

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

▪ INCOME TAX

The DEPARTMENT OF REVENUE proposed amendments to Income Tax (86 IAC 100; 48 Ill Reg 14887) implementing Public Acts 103-5952 and 103-595 by adding provisions for eligible taxpayers to claim the Quantum Computing Campuses Tax Credit, the Live Theater Production Tax Credit and the Local Journalism Sustainability Tax Credit. In each case, the taxpayer must have been deemed eligible for the credit by the Department of Commerce and Economic Opportunity and must attach a copy of the DCEO tax credit certificate to their return. These credits cannot reduce the taxpayer's total tax liability to zero or less. Businesses affected by this rulemaking include data centers, computer research or parts manufacturing facilities, live theater production companies and local news organizations.

▪ VEHICLE RENTAL TAX

DOR also proposed amendments to the Parts titled Automobile Renting Occupation Tax (86 IAC 180; 48 Ill Reg 14909) and Automobile Renting Use Tax (86 IAC 190; 48 Ill Reg 14922). Both rulemakings reflect statutory language clarifying that gross receipts

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from rent are subject to the tax whether paid by the rentor or by another party and specifying that peer-to-peer car-sharing or shared-vehicle ownership programs are not subject to these taxes if sales tax or use tax was paid on the vehicles at the time they were purchased or brought to Illinois. The Part 180 rulemaking additionally states that that low-speed electric and gas-powered bicycles are not "motor vehicles" subject to the rental tax. The Part 190 rulemaking

clarifies that the automobile renting use tax must be charged to the rentee as a distinct item separate from the rental price and that tax-exempt renters may claim exemption by providing their tax exemption number to the rentor at the time of the transaction. Businesses and non-profit, tax-exempt organizations that rent vehicles are affected.

Questions/requests for copies/comments on the 3 DOR rulemakings through 12/2/24: Part 130, Jennifer Uhles; Parts 180 and 190, Alexis K. Overstreet; DOR, 101 W. Jefferson St., MC5-500, Springfield IL 62794, 217-782-2844, REV.GCO@illinois.gov

TEACHERS' RETIREMENT

The TEACHERS' RETIREMENT SYSTEM proposed amendments to The Administration and Operation of the

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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.

Proposed Rulemakings

(cont. from page 1)

Teachers' Retirement System (80 IAC 1650; 48 Ill Reg 14939) that remove references to annual employer reports (which are now submitted on a pay period basis); clarify what documentation is needed to verify that an absence from duty without loss of pay may be counted as creditable service; and explain how TRS deducts sick leave days from the member's record when assessing the employer's cost for sick leave granted in excess of the normal annual allotment. Other provisions clarify requirements for extra duties performed by TRS members to be recognized as creditable service; add references to IRS Section 529 savings plans; explain TRS' current practice for administering partial refunds due to an alternate payee under a Qualified Illinois Domestic Relations Order (QILDRO; typically used to divide pension benefits between divorced spouses); and clarifying that QILDROs do not apply to a member's Supplemental Savings Plan (SSP) account, unless an SSP QILDRO is issued by the court.

Questions/requests for copies/comments through 12/2/24: Cynthia Fain, TRS, 2815 W. Washington St., PO Box 19253, Springfield IL 62794-9243, 217-814-2041, cfain@trsil.org

Peremptory Rule

SNAP BENEFITS

The DEPARTMENT OF HUMAN SERVICES adopted peremptory amendments to Supplemental Nutrition Assistance Program (SNAP) (89 IAC 121; 48 Ill Reg 14986) effective 10/1/24, that update income thresholds, exemptions and deductions used when determining SNAP financial eligibility along with the monthly benefit levels. The exemption for cash prize lottery or gambling winnings from a single game is raised from \$4,250 to \$4,500. Maximum net monthly income based on household size is adjusted for inflation and raised to \$1,255 (formerly \$1,215) for 1 person, \$1,704 (formerly \$1,644) for 2 persons and \$2,600 (formerly \$2,500) per month for 4 persons. Gross income limits based on a percentage of the Federal Poverty Level (130%, 165% or 200%) by household size are also increased, as are the standard deductions, deduction for shelter costs, shelter deduction for homeless persons, and utility deductions. Finally, the maximum SNAP benefit per household is increased by \$1 to \$5 per month, to \$292 (formerly \$291) for 1 person, \$536 (formerly \$535) for 2 persons, and \$975 (formerly \$973) for 4 persons.

Questions/requests for copies: Tracie Drew, DHS, 100 S. Grand Ave. East, Harris Building, 3rd Floor, Springfield IL 62762, 217-785-9772, DHS.AdministrativeRules@illinois.gov

MEDICAID ELIGIBILITY

The DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES proposed an amendment to Medical Payment (89 IAC 140; 48 Ill Reg 14863) that updates the nonexempt resource limit for an individual, as referenced in Sec. 140.518 (governing facility management of funds for long term

care residents), from \$2,000 to \$17,500 to align with the limit established in 89 IAC 120.38.

Questions/requests for copies/comments through 12/2/24: Katie Hill, HFS, 201 S. Grand Ave. East, 3rd Floor, Springfield IL 62763-0002, 217-782-1233, HFS.Rules@illinois.gov

Adopted Rule

• CHILD CARE

The DEPARTMENT OF HUMAN SERVICES adopted amendments to Child Care (89 IAC 50; proposed at 48 Ill Reg 9216) effective 10/1/24 at 48 Ill Reg 14957, implementing the Smart Start Workforce grant program for child care providers. Grant awards must be used for the sole purpose of paying child care workers wages at or above a specified minimum based on position and on the provider's location. Applications will be made available by DHS or its qualified partners. To qualify for these grants, child care providers must have been licensed as day care homes, day care group homes, or day care centers by the Department of Children and Family Services at least one month prior to application; be open and providing care at least 8 consecutive hours per day, 5 days a week, at least 47 weeks per year; must not receive Early Childhood Block Grant, Head Start, or Early Head Start funds; and must have a minimum percentage (15% for day care centers) or number of children (1 for day care homes, 2 for group day care homes) enrolled in the Child Care Assistance Program (CCAP) or receiving day care subsidies from the Department of Children and Family Services or from the U.S. military, in at least one month since

January of the previous calendar year. Day care homes and group day care homes must have a total enrollment of at least 4 children. Day care centers' eligibility will be determined by classroom, with a minimum enrollment of 4 children under 2 years of age, 8 children ages 2 or 3, and 12 children ages 3 through 5. Day care providers that do not meet the minimum enrollment requirements may request waivers from these requirements, subject to additional documentation and restrictions. Award amounts for day care homes and group homes will be based on the number of staff and hours worked. Awards to day care centers will be based on the number of eligible classrooms and the ages served in those classrooms. Day care centers that receive grants must pay teachers at least \$19.25/hour and assistant teachers at least \$18/hour if located in Cook, DeKalb, DuPage, Kane, Kendall, Lake or McHenry counties; at least \$18.50/hour for teachers and \$17.25/hour for assistant teachers if located in Boone, Champaign, Kankakee, Madison, McLean, Monroe, Ogle, Peoria, Rock Island, Sangamon, St. Clair, Tazewell, Whiteside, Will, Winnebago or Woodford counties; and at least \$18.25/hour for teachers and \$17/hour for assistant teachers if located in any other county. Day care

and group day care homes that receive grants must pay their child care assistants at least \$17 to \$18/hour based on their county location. Other provisions address the application process, reporting, program monitoring, program violations, hearings, and appeals of adverse actions. Since 1st Notice, DHS has specified the percentage and number of CCAP or otherwise subsidized children that must be enrolled in order for the provider to qualify for a grant; listed criteria it will consider for granting a waiver from the CCAP enrollment minimum; allowed grant funds to be spent on increasing salaries for non-teaching staff (e.g., directors, substitutes, custodians) once the required wage floors for teaching staff are met; and specified that all applicants will be notified in writing of their eligibility status (eligible, not eligible, incomplete application) and the reason for the determination. Child care providers are affected by this rulemaking.

Questions/requests for copies: Tracie Drew, DHS, 100 S. Grand Ave. East, Harris Building, 3rd Floor, Springfield IL 62762, 217-785-9772, DHS.AdministrativeRules@illinois.gov

Second Notices

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 November 12, 2024 meeting in Springfield. 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.

DEPT OF COMMERCE AND ECONOMIC OPPORTUNITY

Broadband Grant Programs (14 IAC 548; 48 Ill Reg 11415) proposed 8/9/24

IL EMERGENCY MANAGEMENT AGENCY

Licensing of Radioactive Material (32 IAC 330; 48 Ill Reg 10771) proposed 8/2/24

DEPT OF FINANCIAL AND PROFESSIONAL REGULATION

Mortgage Community Reinvestment (38 IAC 1055; 48 Ill Reg 10965) proposed 8/2/24

DEPT OF HUMAN SERVICES

WIC Vendor Management Code (77 IAC 672; 48 Ill Reg 9210) proposed 7/5/24

Child Care (89 IAC 50; 48 Ill Reg 10096) proposed 7/12/24

IL LABOR RELATIONS BOARD

General Procedures (80 IAC 1200; 48 Ill Reg 12134) proposed 8/16/24

Representation Proceedings (80 IAC 1210; 48 Ill Reg 12141) proposed 8/16/24

Unfair Labor Practice Proceedings (80 IAC 1220; 48 Ill Reg 12149) proposed 8/16/24

Next JCAR Meeting: Tuesday, Nov. 12, 10:30 a.m.

Room D-1, Stratton Bldg., 401 S. Spring St., Springfield
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

Kim Schultz, Executive Director ■ Kevin Kulavic, Deputy Director
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