

# THE FLINN REPORT

ILLINOIS GENERAL ASSEMBLY  
JOINT COMMITTEE ON ADMINISTRATIVE RULES

Elaine Spencer, Editor

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The Flinn Report is a weekly summary of regulatory actions of State agencies published in the *Illinois Register* and action taken by the Illinois General Assembly's Joint Committee on Administrative Rules (JCAR). The Flinn Report honors founding JCAR member Representative Monroe Flinn, and is designed to inform and involve the public in changes taking place in agency administration.

## Proposed Rulemakings

### ▪ SALES TAXES

The DEPARTMENT OF REVENUE proposed amendments to Retailers' Occupation Tax (86 IAC 130; 48 Ill Reg 17691) and Service Occupation Tax (86 IAC 140; 48 Ill Reg 17725) implementing Public Acts 103-384 and 103-643. These amendments expand the definition of taxable sales effective 1/1/25 to include leases, except for certain leases of computer software and property leases taxed by a home rule unit of local government prior to 1/1/23. These exemptions remain in effect through 12/31/29. The rulemakings also exempt from sales or service tax sales made to an active duty member of the U.S. Armed Forces who presents valid military identification and uses a form of payment whereby the federal government is the payor, as well as home-delivered meals to Medicare or Medicaid recipients paid for by an intermediary such as a managed care organization or a Medicare Advantage

Organization pursuant to a government contract. Both rulemakings also update statutory language and repeal an obsolete tax exemption for commercial distribution fees on vehicles that expired in 2005.

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*Questions/requests for copies/comments on the 2 DOR rulemakings through 1/27/25: Kimberly Rossini, DOR, 101 W. Jefferson St., Springfield IL 62794, 217-782-7055, [REV.GCO@illinois.gov](mailto:REV.GCO@illinois.gov)*

### ▪ RENEWABLE ENERGY

The ILLINOIS COMMERCE COMMISSION proposed amendments to the Parts titled Certification for New Utility-Scale Solar Installers (83

IAC 461; 48 Ill Reg 17669), Certification for Energy Efficiency Installers (83 IAC 462; 48 Ill Reg 17674), Distributed Generation Installer Certification (83 IAC 468; 48 Ill Reg 17679) and Certification for the Installation, Maintenance or Repair of Electric Vehicle Charging Stations (83 IAC 469; 48 Ill Reg 17684). These amendments remove the existing late fees for failure to file annual recertification reports within 30 days after their due date, and instead provide that certificate holders who fail to timely file their reports are subject to suspension or revocation of their certification. Those affected by this rulemaking include installers of renewable energy systems and equipment.

*Questions/requests for copies/comments on the 2 ICC rulemakings through 1/27/25: Stephanie Cook, ICC, 527 E. Capitol Ave., Springfield IL 62701, 217-782-7434, [Stephanie.Cook@illinois.gov](mailto:Stephanie.Cook@illinois.gov)*

**ADOPTED RULES:** Rules adopted by agencies this week. **EMERGENCY RULES:** Temporary rules adopted for no more than 150 days.

**PROPOSED RULEMAKINGS:** Rules proposed by agencies this week, commencing a First Notice public comment period of at least 45 days.

**PEREMPTORY RULES:** Rules adopted without prior public notice or JCAR review as authorized by 5 ILCS 100/5-50.

▪ - Designates rules of special interest to small businesses, small municipalities and/or non-profit organizations. Agencies must consider comments from these groups and attempt to minimize regulatory burdens on them.

**QUESTIONS/COMMENTS:** Submit mail, e-mail or phone calls to the agency personnel listed below each summary.

**RULE TEXT:** First Notice proposed text, emergency rule and peremptory rule text is available at the Secretary of State website (<https://www.ilsos.gov/departments/index/register/home.html>) or at the Illinois General Assembly website (<http://www.ilga.gov>) under "Illinois Register". Second Notice text for proposed rulemakings (original version with any changes made by the agency during First Notice included) is available at the JCAR website.

## Emergency Rule

### • INCOME TAX CREDITS

The DEPARTMENT OF REVENUE adopted an emergency amendment to Income Tax (86 IAC 100; 48 Ill Reg 17848) effective 11/26/24 for a maximum of 150 days. An identical proposed rulemaking appears in this week's *Illinois Register* at 48 Ill Reg 17689. The emergency and proposed rules expand eligibility for a \$500 individual, non-refundable State income tax credit for volunteer emergency workers to include volunteers for a county or municipal Emergency Services and Disaster Agency (ESDA) for tax years 2024 through 2027. To qualify for the credit, a volunteer with a local ESDA must have worked at least 100 hours during the taxable year. The coordinator of each local ESDA is responsible for notifying the Illinois Emergency Management Agency and Office of Homeland Security (IEMA-OHS) each year by Jan. 12 of its volunteers who qualify for the tax credit. IEMA-OHS in turn must submit the list of qualified tax credit recipients (including their names, addresses, and identification numbers) to DOR no later than Jan. 24. Eligible emergency workers may begin applying for the tax credit on Feb. 1 through the DOR website. DOR will verify each applicant's eligibility and issue a certificate to those who qualify; the credit cannot be claimed without this certificate. Credits will be awarded on a first-come, first-served basis and may not exceed a statewide total of \$5 million for all eligible emergency workers. Local ESDA volunteers are affected by this emergency rule.

*Questions/requests for copies/comments on the proposed rulemaking through 1/27/25: Brian Fliflet, DOR, 101 W. Jefferson St., Springfield IL 62794, 217-782-2844, [REV.GCO@illinois.gov](mailto:REV.GCO@illinois.gov)*

## JCAR Meeting Action

At its 12/10/24 meeting, the Joint Committee on Administrative Rules approved the following actions. Proposed rulemakings from this agenda that are not listed below received No Objection and may be adopted by their agencies. Emergency or peremptory rules not acted upon at this meeting may be reconsidered at later meetings.

### RECOMMENDATIONS

With respect to the Department of Commerce and Economic Opportunity's rulemaking titled Business Exit Survey (14 IAC 530; 48 Ill Reg 12684), JCAR recommended that the Department be more timely in adopting statutorily required rules. Public Act 97-721 established the Business Exit Survey and directed the Department to adopt rules to implement that survey. Public Act 97-721 became effective on June 29, 2012.

With respect to the Pollution Control Board's recently adopted required rule (Organization, Public Information, and Types of Proceedings, 2 IAC 2175) adopted on September 18, 2024 at 48 Ill Reg 15643, JCAR recommended that the Board review Section 5-15 of the Illinois Administrative Procedure Act to ensure any rule adopted pursuant to that Section is in full compliance.

### POSTPONEMENT

JCAR took no action on the Secretary of State's emergency rulemaking titled Public Use of the Capital Complex and Springfield Facilities (71 IAC 2005; 48 Ill Reg 17392). This emergency rule will be reconsidered at the Jan. 14 meeting.

# Adopted Rules

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## ▪ NURSING ASSISTANTS TRAINING

The DEPARTMENT OF PUBLIC HEALTH adopted amendments to Long-Term Care Assistants and Aides Training Programs Code (77 IAC 395; proposed at 48 Ill Reg 13206) effective 12/2/24 at 48 Ill Reg 17753, updating the Code to align with current best practices for training of Certified Nursing Assistants and nurses' aides working in long-term care facilities. This rulemaking requires Basic Nursing Assistant Training Programs (BNATPs) to be presented over at least 4 (previously 3) weeks and include a minimum of 62 hours of theory instruction and 18 hours of laboratory (skills) instruction (previously, 80 hours of theory instruction) in addition to the existing 40 hours of clinical instruction. Educational entities other than secondary schools must check the DPH Health Care Worker Registry before enrolling a student, and students must initiate a fingerprint-based background check prior to the first day of classes. A 30-minute uninterrupted meal break must be allowed in any class session of 5 or

more continuous hours, and a 15-minute break every 2 hours must be allowed for any class lasting 2 or more hours. "Train the Trainer" programs for BNATP instructors must be either college-based or DPH-approved and shall (formerly, "may") include an Approved Evaluator Workshop. Continuing education units (CEUs) for Train the Trainer programs shall be accredited by the same entities the Department of Financial and Professional Regulation accepts for continuing education of registered nurses. The rulemaking also updates requirements for Train the Trainer instructors, approved evaluators, and BNATP coordinators; adds definitions for classroom instruction and program cluster scores (which rate students' understanding of required skills in six duty areas or clusters); replaces suspension of a previously approved training program with revocation of its approval; and updates grounds for denial or revocation of approval for a training program. Since 1<sup>st</sup> Notice, DPH has changed the time frame for appealing denial/revocation of approval for a BNATP training program

from 30 days to 10 days and clarified that a health care professional (previously, physician) can approve patient care orders. Training programs for nursing assistants are affected by this rulemaking.

## AIDS DRUG ASSISTANCE

DPH also adopted an amendment to the Part titled AIDS Drug Assistance Program (77 IAC 692; proposed at 48 Ill Reg 13294) effective 12/2/24 at 48 Ill Reg 17843, updating the gross annual income limits for program eligibility (no more than 300% of the Federal Poverty Level, based on household size) to reflect the 2024 FPL. The new income limits are \$45,180 for 1 person; \$61,320 for a 2-person household; \$77,460 for a 3-person household; etc.

*Questions/requests for copies of the 2 DPH rulemakings: Tracey Trigillo, DPH, 524 S. Second St., 6<sup>th</sup> Floor, Springfield IL 62701, 217-782-1159, [dph.rules@illinois.gov](mailto:dph.rules@illinois.gov)*

# Second Notices

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The following rulemakings were moved to Second Notice this week by the agencies listed below, commencing the JCAR review period. These rulemakings will be considered at the January 14, 2025 meeting in Chicago. Other items not published in the *Illinois Register* or The Flinn Report may also be considered. Further comments concerning these rulemakings should be addressed to JCAR at [jcar@ilga.gov](mailto:jcar@ilga.gov).

### DEPT ON AGING

Older Americans Act Programs (89 IAC 230; 48 Ill Reg 2731) proposed 2/23/24

### OFFICE OF THE STATE FIRE MARSHAL

Sprayed Fire-Resistant Material Applicator Registration Rules (41 IAC 255; 48 Ill Reg 12707) proposed 8/23/24

### DEPT OF REVENUE

Retailers' Occupation Tax (89 IAC 130; 48 Ill Reg 13979) proposed 9/20/24

### STATE UNIVERSITIES CIVIL SERVICE SYSTEM

State Universities Civil Service System (80 IAC 250; 48 Ill Reg 14096) proposed 9/27/24

**Next JCAR Meeting: Tuesday, Jan. 14, 11 a.m.**

Room C-600, Bilandic Bldg., 160 N. La Salle St., Chicago

Meeting will be live streamed on the JCAR website

**Joint Committee on Administrative Rules**

Senator Bill Cunningham, Co-Chair

Senator Cristina Castro

Senator Donald DeWitte

Senator Dale Fowler

Senator Napoleon Harris, III

Senator Sue Rezin

Representative Ryan Spain, Co-Chair

Representative Eva-Dina Delgado

Representative Jackie Haas

Representative Steven Reick

Representative Curtis Tarver, II

Representative Dave Vella

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