct the bonus depreciation amount over the following years. A 2004 act expanded the definition of "business income" (for all taxpayers receiving such income) to include all income that may be treated as apportionable business income under the U.S. Constitution, net of allowable deductions. A tax amnesty in fiscal year 2004 allowed taxpayers to pay outstanding tax liabilities without penalty or interest; collections totaled \$271,613,123.

State revenue collected (fiscal years)



Distribution:

- 15.5% of gross receipts were to be deposited in the Income Tax Refund Fund in FY 2008. The Department of Revenue adjusts this percentage annually under a statutory formula. The percentage is 17.5% for FY 2009. Any surplus in the Refund Fund at the end of a fiscal year goes to the General Revenue Fund. (35 ILCS 5/901(c)(2))
- Of the remainder:
 - 10% to the Local Government Distributive Fund.
 - 7.3% to the Education Assistance Fund.
 - The remainder (82.7%) to the General Revenue Fund.

Other taxes on corporate income

Federal: The federal corporate income tax has a graduated rate schedule. There are eight brackets, with rates of 15% on taxable income up to \$50,000; 25% on taxable income from there to \$75,000; 34% from there to \$100,000; 39% from there to \$335,000; 34% from there to \$10,000,000; 35% from there to \$15,000,000; 38% from there to \$18,333,333; and 35% on taxable income over \$18,333,333.

Local: No local tax is authorized by statute. The Illinois Constitution prohibits even home-rule units from imposing income taxes without statutory authorization.

Other states' taxes

Illinois is among 29 states that tax corporate income at flat rates. Their rates for 2009 are:

State	Rate	State	Rate
Pennsylvania	9.99 %	Oregon	6.6 %
Minnesota	9.8	Alabama	6.5
Rhode Island	9.0	Tennessee	6.5
California	8.84	Missouri	6.25
Delaware	8.7	Georgia	6.0
Indiana	8.5	Oklahoma	6.0
New Hampshire	8.5	Virginia	6.0
West Virginia	8.5	Florida	5.5
Maryland	8.25	South Carolina	5.0
Wisconsin	7.9	Utah	5.0
Idaho	7.6	Michigan	4.95*
Connecticut	7.5	Illinois	4.8
Arizona	6.968	Colorado	4.63
North Carolina	6.9	Kansas	4.0†
Montana	6.75		

* Plus a gross receipts tax of 0.8%, and a surcharge of 21.99% of state business tax liability before credits (applying to the first \$6 million in such liability per year).

† Plus a surtax of 3.35% of state taxable income over \$50,000.

Thirteen states tax corporate income at graduated rates. Nevada, South Dakota, Texas, Washington, and Wyoming do not tax corporate income. Massachusetts imposes a tax at the greater of (a) \$2.60 per \$1,000 in value of taxable tangible property plus 9.5% of income (8.75% starting in 2010), or (b) \$456. New York's rate is the highest of the following: 7.1% of all net income; 1.5% of minimum taxable income allocated within the state; 0.15¢ per \$1 of allocated capital; or a fixed amount ranging from \$25 to \$5,000 depending on New York receipts. Ohio imposes a franchise tax and a Commercial Activity Tax.

Illinois' corporate income tax rate is sometimes listed as 7.3%. That rate includes the 2.5% Personal Property Tax Replacement Income Tax collected for local governments.

Individual Income Tax

This tax is imposed on the taxable income of individuals, trusts, and estates. A \$2,000 personal exemption applies to each taxpayer, spouse, or dependent. A further exemption of \$1,000 applies to any taxpayer or spouse who is at least 65 or blind (\$2,000 if both). Administered by Department of Revenue. (35 ILCS 5/101 ff.)

Rate and base: 3% on the taxpayer's base income, defined as federal adjusted gross income with the modifications below.

The following items are **added** to adjusted gross income:

1. Any interest, dividends, and capital gains that were excluded from federal adjusted gross income.
2. Distributive shares of additions from partnerships, estates, and trusts.
3. Any previously deducted property taxes if later refunded.

-
4. Any money withdrawn from a medical care savings account, plus interest on the account earned in the year of withdrawal, that was not included in adjusted gross income.
 5. Distributions from tuition programs other than (1) the College Savings Pool, (2) the Illinois Prepaid Tuition Trust Fund, or (3) tuition programs that comply with the College Savings Plans Network's disclosure principles and that inform in-state residents of in-state tuition programs.
 6. Transfers from a state-administered tuition program to an out-of-state program that were deducted from adjusted gross income.

The following items are **subtracted** from adjusted gross income:

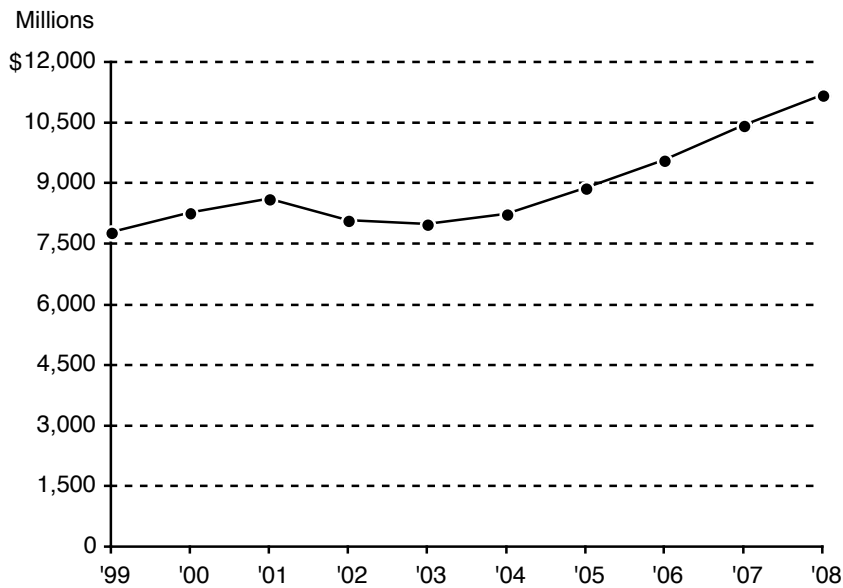
1. Interest received on Treasury bonds and notes.
2. For property acquired before August 1, 1969 (effective date of the Illinois income tax) but sold after that date, appreciation in the property before that date.
3. Benefits from employee benefit and retirement plans, to the extent such plans are included in federal adjusted gross income.
4. Military and National Guard pay from any state, and compensation to a government employee who was a prisoner of war.
5. State income tax refunds.
6. Distributive shares of subtractions from partnerships, estates, and trusts.
7. Dividends paid by corporations doing substantially all their business in an enterprise zone or foreign trade zone.
8. Recoveries from bad debts, prior taxes, and delinquency accounts.
9. Any amortizable bond premium disallowed as a federal deduction, and any expenses and interest costs incurred in earning federally tax-exempt income and disallowed as a federal deduction.
10. Any contribution made to a job training project established under the Real Property Tax Increment Allocation Redevelopment Act.
11. Other income exempted by the Illinois Constitution or federal law.
12. Social Security and railroad retirement benefits.
13. Interest from Puerto Rican bonds, some kinds of Illinois bonds, and Illinois college savings bonds.
14. Payment of life, endowment, or annuity benefits to the taxpayer as an advance indemnity for a terminal illness.
15. Any federal or state bonus paid to veterans of the 1991 war in the Persian Gulf area.
16. Any amount included in a taxpayer's federal adjusted gross income as a result of the taxpayer's conversion of a traditional IRA to a Roth IRA.
17. Up to \$10,000 per tax year contributed to a College Savings Pool account or the Illinois Prepaid Tuition Trust Fund, if included in federal adjusted gross income.
18. Any amount received by a driver in a ridesharing arrangement using a motor vehicle.
19. Beginning in 2009, income from interest and intangible property with respect to transactions with entities that are excluded as members of a unitary business group only because of how their income is apportioned.

The amount of tax otherwise due is reduced by **credits** of:

1. \$500 per eligible employee hired during the tax year to work full-time in an Illinois enterprise zone or federal Foreign Trade Zone.
2. 0.5% of amounts invested in qualified property in an enterprise zone (can be carried forward for 5 years).
3. 0.5% of amounts invested in qualified property by a high-impact business.
4. 5% of property taxes paid on the taxpayer's principal residence.
5. 25% of qualified educational expenses (tuition, book fees, and lab fees) exceeding \$250 per student at any public or private elementary or secondary school. The maximum credit is \$500 per family.
6. 5% of the amount of the federal earned income tax credit.
7. 50% of donations to an affordable housing project authorized under the Illinois Housing Development Act (20 ILCS 3805/7.28). This credit lasts through 2011.
8. Beginning in 2009, the amount of tax reported on a composite return by a nonresident member of a partnership, corporation, or some insurance businesses, or by resident members of a partnership or corporation as allowed by the Department of Revenue.

History: The individual income tax was enacted in 1969 at a rate of 2.5%. The rate was temporarily increased to 3% from January 1, 1983 to June 30, 1984; it reverted to 2.5% on July 1, 1984; and it rose again to 3% on July 1, 1989. It was scheduled to fall to 2.75% later; but on July 1, 1993 the 3% rate became permanent. A tax amnesty program in fiscal year 2004 allowed taxpayers to pay outstanding tax liabilities without penalty or interest; collections totaled \$40,156,054.

State revenue collected (fiscal years)



Distribution:

1. 7.75% of gross receipts were deposited into the Income Tax Refund Fund for FY 2008. The Department of Revenue adjusts this percentage annually under a statutory formula. This percentage is 9.75% for FY 2009. Any surplus in the Refund Fund at the end of the fiscal year goes to the General Revenue Fund. (35 ILCS 5/901(c)(1))
2. Of the remainder:
 - (a) 10% to the Local Government Distributive Fund.
 - (b) 7.3% to the Education Assistance Fund.
 - (c) The remainder (82.7%) to the General Revenue Fund.

Other taxes on personal income

Federal: The federal income tax law has 6 brackets for individual taxpayers, with rates of 10%, 15%, 25%, 28%, 33%, and 35%.

Local: No local tax is authorized by statute. The Illinois Constitution prohibits even home-rule units from imposing income taxes without statutory authorization.

Other states' taxes

Individual income taxes are levied at graduated rates in 34 states. Illinois is among nine states that impose individual income taxes at flat rates. The remaining seven states have no income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming.

The eight other states with flat rates are:

State	Rate(s)	Base
Massachusetts	12.0 %	Net capital gains; interest and dividends on accounts over \$100,000
	5.3	Other income
Tennessee	6.0	Stock dividends; interest on nonfederal bonds and other obligations
New Hampshire	5.0	Interest and dividend income
Utah	5.0	Taxable income (as described in statute)
Colorado	4.63	Federal taxable income under Internal Revenue Code §63
Michigan	4.35	Taxable income (as described in statute)
Indiana	3.4	Adjusted gross income
Pennsylvania	3.07	Specified classes of income

Abstracts of Reports Required to be Filed with General Assembly

The Legislative Research Unit staff is required to prepare abstracts of reports required to be filed with the General Assembly. Legislators may receive copies of entire reports by sending the enclosed form to the State Government Report Distribution Center at the Illinois State Library. Abstracts are published quarterly. Legislators who wish to receive them more often may contact the executive director.

Arts Council

Annual report, FY 2007

Council's FY 2007 activities included funding for local arts agencies, music programs, media art programs, galleries, museums, festivals, and other non-profit organizations supporting the arts. The council awarded \$18 million in grants. Lists grants by House and Senate districts. (20 ILCS 3915/4; May 2008, 112 pp.)

Attorney General, Office of

Lead poisoning cases, 2008

The Attorney General is required to report annually to the General Assembly the number of lead poisoning cases that have been referred to the Attorney General by the Illinois Department of Public Health. One lead poisoning case was referred by the Department in 2008. (410 ILCS 45/12.1; Jan. 2009, 1 p.)

Auditor General

Program audit of DHS Inspector General, FY 2008

Auditor General makes seven recommendations: (1) add serious injuries to investigative database; (2) improve timeliness of investigations of abuse and neglect; (3) monitor referrals to State Police; (4) assign all allegations to an investigator within 1 working day and complete all investigative plans within 3 working days; (5) ensure that allegations of abuse or neglect are reported within the time specified in Department of Human Services Act and OIG's administrative rules; (6) ensure that review responsibility for all cases is clearly

assigned, and review all substantiated cases of abuse or neglect; and (7) ensure consistency of investigations and recommendations, and clearly define what constitutes physical injury and physical harm. Makes three recommendations to Department of Human Services: (1) comply with CMS rules and DHS policy by not renewing emergency appointments; (2) ensure that written responses from facilities and community agencies are received and approved in a timely manner; and (3) ensure that all staff are consistently trained in abuse and neglect. (20 ILCS 1305/1-17(m); Dec. 2008, 100 pp.)

Central Management Services, Dept. of

Bilingual needs and pay survey, FY 2008

Of 41 responding agencies, 26 reported needing bilingual employees. Agencies reported 1,781 positions needed; 1,644 employees in bilingual positions; and 1 bilingual position that was deleted. In total 1,108 Hispanic and 85 non-Hispanic employees received bilingual pay, 410 employees received bilingual pay for signing, and 85 employees received bilingual pay for using Braille. Department of Human Services reported needing the most bilingual employees with 1,079. (20 ILCS 415/9(6); Dec. 2008, 12 pp.)

Small Business Set-Aside Program, FY 2008

The total value of awards made in FY 2008 under the designation of Small Business Set-Aside Purchases was

\$81.1 million, an increase of \$67.1 million (478.8%) over the value of awards in FY 2008. Of the total, \$13.8 million was made to businesses owned by minorities, females, and persons with disabilities. Registered businesses competing outside the program were awarded an additional \$100 million. There were 64 types of set-aside services and 49 agencies, boards, or commissions listed as set-aside purchasers. The number of registered small businesses has increased 165% since January of 2005. (30 ILCS 500/45-45(f); Dec. 2008, 6 pp.)

Commerce & Economic Opportunity, Dept. of

Build Illinois revolving funds, FY 2008

Capital Revolving Loan Fund started FY 2008 with a balance of \$8.5 million. Total deposits were \$3.1 million; disbursements totaled \$3.3 million; and administrative expenses totaled \$225,809. Ending balance was \$8.1 million. Equity Fund started with \$1.1 million. Total deposits were \$199,746; disbursements, \$800,000; administrative expenses, \$1,900. Ending balance was \$575,638. Large Business Attraction Fund started with \$885,039. Total deposits were \$633,070; disbursements, \$125,000; administrative expenses, \$24,708. Ending balance was \$1.3 million. (30 ILCS 750/9-9 and 750/10-9; Dec. 2008, 4 pp.)

Employment Opportunities Grant Program, FY 2008

The goal of this grant is to expand the number of people in historically underrepresented populations who enter and complete building trade apprenticeship programs. Program model is different from other programs because it is industry-driven; includes all major constituents; impacts private and public construction projects; and provides a regional solution by proving easy mobility. Includes a list of the 13 recipients of FY 2007 grants for up to 24 months, and the 4 new recipients. As of June 30, 2008, 4,480 persons

were recruited; 751 accepted and 305 graduated. (20 ILCS 605/605-812(f); Nov. 2008, 2 pp.)

Energy conservation technical assistance update, 2007

The Department's Energy Performance Contracting Program helps fund building improvements for state and local governments, schools, and non-profit organizations. Annual savings totalled \$511,692 for seven projects initiated in 2007. The Department's Code Training and Education Program partnered with the International Code Council to train more than 100 persons on the Illinois Energy Conservation Code. Lists grantees and grant amounts. (20 ILCS 1115/5; undated, rec'd Oct. 2008, 8 pp.)

Enterprise zone annual report, FY 2008

DCEO has designated 97 enterprise zones throughout the state. In FY 2008, investments of \$4.6 billion in these zones created 21,606 jobs and kept 17,240 jobs. In FYs 2007-2008, investments increased 32.3%, jobs created increased 7.3%, and jobs retained increased 11.7%. Unemployment between 2006 and 2007 was down in three zones. Per-capita income was up in each zone. Describes incentives generally; lists investments and jobs by zone; and population, per-capita income, and unemployment by county containing the zone. (20 ILCS 655/6; Oct. 2008, 11 pp.)

Illinois Entrepreneurship Network report, FY 2008

The Illinois Entrepreneurship Network (IEN) is a statewide resource for businesses with questions about state and federal requirements, regulatory processes, and assistance. Through its service centers, IEN helped create 6,667 jobs, retain 11,125 jobs, start 326 businesses, and expand 210 businesses. Staff provided 841 Business Start-Up Kits. (20 ILCS 608/15(q); Sept. 2008, 4 pp. leaflet)

Outlook for Illinois coal industry, 2007

Coal production remained stable; mines produced 32.9 million tons in 2006 and 32 million in 2007. Mine employment fell from 3,915 in 2006 to 3,001 in 2007. Average age of a coal miner in 2007 was 52. Illinois mines were fatality-free in 2004 through 2007. Saline County has ranked number one in coal production since 1995. (20 ILCS 1105/8(c); June 2008, 75 pp. + figures + tables)

Renewable Energy Resources Program, 2007

The Renewable Energy Resources Program (RERP) has facilitated \$271.4 million of total investments in renewable energy projects in Illinois since 1997. Program awarded 144 grants and 547 rebates, totaling \$30.3 million in 2007. Grants and rebates were distributed to the following projects: solar thermal, \$3,108,591 (76%); photovoltaic, \$500,752 (12%); large wind, \$350,000 (8%); small wind, \$106,780 (3%); and biogas and biomass \$47,500 (1%). (20 ILCS 687/6-3(e); undated, rec'd Oct. 2008; 11 pp.)

Commerce Commission

Public fire protection charges, 2007

Commission hosted three public forums in Champaign, Fairview Heights, and Orland Park during 2007 (no one attended the Champaign meeting). Those attending the Fairview Heights and Orland Park forums indicated the current rate of fire protection costs was favored and no changes were needed. At the request of those present, the ICC staff submitted a filing to include a fire protection charge definition on water utility bills. Includes transcripts from each public forum. (20 ILCS 5/9-223(b); Nov. 2008, 57 pp.)

Transportation regulatory fund annual report, FY 2008

Fund received \$12.3 million and spent \$8.6 million—\$4.0 million to regulate motor carriers and \$4.6 million for railroads. Income from motor carriers was \$8.9 million, and from railroads

\$3.3 million. Fund had 62 employees. (625 ILCS 5/18c-1604; Oct. 2008, 8 pp.)

Community and Residential Services Authority

Annual report, FY 2007

The Authority was created in 1986 to assess needs and develop plans for emotionally disturbed students. Since 1987 it has had 7,829 case referrals. In FY 2007 there were 561 referrals, of which 285 came from parents. Most referrals were for 14- to 17-year olds. Authority received \$525,000 in funding and spent \$491,717. (105 ILCS 5/14-15.01(d)(3); July 2008, 18 pp.)

Compensation Review Board

Report, 2008

Board recommends (1) salary increases for state officials equal to cost-of-living-adjustments (COLAs) for fiscal years 2006 and 2007; (2) salary increases for the judiciary and all three categories of county state's attorneys by 1.5% as of July 1, 2008 and by 1.5% as of July 1, 2009; (3) increase salaries for state officials in the executive branch, including constitutional officers, by 1.5% as of July 1, 2008 and by 1.5% as of July 1, 2009; and (4) increase salaries for state officials in the legislative branch by 1% as of July 1, 2008 and by 1% as of July 2009. Board recommends amending Compensation Review Act to move filing of biennial reports from election years to odd-numbered years. (25 ILCS 120/4; March 2008, 23 pp.)

Computer Equipment Disposal and Recycling Commission

Final report, 2008

The Commission was created to: (1) recommend alternatives to the disposal and recycling of computer equipment; (2) recommend legislative or regulatory action; and (3) develop pilot and ongoing recycling programs. Commission's initial 2006 report culminated in P.A. 95-959. The Act requires manufacturers of computers, computer

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monitors, televisions, and printers, doing business in Illinois, to establish recycling or reuse programs, and assigns the Illinois Environmental Protection Agency responsibility to develop and manage Illinois' e-scrap recycling efforts. Commission is dissolved with the submission of the Final Report. (415 ILCS 5/22-50(d); Dec. 2008, 23 pp.)

Corrections, Dept. of

Methamphetamine Treatment Program, 2007

The Illinois Methamphetamine Treatment Project is located in Franklin County but serves 41 counties. The program is the first of its kind in the country. Clients are sent by the court for a substance abuse problem. Typical clients are 16-year old males (63%) who had tried about 7 types of drugs. Project admitted 16 clients in 2007, of which 8 were successfully discharged and 3 were still in the program as of Dec. 31, 2007. (730 ILCS 5/3-19-5(f); undated, rec'd Dec. 2008, 8 pp. + 1 appendix)

Redeploy Illinois report, November 2008

Redeploy Illinois was created to offer nonviolent youth an opportunity to remain in their home community and receive services instead of institutional care in a correctional facility. In 2005, Redeploy Illinois began pilot programs in Macon, Peoria, and St. Clair counties and the 2nd Judicial Circuit (comprised of 12 rural counties in southeastern Illinois). Since 2005, Macon County has redeployed 93 youth saving \$4.6 million; Peoria County, 88 youth saving \$4.3 million; St. Clair County 153 youth, saving \$7.5 million; and 2nd Judicial Circuit 48 youth, saving \$2.3 million. In December 2007, Cook County became a

Redeploy pilot site. In FY 2009, five more sites were added: Kankakee, Lee, Madison, and McLean counties, and the 4th Judicial Circuit (Christian, Marion, and Montgomery counties). Recommends increased funding for further expansion. (730 ILCS 110/16.1 (g); Nov. 2008, 12 pp.)

Dual Credit Task Force

Report to the General Assembly, 2008

The task force wants to encourage dual credit courses, which are college courses taken by high school students for which the student is awarded both college and high school credit. The Task Force's recommendations include: (1) establishing standards for all dual credit programs in statute or regulations; (2) providing administrative mechanisms to ensure standards are applied and monitored; (3) improving affordability; (4) expanding eligibility and awareness of courses offered; and (5) tracking the educational outcomes of participants. (H.J.R. 36 (2008); Dec. 2008, 47 pp.)

Education, State Board of

Annual statistical report, 2007

Gives statistics on student distribution and attendance among public and nonpublic elementary and secondary schools during 2006-2007; enrollment by race, gender, and grade; enrollment for bilingual and special education services; number of graduates and dropouts; school building construction; personnel; teacher certificates issued; school district receipts and expenditures; bond and tax referenda; per-capita costs; transportation services and expenses; bonds and teachers orders; EAVs and tax rates; driver education expenses; state aid claims; and schools with less than full recognition status. (105 ILCS 5/2-3.11; Oct. 2008, 352 pp., 28 tables + 2 appendices)

Charter schools annual report, 2007-2008

Illinois had 35 charter schools in 2007-2008 serving over 25,000 students. Low-income students are a majority of enrolled students in 25

schools; in 3 schools they make up more than 90%. The schools served nearly 2,500 students with disabilities (up from 1,900 in 2006-2007). Sixteen schools did not make adequate yearly progress. Five schools were identified by the state for "academic watch" and 5 for "academic early warning." Although the State Board recommends no statutory changes, the schools listed 19 changes including: providing facilities financing; allocating additional operating funds to charter schools; providing state grants to all schools; extending the charter renewal period to up to 10 years; and increasing startup grants to up to \$1,000 per enrolled student. (105 ILCS 5/27A-12; Jan. 2009, 29 pp. + tables)

Complaints against private businesses and vocational schools, 2008

Gives the name, address, and date(s) of visitation by the State Board of Education for each institution for the period January 1, 2008 through December 31, 2008; a summary of complaints; and the status of investigations. The Board resolved 9 complaints and had 34 cases still open. (105 ILCS 425/14.2; Jan. 2009, 37 pp.)

[Round Lake Area School District] School Finance Authority annual report, 2008

Round Lake Area School District 116 comprises five villages and uses eight buildings for K-12. Long-term debt decreased in FY 2007 from \$104.9 million to \$100.1 million. District 116 serves a mobile student population, and student counts vary by 50 or more in any given month. Enrollment in September 2007 was 7,058, up 30 students over September 2006. Operating levy for 2006 totaled \$20.6 million, providing \$3,016 per student. (105 ILCS 5/1E-130; March 2008, 154 pp.)

Status of transition services for secondary students with disabilities in Illinois, 2005-2006

The Interagency Coordinating Council assists state and local agencies to improve services for transition age youth. Numbers of disabled youth served were: Community College Board, 11,639; Department of Human Services, 20,494; and University of Illinois Division of Specialized Care for Children, 1,838. Department of Employment Security placed 5,260 people of all ages with disabilities in employment. Recommendations include: (1) allowing students to participate in the graduation ceremony with their peers but still allowing them to be eligible for needed transition services; (2) continuing the practice of short-term objectives for disabled students; and (3) developing statewide eligibility criteria. (20 ILCS 3970/5; Nov. 2008, 22 pp.)

Employment Security, Dept. of
Bilingual frontline staff, 2008

As of March 14, 2008, IDES had 121 bilingual frontline employees (up from 113 on June 30, 2007). Of these, 114 are bilingual with Spanish, 5 with Polish, 1 with Chinese, and 1 manual communication. Eight percent of IDES' total staff is bilingual. Report lists all frontline bilingual employees, job title, and description. (5 ILCS 382/3-20; April 2008, 3 pp. + 44 pp. attachments)

Human Services Plan, FY 2008

Maximum weekly unemployment insurance (UI) benefits rose slightly from 2006 (\$350) to 2007 (\$367) for individual claimants. In FY 06, the Department processed 679,122 regular UI initial claims and paid \$1.7 billion for these claims. (20 ILCS 10/3; April 2007, 105 pp. + 5 appendices)

Government Forecasting & Accountability, Commission on
FY 2008 Budget Reappropriations

The FY 2008 budget reappropriations included \$7.616 billion for 24 agencies. The largest sums were for the

Department of Transportation, \$4.7 billion; Environmental Protection Agency, \$866.6 million; Capital Development Board, \$635.8 million; Department of Natural Resources, \$383.3 million; Board of Higher Education, \$275.5 million; Department of Corrections, \$218.6 million; Department of Commerce and Economic Opportunity, \$175.3 million; and Community College Board, \$147 million. (25 ILCS 155/3(12); Jan. 2008, 16 pp.)

Healthcare and Family Services, Dept. of

Medical Assistance Program, FYs 2005-2007

Program spent \$8.1 billion in FY 2007, serving an average of 2.2 million people (1.3 million children, 509,000 parents, 150,000 seniors, and 240,000 persons with disabilities) per month through 53,153 providers (including 32,854 physicians, 2,718 pharmacies, 746 nursing facilities, 311 home health agencies, and 261 hospitals). Senior Care and Circuit Breaker pharmaceutical assistance program merged in FY 2005 to form Illinois Care Rx program. In FY 2007, the Department served an average 55,000 persons per month in 746 nursing facilities and 70,100 persons through home and community-based services at a cost of \$868.7 million. Provider assessments totaled \$810.9 million in FY 2007. Includes table of mandatory and optional medical assistance services provided by the state. (305 ILCS 5/5-5 and 305 ILCS 5/5-5.8; 66 pp. + tables + graphs)

Higher Education, Board of

Annual report on public university revenues and expenditures, FY 2008

Illinois public universities (Chicago State, Eastern, Governors State, Illinois State, Northeastern, Northern, Southern, University of Illinois, and Western) reported \$5.76 billion in revenues and \$5.63 billion in expenditures for FY 2008. State appropriated funds were the largest source of revenue at 23.6% (down from 25.3% in FY

2007). From FY 2007 to FY 2008 expenditures from all fund sources grew from \$5.37 billion to \$5.63 billion, or 4.8%. The largest expenditure type was personal services, 53.8% of total funds. The largest overall expenditure by function was for instructional programs, 27.2% of total funds. (30 ILCS 105/13.5; Nov. 2008, 5 pp. + 7 tables + 11 figures + 5 appendices)

Human Services, Dept. of

Affordable child care report, 2008

Public Act 95-206 required the Department of Human Services and the Child Care and Development Advisory Council to propose a plan for making quality child care affordable in Illinois. Recommendations include: (1) adopting a new copayment scale; (2) raising provider reimbursement rates and prohibiting providers from charging parents the difference between the state rate and the private rate in addition to their copayment; (3) maintaining access to the child care assistance program until a family reaches 300% of the federal poverty level; and (4) adding more flexibility to the policy requiring the hours of work or school and the hours of child care to match, allowing parents with nontraditional work or school hours to have access to affordable care. Includes proposed copayment scale. (305 ILCS 5/9A-11(d-5); undated, rec'd Mar. 2008, 17 pp.)

Inspector General's combined reports on abuse and neglect in long-term facilities and domestic abuse of adults with disabilities, FY 2008

The Office of the Inspector General (OIG) received 2,668 allegations of abuse and neglect at facilities (797), agencies (1,229), and in domestic settings (642). Of these, 1,315 were physical, 713 neglect, 499 mental, and 141 sexual abuse. OIG cited 175 cases of late reporting. OIG completed 2,747 investigations; 2,009 at facilities or community agencies, and 738 in domestic settings. OIG averaged 44 days per case at facilities or

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agencies, compared to 46 in 2007, and 32 days per case in domestic settings, compared to 37 in 2007. OIG closed 2,741 investigations, of which 451 were substantiated (210 in community agencies, 193 in domestic settings, and 48 in facilities) and 455 were not. Of 101 deaths reviewed, neglect was substantiated in five. OIG visited all

18 DHS facilities unannounced, and made 120 recommendations. Sixty-five training sessions on reporting and investigating abuse were held with 1,336 participants. (20 ILCS 2435/60; Dec. 2008, 68 pp.)

Juvenile Justice, Dept. of

Quarterly report to the legislature, April 1, 2008

As of February 29, 2008, there were 1,307 youth in all juvenile facilities, 88 fewer than the 1,395 projected for April 2008. Total rated capacity was 1,754. By March 2009, population is projected to rise to 1,358 (a 3.9% increase). Enrollment in educational and vocational programs was 1,077 (unduplicated). Ratio of security staff to youth was 0.549. Nearly all youth

were single-celled (55%) or double-celled (39%), with approximately 86 square feet of actual living area per youth. No capital projects are currently funded. (730 ILCS 5/3-5-3.1; April 2008, 10 pp.)

Property Tax Appeal Board

Annual report, 2008

The Board hears property tax assessment appeals for residential, commercial, industrial, and farm property and determines the accurate assessment. Lists by county total reduction requests of \$100,000 or more, total cases decided, and total change in assessed value from 2001 through 2007 (industrial and commercial appeals only). The Board closed 9,233 residential appeals in 2008, and 9,229 in 2007. (35 ILCS 200/16-190(b); Jan. 2009, 16 pp.)

FIRST READING

A publication of the Legislative Research Unit

Patrick D. O'Grady

Executive Director

Jonathan Wolff

Associate Director

David R. Miller

Editor

Dianna Jones

Composition & Layout



LEGISLATIVE RESEARCH UNIT

222 South College, Suite 301

Springfield, Illinois 62704

