

1 AN ACT concerning State government.

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

4 Article 5.

5 Section 5-5. The State Salary and Annuity Withholding Act
6 is amended by changing Sections 2, 4, 6, 7, 8, and 9 as
7 follows:

8 (5 ILCS 365/2) (from Ch. 127, par. 352)

9 Sec. 2. Definitions. As used in this Act, unless the
10 context otherwise requires:

11 "Office" means the State Comptroller, the Board of
12 Trustees of the State Universities Retirement System, or the
13 Board of Trustees of any of the following institutions: the
14 University of Illinois, Southern Illinois University, Chicago
15 State University, Eastern Illinois University, Governors State
16 University, Illinois State University, Northeastern Illinois
17 University, Northern Illinois University, and Western Illinois
18 University.

19 "Department" means any department, board, commission,
20 institution, officer, court, or agency of State government,
21 other than the University of Illinois, Southern Illinois
22 University, Chicago State University, Eastern Illinois

1 University, Governors State University, Illinois State
2 University, Northeastern Illinois University, Northern
3 Illinois University, and Western Illinois University,
4 receiving State appropriations and having the power to certify
5 payrolls to the Comptroller authorizing payments of salary or
6 wages from appropriations from any State fund or from trust
7 funds held by the State Treasurer; and the Board of Trustees of
8 the General Assembly Retirement System, the Board of Trustees
9 of the State Employees' Retirement System of Illinois, the
10 Board of Trustees of the Teachers' Retirement System of the
11 State of Illinois, and the Board of Trustees of the Judges
12 Retirement System of Illinois created respectively by Articles
13 2, 14, 16, and 18 of the Illinois Pension Code.

14 "Employee" means any regular officer or employee who
15 receives salary or wages for personal service rendered to the
16 State of Illinois ~~and, for the purpose of deduction for the~~
17 ~~purchase of United States Savings Bonds, includes any State~~
18 ~~contractual employee.~~

19 "Annuitant" means a person receiving a retirement annuity
20 or disability benefits under Article 2, 14, 15, 16, or 18 of
21 the Illinois Pension Code.

22 "Annuity" means the retirement annuity or disability
23 benefits received by an annuitant.

24 (Source: P.A. 89-4, eff. 1-1-96; 90-14, eff. 7-1-97; 90-448,
25 eff. 8-16-97.)

(5 ILCS 365/4) (from Ch. 127, par. 354)

Sec. 4. Authorization of withholding. An employee or annuitant may authorize the withholding of a portion of his salary, wages, or annuity for any one or more of the following purposes:

(1) (blank); ~~for purchase of United States Savings Bonds;~~

(2) for payment of premiums on life or accident and health insurance as defined in Section 4 of the "Illinois Insurance Code", ~~approved June 29, 1937, as amended,~~ and for payment of premiums on policies of automobile insurance as defined in Section 143.13 of the "Illinois Insurance Code", ~~as amended,~~ and the personal multiperil coverages commonly known as homeowner's insurance. However, no portion of salaries, wages or annuities may be withheld to pay premiums on automobile, homeowner's, life or accident and health insurance policies issued by any one insurance company or insurance service company unless a minimum of 100 employees or annuitants insured by that company authorize the withholding by an Office within 6 months after such withholding begins. If such minimum is not satisfied the Office may discontinue withholding for such company. For any insurance company or insurance service company which has not previously had withholding, the Office may allow withholding for premiums, where less than 100 policies have been written, to cover a

1 probationary period. An insurance company which has
2 discontinued withholding may reinstate it upon
3 presentation of facts indicating new management or
4 re-organization satisfactory to the Office;

5 (3) for payment to any labor organization designated
6 by the employee;

7 (4) for payment of dues to any association the
8 membership of which consists of State employees and former
9 State employees;

10 (5) for deposit in any credit union, in which State
11 employees are within the field of membership as a result
12 of their employment;

13 (6) for payment to or for the benefit of an
14 institution of higher education by an employee of that
15 institution;

16 (7) for payment of parking fees at the parking
17 facilities located on the Urbana-Champaign campus of the
18 University of Illinois;

19 (8) for voluntary payment to the State of Illinois of
20 amounts then due and payable to the State;

21 (9) for investment purchases made as a participant or
22 contributor to qualified tuition programs established
23 pursuant to Section 529 of the Internal Revenue Code or
24 qualified ABLE programs established pursuant to Section
25 529A of the Internal Revenue Code;

26 (10) for voluntary payment to the Illinois Department

1 of Revenue of amounts due or to become due under the
2 Illinois Income Tax Act;

3 (11) for payment of optional contributions to a
4 retirement system subject to the provisions of the
5 Illinois Pension Code;

6 (12) for contributions to organizations found
7 qualified by the State Comptroller under the requirements
8 set forth in the Voluntary Payroll Deductions Act of 1983;

9 (13) for payment of fringe benefit contributions to
10 employee benefit trust funds (whether such employee
11 benefit trust funds are governed by the Employee
12 Retirement Income Security Act of 1974, as amended, 29
13 U.S.C. §1001 et seq. or not) for State contractual
14 employees hired through labor organizations and working
15 pursuant to a signed agreement between a labor
16 organization and a State agency, whether subject to the
17 Illinois Prevailing Wage Act or not; this item (13) is not
18 intended to limit employee benefit trust funds and the
19 contributions to be made thereto to be limited to those
20 which are encompassed for purposes of computing the
21 prevailing wage in any particular locale, but rather such
22 employee benefit trusts are intended to include
23 contributions to be made to such funds that are intended
24 to assist in training, building and maintenance, industry
25 advancement, and the like, including but not limited to
26 those benefit trust funds such as pension and welfare that

1 are normally computed in the prevailing wage rates and
2 which otherwise would be subject to contribution
3 obligations by private employers that are signatory to
4 agreements with labor organizations;

5 (14) for voluntary payment as part of the Illinois
6 Gives Initiative under Section 26 of the State Comptroller
7 Act; or

8 (15) for payment of parking fees at the underground
9 facility located south of the William G. Stratton State
10 Office Building in Springfield or the parking ramp located
11 at 401 South College Street, west of the William G.
12 Stratton State Office Building in Springfield.

13 (Source: P.A. 99-166, eff. 7-28-15; 100-763, eff. 8-10-18.)

14 (5 ILCS 365/6) (from Ch. 127, par. 356)

15 Sec. 6. Sufficient copies of any authorization provided
16 for by this Act shall be executed by the employee to enable the
17 Department that prepares the voucher on which the employee's
18 name appears to transmit a copy thereof to any Department
19 required to certify or approve such vouchers, and the
20 Department so preparing the voucher shall make such
21 transmittals. Copies of such authorization need not be
22 transmitted to the Department of Central Management Services.
23 ~~Authorizations for withholding and the termination of~~
24 ~~withholding for the purchase of United States Savings Bonds~~
25 ~~shall be filed with the Comptroller.~~

1 Each Department and Office, in the preparation of
2 vouchers, or payroll disbursing, is authorized and directed,
3 in addition to other requirements of law, to indicate thereon:

4 (1) the amount or amounts to be withheld from the
5 salary, wages or annuity of each employee or annuitant
6 that has authorized such withholding under this Act;

7 (2) the purpose or purposes of such withholding; and

8 (3) the net amount payable to the employee or
9 annuitant.

10 ~~Voucher forms designed and approved by the comptroller~~
11 ~~under the provisions of Section 9a of "An Act in relation to~~
12 ~~State finance", approved June 10, 1919, as heretofore or~~
13 ~~hereafter amended, shall be so designed as to meet the~~
14 ~~requirements of this Section.~~

15 Any Department required to approve vouchers shall approve
16 vouchers prepared in accordance with this Act if they meet the
17 requirements of other laws applicable thereto.

18 (Source: P.A. 82-789.)

19 (5 ILCS 365/7) (from Ch. 127, par. 357)

20 Sec. 7. Any Office in making payment for any item of
21 salary, wages or annuity on a voucher or in disbursing a
22 payroll shall deduct any amount or amounts authorized to be
23 withheld under this Act as certified in such voucher or
24 disbursed in such payroll and shall make payment to the
25 employee or annuitant for the net amount payable to the

1 employee or annuitant. Where payment is made by warrant,
2 information concerning the amount or amounts withheld and the
3 purpose of each such withholding shall be provided on a
4 detachable stub. Where payment is made by the Comptroller by
5 direct deposit, the Comptroller may distribute statements of
6 the amounts and purposes of withholding from such payments
7 intermittently, not less than annually.

8 ~~Each Office shall create a separate trust fund for the~~
9 ~~purpose of withholding from employees for the purchase of~~
10 ~~United States Savings Bonds as provided by this Act. The State~~
11 ~~Treasurer shall be ex officio, trustee and custodian of such~~
12 ~~trust fund created by the State Comptroller. The Comptroller~~
13 ~~shall direct the State Treasurer to deposit to the trust fund~~
14 ~~the amounts authorized to be withheld for United States~~
15 ~~Savings Bonds as certified on each payroll or annuitant's~~
16 ~~voucher.~~

17 Such trust fund and each individual employee or annuitant
18 account created by the Comptroller shall be subject to audit
19 the same as funds and accounts belonging to the State of
20 Illinois and shall be protected by the official bond given by
21 the State Treasurer. Trust funds and individual employee or
22 annuitant accounts created by an Office other than the
23 Comptroller shall be subject to audit in the same manner as
24 other funds.

25 (Source: P.A. 83-162.)

1 (5 ILCS 365/8) (from Ch. 127, par. 358)

2 Sec. 8. Payment of certain amounts withheld.

3 (a) If a withholding authorization is for the purpose of
4 payment of insurance premiums or for payment to a labor union,
5 each Office shall make payments, as soon as payroll warrants
6 are prepared and verified, on behalf of the employee or
7 annuitant to the payee named in the authorization the amount
8 specified in the authorization. Such payments shall be made by
9 warrants prepared at the time the payroll is processed.

10 (b) (Blank). ~~If a withholding authorization is for the~~
11 ~~purpose of purchasing United States Savings Bonds, each~~
12 ~~Office, whenever a sufficient sum has accumulated in the~~
13 ~~employee's account to purchase a bond of the denomination~~
14 ~~directed by the employee in his authorization, shall purchase~~
15 ~~such a United States Savings Bond in the name designated by the~~
16 ~~employee and deliver it to the employee.~~

17 (c) If a withholding authorization is for the purpose of
18 payment of parking fees pursuant to paragraph (7) ~~7~~ of Section
19 4, the State Comptroller shall deposit the amount withheld in
20 the State Parking Facility Maintenance Fund in the State
21 Treasury.

22 (d) If a withholding authorization is for the purpose of
23 payment of amounts due or to become due under the Illinois
24 Income Tax Act, the Office shall pay the amounts withheld
25 without delay directly to the Department of Revenue or to a
26 depository designated by the Department of Revenue.

1 (e) If a withholding authorization is for the purpose of
2 payment of parking fees under paragraph (15) of Section 4 of
3 this Act, the State Comptroller shall deposit the entire
4 amount withheld in the State Parking Facility Maintenance Fund
5 in the State treasury.

6 (Source: P.A. 99-166, eff. 7-28-15.)

7 (5 ILCS 365/9) (from Ch. 127, par. 359)

8 Sec. 9. Any authorization to withhold from the salary,
9 wages or annuity of an employee or annuitant shall terminate
10 and such withholding shall cease upon the happening of any of
11 the following events:

12 (1) termination of employment or termination of
13 payment of an annuity, as the case may be;

14 (2) written notice by the employee or annuitant of
15 cancellation of such former authorization, except that an
16 authorization to withhold for the payment of optional
17 contributions to a retirement system through an employer
18 pickup is irrevocable;

19 (3) expiration of the time during which such
20 withholding was authorized;

21 (4) when the total amount authorized to be withheld
22 has been so withheld.

23 ~~Upon termination of authorization to purchase United~~
24 ~~States Savings Bonds, any amount withheld from the salary or~~
25 ~~wages of an employee for such purpose and which has not been so~~

1 ~~used shall be immediately remitted by each Office to the~~
2 ~~person from whose salary or wages such amount was withheld.~~

3 (Source: P.A. 90-448, eff. 8-16-97.)

4 Section 5-10. The Department of Commerce and Economic
5 Opportunity Law of the Civil Administrative Code of Illinois
6 is amended by changing Section 605-328 as follows:

7 (20 ILCS 605/605-328)

8 Sec. 605-328. Economic Development Matching Grants
9 Program.

10 (a) The Department, in its discretion, may establish a
11 program of grants to be matched by economic development
12 entities in the State to finance and promote local economic
13 development. The Department is authorized to make grants,
14 subject to appropriations by the General Assembly for this
15 purpose, ~~from the Economic Development Matching Grants Program~~
16 ~~Fund, a special fund created in the State treasury,~~ to
17 nonprofit organizations and ~~local~~ units of local government
18 whose primary objectives are to promote Illinois communities
19 as sites for industrial and business location and expansion.
20 The goal of the program is to enhance the marketing of Illinois
21 by enabling regions and communities to market themselves and
22 thereby attract new business and industry to the State and
23 enhance the environment of growth for existing business and
24 industry.

1 (b) The applicant's proposed project must have a definable
2 impact on business and industrial attraction, recruitment, or
3 retention. Items eligible for funding consideration include,
4 but are not limited to, specific, time-limited research
5 studies related to industrial and business recruitment or
6 retention, advertising and public relation expenses related to
7 the applicant's proposed project, and production of printed
8 materials and brochures, slide presentations and videotapes,
9 and internet home pages for distribution to those involved in
10 expansion or relocation activities.

11 (c) In determining the recipients of the grants,
12 consideration shall be given to the following factors:

13 (1) Does the project demonstrate collaboration between
14 more than one municipality, county, and region?

15 (2) Does the project demonstrate substantial potential
16 for economic return from an area outside the applicant's
17 region and provide research measurement?

18 (3) Does the project show creativity and good design
19 qualities and appropriately target a specific market?

20 (4) Does the project support the Department's economic
21 development out-of-state marketing efforts?

22 (5) Is the project a demonstrable part of a long-range
23 marketing or strategic plan?

24 (6) Are the projected costs for the project
25 well-researched and reasonable?

26 (d) State grant dollars shall be evenly matched by the

1 applicant.

2 (e) (Blank). ~~Moneys appropriated to the program of grants~~
3 ~~shall be deposited into the Economic Development Matching~~
4 ~~Grants Program Fund and shall not lapse into the General~~
5 ~~Revenue Fund at the end of a fiscal year.~~

6 (f) The grants made under this Section shall be in
7 addition to any other grant programs currently in place and
8 administered by the Department.

9 (g) The Department shall adopt rules to implement this
10 program.

11 (Source: P.A. 90-660, eff. 7-30-98; 91-239, eff. 1-1-00.)

12 Section 5-15. The Technology Advancement and Development
13 Act is amended by changing Section 1004 as follows:

14 (20 ILCS 700/1004) (from Ch. 127, par. 3701-4)

15 Sec. 1004. Duties and powers. The Department of Commerce
16 and Economic Opportunity shall establish and administer any of
17 the programs authorized under this Act subject to the
18 availability of funds appropriated by the General Assembly.
19 The Department may make awards from general revenue fund
20 appropriations and ~~7~~ federal reimbursement funds, ~~and the~~
21 ~~Technology Cooperation Fund,~~ as provided under the provisions
22 of this Act. The Department, in addition to those powers
23 granted under the Civil Administrative Code of Illinois, is
24 granted the following powers to help administer the provisions

1 of this Act:

2 (a) To provide financial assistance as direct or
3 participation grants, loans, or qualified security
4 investments to, or on behalf of, eligible applicants.
5 Loans, grants, and investments shall be made for the
6 purpose of increasing research and development,
7 commercializing technology, adopting advanced production
8 and processing techniques, and promoting job creation and
9 retention within Illinois;

10 (b) To enter into agreements, accept funds or grants,
11 and engage in cooperation with agencies of the federal
12 government, local units of government, universities,
13 research foundations or institutions, regional economic
14 development corporations, or other organizations for the
15 purposes of this Act;

16 (c) To enter into contracts, agreements, and memoranda
17 of understanding; and to provide funds for participation
18 agreements or to make any other agreements or contracts or
19 to invest, grant, or loan funds to any participating
20 intermediary organizations, including not-for-profit
21 entities, for-profit entities, State agencies or
22 authorities, government owned and contract operated
23 facilities, institutions of higher education, other public
24 or private development corporations, or other entities
25 necessary or desirable to further the purpose of this Act.
26 Any such agreement or contract by an intermediary

1 organization to deliver programs authorized under this Act
2 may include terms and provisions, including, but not
3 limited to, organization and development of documentation,
4 review and approval of projects, servicing and
5 disbursement of funds, and other related activities;

6 (d) To fix, determine, charge, and collect any
7 premiums, fees, charges, costs, and expenses, including,
8 without limitation, any application fees, commitment fees,
9 program fees, financing charges, or publication fees in
10 connection with the Department's activities under this
11 Act;

12 (e) To establish forms for applications,
13 notifications, contracts, or any other agreements, and to
14 promulgate procedures, rules, or regulations deemed
15 necessary and appropriate;

16 (f) To establish and regulate the terms and conditions
17 of the Department's agreements and to consent, subject to
18 the provisions of any agreement with another party, to the
19 modification or restructuring of any agreement to which
20 the Department is a party;

21 (g) To require that recipients of financial assistance
22 shall at all times keep proper books of record and account
23 in accordance with generally accepted accounting
24 principles consistently applied, with such books open for
25 reasonable Department inspection and audits, including,
26 without limitation, the making of copies thereof;

1 (h) To require applicants or grantees receiving funds
2 under this Act to permit the Department to: (i) inspect
3 and audit any books, records or papers related to the
4 project in the custody or control of the applicant,
5 including the making of copies or extracts thereof, and
6 (ii) inspect or appraise any of the applicant's or
7 grantee's business assets;

8 (i) To require applicants or grantees, upon written
9 request by the Department, to issue any necessary
10 authorization to the appropriate federal, State, or local
11 authority for the release of information concerning a
12 business or business project financed under the provisions
13 of this Act, with the information requested to include,
14 but not be limited to, financial reports, returns, or
15 records relating to that business or business project;

16 (i-5) To provide staffing, administration, and related
17 support required to manage the programs authorized under
18 this Act and to pay for staffing and administration as
19 appropriated by the General Assembly. Administrative
20 responsibilities may include, but are not limited to,
21 research and identification of the needs of commerce and
22 industry in this State; design of comprehensive statewide
23 plans and programs; direction, management, and control of
24 specific projects; and communication and cooperation with
25 entities about technology commercialization and business
26 modernization;

1 (j) To take whatever actions are necessary or
2 appropriate to protect the State's interest in the event
3 of bankruptcy, default, foreclosure or noncompliance with
4 the terms and conditions of financial assistance or
5 participation required under this Act, including the power
6 to sell, dispose, lease or rent, upon terms and conditions
7 determined by the Director to be appropriate, real or
8 personal property which the Department may receive as a
9 result thereof; and

10 (k) To exercise such other powers as are necessary to
11 carry out the purposes of this Act.

12 (Source: P.A. 100-201, eff. 8-18-17.)

13 Section 5-20. The Women's Business Ownership Act of 2015
14 is amended by changing Section 5 as follows:

15 (20 ILCS 5060/5)

16 Sec. 5. Women's Business Ownership Council. The Women's
17 Business Ownership Council is created within the Department of
18 Commerce and Economic Opportunity. The Council shall consist
19 of 9 members, with 5 persons appointed by the Governor, one of
20 whom shall be the Director of Commerce and Economic
21 Opportunity or his or her designee, one person appointed by
22 the President of the Senate, one person appointed by the
23 Minority Leader of the Senate, one person appointed by the
24 Speaker of the House of Representatives, and one person

1 appointed by the Minority Leader of the House of
2 Representatives.

3 Appointed members shall be uniquely qualified by
4 education, professional knowledge, or experience to serve on
5 the Council and shall reflect the ethnic, cultural, and
6 geographic diversity of the State. Of the 9 members, at least 5
7 shall be women business owners. As used in this Act, "woman
8 business owner" means a woman who is either:

9 (1) the principal of a company or business concern, at
10 least 51% of which is owned, operated, and controlled by
11 women; or

12 (2) a senior officer or director of a company or
13 business concern who also has either:

14 (A) material responsibility for the daily
15 operations and management of the overall company or
16 business concern; or

17 (B) material responsibility for the policy making
18 of the company or business concern.

19 Of the initial appointments, members shall be randomly
20 assigned to staggered terms; 3 members shall be appointed for
21 a term of 3 years, 3 members shall be appointed for a term of 2
22 years, and 3 members shall be appointed for a term of one year.
23 Upon the expiration of each member's term, a successor shall
24 be appointed for a term of 3 years. In the case of a vacancy in
25 the office of any member, a successor shall be appointed for
26 the remainder of the unexpired term by the person designated

1 as responsible for making the appointment. No member shall
2 serve more than 3 consecutive terms. Members shall serve
3 without compensation but shall be reimbursed for expenses
4 incurred in connection with the performance of their duties as
5 members.

6 One of the members shall be designated as Chairperson by
7 the Governor. In the event the Governor does not appoint the
8 Chairperson within 60 days after August 3, 2015 (the effective
9 date of Public Act 99-233) ~~this Act~~, the Council shall convene
10 and elect a Chairperson by a simple majority vote. Upon a
11 vacancy in the position of Chairperson, the Governor shall
12 have 30 days from the date of the resignation to appoint a new
13 Chairperson. In the event the Governor does not appoint a new
14 Chairperson within 30 days, the Council shall convene and
15 elect a new Chairperson by a simple majority vote.

16 The first meeting of the Council shall be held within 90
17 days after August 3, 2015 (the effective date of Public Act
18 99-233) ~~this Act~~. The Council shall meet quarterly and may
19 hold other meetings on the call of the Chairperson. Five
20 members shall constitute a quorum. The Council may adopt rules
21 it deems necessary to govern its own procedures. The
22 Department of Commerce and Economic Opportunity shall
23 cooperate with the Council to fulfill the purposes of this Act
24 and shall provide the Council with necessary staff and
25 administrative support. ~~The Council may apply for grants from~~
26 ~~the public and private sector and is authorized to accept~~

1 ~~grants, gifts, and donations, which shall be deposited into~~
2 ~~the Women's Business Ownership Fund.~~

3 (Source: P.A. 99-233, eff. 8-3-15.)

4 (20 ILCS 5060/15 rep.)

5 Section 5-25. The Women's Business Ownership Act of 2015
6 is amended by repealing Section 15.

7 Section 5-30. The State Finance Act is amended by changing
8 Section 5.270 as follows:

9 (30 ILCS 105/5.270) (from Ch. 127, par. 141.270)

10 Sec. 5.270. The CDLIS/AAMVAnet/NMVTIS Trust Fund
11 ~~(Commercial Driver's License Information System/American~~
12 ~~Association of Motor Vehicle Administrators network/National~~
13 ~~Motor Vehicle Title Information Service Trust Fund).~~

14 (Source: P.A. 98-177, eff. 1-1-14.)

15 (30 ILCS 105/5.637 rep.)

16 (30 ILCS 105/5.706 rep.)

17 (30 ILCS 105/5.728 rep.)

18 (30 ILCS 105/5.869 rep.)

19 (30 ILCS 105/5.878 rep.)

20 Section 5-35. The State Finance Act is amended by
21 repealing Sections 5.637, 5.706, 5.728, 5.869, and 5.878.

(30 ILCS 186/Act rep.)

Section 5-40. The Emergency Budget Implementation Act of Fiscal Year 2010 is repealed.

(105 ILCS 124/Act rep.)

Section 5-45. The Farm Fresh Schools Program Act is repealed.

Section 5-50. The Illinois Insurance Code is amended by changing Sections 511.111 and 513b6 as follows:

(215 ILCS 5/511.111) (from Ch. 73, par. 1065.58-111)

(Section scheduled to be repealed on January 1, 2027)

Sec. 511.111. Insurance Producer Administration Fund. All fees and fines paid to and collected by the Director under this Article shall be paid promptly after receipt thereof, together with a detailed statement of such fees, into a special fund in the State Treasury to be known as the Insurance Producer Administration Fund. The monies deposited into the Insurance Producer Administration Fund shall be used only for payment of the expenses of the Department and shall be appropriated as otherwise provided by law for the payment of such expenses.

~~Moneys in the Insurance Producer Administration Fund may be transferred to the Professions Indirect Cost Fund, as authorized under Section 2105-300 of the Department of Professional Regulation Law of the Civil Administrative Code~~

1 ~~of Illinois.~~

2 (Source: P.A. 98-463, eff. 8-16-13.)

3 (215 ILCS 5/513b6)

4 Sec. 513b6. Insurance Producer Administration Fund. All
5 fees and fines paid to and collected by the Director under this
6 Article shall be paid promptly after receipt thereof, together
7 with a detailed statement of such fees, into the Insurance
8 Producer Administration Fund. ~~The moneys deposited into the~~
9 ~~Insurance Producer Administration Fund may be transferred to~~
10 ~~the Professions Indirect Cost Fund, as authorized under~~
11 ~~Section 2105-300 of the Department of Professional Regulation~~
12 ~~Law of the Civil Administrative Code of Illinois.~~

13 (Source: P.A. 101-452, eff. 1-1-20.)

14 Section 5-55. The Illinois Public Aid Code is amended by
15 changing Sections 5C-7 and 12-4.50 as follows:

16 (305 ILCS 5/5C-7) (from Ch. 23, par. 5C-7)

17 Sec. 5C-7. Care Provider Fund for Persons with a
18 Developmental Disability.

19 (a) There is created in the State Treasury the Care
20 Provider Fund for Persons with a Developmental Disability.
21 Interest earned by the Fund shall be credited to the Fund. The
22 Fund shall not be used to replace any moneys appropriated to
23 the Medicaid program by the General Assembly.

1 (b) The Fund is created for the purpose of receiving and
2 disbursing assessment moneys in accordance with this Article.
3 Disbursements from the Fund shall be made only as follows:

4 (1) For payments to intermediate care facilities for
5 persons with a developmental disability under Title XIX of
6 the Social Security Act and Article V of this Code.

7 (2) For the reimbursement of moneys collected by the
8 Illinois Department through error or mistake, ~~and to make~~
9 ~~required payments under Section 5-4.28(a)(1) of this Code~~
10 ~~if there are no moneys available for such payments in the~~
11 ~~Medicaid Provider for Persons with a Developmental~~
12 ~~Disability Participation Fee Trust Fund.~~

13 (3) For payment of administrative expenses incurred by
14 the Department of Human Services or its agent or the
15 Illinois Department or its agent in performing the
16 activities authorized by this Article.

17 (4) For payments of any amounts which are reimbursable
18 to the federal government for payments from this Fund
19 which are required to be paid by State warrant.

20 (5) For making transfers to the General Obligation
21 Bond Retirement and Interest Fund as those transfers are
22 authorized in the proceedings authorizing debt under the
23 Short Term Borrowing Act, but transfers made under this
24 paragraph (5) shall not exceed the principal amount of
25 debt issued in anticipation of the receipt by the State of
26 moneys to be deposited into the Fund.

1 (6) For making refunds as required under Section 5C-10
2 of this Article.

3 Disbursements from the Fund, other than transfers to the
4 General Obligation Bond Retirement and Interest Fund, shall be
5 by warrants drawn by the State Comptroller upon receipt of
6 vouchers duly executed and certified by the Illinois
7 Department.

8 (c) The Fund shall consist of the following:

9 (1) All moneys collected or received by the Illinois
10 Department from the care provider for persons with a
11 developmental disability assessment imposed by this
12 Article.

13 (2) All federal matching funds received by the
14 Illinois Department as a result of expenditures made by
15 the Illinois Department that are attributable to moneys
16 deposited in the Fund.

17 (3) Any interest or penalty levied in conjunction with
18 the administration of this Article.

19 (4) (Blank). ~~Any balance in the Medicaid Care Provider~~
20 ~~for Persons With a Developmental Disability Participation~~
21 ~~Fee Trust Fund in the State Treasury. The balance shall be~~
22 ~~transferred to the Fund upon certification by the Illinois~~
23 ~~Department to the State Comptroller that all of the~~
24 ~~disbursements required by Section 5-4.21(b) of this Code~~
25 ~~have been made.~~

26 (5) All other moneys received for the Fund from any

1 other source, including interest earned thereon.
2 (Source: P.A. 98-463, eff. 8-16-13; 98-651, eff. 6-16-14;
3 99-143, eff. 7-27-15.)

4 (305 ILCS 5/12-4.50)

5 Sec. 12-4.50. Healthy Local Food Incentives Program.

6 (a) Legislative findings. Diet and other lifestyle choices
7 contribute to more than half of all deaths in Illinois. Health
8 risk factors include smoking, obesity, stress, nutrition, high
9 blood pressure, and alcohol and drug use. Illinois residents
10 should be encouraged to adopt diets and lifestyles that lead
11 to wellness. The State can help provide that encouragement by
12 funding wellness programs that enhance the health of Illinois
13 residents. Healthy local food incentives encourage wellness
14 among some of the most vulnerable residents of Illinois (those
15 whose incomes are below the poverty line and who often have
16 limited access to fresh, healthy, and affordable foods) by
17 doubling the purchasing power of LINK cardholders at farmers
18 markets across the State. The benefits of such a program
19 include: an increase in population health, Medicaid health
20 care cost savings, decreased incidence of preventable
21 diseases, increased revenue for Illinois small farmers, and
22 economic stimulus for the region.

23 (b) Definitions. As used in this Section:

24 "FINI eligible fruits and vegetables" means any variety of
25 fresh, canned, dried, or frozen whole or cut fruits and

1 vegetables without added sugars, fats, or oils, and salt (i.e.
2 sodium), as defined by the Food Insecurity Nutrition Incentive
3 Grant Program administered by the United States Department of
4 Agriculture.

5 "LINK card" means an electronic benefits transfer card
6 issued by the Department of Human Services for the purpose of
7 enabling a user of the card to obtain SNAP benefits or cash.

8 "SNAP" means the federal Supplemental Nutrition Assistance
9 Program.

10 (c) The Department of Human Services shall establish a
11 Healthy Local Food Incentives Program to double the purchasing
12 power of Illinois residents with limited access to fresh
13 fruits and vegetables. ~~The Healthy Local Food Incentives Fund~~
14 ~~is created as a special fund in the State treasury for the~~
15 ~~purpose of implementing the Healthy Local Food Incentives~~
16 ~~Program. All moneys received pursuant to this Section shall be~~
17 ~~deposited into the Healthy Local Food Incentives Fund.~~

18 (d) Subject to appropriation, the Department of Human
19 Services shall make an annual grant of \$500,000 ~~from the Fund~~
20 to a qualified Illinois non-profit organization or agency,
21 which shall be distributed to participating Illinois farmers
22 markets for the purpose of providing matching dollar
23 incentives (up to a specified amount) for the dollar value of
24 SNAP benefits spent on FINI eligible fruits and vegetables at
25 participating Illinois farmers markets and direct
26 producer-to-consumer venues.

1 (e) The designated qualified non-profit organization or
2 agency shall have a demonstrated track record of:

3 (1) building a statewide network;

4 (2) designing and implementing successful healthy food
5 incentive programs that connect SNAP recipients with local
6 producers;

7 (3) implementing funds distribution and reporting
8 processes;

9 (4) providing training and technical assistance to
10 farmers markets;

11 (5) conducting community outreach and data collection;
12 and

13 (6) providing full accounting and administration of
14 funds distributed to farmers markets.

15 (f) 100% of the grant funds ~~moneys deposited into the Fund~~
16 shall be distributed to participating Illinois farmers markets
17 for healthy local food incentives.

18 (g) Within 90 days after the end of a grant cycle, the
19 designated qualified non-profit organization or agency shall
20 submit a progress report to the Department of Human Services.
21 The progress report shall include the following information:

22 (1) the names and locations of Illinois farmers
23 markets and direct producer-to-consumer venues that
24 received funds distributed under the Program;

25 (2) the dollar amount of funds awarded to each
26 participating Illinois farmers market and direct

1 producer-to-consumer venue;

2 (3) the dollar amount of SNAP benefits, and funds
3 provided under the Program, that were spent at Illinois
4 farmers markets participating in the Program, as well as
5 the dollar amount of any unspent funds available under the
6 Program;

7 (4) the number of SNAP transactions carried out
8 annually at participating Illinois farmers markets;

9 (5) the impact of the Program on increasing the
10 quantity of fresh fruits and vegetables consumed by SNAP
11 families, as determined by customer surveys.

12 (h) No later than December 31, 2017, the Department of
13 Human Services shall adopt rules to implement the provisions
14 of this Section.

15 (i) (Blank).

16 (Source: P.A. 99-928, eff. 1-20-17; 100-636, eff. 1-1-19.)

17 (305 ILCS 5/12-10.6a rep.)

18 Section 5-60. The Illinois Public Aid Code is amended by
19 repealing Section 12-10.6a.

20 Section 5-65. The Illinois Vehicle Code is amended by
21 changing Sections 2-119 and 6-118 as follows:

22 (625 ILCS 5/2-119) (from Ch. 95 1/2, par. 2-119)

23 Sec. 2-119. Disposition of fees and taxes.

1 (a) All moneys received from Salvage Certificates shall be
2 deposited in the Common School Fund in the State treasury.

3 (b) Of the money collected for each certificate of title,
4 duplicate certificate of title, and corrected certificate of
5 title:

6 (1) \$2.60 shall be deposited in the Park and
7 Conservation Fund;

8 (2) \$0.65 shall be deposited in the Illinois Fisheries
9 Management Fund;

10 (3) \$48 shall be disbursed under subsection (g) of
11 this Section;

12 (4) \$4 shall be deposited into the Motor Vehicle
13 License Plate Fund;

14 (5) \$30 shall be deposited into the Capital Projects
15 Fund; and

16 (6) \$10 shall be deposited into the Secretary of State
17 Special Services Fund.

18 All remaining moneys collected for certificates of title,
19 and all moneys collected for filing of security interests,
20 shall be deposited in the General Revenue Fund.

21 The \$20 collected for each delinquent vehicle registration
22 renewal fee shall be deposited into the General Revenue Fund.

23 The moneys deposited in the Park and Conservation Fund
24 under this Section shall be used for the acquisition and
25 development of bike paths as provided for in Section 805-420
26 of the Department of Natural Resources (Conservation) Law of

1 the Civil Administrative Code of Illinois. The moneys
2 deposited into the Park and Conservation Fund under this
3 subsection shall not be subject to administrative charges or
4 chargebacks, unless otherwise authorized by this Code.

5 If the balance in the Motor Vehicle License Plate Fund
6 exceeds \$40,000,000 on the last day of a calendar month, then
7 during the next calendar month, the \$4 that otherwise would be
8 deposited in that fund shall instead be deposited into the
9 Road Fund.

10 (c) All moneys collected for that portion of a driver's
11 license fee designated for driver education under Section
12 6-118 shall be placed in the Drivers Education Fund in the
13 State treasury.

14 (d) Of the moneys collected as a registration fee for each
15 motorcycle, motor driven cycle, and moped, 27% shall be
16 deposited in the Cycle Rider Safety Training Fund.

17 (e) (Blank).

18 (f) Of the total money collected for a commercial
19 learner's permit (CLP) or original or renewal issuance of a
20 commercial driver's license (CDL) pursuant to the Uniform
21 Commercial Driver's License Act (UCDLA): (i) \$6 of the total
22 fee for an original or renewal CDL, and \$6 of the total CLP fee
23 when such permit is issued to any person holding a valid
24 Illinois driver's license, shall be paid into the
25 CDLIS/AAMVAnet/NMVTIS Trust Fund ~~(Commercial Driver's License~~
26 ~~Information System/American Association of Motor Vehicle~~

1 ~~Administrators network/National Motor Vehicle Title~~
2 ~~Information Service Trust Fund)~~ and shall be used for the
3 purposes provided in Section 6z-23 of the State Finance Act
4 and (ii) \$20 of the total fee for an original or renewal CDL or
5 CLP shall be paid into the Motor Carrier Safety Inspection
6 Fund, which is hereby created as a special fund in the State
7 treasury, to be used by the Illinois State Police, subject to
8 appropriation, to hire additional officers to conduct motor
9 carrier safety inspections pursuant to Chapter 18b of this
10 Code.

11 (g) Of the moneys received by the Secretary of State as
12 registration fees or taxes, certificates of title, duplicate
13 certificates of title, corrected certificates of title, or as
14 payment of any other fee under this Code, when those moneys are
15 not otherwise distributed by this Code, 37% shall be deposited
16 into the State Construction Account Fund, and 63% shall be
17 deposited in the Road Fund. Moneys in the Road Fund shall be
18 used for the purposes provided in Section 8.3 of the State
19 Finance Act.

20 (h) (Blank).

21 (i) (Blank).

22 (j) (Blank).

23 (k) There is created in the State treasury a special fund
24 to be known as the Secretary of State Special License Plate
25 Fund. Money deposited into the Fund shall, subject to
26 appropriation, be used by the Office of the Secretary of State

1 (i) to help defray plate manufacturing and plate processing
2 costs for the issuance and, when applicable, renewal of any
3 new or existing registration plates authorized under this Code
4 and (ii) for grants made by the Secretary of State to benefit
5 Illinois Veterans Home libraries.

6 (l) The Motor Vehicle Review Board Fund is created as a
7 special fund in the State treasury. Moneys deposited into the
8 Fund under paragraph (7) of subsection (b) of Section 5-101
9 and Section 5-109 shall, subject to appropriation, be used by
10 the Office of the Secretary of State to administer the Motor
11 Vehicle Review Board, including, without limitation, payment
12 of compensation and all necessary expenses incurred in
13 administering the Motor Vehicle Review Board under the Motor
14 Vehicle Franchise Act.

15 (m) Effective July 1, 1996, there is created in the State
16 treasury a special fund to be known as the Family
17 Responsibility Fund. Moneys deposited into the Fund shall,
18 subject to appropriation, be used by the Office of the
19 Secretary of State for the purpose of enforcing the Illinois
20 Safety and Family Financial Responsibility Law.

21 (n) The Illinois Fire Fighters' Memorial Fund is created
22 as a special fund in the State treasury. Moneys deposited into
23 the Fund shall, subject to appropriation, be used by the
24 Office of the State Fire Marshal for construction of the
25 Illinois Fire Fighters' Memorial to be located at the State
26 Capitol grounds in Springfield, Illinois. Upon the completion

1 of the Memorial, moneys in the Fund shall be used in accordance
2 with Section 3-634.

3 (o) Of the money collected for each certificate of title
4 for all-terrain vehicles and off-highway motorcycles, \$17
5 shall be deposited into the Off-Highway Vehicle Trails Fund.

6 (p) For audits conducted on or after July 1, 2003 pursuant
7 to Section 2-124(d) of this Code, 50% of the money collected as
8 audit fees shall be deposited into the General Revenue Fund.

9 (q) Beginning July 1, 2023, the additional fees imposed by
10 Public Act 103-8 in Sections 2-123, 3-821, and 6-118 shall be
11 deposited into the Secretary of State Special Services Fund.

12 (Source: P.A. 102-538, eff. 8-20-21; 103-8, eff. 7-1-23;
13 103-605, eff. 7-1-24.)

14 (625 ILCS 5/6-118)

15 Sec. 6-118. Fees.

16 (a) The fees for licenses and permits under this Article
17 are as follows:

18 Original 4-year driver's license \$30

19 Original 8-year driver's license issued under

20 subsection (a-3) of Section 6-115 \$60

21 Original driver's license issued

22 to 18, 19, and 20 year olds \$5

23 All driver's licenses for persons

24 age 69 through age 80 \$5

25 All driver's licenses for persons

1	age 81 through age 86	\$2
2	All driver's licenses for persons	
3	age 87 or older	\$0
4	Renewal 4-year driver's license (except for	
5	applicants ~~7~~ age 69 and older)	\$30
6	Renewal 8-year driver's license issued under	
7	subsection (a-3) of Section 6-115 (except	
8	for applicants age 69 and older)	<u>\$60</u>
9	Original instruction permit issued to	
10	persons (except those age 69 and older)	
11	who do not hold or have not previously	
12	held an Illinois instruction permit or	
13	driver's license	\$20
14	Instruction permit issued to any person	
15	holding an Illinois driver's license	
16	who wishes a change in classifications,	
17	other than at the time of renewal	\$5
18	Any instruction permit issued to a person	
19	age 69 and older	\$5
20	Instruction permit issued to any person,	
21	under age 69, not currently holding a	
22	valid Illinois driver's license or	
23	instruction permit but who has	
24	previously been issued either document	
25	in Illinois	\$10
26	Restricted driving permit	\$8

1	Monitoring device driving permit	\$8
2	Duplicate or corrected driver's license	
3	or permit	\$5
4	Duplicate or corrected restricted	
5	driving permit	\$5
6	Duplicate or corrected monitoring	
7	device driving permit	\$5
8	Duplicate driver's license or permit issued to	
9	an active-duty member of the	
10	United States Armed Forces,	
11	the member's spouse, or	
12	the dependent children living	
13	with the member	\$0
14	Original or renewal M or L endorsement	\$5
15	SPECIAL FEES FOR COMMERCIAL DRIVER'S LICENSE	
16	The fees for commercial driver licenses and permits	
17	under Article V shall be as follows:	
18	Commercial driver's license:	
19	\$6 for the CDLIS/AAMVAnet/NMVTIS Trust Fund;	
20	~~(Commercial Driver's License Information~~	
21	~~System/American Association of Motor Vehicle~~	
22	~~Administrators network/National Motor Vehicle~~	
23	~~Title Information Service Trust Fund);~~	
24	\$20 for the Motor Carrier Safety Inspection Fund;	
25	\$10 for the driver's license;	
26	and \$24 for the CDL:	\$60

1 Renewal commercial driver's license:

2 \$6 for the CDLIS/AAMVAnet/NMVTIS Trust Fund;

3 \$20 for the Motor Carrier Safety Inspection Fund;

4 \$10 for the driver's license; and

5 \$24 for the CDL: \$60

6 Commercial learner's permit

7 issued to any person holding a valid

8 Illinois driver's license for the

9 purpose of changing to a

10 CDL classification:

11 \$6 for the CDLIS/AAMVAnet/NMVTIS Trust Fund;

12 \$20 for the Motor Carrier Safety Inspection Fund; and

13 \$24 for the CDL classification \$50

14 Commercial learner's permit

15 issued to any person holding a valid

16 Illinois CDL for the purpose of

17 making a change in a classification,

18 endorsement or restriction \$5

19 CDL duplicate or corrected license \$5

20 In order to ensure the proper implementation of the
21 Uniform Commercial Driver License Act, Article V of this
22 Chapter, the Secretary of State is empowered to prorate the
23 \$24 fee for the commercial driver's license proportionate to
24 the expiration date of the applicant's Illinois driver's
25 license.

26 The fee for any duplicate license or permit shall be

1 waived for any person who presents the Secretary of State's
2 office with a police report showing that his license or permit
3 was stolen.

4 The fee for any duplicate license or permit shall be
5 waived for any person age 60 or older whose driver's license or
6 permit has been lost or stolen.

7 No additional fee shall be charged for a driver's license,
8 or for a commercial driver's license, when issued to the
9 holder of an instruction permit for the same classification or
10 type of license who becomes eligible for such license.

11 The fee for a restricted driving permit under this
12 subsection (a) shall be imposed annually until the expiration
13 of the permit.

14 (a-5) The fee for a driver's record or data contained
15 therein is \$20 and shall be disbursed as set forth in
16 subsection (k) of Section 2-123 of this Code.

17 (b) Any person whose license or privilege to operate a
18 motor vehicle in this State has been suspended or revoked
19 under Section 3-707, any provision of Chapter 6, Chapter 11,
20 or Section 7-205, 7-303, or 7-702 of the Illinois Safety and
21 Family Financial Responsibility Law of this Code, shall in
22 addition to any other fees required by this Code, pay a
23 reinstatement fee as follows:

24 Suspension under Section 3-707 \$100

25 Suspension under Section 11-1431 \$100

26 Summary suspension under Section 11-501.1 \$250

1 Suspension under Section 11-501.9 \$250
2 Summary revocation under Section 11-501.1 \$500
3 Other suspension \$70
4 Revocation \$500

5 However, any person whose license or privilege to operate
6 a motor vehicle in this State has been suspended or revoked for
7 a second or subsequent time for a violation of Section 11-501,
8 11-501.1, or 11-501.9 of this Code or a similar provision of a
9 local ordinance or a similar out-of-state offense or Section
10 9-3 of the Criminal Code of 1961 or the Criminal Code of 2012
11 and each suspension or revocation was for a violation of
12 Section 11-501, 11-501.1, or 11-501.9 of this Code or a
13 similar provision of a local ordinance or a similar
14 out-of-state offense or Section 9-3 of the Criminal Code of
15 1961 or the Criminal Code of 2012 shall pay, in addition to any
16 other fees required by this Code, a reinstatement fee as
17 follows:

18 Summary suspension under Section 11-501.1 \$500
19 Suspension under Section 11-501.9 \$500
20 Summary revocation under Section 11-501.1 \$500
21 Revocation \$500

22 (c) All fees collected under the provisions of this
23 Chapter 6 shall be disbursed under subsection (g) of Section
24 2-119 of this Code, except as follows:

25 1. The following amounts shall be paid into the
26 Drivers Education Fund:

1 (A) \$16 of the \$20 fee for an original driver's
2 instruction permit;

3 (B) one-sixth of the fee for an original driver's
4 license;

5 (C) one-sixth of the fee for a renewal driver's
6 license;

7 (D) \$4 of the \$8 fee for a restricted driving
8 permit; and

9 (E) \$4 of the \$8 fee for a monitoring device
10 driving permit.

11 2. \$30 of the \$250 fee for reinstatement of a license
12 summarily suspended under Section 11-501.1 or suspended
13 under Section 11-501.9 shall be deposited into the Drunk
14 and Drugged Driving Prevention Fund. However, for a person
15 whose license or privilege to operate a motor vehicle in
16 this State has been suspended or revoked for a second or
17 subsequent time for a violation of Section 11-501,
18 11-501.1, or 11-501.9 of this Code or Section 9-3 of the
19 Criminal Code of 1961 or the Criminal Code of 2012, \$190 of
20 the \$500 fee for reinstatement of a license summarily
21 suspended under Section 11-501.1 or suspended under
22 Section 11-501.9, and \$190 of the \$500 fee for
23 reinstatement of a revoked license shall be deposited into
24 the Drunk and Drugged Driving Prevention Fund. \$190 of the
25 \$500 fee for reinstatement of a license summarily revoked
26 pursuant to Section 11-501.1 shall be deposited into the

1 Drunk and Drugged Driving Prevention Fund.

2 3. \$6 of the original or renewal fee for a commercial
3 driver's license and \$6 of the commercial learner's permit
4 fee when the permit is issued to any person holding a valid
5 Illinois driver's license, shall be paid into the
6 CDLIS/AAMVAnet/NMVTIS Trust Fund.

7 4. \$30 of the \$70 fee for reinstatement of a license
8 suspended under the Illinois Safety and Family Financial
9 Responsibility Law shall be paid into the Family
10 Responsibility Fund.

11 5. The \$5 fee for each original or renewal M or L
12 endorsement shall be deposited into the Cycle Rider Safety
13 Training Fund.

14 6. \$20 of any original or renewal fee for a commercial
15 driver's license or commercial learner's permit shall be
16 paid into the Motor Carrier Safety Inspection Fund.

17 7. The following amounts shall be paid into the
18 General Revenue Fund:

19 (A) \$190 of the \$250 reinstatement fee for a
20 summary suspension under Section 11-501.1 or a
21 suspension under Section 11-501.9;

22 (B) \$40 of the \$70 reinstatement fee for any other
23 suspension provided in subsection (b) of this Section;
24 and

25 (C) \$440 of the \$500 reinstatement fee for a first
26 offense revocation and \$310 of the \$500 reinstatement

1 fee for a second or subsequent revocation.

2 8. Fees collected under paragraph (4) of subsection
3 (d) and subsection (h) of Section 6-205 of this Code;
4 subparagraph (C) of paragraph 3 of subsection (c) of
5 Section 6-206 of this Code; and paragraph (4) of
6 subsection (a) of Section 6-206.1 of this Code, shall be
7 paid into the funds set forth in those Sections.

8 (d) All of the proceeds of the additional fees imposed by
9 Public Act 96-34 ~~this amendatory Act of the 96th General~~
10 ~~Assembly~~ shall be deposited into the Capital Projects Fund.

11 (e) The additional fees imposed by Public Act 96-38 ~~this~~
12 ~~amendatory Act of the 96th General Assembly~~ shall become
13 effective 90 days after becoming law. The additional fees
14 imposed by Public Act 103-8 ~~this amendatory Act of the 103rd~~
15 ~~General Assembly~~ shall become effective July 1, 2023 and shall
16 be paid into the Secretary of State Special Services Fund.

17 (f) As used in this Section, "active-duty member of the
18 United States Armed Forces" means a member of the Armed
19 Services or Reserve Forces of the United States or a member of
20 the Illinois National Guard who is called to active duty
21 pursuant to an executive order of the President of the United
22 States, an act of the Congress of the United States, or an
23 order of the Governor.

24 (Source: P.A. 103-8, eff. 7-1-23; 103-605, eff. 7-1-24;
25 103-872, eff. 1-1-25; revised 11-26-24.)

1 (805 ILCS 8/5-6 rep.)

2 Section 5-70. The Franchise Tax and License Fee Amnesty
3 Act of 2007 is amended by repealing Section 5-6.

4 Section 5-75. The Day and Temporary Labor Services Act is
5 amended by changing Section 80 as follows:

6 (820 ILCS 175/80)

7 Sec. 80. Child Labor and Day and Temporary Labor Services
8 Enforcement Fund. All moneys received as fees and civil
9 penalties under this Act shall be deposited into the Child
10 Labor and Day and Temporary Labor Services Enforcement Fund
11 and may be used for the purposes set forth in Section 75 ~~17.3~~
12 of the Child Labor Law of 2024.

13 (Source: P.A. 98-463, eff. 8-16-13.)

14 Section 5-80. The Unemployment Insurance Act is amended by
15 changing Section 1403 as follows:

16 (820 ILCS 405/1403) (from Ch. 48, par. 553)

17 Sec. 1403. Financing benefits paid to state employees.
18 Benefits paid to individuals with respect to whom this State
19 or any of its wholly owned instrumentalities is the last
20 employer as provided in Section 1502.1 shall be financed by
21 appropriations to the Department of Employment Security.

22 The State Treasurer shall be liable on his general

1 official bond for the faithful performance of his duties with
2 regard to such moneys as may come into his hands by virtue of
3 this Section. Such liability on his official bond shall exist
4 in addition to the liability upon any separate bond given by
5 him. All sums recovered for losses sustained by the clearing
6 account herein described shall be deposited therein.

7 In lieu of contributions required of other employers under
8 this Act, the State Treasurer shall transfer to and deposit in
9 the clearing account an amount equal to 100% of regular
10 benefits, including dependents' allowances, and 100% of
11 extended benefits, including dependents' allowances paid to an
12 individual, but only if the State: (a) is the last employer as
13 provided in Section 1502.1 and (b) paid, to the individual
14 receiving benefits, wages for insured work during his base
15 period. If the State meets the requirements of (a) but not (b),
16 it shall be required to make payments in an amount equal to 50%
17 of regular benefits, including dependents' allowances, and 50%
18 of extended benefits, including dependents' allowances, paid
19 to an individual.

20 Transfers ~~On and after July 1, 2005, transfers~~ to the
21 clearing account pursuant to this Section shall be made
22 directly from such funds and accounts as the appropriations to
23 the Department authorize, as designated by the Director. ~~On~~
24 ~~July 1, 2005, or as soon thereafter as may be reasonably~~
25 ~~practicable, all remaining funds in the State Employees'~~
26 ~~Unemployment Benefit Fund shall be transferred to the clearing~~

1 ~~account, and, upon the transfer of those funds, the State~~
2 ~~Employees' Unemployment Benefit Fund is abolished.~~

3 The Director shall ascertain the amount to be so
4 transferred and deposited by the State Treasurer as soon as
5 practicable after the end of each calendar quarter. The
6 provisions of paragraphs 4 and 5 of Section 1404B shall be
7 applicable to a determination of the amount to be so
8 transferred and deposited. Such deposit shall be made by the
9 State Treasurer at such times and in such manner as the
10 Director may determine and direct.

11 Every department, institution, agency and instrumentality
12 of the State of Illinois shall make available to the Director
13 such information with respect to any individual who has
14 performed insured work for it as the Director may find
15 practicable and necessary for the determination of such
16 individual's rights under this Act. Each such department,
17 institution, agency and instrumentality shall file such
18 reports with the Director as he may by regulation prescribe.

19 (Source: P.A. 94-233, eff. 7-14-05.)

20 Article 10.

21 (30 ILCS 105/5.239 rep.)

22 (30 ILCS 105/6z-16 rep.)

23 Section 10-5. The State Finance Act is amended by
24 repealing Sections 5.239 and 6z-16.

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

3 (35 ILCS 105/9)

4 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
5 and trailers that are required to be registered with an agency
6 of this State, each retailer required or authorized to collect
7 the tax imposed by this Act shall pay to the Department the
8 amount of such tax (except as otherwise provided) at the time
9 when he is required to file his return for the period during
10 which such tax was collected, less a discount of 2.1% prior to
11 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
12 per calendar year, whichever is greater, which is allowed to
13 reimburse the retailer for expenses incurred in collecting the
14 tax, keeping records, preparing and filing returns, remitting
15 the tax and supplying data to the Department on request.
16 Beginning with returns due on or after January 1, 2025, the
17 discount allowed in this Section, the Retailers' Occupation
18 Tax Act, the Service Occupation Tax Act, and the Service Use
19 Tax Act, including any local tax administered by the
20 Department and reported on the same return, shall not exceed
21 \$1,000 per month in the aggregate for returns other than
22 transaction returns filed during the month. When determining
23 the discount allowed under this Section, retailers shall
24 include the amount of tax that would have been due at the 6.25%

1 rate but for the 1.25% rate imposed on sales tax holiday items
2 under Public Act 102-700. The discount under this Section is
3 not allowed for the 1.25% portion of taxes paid on aviation
4 fuel that is subject to the revenue use requirements of 49
5 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining the
6 discount allowed under this Section, retailers shall include
7 the amount of tax that would have been due at the 1% rate but
8 for the 0% rate imposed under Public Act 102-700. In the case
9 of retailers who report and pay the tax on a transaction by
10 transaction basis, as provided in this Section, such discount
11 shall be taken with each such tax remittance instead of when
12 such retailer files his periodic return, but, beginning with
13 returns due on or after January 1, 2025, the discount allowed
14 under this Section and the Retailers' Occupation Tax Act,
15 including any local tax administered by the Department and
16 reported on the same transaction return, shall not exceed
17 \$1,000 per month for all transaction returns filed during the
18 month. The discount allowed under this Section is allowed only
19 for returns that are filed in the manner required by this Act.
20 The Department may disallow the discount for retailers whose
21 certificate of registration is revoked at the time the return
22 is filed, but only if the Department's decision to revoke the
23 certificate of registration has become final. A retailer need
24 not remit that part of any tax collected by him to the extent
25 that he is required to remit and does remit the tax imposed by
26 the Retailers' Occupation Tax Act, with respect to the sale of

1 the same property.

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

12 In the case of leases, except as otherwise provided in
13 this Act, the lessor, in collecting the tax, may collect for
14 each tax return period only the tax applicable to that part of
15 the selling price actually received during such tax return
16 period.

17 Except as provided in this Section, on or before the
18 twentieth day of each calendar month, such retailer shall file
19 a return for the preceding calendar month. Such return shall
20 be filed on forms prescribed by the Department and shall
21 furnish such information as the Department may reasonably
22 require. The return shall include the gross receipts on food
23 for human consumption that is to be consumed off the premises
24 where it is sold (other than alcoholic beverages, food
25 consisting of or infused with adult use cannabis, soft drinks,
26 and food that has been prepared for immediate consumption)

1 which were received during the preceding calendar month,
2 quarter, or year, as appropriate, and upon which tax would
3 have been due but for the 0% rate imposed under Public Act
4 102-700. The return shall also include the amount of tax that
5 would have been due on food for human consumption that is to be
6 consumed off the premises where it is sold (other than
7 alcoholic beverages, food consisting of or infused with adult
8 use cannabis, soft drinks, and food that has been prepared for
9 immediate consumption) but for the 0% rate imposed under
10 Public Act 102-700.

11 On and after January 1, 2018, except for returns required
12 to be filed prior to January 1, 2023 for motor vehicles,
13 watercraft, aircraft, and trailers that are required to be
14 registered with an agency of this State, with respect to
15 retailers whose annual gross receipts average \$20,000 or more,
16 all returns required to be filed pursuant to this Act shall be
17 filed electronically. On and after January 1, 2023, with
18 respect to retailers whose annual gross receipts average
19 \$20,000 or more, all returns required to be filed pursuant to
20 this Act, including, but not limited to, returns for motor
21 vehicles, watercraft, aircraft, and trailers that are required
22 to be registered with an agency of this State, shall be filed
23 electronically. Retailers who demonstrate that they do not
24 have access to the Internet or demonstrate hardship in filing
25 electronically may petition the Department to waive the
26 electronic filing requirement.

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

8 1. The name of the seller;

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

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

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

19 5. The amount of tax due;

20 5-5. The signature of the taxpayer; and

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

23 Each retailer required or authorized to collect the tax
24 imposed by this Act on aviation fuel sold at retail in this
25 State during the preceding calendar month shall, instead of
26 reporting and paying tax on aviation fuel as otherwise

1 required by this Section, report and pay such tax on a separate
2 aviation fuel tax return. The requirements related to the
3 return shall be as otherwise provided in this Section.
4 Notwithstanding any other provisions of this Act to the
5 contrary, retailers collecting tax on aviation fuel shall file
6 all aviation fuel tax returns and shall make all aviation fuel
7 tax payments by electronic means in the manner and form
8 required by the Department. For purposes of this Section,
9 "aviation fuel" means jet fuel and aviation gasoline.

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

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

19 Beginning October 1, 1993, a taxpayer who has an average
20 monthly tax liability of \$150,000 or more shall make all
21 payments required by rules of the Department by electronic
22 funds transfer. Beginning October 1, 1994, a taxpayer who has
23 an average monthly tax liability of \$100,000 or more shall
24 make all payments required by rules of the Department by
25 electronic funds transfer. Beginning October 1, 1995, a
26 taxpayer who has an average monthly tax liability of \$50,000

1 or more shall make all payments required by rules of the
2 Department by electronic funds transfer. Beginning October 1,
3 2000, a taxpayer who has an annual tax liability of \$200,000 or
4 more shall make all payments required by rules of the
5 Department by electronic funds transfer. The term "annual tax
6 liability" shall be the sum of the taxpayer's liabilities
7 under this Act, and under all other State and local occupation
8 and use tax laws administered by the Department, for the
9 immediately preceding calendar year. The term "average monthly
10 tax liability" means the sum of the taxpayer's liabilities
11 under this Act, and under all other State and local occupation
12 and use tax laws administered by the Department, for the
13 immediately preceding calendar year divided by 12. Beginning
14 on October 1, 2002, a taxpayer who has a tax liability in the
15 amount set forth in subsection (b) of Section 2505-210 of the
16 Department of Revenue Law shall make all payments required by
17 rules of the Department by electronic funds transfer.

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

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

26 All taxpayers required to make payment by electronic funds

1 transfer and any taxpayers authorized to voluntarily make
2 payments by electronic funds transfer shall make those
3 payments in the manner authorized by the Department.

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

7 Before October 1, 2000, if the taxpayer's average monthly
8 tax liability to the Department under this Act, the Retailers'
9 Occupation Tax Act, the Service Occupation Tax Act, the
10 Service Use Tax Act was \$10,000 or more during the preceding 4
11 complete calendar quarters, he shall file a return with the
12 Department each month by the 20th day of the month next
13 following the month during which such tax liability is
14 incurred and shall make payments to the Department on or
15 before the 7th, 15th, 22nd and last day of the month during
16 which such liability is incurred. On and after October 1,
17 2000, if the taxpayer's average monthly tax liability to the
18 Department under this Act, the Retailers' Occupation Tax Act,
19 the Service Occupation Tax Act, and the Service Use Tax Act was
20 \$20,000 or more during the preceding 4 complete calendar
21 quarters, he shall file a return with the Department each
22 month by the 20th day of the month next following the month
23 during which such tax liability is incurred and shall make
24 payment to the Department on or before the 7th, 15th, 22nd and
25 last day of the month during which such liability is incurred.
26 If the month during which such tax liability is incurred began

1 prior to January 1, 1985, each payment shall be in an amount
2 equal to 1/4 of the taxpayer's actual liability for the month
3 or an amount set by the Department not to exceed 1/4 of the
4 average monthly liability of the taxpayer to the Department
5 for the preceding 4 complete calendar quarters (excluding the
6 month of highest liability and the month of lowest liability
7 in such 4 quarter period). If the month during which such tax
8 liability is incurred begins on or after January 1, 1985, and
9 prior to January 1, 1987, each payment shall be in an amount
10 equal to 22.5% of the taxpayer's actual liability for the
11 month or 27.5% of the taxpayer's liability for the same
12 calendar month of the preceding year. If the month during
13 which such tax liability is incurred begins on or after
14 January 1, 1987, and prior to January 1, 1988, each payment
15 shall be in an amount equal to 22.5% of the taxpayer's actual
16 liability for the month or 26.25% of the taxpayer's liability
17 for the same calendar month of the preceding year. If the month
18 during which such tax liability is incurred begins on or after
19 January 1, 1988, and prior to January 1, 1989, or begins on or
20 after January 1, 1996, each payment shall be in an amount equal
21 to 22.5% of the taxpayer's actual liability for the month or
22 25% of the taxpayer's liability for the same calendar month of
23 the preceding year. If the month during which such tax
24 liability is incurred begins on or after January 1, 1989, and
25 prior to January 1, 1996, each payment shall be in an amount
26 equal to 22.5% of the taxpayer's actual liability for the

1 month or 25% of the taxpayer's liability for the same calendar
2 month of the preceding year or 100% of the taxpayer's actual
3 liability for the quarter monthly reporting period. The amount
4 of such quarter monthly payments shall be credited against the
5 final tax liability of the taxpayer's return for that month.
6 Before October 1, 2000, once applicable, the requirement of
7 the making of quarter monthly payments to the Department shall
8 continue until such taxpayer's average monthly liability to
9 the Department during the preceding 4 complete calendar
10 quarters (excluding the month of highest liability and the
11 month of lowest liability) is less than \$9,000, or until such
12 taxpayer's average monthly liability to the Department as
13 computed for each calendar quarter of the 4 preceding complete
14 calendar quarter period is less than \$10,000. However, if a
15 taxpayer can show the Department that a substantial change in
16 the taxpayer's business has occurred which causes the taxpayer
17 to anticipate that his average monthly tax liability for the
18 reasonably foreseeable future will fall below the \$10,000
19 threshold stated above, then such taxpayer may petition the
20 Department for change in such taxpayer's reporting status. On
21 and after October 1, 2000, once applicable, the requirement of
22 the making of quarter monthly payments to the Department shall
23 continue until such taxpayer's average monthly liability to
24 the Department during the preceding 4 complete calendar
25 quarters (excluding the month of highest liability and the
26 month of lowest liability) is less than \$19,000 or until such

1 taxpayer's average monthly liability to the Department as
2 computed for each calendar quarter of the 4 preceding complete
3 calendar quarter period is less than \$20,000. However, if a
4 taxpayer can show the Department that a substantial change in
5 the taxpayer's business has occurred which causes the taxpayer
6 to anticipate that his average monthly tax liability for the
7 reasonably foreseeable future will fall below the \$20,000
8 threshold stated above, then such taxpayer may petition the
9 Department for a change in such taxpayer's reporting status.
10 The Department shall change such taxpayer's reporting status
11 unless it finds that such change is seasonal in nature and not
12 likely to be long term. Quarter monthly payment status shall
13 be determined under this paragraph as if the rate reduction to
14 1.25% in Public Act 102-700 on sales tax holiday items had not
15 occurred. For quarter monthly payments due on or after July 1,
16 2023 and through June 30, 2024, "25% of the taxpayer's
17 liability for the same calendar month of the preceding year"
18 shall be determined as if the rate reduction to 1.25% in Public
19 Act 102-700 on sales tax holiday items had not occurred.
20 Quarter monthly payment status shall be determined under this
21 paragraph as if the rate reduction to 0% in Public Act 102-700
22 on food for human consumption that is to be consumed off the
23 premises where it is sold (other than alcoholic beverages,
24 food consisting of or infused with adult use cannabis, soft
25 drinks, and food that has been prepared for immediate
26 consumption) had not occurred. For quarter monthly payments

1 due under this paragraph on or after July 1, 2023 and through
2 June 30, 2024, "25% of the taxpayer's liability for the same
3 calendar month of the preceding year" shall be determined as
4 if the rate reduction to 0% in Public Act 102-700 had not
5 occurred. If any such quarter monthly payment is not paid at
6 the time or in the amount required by this Section, then the
7 taxpayer shall be liable for penalties and interest on the
8 difference between the minimum amount due and the amount of
9 such quarter monthly payment actually and timely paid, except
10 insofar as the taxpayer has previously made payments for that
11 month to the Department in excess of the minimum payments
12 previously due as provided in this Section. The Department
13 shall make reasonable rules and regulations to govern the
14 quarter monthly payment amount and quarter monthly payment
15 dates for taxpayers who file on other than a calendar monthly
16 basis.

17 If any such payment provided for in this Section exceeds
18 the taxpayer's liabilities under this Act, the Retailers'
19 Occupation Tax Act, the Service Occupation Tax Act and the
20 Service Use Tax Act, as shown by an original monthly return,
21 the Department shall issue to the taxpayer a credit memorandum
22 no later than 30 days after the date of payment, which
23 memorandum may be submitted by the taxpayer to the Department
24 in payment of tax liability subsequently to be remitted by the
25 taxpayer to the Department or be assigned by the taxpayer to a
26 similar taxpayer under this Act, the Retailers' Occupation Tax

1 Act, the Service Occupation Tax Act or the Service Use Tax Act,
2 in accordance with reasonable rules and regulations to be
3 prescribed by the Department, except that if such excess
4 payment is shown on an original monthly return and is made
5 after December 31, 1986, no credit memorandum shall be issued,
6 unless requested by the taxpayer. If no such request is made,
7 the taxpayer may credit such excess payment against tax
8 liability subsequently to be remitted by the taxpayer to the
9 Department under this Act, the Retailers' Occupation Tax Act,
10 the Service Occupation Tax Act or the Service Use Tax Act, in
11 accordance with reasonable rules and regulations prescribed by
12 the Department. If the Department subsequently determines that
13 all or any part of the credit taken was not actually due to the
14 taxpayer, the taxpayer's vendor's discount shall be reduced,
15 if necessary, to reflect the difference between the credit
16 taken and that actually due, and the taxpayer shall be liable
17 for penalties and interest on such difference.

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

1 return for October, November and December of a given year
2 being due by January 20 of the following year.

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

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

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

19 In addition, with respect to motor vehicles, watercraft,
20 aircraft, and trailers that are required to be registered with
21 an agency of this State, except as otherwise provided in this
22 Section, every retailer selling this kind of tangible personal
23 property shall file, with the Department, upon a form to be
24 prescribed and supplied by the Department, a separate return
25 for each such item of tangible personal property which the
26 retailer sells, except that if, in the same transaction, (i) a

1 retailer of aircraft, watercraft, motor vehicles or trailers
2 transfers more than one aircraft, watercraft, motor vehicle or
3 trailer to another aircraft, watercraft, motor vehicle or
4 trailer retailer for the purpose of resale or (ii) a retailer
5 of aircraft, watercraft, motor vehicles, or trailers transfers
6 more than one aircraft, watercraft, motor vehicle, or trailer
7 to a purchaser for use as a qualifying rolling stock as
8 provided in Section 3-55 of this Act, then that seller may
9 report the transfer of all the aircraft, watercraft, motor
10 vehicles or trailers involved in that transaction to the
11 Department on the same uniform invoice-transaction reporting
12 return form. For purposes of this Section, "watercraft" means
13 a Class 2, Class 3, or Class 4 watercraft as defined in Section
14 3-2 of the Boat Registration and Safety Act, a personal
15 watercraft, or any boat equipped with an inboard motor.

16 In addition, with respect to motor vehicles, watercraft,
17 aircraft, and trailers that are required to be registered with
18 an agency of this State, every person who is engaged in the
19 business of leasing or renting such items and who, in
20 connection with such business, sells any such item to a
21 retailer for the purpose of resale is, notwithstanding any
22 other provision of this Section to the contrary, authorized to
23 meet the return-filing requirement of this Act by reporting
24 the transfer of all the aircraft, watercraft, motor vehicles,
25 or trailers transferred for resale during a month to the
26 Department on the same uniform invoice-transaction reporting

1 return form on or before the 20th of the month following the
2 month in which the transfer takes place. Notwithstanding any
3 other provision of this Act to the contrary, all returns filed
4 under this paragraph must be filed by electronic means in the
5 manner and form as required by the Department.

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

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

18 Such transaction reporting return shall be filed not later
19 than 20 days after the date of delivery of the item that is
20 being sold, but may be filed by the retailer at any time sooner
21 than that if he chooses to do so. The transaction reporting
22 return and tax remittance or proof of exemption from the tax
23 that is imposed by this Act may be transmitted to the
24 Department by way of the State agency with which, or State
25 officer with whom, the tangible personal property must be
26 titled or registered (if titling or registration is required)

1 if the Department and such agency or State officer determine
2 that this procedure will expedite the processing of
3 applications for title or registration.

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

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

25 If the user who would otherwise pay tax to the retailer
26 wants the transaction reporting return filed and the payment

1 of tax or proof of exemption made to the Department before the
2 retailer is willing to take these actions and such user has not
3 paid the tax to the retailer, such user may certify to the fact
4 of such delay by the retailer, and may (upon the Department
5 being satisfied of the truth of such certification) transmit
6 the information required by the transaction reporting return
7 and the remittance for tax or proof of exemption directly to
8 the Department and obtain his tax receipt or exemption
9 determination, in which event the transaction reporting return
10 and tax remittance (if a tax payment was required) shall be
11 credited by the Department to the proper retailer's account
12 with the Department, but without the vendor's discount
13 provided for in this Section being allowed. When the user pays
14 the tax directly to the Department, he shall pay the tax in the
15 same amount and in the same form in which it would be remitted
16 if the tax had been remitted to the Department by the retailer.

17 On and after January 1, 2025, with respect to the lease of
18 trailers, other than semitrailers as defined in Section 1-187
19 of the Illinois Vehicle Code, that are required to be
20 registered with an agency of this State and that are subject to
21 the tax on lease receipts under this Act, notwithstanding any
22 other provision of this Act to the contrary, for the purpose of
23 reporting and paying tax under this Act on those lease
24 receipts, lessors shall file returns in addition to and
25 separate from the transaction reporting return. Lessors shall
26 file those lease returns and make payment to the Department by

1 electronic means on or before the 20th day of each month
2 following the month, quarter, or year, as applicable, in which
3 lease receipts were received. All lease receipts received by
4 the lessor from the lease of those trailers during the same
5 reporting period shall be reported and tax shall be paid on a
6 single return form to be prescribed by the Department.

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

23 Any retailer filing a return under this Section shall also
24 include (for the purpose of paying tax thereon) the total tax
25 covered by such return upon the selling price of tangible
26 personal property purchased by him at retail from a retailer,

1 but as to which the tax imposed by this Act was not collected
2 from the retailer filing such return, and such retailer shall
3 remit the amount of such tax to the Department when filing such
4 return.

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

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

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

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

1 State's government.

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

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

25 Beginning August 1, 2000, each month the Department shall
26 pay into the State and Local Sales Tax Reform Fund 100% of the

1 net revenue realized for the preceding month from the 1.25%
2 rate on the selling price of motor fuel and gasohol. If, in any
3 month, the tax on sales tax holiday items, as defined in
4 Section 3-6, is imposed at the rate of 1.25%, then the
5 Department shall pay 100% of the net revenue realized for that
6 month from the 1.25% rate on the selling price of sales tax
7 holiday items into the State and Local Sales Tax Reform Fund.

8 Beginning January 1, 1990, each month the Department shall
9 pay into the Local Government Tax Fund 16% of the net revenue
10 realized for the preceding month from the 6.25% general rate
11 on the selling price of tangible personal property which is
12 purchased outside Illinois at retail from a retailer and which
13 is titled or registered by an agency of this State's
14 government.

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

22 Beginning July 1, 2011, each month the Department shall
23 pay into the Clean Air Act Permit Fund 80% of the net revenue
24 realized for the preceding month from the 6.25% general rate
25 on the selling price of sorbents used in Illinois in the
26 process of sorbent injection as used to comply with the

1 Environmental Protection Act or the federal Clean Air Act, but
2 the total payment into the Clean Air Act Permit Fund under this
3 Act and the Retailers' Occupation Tax Act shall not exceed
4 \$2,000,000 in any fiscal year.

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

20 Beginning July 1, 2015, of the remainder of the moneys
21 received by the Department under this Act, the Service Use Tax
22 Act, the Service Occupation Tax Act, and the Retailers'
23 Occupation Tax Act, each month the Department shall deposit
24 \$500,000 into the State Crime Laboratory Fund.

25 Of the remainder of the moneys received by the Department
26 pursuant to this Act, (a) 1.75% thereof shall be paid into the

1 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
2 and after July 1, 1989, 3.8% thereof shall be paid into the
3 Build Illinois Fund; provided, however, that if in any fiscal
4 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
5 may be, of the moneys received by the Department and required
6 to be paid into the Build Illinois Fund pursuant to Section 3
7 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
8 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
9 Service Occupation Tax Act, such Acts being hereinafter called
10 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
11 may be, of moneys being hereinafter called the "Tax Act
12 Amount", and (2) the amount transferred to the Build Illinois
13 Fund from the State and Local Sales Tax Reform Fund shall be
14 less than the Annual Specified Amount (as defined in Section 3
15 of the Retailers' Occupation Tax Act), an amount equal to the
16 difference shall be immediately paid into the Build Illinois
17 Fund from other moneys received by the Department pursuant to
18 the Tax Acts; and further provided, that if on the last
19 business day of any month the sum of (1) the Tax Act Amount
20 required to be deposited into the Build Illinois Bond Account
21 in the Build Illinois Fund during such month and (2) the amount
22 transferred during such month to the Build Illinois Fund from
23 the State and Local Sales Tax Reform Fund shall have been less
24 than 1/12 of the Annual Specified Amount, an amount equal to
25 the difference shall be immediately paid into the Build
26 Illinois Fund from other moneys received by the Department

1 pursuant to the Tax Acts; and, further provided, that in no
2 event shall the payments required under the preceding proviso
3 result in aggregate payments into the Build Illinois Fund
4 pursuant to this clause (b) for any fiscal year in excess of
5 the greater of (i) the Tax Act Amount or (ii) the Annual
6 Specified Amount for such fiscal year; and, further provided,
7 that the amounts payable into the Build Illinois Fund under
8 this clause (b) shall be payable only until such time as the
9 aggregate amount on deposit under each trust indenture
10 securing Bonds issued and outstanding pursuant to the Build
11 Illinois Bond Act is sufficient, taking into account any
12 future investment income, to fully provide, in accordance with
13 such indenture, for the defeasance of or the payment of the
14 principal of, premium, if any, and interest on the Bonds
15 secured by such indenture and on any Bonds expected to be
16 issued thereafter and all fees and costs payable with respect
17 thereto, all as certified by the Director of the Bureau of the
18 Budget (now Governor's Office of Management and Budget). If on
19 the last business day of any month in which Bonds are
20 outstanding pursuant to the Build Illinois Bond Act, the
21 aggregate of the moneys deposited in the Build Illinois Bond
22 Account in the Build Illinois Fund in such month shall be less
23 than the amount required to be transferred in such month from
24 the Build Illinois Bond Account to the Build Illinois Bond
25 Retirement and Interest Fund pursuant to Section 13 of the
26 Build Illinois Bond Act, an amount equal to such deficiency

1 shall be immediately paid from other moneys received by the
2 Department pursuant to the Tax Acts to the Build Illinois
3 Fund; provided, however, that any amounts paid to the Build
4 Illinois Fund in any fiscal year pursuant to this sentence
5 shall be deemed to constitute payments pursuant to clause (b)
6 of the preceding sentence and shall reduce the amount
7 otherwise payable for such fiscal year pursuant to clause (b)
8 of the preceding sentence. The moneys received by the
9 Department pursuant to this Act and required to be deposited
10 into the Build Illinois Fund are subject to the pledge, claim
11 and charge set forth in Section 12 of the Build Illinois Bond
12 Act.

13 Subject to payment of amounts into the Build Illinois Fund
14 as provided in the preceding paragraph or in any amendment
15 thereto hereafter enacted, the following specified monthly
16 installment of the amount requested in the certificate of the
17 Chairman of the Metropolitan Pier and Exposition Authority
18 provided under Section 8.25f of the State Finance Act, but not
19 in excess of the sums designated as "Total Deposit", shall be
20 deposited in the aggregate from collections under Section 9 of
21 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
22 9 of the Service Occupation Tax Act, and Section 3 of the
23 Retailers' Occupation Tax Act into the McCormick Place
24 Expansion Project Fund in the specified fiscal years.

25 Fiscal Year

Total Deposit

26 1993

\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

1	2020	233,000,000
2	2021	300,000,000
3	2022	300,000,000
4	2023	300,000,000
5	2024	300,000,000
6	2025	300,000,000
7	2026	300,000,000
8	2027	375,000,000
9	2028	375,000,000
10	2029	375,000,000
11	2030	375,000,000
12	2031	375,000,000
13	2032	375,000,000
14	2033	375,000,000
15	2034	375,000,000
16	2035	375,000,000
17	2036	450,000,000

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

26 Beginning July 20, 1993 and in each month of each fiscal

1 year thereafter, one-eighth of the amount requested in the
2 certificate of the Chairman of the Metropolitan Pier and
3 Exposition Authority for that fiscal year, less the amount
4 deposited into the McCormick Place Expansion Project Fund by
5 the State Treasurer in the respective month under subsection
6 (g) of Section 13 of the Metropolitan Pier and Exposition
7 Authority Act, plus cumulative deficiencies in the deposits
8 required under this Section for previous months and years,
9 shall be deposited into the McCormick Place Expansion Project
10 Fund, until the full amount requested for the fiscal year, but
11 not in excess of the amount specified above as "Total
12 Deposit", has been deposited.

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

26 ~~Subject to payment of amounts into the Build Illinois Fund~~

1 ~~and the McCormick Place Expansion Project Fund pursuant to the~~
2 ~~preceding paragraphs or in any amendments thereto hereafter~~
3 ~~enacted, beginning July 1, 1993 and ending on September 30,~~
4 ~~2013, the Department shall each month pay into the Illinois~~
5 ~~Tax Increment Fund 0.27% of 80% of the net revenue realized for~~
6 ~~the preceding month from the 6.25% general rate on the selling~~
7 ~~price of tangible personal property.~~

8 Subject to payment of amounts into the Build Illinois Fund
9 and ~~7~~ the McCormick Place Expansion Project Fund, ~~the Illinois~~
10 ~~Tax Increment Fund, and the Energy Infrastructure Fund~~
11 pursuant to the preceding paragraphs or in any amendments to
12 this Section hereafter enacted, beginning on the first day of
13 the first calendar month to occur on or after August 26, 2014
14 (the effective date of Public Act 98-1098), each month, from
15 the collections made under Section 9 of the Use Tax Act,
16 Section 9 of the Service Use Tax Act, Section 9 of the Service
17 Occupation Tax Act, and Section 3 of the Retailers' Occupation
18 Tax Act, the Department shall pay into the Tax Compliance and
19 Administration Fund, to be used, subject to appropriation, to
20 fund additional auditors and compliance personnel at the
21 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
22 the cash receipts collected during the preceding fiscal year
23 by the Audit Bureau of the Department under the Use Tax Act,
24 the Service Use Tax Act, the Service Occupation Tax Act, the
25 Retailers' Occupation Tax Act, and associated local occupation
26 and use taxes administered by the Department.

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

8 Subject to successful execution and delivery of a
9 public-private agreement between the public agency and private
10 entity and completion of the civic build, beginning on July 1,
11 2023, of the remainder of the moneys received by the
12 Department under the Use Tax Act, the Service Use Tax Act, the
13 Service Occupation Tax Act, and this Act, the Department shall
14 deposit the following specified deposits in the aggregate from
15 collections under the Use Tax Act, the Service Use Tax Act, the
16 Service Occupation Tax Act, and the Retailers' Occupation Tax
17 Act, as required under Section 8.25g of the State Finance Act
18 for distribution consistent with the Public-Private
19 Partnership for Civic and Transit Infrastructure Project Act.
20 The moneys received by the Department pursuant to this Act and
21 required to be deposited into the Civic and Transit
22 Infrastructure Fund are subject to the pledge, claim, and
23 charge set forth in Section 25-55 of the Public-Private
24 Partnership for Civic and Transit Infrastructure Project Act.
25 As used in this paragraph, "civic build", "private entity",
26 "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

1 Expansion Project Fund, ~~the Illinois Tax Increment Fund,~~ and
2 the Tax Compliance and Administration Fund as provided in this
3 Section, the Department shall pay each month into the Road
4 Fund the amount estimated to represent 16% of the net revenue
5 realized from the taxes imposed on motor fuel and gasohol.
6 Beginning July 1, 2022 and until July 1, 2023, subject to the
7 payment of amounts into the State and Local Sales Tax Reform
8 Fund, the Build Illinois Fund, the McCormick Place Expansion
9 Project Fund, ~~the Illinois Tax Increment Fund,~~ and the Tax
10 Compliance and Administration Fund as provided in this
11 Section, the Department shall pay each month into the Road
12 Fund the amount estimated to represent 32% of the net revenue
13 realized from the taxes imposed on motor fuel and gasohol.
14 Beginning July 1, 2023 and until July 1, 2024, subject to the
15 payment of amounts into the State and Local Sales Tax Reform
16 Fund, the Build Illinois Fund, the McCormick Place Expansion
17 Project Fund, ~~the Illinois Tax Increment Fund,~~ and the Tax
18 Compliance and Administration Fund as provided in this
19 Section, the Department shall pay each month into the Road
20 Fund the amount estimated to represent 48% of the net revenue
21 realized from the taxes imposed on motor fuel and gasohol.
22 Beginning July 1, 2024 and until July 1, 2025, subject to the
23 payment of amounts into the State and Local Sales Tax Reform
24 Fund, the Build Illinois Fund, the McCormick Place Expansion
25 Project Fund, ~~the Illinois Tax Increment Fund,~~ and the Tax
26 Compliance and Administration Fund as provided in this

1 Section, the Department shall pay each month into the Road
2 Fund the amount estimated to represent 64% of the net revenue
3 realized from the taxes imposed on motor fuel and gasohol.
4 Beginning on July 1, 2025, subject to the payment of amounts
5 into the State and Local Sales Tax Reform Fund, the Build
6 Illinois Fund, the McCormick Place Expansion Project Fund, ~~the~~
7 ~~Illinois Tax Increment Fund,~~ and the Tax Compliance and
8 Administration Fund as provided in this Section, the
9 Department shall pay each month into the Road Fund the amount
10 estimated to represent 80% of the net revenue realized from
11 the taxes imposed on motor fuel and gasohol. As used in this
12 paragraph "motor fuel" has the meaning given to that term in
13 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
14 meaning given to that term in Section 3-40 of this Act.

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

21 As soon as possible after the first day of each month, upon
22 certification of the Department of Revenue, the Comptroller
23 shall order transferred and the Treasurer shall transfer from
24 the General Revenue Fund to the Motor Fuel Tax Fund an amount
25 equal to 1.7% of 80% of the net revenue realized under this Act
26 for the second preceding month. Beginning April 1, 2000, this

1 transfer is no longer required and shall not be made.

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

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

13 (Source: P.A. 102-700, Article 60, Section 60-15, eff.
14 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
15 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.
16 7-28-23; 103-592, Article 75, Section 75-5, eff. 1-1-25;
17 103-592, Article 110, Section 110-5, eff. 6-7-24; 103-1055,
18 eff. 12-20-24.)

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

21 (35 ILCS 110/9)

22 Sec. 9. Each serviceman required or authorized to collect
23 the tax herein imposed shall pay to the Department the amount
24 of such tax (except as otherwise provided) at the time when he

1 is required to file his return for the period during which such
2 tax was collected, less a discount of 2.1% prior to January 1,
3 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
4 year, whichever is greater, which is allowed to reimburse the
5 serviceman for expenses incurred in collecting the tax,
6 keeping records, preparing and filing returns, remitting the
7 tax, and supplying data to the Department on request.
8 Beginning with returns due on or after January 1, 2025, the
9 vendor's discount allowed in this Section, the Retailers'
10 Occupation Tax Act, the Service Occupation Tax Act, and the
11 Use Tax Act, including any local tax administered by the
12 Department and reported on the same return, shall not exceed
13 \$1,000 per month in the aggregate. When determining the
14 discount allowed under this Section, servicemen shall include
15 the amount of tax that would have been due at the 1% rate but
16 for the 0% rate imposed under Public Act 102-700 ~~this~~
17 ~~amendatory Act of the 102nd General Assembly~~. The discount
18 under this Section is not allowed for the 1.25% portion of
19 taxes paid on aviation fuel that is subject to the revenue use
20 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
21 discount allowed under this Section is allowed only for
22 returns that are filed in the manner required by this Act. The
23 Department may disallow the discount for servicemen whose
24 certificate of registration is revoked at the time the return
25 is filed, but only if the Department's decision to revoke the
26 certificate of registration has become final. A serviceman

1 need not remit that part of any tax collected by him to the
2 extent that he is required to pay and does pay the tax imposed
3 by the Service Occupation Tax Act with respect to his sale of
4 service involving the incidental transfer by him of the same
5 property.

6 Except as provided hereinafter in this Section, on or
7 before the twentieth day of each calendar month, such
8 serviceman shall file a return for the preceding calendar
9 month in accordance with reasonable Rules and Regulations to
10 be promulgated by the Department. Such return shall be filed
11 on a form prescribed by the Department and shall contain such
12 information as the Department may reasonably require. The
13 return shall include the gross receipts which were received
14 during the preceding calendar month or quarter on the
15 following items upon which tax would have been due but for the
16 0% rate imposed under Public Act 102-700 ~~this amendatory Act~~
17 ~~of the 102nd General Assembly~~: (i) food for human consumption
18 that is to be consumed off the premises where it is sold (other
19 than alcoholic beverages, food consisting of or infused with
20 adult use cannabis, soft drinks, and food that has been
21 prepared for immediate consumption); and (ii) food prepared
22 for immediate consumption and transferred incident to a sale
23 of service subject to this Act or the Service Occupation Tax
24 Act by an entity licensed under the Hospital Licensing Act,
25 the Nursing Home Care Act, the Assisted Living and Shared
26 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the

1 Specialized Mental Health Rehabilitation Act of 2013, or the
2 Child Care Act of 1969, or an entity that holds a permit issued
3 pursuant to the Life Care Facilities Act. The return shall
4 also include the amount of tax that would have been due on the
5 items listed in the previous sentence but for the 0% rate
6 imposed under Public Act 102-700 ~~this amendatory Act of the~~
7 ~~102nd General Assembly.~~

8 In the case of leases, except as otherwise provided in
9 this Act, the lessor, in collecting the tax, may collect for
10 each tax return period, only the tax applicable to that part of
11 the selling price actually received during such tax return
12 period.

13 On and after January 1, 2018, with respect to servicemen
14 whose annual gross receipts average \$20,000 or more, all
15 returns required to be filed pursuant to this Act shall be
16 filed electronically. Servicemen who demonstrate that they do
17 not have access to the Internet or demonstrate hardship in
18 filing electronically may petition the Department to waive the
19 electronic filing requirement.

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

1 1. The name of the seller;

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

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

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

11 5. The amount of tax due;

12 5-5. The signature of the taxpayer; and

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

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

1 purposes of this Section, "aviation fuel" means jet fuel and
2 aviation gasoline.

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

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

12 Beginning October 1, 1993, a taxpayer who has an average
13 monthly tax liability of \$150,000 or more shall make all
14 payments required by rules of the Department by electronic
15 funds transfer. Beginning October 1, 1994, a taxpayer who has
16 an average monthly tax liability of \$100,000 or more shall
17 make all payments required by rules of the Department by
18 electronic funds transfer. Beginning October 1, 1995, a
19 taxpayer who has an average monthly tax liability of \$50,000
20 or more shall make all payments required by rules of the
21 Department by electronic funds transfer. Beginning October 1,
22 2000, a taxpayer who has an annual tax liability of \$200,000 or
23 more shall make all payments required by rules of the
24 Department by electronic funds transfer. The term "annual tax
25 liability" shall be the sum of the taxpayer's liabilities
26 under this Act, and under all other State and local occupation

1 and use tax laws administered by the Department, for the
2 immediately preceding calendar year. The term "average monthly
3 tax liability" means the sum of the taxpayer's liabilities
4 under this Act, and under all other State and local occupation
5 and use tax laws administered by the Department, for the
6 immediately preceding calendar year divided by 12. Beginning
7 on October 1, 2002, a taxpayer who has a tax liability in the
8 amount set forth in subsection (b) of Section 2505-210 of the
9 Department of Revenue Law shall make all payments required by
10 rules of the Department by electronic funds transfer.

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

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

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

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

26 If the serviceman is otherwise required to file a monthly

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

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

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

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

1 Where a serviceman collects the tax with respect to the
2 selling price of property which he sells and the purchaser
3 thereafter returns such property and the serviceman refunds
4 the selling price thereof to the purchaser, such serviceman
5 shall also refund, to the purchaser, the tax so collected from
6 the purchaser. When filing his return for the period in which
7 he refunds such tax to the purchaser, the serviceman may
8 deduct the amount of the tax so refunded by him to the
9 purchaser from any other Service Use Tax, Service Occupation
10 Tax, retailers' occupation tax, or use tax which such
11 serviceman may be required to pay or remit to the Department,
12 as shown by such return, provided that the amount of the tax to
13 be deducted shall previously have been remitted to the
14 Department by such serviceman. If the serviceman shall not
15 previously have remitted the amount of such tax to the
16 Department, he shall be entitled to no deduction hereunder
17 upon refunding such tax to the purchaser.

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

23 If experience indicates such action to be practicable, the
24 Department may prescribe and furnish a combination or joint
25 return which will enable servicemen, who are required to file
26 returns hereunder and also under the Service Occupation Tax

1 Act, to furnish all the return information required by both
2 Acts on the one form.

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

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

12 Beginning January 1, 1990, each month the Department shall
13 pay into the State and Local Sales Tax Reform Fund 20% of the
14 net revenue realized for the preceding month from the 6.25%
15 general rate on transfers of tangible personal property, other
16 than (i) tangible personal property which is purchased outside
17 Illinois at retail from a retailer and which is titled or
18 registered by an agency of this State's government and (ii)
19 aviation fuel sold on or after December 1, 2019. This
20 exception for aviation fuel only applies for so long as the
21 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
22 47133 are binding on the State.

23 For aviation fuel sold on or after December 1, 2019, each
24 month the Department shall pay into the State Aviation Program
25 Fund 20% of the net revenue realized for the preceding month
26 from the 6.25% general rate on the selling price of aviation

1 fuel, less an amount estimated by the Department to be
2 required for refunds of the 20% portion of the tax on aviation
3 fuel under this Act, which amount shall be deposited into the
4 Aviation Fuel Sales Tax Refund Fund. The Department shall only
5 pay moneys into the State Aviation Program Fund and the
6 Aviation Fuel Sales Tax Refund Fund under this Act for so long
7 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
8 U.S.C. 47133 are binding on the State.

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

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

20 Beginning July 1, 2013, each month the Department shall
21 pay into the Underground Storage Tank Fund from the proceeds
22 collected under this Act, the Use Tax Act, the Service
23 Occupation Tax Act, and the Retailers' Occupation Tax Act an
24 amount equal to the average monthly deficit in the Underground
25 Storage Tank Fund during the prior year, as certified annually
26 by the Illinois Environmental Protection Agency, but the total

1 payment into the Underground Storage Tank Fund under this Act,
2 the Use Tax Act, the Service Occupation Tax Act, and the
3 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in
4 any State fiscal year. As used in this paragraph, the "average
5 monthly deficit" shall be equal to the difference between the
6 average monthly claims for payment by the fund and the average
7 monthly revenues deposited into the fund, excluding payments
8 made pursuant to this paragraph.

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

14 Of the remainder of the moneys received by the Department
15 pursuant to this Act, (a) 1.75% thereof shall be paid into the
16 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
17 and after July 1, 1989, 3.8% thereof shall be paid into the
18 Build Illinois Fund; provided, however, that if in any fiscal
19 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
20 may be, of the moneys received by the Department and required
21 to be paid into the Build Illinois Fund pursuant to Section 3
22 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
23 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
24 Service Occupation Tax Act, such Acts being hereinafter called
25 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
26 may be, of moneys being hereinafter called the "Tax Act

1 Amount", and (2) the amount transferred to the Build Illinois
2 Fund from the State and Local Sales Tax Reform Fund shall be
3 less than the Annual Specified Amount (as defined in Section 3
4 of the Retailers' Occupation Tax Act), an amount equal to the
5 difference shall be immediately paid into the Build Illinois
6 Fund from other moneys received by the Department pursuant to
7 the Tax Acts; and further provided, that if on the last
8 business day of any month the sum of (1) the Tax Act Amount
9 required to be deposited into the Build Illinois Bond Account
10 in the Build Illinois Fund during such month and (2) the amount
11 transferred during such month to the Build Illinois Fund from
12 the State and Local Sales Tax Reform Fund shall have been less
13 than 1/12 of the Annual Specified Amount, an amount equal to
14 the difference shall be immediately paid into the Build
15 Illinois Fund from other moneys received by the Department
16 pursuant to the Tax Acts; and, further provided, that in no
17 event shall the payments required under the preceding proviso
18 result in aggregate payments into the Build Illinois Fund
19 pursuant to this clause (b) for any fiscal year in excess of
20 the greater of (i) the Tax Act Amount or (ii) the Annual
21 Specified Amount for such fiscal year; and, further provided,
22 that the amounts payable into the Build Illinois Fund under
23 this clause (b) shall be payable only until such time as the
24 aggregate amount on deposit under each trust indenture
25 securing Bonds issued and outstanding pursuant to the Build
26 Illinois Bond Act is sufficient, taking into account any

1 future investment income, to fully provide, in accordance with
2 such indenture, for the defeasance of or the payment of the
3 principal of, premium, if any, and interest on the Bonds
4 secured by such indenture and on any Bonds expected to be
5 issued thereafter and all fees and costs payable with respect
6 thereto, all as certified by the Director of the Bureau of the
7 Budget (now Governor's Office of Management and Budget). If on
8 the last business day of any month in which Bonds are
9 outstanding pursuant to the Build Illinois Bond Act, the
10 aggregate of the moneys deposited in the Build Illinois Bond
11 Account in the Build Illinois Fund in such month shall be less
12 than the amount required to be transferred in such month from
13 the Build Illinois Bond Account to the Build Illinois Bond
14 Retirement and Interest Fund pursuant to Section 13 of the
15 Build Illinois Bond Act, an amount equal to such deficiency
16 shall be immediately paid from other moneys received by the
17 Department pursuant to the Tax Acts to the Build Illinois
18 Fund; provided, however, that any amounts paid to the Build
19 Illinois Fund in any fiscal year pursuant to this sentence
20 shall be deemed to constitute payments pursuant to clause (b)
21 of the preceding sentence and shall reduce the amount
22 otherwise payable for such fiscal year pursuant to clause (b)
23 of the preceding sentence. The moneys received by the
24 Department pursuant to this Act and required to be deposited
25 into the Build Illinois Fund are subject to the pledge, claim
26 and charge set forth in Section 12 of the Build Illinois Bond

1 Act.

2 Subject to payment of amounts into the Build Illinois Fund
3 as provided in the preceding paragraph or in any amendment
4 thereto hereafter enacted, the following specified monthly
5 installment of the amount requested in the certificate of the
6 Chairman of the Metropolitan Pier and Exposition Authority
7 provided under Section 8.25f of the State Finance Act, but not
8 in excess of the sums designated as "Total Deposit", shall be
9 deposited in the aggregate from collections under Section 9 of
10 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
11 9 of the Service Occupation Tax Act, and Section 3 of the
12 Retailers' Occupation Tax Act into the McCormick Place
13 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

1	2004	103,000,000
2	2005	108,000,000
3	2006	113,000,000
4	2007	119,000,000
5	2008	126,000,000
6	2009	132,000,000
7	2010	139,000,000
8	2011	146,000,000
9	2012	153,000,000
10	2013	161,000,000
11	2014	170,000,000
12	2015	179,000,000
13	2016	189,000,000
14	2017	199,000,000
15	2018	210,000,000
16	2019	221,000,000
17	2020	233,000,000
18	2021	300,000,000
19	2022	300,000,000
20	2023	300,000,000
21	2024	300,000,000
22	2025	300,000,000
23	2026	300,000,000
24	2027	375,000,000
25	2028	375,000,000
26	2029	375,000,000

1	2030	375,000,000
2	2031	375,000,000
3	2032	375,000,000
4	2033	375,000,000
5	2034	375,000,000
6	2035	375,000,000
7	2036	450,000,000

8 and

9 each fiscal year

10 thereafter that bonds

11 are outstanding under

12 Section 13.2 of the

13 Metropolitan Pier and

14 Exposition Authority Act,

15 but not after fiscal year 2060.

16 Beginning July 20, 1993 and in each month of each fiscal
17 year thereafter, one-eighth of the amount requested in the
18 certificate of the Chairman of the Metropolitan Pier and
19 Exposition Authority for that fiscal year, less the amount
20 deposited into the McCormick Place Expansion Project Fund by
21 the State Treasurer in the respective month under subsection
22 (g) of Section 13 of the Metropolitan Pier and Exposition
23 Authority Act, plus cumulative deficiencies in the deposits
24 required under this Section for previous months and years,
25 shall be deposited into the McCormick Place Expansion Project
26 Fund, until the full amount requested for the fiscal year, but

1 not in excess of the amount specified above as "Total
2 Deposit", has been deposited.

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

16 ~~Subject to payment of amounts into the Build Illinois Fund~~
17 ~~and the McCormick Place Expansion Project Fund pursuant to the~~
18 ~~preceding paragraphs or in any amendments thereto hereafter~~
19 ~~enacted, beginning July 1, 1993 and ending on September 30,~~
20 ~~2013, the Department shall each month pay into the Illinois~~
21 ~~Tax Increment Fund 0.27% of 80% of the net revenue realized for~~
22 ~~the preceding month from the 6.25% general rate on the selling~~
23 ~~price of tangible personal property.~~

24 Subject to payment of amounts into the Build Illinois Fund
25 and ~~7~~ the McCormick Place Expansion Project Fund, ~~the Illinois~~
26 ~~Tax Increment Fund,~~ pursuant to the preceding paragraphs or in

1 any amendments to this Section hereafter enacted, beginning on
2 the first day of the first calendar month to occur on or after
3 August 26, 2014 (the effective date of Public Act 98-1098),
4 each month, from the collections made under Section 9 of the
5 Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of
6 the Service Occupation Tax Act, and Section 3 of the
7 Retailers' Occupation Tax Act, the Department shall pay into
8 the Tax Compliance and Administration Fund, to be used,
9 subject to appropriation, to fund additional auditors and
10 compliance personnel at the Department of Revenue, an amount
11 equal to 1/12 of 5% of 80% of the cash receipts collected
12 during the preceding fiscal year by the Audit Bureau of the
13 Department under the Use Tax Act, the Service Use Tax Act, the
14 Service Occupation Tax Act, the Retailers' Occupation Tax Act,
15 and associated local occupation and use taxes administered by
16 the Department.

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

24 Subject to successful execution and delivery of a
25 public-private agreement between the public agency and private
26 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

1	2031	\$309,300,000
2	2032	\$320,100,000
3	2033	\$331,200,000
4	2034	\$341,200,000
5	2035	\$351,400,000
6	2036	\$361,900,000
7	2037	\$372,800,000
8	2038	\$384,000,000
9	2039	\$395,500,000
10	2040	\$407,400,000
11	2041	\$419,600,000
12	2042	\$432,200,000
13	2043	\$445,100,000

14 Beginning July 1, 2021 and until July 1, 2022, subject to
15 the payment of amounts into the State and Local Sales Tax
16 Reform Fund, the Build Illinois Fund, the McCormick Place
17 Expansion Project Fund, ~~the Energy Infrastructure Fund,~~ and
18 the Tax Compliance and Administration Fund as provided in this
19 Section, the Department shall pay each month into the Road
20 Fund the amount estimated to represent 16% of the net revenue
21 realized from the taxes imposed on motor fuel and gasohol.
22 Beginning July 1, 2022 and until July 1, 2023, subject to the
23 payment of amounts into the State and Local Sales Tax Reform
24 Fund, the Build Illinois Fund, the McCormick Place Expansion
25 Project Fund, ~~the Illinois Tax Increment Fund,~~ and the Tax
26 Compliance and Administration Fund as provided in this

1 Section, the Department shall pay each month into the Road
2 Fund the amount estimated to represent 32% of the net revenue
3 realized from the taxes imposed on motor fuel and gasohol.
4 Beginning July 1, 2023 and until July 1, 2024, subject to the
5 payment of amounts into the State and Local Sales Tax Reform
6 Fund, the Build Illinois Fund, the McCormick Place Expansion
7 Project Fund, ~~the Illinois Tax Increment Fund,~~ and the Tax
8 Compliance and Administration Fund as provided in this
9 Section, the Department shall pay each month into the Road
10 Fund the amount estimated to represent 48% of the net revenue
11 realized from the taxes imposed on motor fuel and gasohol.
12 Beginning July 1, 2024 and until July 1, 2025, subject to the
13 payment of amounts into the State and Local Sales Tax Reform
14 Fund, the Build Illinois Fund, the McCormick Place Expansion
15 Project Fund, ~~the Illinois Tax Increment Fund,~~ and the Tax
16 Compliance and Administration Fund as provided in this
17 Section, the Department shall pay each month into the Road
18 Fund the amount estimated to represent 64% of the net revenue
19 realized from the taxes imposed on motor fuel and gasohol.
20 Beginning on July 1, 2025, subject to the payment of amounts
21 into the State and Local Sales Tax Reform Fund, the Build
22 Illinois Fund, the McCormick Place Expansion Project Fund, ~~the~~
23 ~~Illinois Tax Increment Fund,~~ and the Tax Compliance and
24 Administration Fund as provided in this Section, the
25 Department shall pay each month into the Road Fund the amount
26 estimated to represent 80% of the net revenue realized from

1 the taxes imposed on motor fuel and gasohol. As used in this
2 paragraph "motor fuel" has the meaning given to that term in
3 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
4 meaning given to that term in Section 3-40 of the Use Tax Act.

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

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

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

23 (Source: P.A. 102-700, eff. 4-19-22; 103-363, eff. 7-28-23;
24 103-592, Article 75, Section 75-10, eff. 1-1-25; 103-592,
25 Article 110, Section 110-10, eff. 6-7-24; revised 11-26-24.)

1 Section 10-20. The Service Occupation Tax Act is amended
2 by changing Section 9 as follows:

3 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

4 Sec. 9. Each serviceman required or authorized to collect
5 the tax herein imposed shall pay to the Department the amount
6 of such tax at the time when he is required to file his return
7 for the period during which such tax was collectible, less a
8 discount of 2.1% prior to January 1, 1990, and 1.75% on and
9 after January 1, 1990, or \$5 per calendar year, whichever is
10 greater, which is allowed to reimburse the serviceman for
11 expenses incurred in collecting the tax, keeping records,
12 preparing and filing returns, remitting the tax, and supplying
13 data to the Department on request. Beginning with returns due
14 on or after January 1, 2025, the vendor's discount allowed in
15 this Section, the Retailers' Occupation Tax Act, the Use Tax
16 Act, and the Service Use Tax Act, including any local tax
17 administered by the Department and reported on the same
18 return, shall not exceed \$1,000 per month in the aggregate.
19 When determining the discount allowed under this Section,
20 servicemen shall include the amount of tax that would have
21 been due at the 1% rate but for the 0% rate imposed under
22 Public Act 102-700. The discount under this Section is not
23 allowed for the 1.25% portion of taxes paid on aviation fuel
24 that is subject to the revenue use requirements of 49 U.S.C.
25 47107(b) and 49 U.S.C. 47133. The discount allowed under this

1 Section is allowed only for returns that are filed in the
2 manner required by this Act. The Department may disallow the
3 discount for servicemen whose certificate of registration is
4 revoked at the time the return is filed, but only if the
5 Department's decision to revoke the certificate of
6 registration has become final.

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

15 Except as provided hereinafter in this Section, on or
16 before the twentieth day of each calendar month, such
17 serviceman shall file a return for the preceding calendar
18 month in accordance with reasonable rules and regulations to
19 be promulgated by the Department of Revenue. Such return shall
20 be filed on a form prescribed by the Department and shall
21 contain such information as the Department may reasonably
22 require. The return shall include the gross receipts which
23 were received during the preceding calendar month or quarter
24 on the following items upon which tax would have been due but
25 for the 0% rate imposed under Public Act 102-700: (i) food for
26 human consumption that is to be consumed off the premises

1 where it is sold (other than alcoholic beverages, food
2 consisting of or infused with adult use cannabis, soft drinks,
3 and food that has been prepared for immediate consumption);
4 and (ii) food prepared for immediate consumption and
5 transferred incident to a sale of service subject to this Act
6 or the Service Use Tax Act by an entity licensed under the
7 Hospital Licensing Act, the Nursing Home Care Act, the
8 Assisted Living and Shared Housing Act, the ID/DD Community
9 Care Act, the MC/DD Act, the Specialized Mental Health
10 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
11 an entity that holds a permit issued pursuant to the Life Care
12 Facilities Act. The return shall also include the amount of
13 tax that would have been due on the items listed in the
14 previous sentence but for the 0% rate imposed under Public Act
15 102-700.

16 On and after January 1, 2018, with respect to servicemen
17 whose annual gross receipts average \$20,000 or more, all
18 returns required to be filed pursuant to this Act shall be
19 filed electronically. Servicemen who demonstrate that they do
20 not have access to the Internet or demonstrate hardship in
21 filing electronically may petition the Department to waive the
22 electronic filing requirement.

23 The Department may require returns to be filed on a
24 quarterly basis. If so required, a return for each calendar
25 quarter shall be filed on or before the twentieth day of the
26 calendar month following the end of such calendar quarter. The

1 taxpayer shall also file a return with the Department for each
2 of the first two months of each calendar quarter, on or before
3 the twentieth day of the following calendar month, stating:

4 1. The name of the seller;

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

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

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

14 5. The amount of tax due;

15 5-5. The signature of the taxpayer; and

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

18 Each serviceman required or authorized to collect the tax
19 herein imposed on aviation fuel acquired as an incident to the
20 purchase of a service in this State during the preceding
21 calendar month shall, instead of reporting and paying tax as
22 otherwise required by this Section, report and pay such tax on
23 a separate aviation fuel tax return. The requirements related
24 to the return shall be as otherwise provided in this Section.
25 Notwithstanding any other provisions of this Act to the
26 contrary, servicemen transferring aviation fuel incident to

1 sales of service shall file all aviation fuel tax returns and
2 shall make all aviation fuel tax payments by electronic means
3 in the manner and form required by the Department. For
4 purposes of this Section, "aviation fuel" means jet fuel and
5 aviation gasoline.

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

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

15 Prior to October 1, 2003, and on and after September 1,
16 2004 a serviceman may accept a Manufacturer's Purchase Credit
17 certification from a purchaser in satisfaction of Service Use
18 Tax as provided in Section 3-70 of the Service Use Tax Act if
19 the purchaser provides the appropriate documentation as
20 required by Section 3-70 of the Service Use Tax Act. A
21 Manufacturer's Purchase Credit certification, accepted prior
22 to October 1, 2003 or on or after September 1, 2004 by a
23 serviceman as provided in Section 3-70 of the Service Use Tax
24 Act, may be used by that serviceman to satisfy Service
25 Occupation Tax liability in the amount claimed in the
26 certification, not to exceed 6.25% of the receipts subject to

1 tax from a qualifying purchase. A Manufacturer's Purchase
2 Credit reported on any original or amended return filed under
3 this Act after October 20, 2003 for reporting periods prior to
4 September 1, 2004 shall be disallowed. Manufacturer's Purchase
5 Credit reported on annual returns due on or after January 1,
6 2005 will be disallowed for periods prior to September 1,
7 2004. No Manufacturer's Purchase Credit may be used after
8 September 30, 2003 through August 31, 2004 to satisfy any tax
9 liability imposed under this Act, including any audit
10 liability.

11 Beginning on July 1, 2023 and through December 31, 2032, a
12 serviceman may accept a Sustainable Aviation Fuel Purchase
13 Credit certification from an air common carrier-purchaser in
14 satisfaction of Service Use Tax as provided in Section 3-72 of
15 the Service Use Tax Act if the purchaser provides the
16 appropriate documentation as required by Section 3-72 of the
17 Service Use Tax Act. A Sustainable Aviation Fuel Purchase
18 Credit certification accepted by a serviceman in accordance
19 with this paragraph may be used by that serviceman to satisfy
20 service occupation tax liability (but not in satisfaction of
21 penalty or interest) in the amount claimed in the
22 certification, not to exceed 6.25% of the receipts subject to
23 tax from a sale of aviation fuel. In addition, for a sale of
24 aviation fuel to qualify to earn the Sustainable Aviation Fuel
25 Purchase Credit, servicemen must retain in their books and
26 records a certification from the producer of the aviation fuel

1 that the aviation fuel sold by the serviceman and for which a
2 sustainable aviation fuel purchase credit was earned meets the
3 definition of sustainable aviation fuel under Section 3-72 of
4 the Service Use Tax Act. The documentation must include detail
5 sufficient for the Department to determine the number of
6 gallons of sustainable aviation fuel sold.

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

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

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

24 Notwithstanding any other provision in this Act concerning
25 the time within which a serviceman may file his return, in the
26 case of any serviceman who ceases to engage in a kind of

1 business which makes him responsible for filing returns under
2 this Act, such serviceman shall file a final return under this
3 Act with the Department not more than one month after
4 discontinuing such business.

5 Beginning October 1, 1993, a taxpayer who has an average
6 monthly tax liability of \$150,000 or more shall make all
7 payments required by rules of the Department by electronic
8 funds transfer. Beginning October 1, 1994, a taxpayer who has
9 an average monthly tax liability of \$100,000 or more shall
10 make all payments required by rules of the Department by
11 electronic funds transfer. Beginning October 1, 1995, a
12 taxpayer who has an average monthly tax liability of \$50,000
13 or more shall make all payments required by rules of the
14 Department by electronic funds transfer. Beginning October 1,
15 2000, a taxpayer who has an annual tax liability of \$200,000 or
16 more shall make all payments required by rules of the
17 Department by electronic funds transfer. The term "annual tax
18 liability" shall be the sum of the taxpayer's liabilities
19 under this Act, and under all other State and local occupation
20 and use tax laws administered by the Department, for the
21 immediately preceding calendar year. The term "average monthly
22 tax liability" means the sum of the taxpayer's liabilities
23 under this Act, and under all other State and local occupation
24 and use tax laws administered by the Department, for the
25 immediately preceding calendar year divided by 12. Beginning
26 on October 1, 2002, a taxpayer who has a tax liability in the

1 amount set forth in subsection (b) of Section 2505-210 of the
2 Department of Revenue Law shall make all payments required by
3 rules of the Department by electronic funds transfer.

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

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

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

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

19 Where a serviceman collects the tax with respect to the
20 selling price of tangible personal property which he sells and
21 the purchaser thereafter returns such tangible personal
22 property and the serviceman refunds the selling price thereof
23 to the purchaser, such serviceman shall also refund, to the
24 purchaser, the tax so collected from the purchaser. When
25 filing his return for the period in which he refunds such tax
26 to the purchaser, the serviceman may deduct the amount of the

1 tax so refunded by him to the purchaser from any other Service
2 Occupation Tax, Service Use Tax, Retailers' Occupation Tax, or
3 Use Tax which such serviceman may be required to pay or remit
4 to the Department, as shown by such return, provided that the
5 amount of the tax to be deducted shall previously have been
6 remitted to the Department by such serviceman. If the
7 serviceman shall not previously have remitted the amount of
8 such tax to the Department, he shall be entitled to no
9 deduction hereunder upon refunding such tax to the purchaser.

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the County and Mass Transit District Fund 4% of the
26 revenue realized for the preceding month from the 6.25%

1 general rate on sales of tangible personal property other than
2 aviation fuel sold on or after December 1, 2019. This
3 exception for aviation fuel only applies for so long as the
4 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
5 47133 are binding on the State.

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

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

18 For aviation fuel sold on or after December 1, 2019, each
19 month the Department shall pay into the State Aviation Program
20 Fund 20% of the net revenue realized for the preceding month
21 from the 6.25% general rate on the selling price of aviation
22 fuel, less an amount estimated by the Department to be
23 required for refunds of the 20% portion of the tax on aviation
24 fuel under this Act, which amount shall be deposited into the
25 Aviation Fuel Sales Tax Refund Fund. The Department shall only
26 pay moneys into the State Aviation Program Fund and the

1 Aviation Fuel Sales Tax Refund Fund under this Act for so long
2 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
3 U.S.C. 47133 are binding on the State.

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

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

15 Beginning July 1, 2013, each month the Department shall
16 pay into the Underground Storage Tank Fund from the proceeds
17 collected under this Act, the Use Tax Act, the Service Use Tax
18 Act, and the Retailers' Occupation Tax Act an amount equal to
19 the average monthly deficit in the Underground Storage Tank
20 Fund during the prior year, as certified annually by the
21 Illinois Environmental Protection Agency, but the total
22 payment into the Underground Storage Tank Fund under this Act,
23 the Use Tax Act, the Service Use Tax Act, and the Retailers'
24 Occupation Tax Act shall not exceed \$18,000,000 in any State
25 fiscal year. As used in this paragraph, the "average monthly
26 deficit" shall be equal to the difference between the average

1 monthly claims for payment by the fund and the average monthly
2 revenues deposited into the fund, excluding payments made
3 pursuant to this paragraph.

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

9 Of the remainder of the moneys received by the Department
10 pursuant to this Act, (a) 1.75% thereof shall be paid into the
11 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
12 and after July 1, 1989, 3.8% thereof shall be paid into the
13 Build Illinois Fund; provided, however, that if in any fiscal
14 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
15 may be, of the moneys received by the Department and required
16 to be paid into the Build Illinois Fund pursuant to Section 3
17 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
18 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
19 Service Occupation Tax Act, such Acts being hereinafter called
20 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
21 may be, of moneys being hereinafter called the "Tax Act
22 Amount", and (2) the amount transferred to the Build Illinois
23 Fund from the State and Local Sales Tax Reform Fund shall be
24 less than the Annual Specified Amount (as defined in Section 3
25 of the Retailers' Occupation Tax Act), an amount equal to the
26 difference shall be immediately paid into the Build Illinois

1 Fund from other moneys received by the Department pursuant to
2 the Tax Acts; and further provided, that if on the last
3 business day of any month the sum of (1) the Tax Act Amount
4 required to be deposited into the Build Illinois Account in
5 the Build Illinois Fund during such month and (2) the amount
6 transferred during such month to the Build Illinois Fund from
7 the State and Local Sales Tax Reform Fund shall have been less
8 than 1/12 of the Annual Specified Amount, an amount equal to
9 the difference shall be immediately paid into the Build
10 Illinois Fund from other moneys received by the Department
11 pursuant to the Tax Acts; and, further provided, that in no
12 event shall the payments required under the preceding proviso
13 result in aggregate payments into the Build Illinois Fund
14 pursuant to this clause (b) for any fiscal year in excess of
15 the greater of (i) the Tax Act Amount or (ii) the Annual
16 Specified Amount for such fiscal year; and, further provided,
17 that the amounts payable into the Build Illinois Fund under
18 this clause (b) shall be payable only until such time as the
19 aggregate amount on deposit under each trust indenture
20 securing Bonds issued and outstanding pursuant to the Build
21 Illinois Bond Act is sufficient, taking into account any
22 future investment income, to fully provide, in accordance with
23 such indenture, for the defeasance of or the payment of the
24 principal of, premium, if any, and interest on the Bonds
25 secured by such indenture and on any Bonds expected to be
26 issued thereafter and all fees and costs payable with respect

1 thereto, all as certified by the Director of the Bureau of the
2 Budget (now Governor's Office of Management and Budget). If on
3 the last business day of any month in which Bonds are
4 outstanding pursuant to the Build Illinois Bond Act, the
5 aggregate of the moneys deposited in the Build Illinois Bond
6 Account in the Build Illinois Fund in such month shall be less
7 than the amount required to be transferred in such month from
8 the Build Illinois Bond Account to the Build Illinois Bond
9 Retirement and Interest Fund pursuant to Section 13 of the
10 Build Illinois Bond Act, an amount equal to such deficiency
11 shall be immediately paid from other moneys received by the
12 Department pursuant to the Tax Acts to the Build Illinois
13 Fund; provided, however, that any amounts paid to the Build
14 Illinois Fund in any fiscal year pursuant to this sentence
15 shall be deemed to constitute payments pursuant to clause (b)
16 of the preceding sentence and shall reduce the amount
17 otherwise payable for such fiscal year pursuant to clause (b)
18 of the preceding sentence. The moneys received by the
19 Department pursuant to this Act and required to be deposited
20 into the Build Illinois Fund are subject to the pledge, claim
21 and charge set forth in Section 12 of the Build Illinois Bond
22 Act.

23 Subject to payment of amounts into the Build Illinois Fund
24 as provided in the preceding paragraph or in any amendment
25 thereto hereafter enacted, the following specified monthly
26 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

1	2009	132,000,000
2	2010	139,000,000
3	2011	146,000,000
4	2012	153,000,000
5	2013	161,000,000
6	2014	170,000,000
7	2015	179,000,000
8	2016	189,000,000
9	2017	199,000,000
10	2018	210,000,000
11	2019	221,000,000
12	2020	233,000,000
13	2021	300,000,000
14	2022	300,000,000
15	2023	300,000,000
16	2024	300,000,000
17	2025	300,000,000
18	2026	300,000,000
19	2027	375,000,000
20	2028	375,000,000
21	2029	375,000,000
22	2030	375,000,000
23	2031	375,000,000
24	2032	375,000,000
25	2033	375,000,000
26	2034	375,000,000

1 2035 375,000,000

2 2036 450,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

24 Subject to payment of amounts into the Capital Projects
25 Fund, the Build Illinois Fund, and the McCormick Place
26 Expansion Project Fund pursuant to the preceding paragraphs or

1 in any amendments thereto hereafter enacted, for aviation fuel
2 sold on or after December 1, 2019, the Department shall each
3 month deposit into the Aviation Fuel Sales Tax Refund Fund an
4 amount estimated by the Department to be required for refunds
5 of the 80% portion of the tax on aviation fuel under this Act.
6 The Department shall only deposit moneys into the Aviation
7 Fuel Sales Tax Refund Fund under this paragraph for so long as
8 the revenue use requirements of 49 U.S.C. 47107(b) and 49
9 U.S.C. 47133 are binding on the State.

10 ~~Subject to payment of amounts into the Build Illinois Fund~~
11 ~~and the McCormick Place Expansion Project Fund pursuant to the~~
12 ~~preceding paragraphs or in any amendments thereto hereafter~~
13 ~~enacted, beginning July 1, 1993 and ending on September 30,~~
14 ~~2013, the Department shall each month pay into the Illinois~~
15 ~~Tax Increment Fund 0.27% of 80% of the net revenue realized for~~
16 ~~the preceding month from the 6.25% general rate on the selling~~
17 ~~price of tangible personal property.~~

18 Subject to payment of amounts into the Build Illinois Fund
19 and ~~7~~ the McCormick Place Expansion Project Fund, ~~and the~~
20 ~~Illinois Tax Increment Fund~~ pursuant to the preceding
21 paragraphs or in any amendments to this Section hereafter
22 enacted, beginning on the first day of the first calendar
23 month to occur on or after August 26, 2014 (the effective date
24 of Public Act 98-1098), each month, from the collections made
25 under Section 9 of the Use Tax Act, Section 9 of the Service
26 Use Tax Act, Section 9 of the Service Occupation Tax Act, and

1 Section 3 of the Retailers' Occupation Tax Act, the Department
2 shall pay into the Tax Compliance and Administration Fund, to
3 be used, subject to appropriation, to fund additional auditors
4 and compliance personnel at the Department of Revenue, an
5 amount equal to 1/12 of 5% of 80% of the cash receipts
6 collected during the preceding fiscal year by the Audit Bureau
7 of the Department under the Use Tax Act, the Service Use Tax
8 Act, the Service Occupation Tax Act, the Retailers' Occupation
9 Tax Act, and associated local occupation and use taxes
10 administered by the Department.

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

18 Subject to successful execution and delivery of a
19 public-private agreement between the public agency and private
20 entity and completion of the civic build, beginning on July 1,
21 2023, of the remainder of the moneys received by the
22 Department under the Use Tax Act, the Service Use Tax Act, the
23 Service Occupation Tax Act, and this Act, the Department shall
24 deposit the following specified deposits in the aggregate from
25 collections under the Use Tax Act, the Service Use Tax Act, the
26 Service Occupation Tax Act, and the Retailers' Occupation Tax

1 Act, as required under Section 8.25g of the State Finance Act
2 for distribution consistent with the Public-Private
3 Partnership for Civic and Transit Infrastructure Project Act.
4 The moneys received by the Department pursuant to this Act and
5 required to be deposited into the Civic and Transit
6 Infrastructure Fund are subject to the pledge, claim and
7 charge set forth in Section 25-55 of the Public-Private
8 Partnership for Civic and Transit Infrastructure Project Act.
9 As used in this paragraph, "civic build", "private entity",
10 "public-private agreement", and "public agency" have the
11 meanings provided in Section 25-10 of the Public-Private
12 Partnership for Civic and Transit Infrastructure Project Act.

13	Fiscal Year.....	Total Deposit
14	2024	\$200,000,000
15	2025	\$206,000,000
16	2026	\$212,200,000
17	2027	\$218,500,000
18	2028	\$225,100,000
19	2029	\$288,700,000
20	2030	\$298,900,000
21	2031	\$309,300,000
22	2032	\$320,100,000
23	2033	\$331,200,000
24	2034	\$341,200,000
25	2035	\$351,400,000
26	2036	\$361,900,000

1	2037	\$372,800,000
2	2038	\$384,000,000
3	2039	\$395,500,000
4	2040	\$407,400,000
5	2041	\$419,600,000
6	2042	\$432,200,000
7	2043	\$445,100,000

8 Beginning July 1, 2021 and until July 1, 2022, subject to
9 the payment of amounts into the County and Mass Transit
10 District Fund, the Local Government Tax Fund, the Build
11 Illinois Fund, the McCormick Place Expansion Project Fund, ~~the~~
12 ~~Illinois Tax Increment Fund,~~ and the Tax Compliance and
13 Administration Fund as provided in this Section, the
14 Department shall pay each month into the Road Fund the amount
15 estimated to represent 16% of the net revenue realized from
16 the taxes imposed on motor fuel and gasohol. Beginning July 1,
17 2022 and until July 1, 2023, subject to the payment of amounts
18 into the County and Mass Transit District Fund, the Local
19 Government Tax Fund, the Build Illinois Fund, the McCormick
20 Place Expansion Project Fund, ~~the Illinois Tax Increment Fund,~~
21 and the Tax Compliance and Administration Fund as provided in
22 this Section, the Department shall pay each month into the
23 Road Fund the amount estimated to represent 32% of the net
24 revenue realized from the taxes imposed on motor fuel and
25 gasohol. Beginning July 1, 2023 and until July 1, 2024,
26 subject to the payment of amounts into the County and Mass

1 Transit District Fund, the Local Government Tax Fund, the
2 Build Illinois Fund, the McCormick Place Expansion Project
3 Fund, ~~the Illinois Tax Increment Fund,~~ and the Tax Compliance
4 and Administration Fund as provided in this Section, the
5 Department shall pay each month into the Road Fund the amount
6 estimated to represent 48% of the net revenue realized from
7 the taxes imposed on motor fuel and gasohol. Beginning July 1,
8 2024 and until July 1, 2025, subject to the payment of amounts
9 into the County and Mass Transit District Fund, the Local
10 Government Tax Fund, the Build Illinois Fund, the McCormick
11 Place Expansion Project Fund, ~~the Illinois Tax Increment Fund,~~
12 and the Tax Compliance and Administration Fund as provided in
13 this Section, the Department shall pay each month into the
14 Road Fund the amount estimated to represent 64% of the net
15 revenue realized from the taxes imposed on motor fuel and
16 gasohol. Beginning on July 1, 2025, subject to the payment of
17 amounts into the County and Mass Transit District Fund, the
18 Local Government Tax Fund, the Build Illinois Fund, the
19 McCormick Place Expansion Project Fund, ~~the Illinois Tax~~
20 ~~Increment Fund,~~ and the Tax Compliance and Administration Fund
21 as provided in this Section, the Department shall pay each
22 month into the Road Fund the amount estimated to represent 80%
23 of the net revenue realized from the taxes imposed on motor
24 fuel and gasohol. As used in this paragraph "motor fuel" has
25 the meaning given to that term in Section 1.1 of the Motor Fuel
26 Tax Law, and "gasohol" has the meaning given to that term in

1 Section 3-40 of the Use Tax Act.

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

9 The Department may, upon separate written notice to a
10 taxpayer, require the taxpayer to prepare and file with the
11 Department on a form prescribed by the Department within not
12 less than 60 days after receipt of the notice an annual
13 information return for the tax year specified in the notice.
14 Such annual return to the Department shall include a statement
15 of gross receipts as shown by the taxpayer's last federal
16 income tax return. If the total receipts of the business as
17 reported in the federal income tax return do not agree with the
18 gross receipts reported to the Department of Revenue for the
19 same period, the taxpayer shall attach to his annual return a
20 schedule showing a reconciliation of the 2 amounts and the
21 reasons for the difference. The taxpayer's annual return to
22 the Department shall also disclose the cost of goods sold by
23 the taxpayer during the year covered by such return, opening
24 and closing inventories of such goods for such year, cost of
25 goods used from stock or taken from stock and given away by the
26 taxpayer during such year, pay roll information of the

1 taxpayer's business during such year and any additional
2 reasonable information which the Department deems would be
3 helpful in determining the accuracy of the monthly, quarterly
4 or annual returns filed by such taxpayer as hereinbefore
5 provided for in this Section.

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

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

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

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

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

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

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

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

24 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;
25 103-363, eff. 7-28-23; 103-592, eff. 6-7-24; 103-605, eff.
26 7-1-24.)

1 Section 10-25. The Retailers' Occupation Tax Act is
2 amended by changing Section 3 as follows:

3 (35 ILCS 120/3)

4 Sec. 3. Except as provided in this Section, on or before
5 the twentieth day of each calendar month, every person engaged
6 in the business of selling, which, on and after January 1,
7 2025, includes leasing, tangible personal property at retail
8 in this State during the preceding calendar month shall file a
9 return with the Department, stating:

10 1. The name of the seller;

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

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

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

1 is filed;

2 5. Deductions allowed by law;

3 6. Gross receipts which were received by him during
4 the preceding calendar month or quarter and upon the basis
5 of which the tax is imposed, including gross receipts on
6 food for human consumption that is to be consumed off the
7 premises where it is sold (other than alcoholic beverages,
8 food consisting of or infused with adult use cannabis,
9 soft drinks, and food that has been prepared for immediate
10 consumption) which were received during the preceding
11 calendar month or quarter and upon which tax would have
12 been due but for the 0% rate imposed under Public Act
13 102-700;

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

16 8. The amount of tax due, including the amount of tax
17 that would have been due on food for human consumption
18 that is to be consumed off the premises where it is sold
19 (other than alcoholic beverages, food consisting of or
20 infused with adult use cannabis, soft drinks, and food
21 that has been prepared for immediate consumption) but for
22 the 0% rate imposed under Public Act 102-700;

23 9. The signature of the taxpayer; and

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

26 In the case of leases, except as otherwise provided in

1 this Act, the lessor must remit for each tax return period only
2 the tax applicable to that part of the selling price actually
3 received during such tax return period.

4 On and after January 1, 2018, except for returns required
5 to be filed prior to January 1, 2023 for motor vehicles,
6 watercraft, aircraft, and trailers that are required to be
7 registered with an agency of this State, with respect to
8 retailers whose annual gross receipts average \$20,000 or more,
9 all returns required to be filed pursuant to this Act shall be
10 filed electronically. On and after January 1, 2023, with
11 respect to retailers whose annual gross receipts average
12 \$20,000 or more, all returns required to be filed pursuant to
13 this Act, including, but not limited to, returns for motor
14 vehicles, watercraft, aircraft, and trailers that are required
15 to be registered with an agency of this State, shall be filed
16 electronically. Retailers who demonstrate that they do not
17 have access to the Internet or demonstrate hardship in filing
18 electronically may petition the Department to waive the
19 electronic filing requirement.

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

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

1 Prior to October 1, 2003 and on and after September 1,
2 2004, a retailer may accept a Manufacturer's Purchase Credit
3 certification from a purchaser in satisfaction of Use Tax as
4 provided in Section 3-85 of the Use Tax Act if the purchaser
5 provides the appropriate documentation as required by Section
6 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
7 certification, accepted by a retailer prior to October 1, 2003
8 and on and after September 1, 2004 as provided in Section 3-85
9 of the Use Tax Act, may be used by that retailer to satisfy
10 Retailers' Occupation Tax liability in the amount claimed in
11 the certification, not to exceed 6.25% of the receipts subject
12 to tax from a qualifying purchase. A Manufacturer's Purchase
13 Credit reported on any original or amended return filed under
14 this Act after October 20, 2003 for reporting periods prior to
15 September 1, 2004 shall be disallowed. Manufacturer's Purchase
16 Credit reported on annual returns due on or after January 1,
17 2005 will be disallowed for periods prior to September 1,
18 2004. No Manufacturer's Purchase Credit may be used after
19 September 30, 2003 through August 31, 2004 to satisfy any tax
20 liability imposed under this Act, including any audit
21 liability.

22 Beginning on July 1, 2023 and through December 31, 2032, a
23 retailer may accept a Sustainable Aviation Fuel Purchase
24 Credit certification from an air common carrier-purchaser in
25 satisfaction of Use Tax on aviation fuel as provided in
26 Section 3-87 of the Use Tax Act if the purchaser provides the

1 appropriate documentation as required by Section 3-87 of the
2 Use Tax Act. A Sustainable Aviation Fuel Purchase Credit
3 certification accepted by a retailer in accordance with this
4 paragraph may be used by that retailer to satisfy Retailers'
5 Occupation Tax liability (but not in satisfaction of penalty
6 or interest) in the amount claimed in the certification, not
7 to exceed 6.25% of the receipts subject to tax from a sale of
8 aviation fuel. In addition, for a sale of aviation fuel to
9 qualify to earn the Sustainable Aviation Fuel Purchase Credit,
10 retailers must retain in their books and records a
11 certification from the producer of the aviation fuel that the
12 aviation fuel sold by the retailer and for which a sustainable
13 aviation fuel purchase credit was earned meets the definition
14 of sustainable aviation fuel under Section 3-87 of the Use Tax
15 Act. The documentation must include detail sufficient for the
16 Department to determine the number of gallons of sustainable
17 aviation fuel sold.

18 The Department may require returns to be filed on a
19 quarterly basis. If so required, a return for each calendar
20 quarter shall be filed on or before the twentieth day of the
21 calendar month following the end of such calendar quarter. The
22 taxpayer shall also file a return with the Department for each
23 of the first 2 months of each calendar quarter, on or before
24 the twentieth day of the following calendar month, stating:

25 1. The name of the seller;

26 2. The address of the principal place of business from

1 which he engages in the business of selling tangible
2 personal property at retail in this State;

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

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

10 5. The amount of tax due; and

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

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

25 Beginning on October 1, 2003, any person who is not a
26 licensed distributor, importing distributor, or manufacturer,

1 as defined in the Liquor Control Act of 1934, but is engaged in
2 the business of selling, at retail, alcoholic liquor shall
3 file a statement with the Department of Revenue, in a format
4 and at a time prescribed by the Department, showing the total
5 amount paid for alcoholic liquor purchased during the
6 preceding month and such other information as is reasonably
7 required by the Department. The Department may adopt rules to
8 require that this statement be filed in an electronic or
9 telephonic format. Such rules may provide for exceptions from
10 the filing requirements of this paragraph. For the purposes of
11 this paragraph, the term "alcoholic liquor" shall have the
12 meaning prescribed in the Liquor Control Act of 1934.

13 Beginning on October 1, 2003, every distributor, importing
14 distributor, and manufacturer of alcoholic liquor as defined
15 in the Liquor Control Act of 1934, shall file a statement with
16 the Department of Revenue, no later than the 10th day of the
17 month for the preceding month during which transactions
18 occurred, by electronic means, showing the total amount of
19 gross receipts from the sale of alcoholic liquor sold or
20 distributed during the preceding month to purchasers;
21 identifying the purchaser to whom it was sold or distributed;
22 the purchaser's tax registration number; and such other
23 information reasonably required by the Department. A
24 distributor, importing distributor, or manufacturer of
25 alcoholic liquor must personally deliver, mail, or provide by
26 electronic means to each retailer listed on the monthly

1 statement a report containing a cumulative total of that
2 distributor's, importing distributor's, or manufacturer's
3 total sales of alcoholic liquor to that retailer no later than
4 the 10th day of the month for the preceding month during which
5 the transaction occurred. The distributor, importing
6 distributor, or manufacturer shall notify the retailer as to
7 the method by which the distributor, importing distributor, or
8 manufacturer will provide the sales information. If the
9 retailer is unable to receive the sales information by
10 electronic means, the distributor, importing distributor, or
11 manufacturer shall furnish the sales information by personal
12 delivery or by mail. For purposes of this paragraph, the term
13 "electronic means" includes, but is not limited to, the use of
14 a secure Internet website, e-mail, or facsimile.

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

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

24 Beginning October 1, 1993, a taxpayer who has an average
25 monthly tax liability of \$150,000 or more shall make all
26 payments required by rules of the Department by electronic

1 funds transfer. Beginning October 1, 1994, a taxpayer who has
2 an average monthly tax liability of \$100,000 or more shall
3 make all payments required by rules of the Department by
4 electronic funds transfer. Beginning October 1, 1995, a
5 taxpayer who has an average monthly tax liability of \$50,000
6 or more shall make all payments required by rules of the
7 Department by electronic funds transfer. Beginning October 1,
8 2000, a taxpayer who has an annual tax liability of \$200,000 or
9 more shall make all payments required by rules of the
10 Department by electronic funds transfer. The term "annual tax
11 liability" shall be the sum of the taxpayer's liabilities
12 under this Act, and under all other State and local occupation
13 and use tax laws administered by the Department, for the
14 immediately preceding calendar year. The term "average monthly
15 tax liability" shall be the sum of the taxpayer's liabilities
16 under this Act, and under all other State and local occupation
17 and use tax laws administered by the Department, for the
18 immediately preceding calendar year divided by 12. Beginning
19 on October 1, 2002, a taxpayer who has a tax liability in the
20 amount set forth in subsection (b) of Section 2505-210 of the
21 Department of Revenue Law shall make all payments required by
22 rules of the Department by electronic funds transfer.

23 Before August 1 of each year beginning in 1993, the
24 Department shall notify all taxpayers required to make
25 payments by electronic funds transfer. All taxpayers required
26 to make payments by electronic funds transfer shall make those

1 payments for a minimum of one year beginning on October 1.

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

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

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

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

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

1 given year being due by October 20 of such year, and with the
2 return for October, November, and December of a given year
3 being due by January 20 of the following year.

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

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

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

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

26 In addition, with respect to motor vehicles, watercraft,

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

24 In addition, with respect to motor vehicles, watercraft,
25 aircraft, and trailers that are required to be registered with
26 an agency of this State, every person who is engaged in the

1 business of leasing or renting such items and who, in
2 connection with such business, sells any such item to a
3 retailer for the purpose of resale is, notwithstanding any
4 other provision of this Section to the contrary, authorized to
5 meet the return-filing requirement of this Act by reporting
6 the transfer of all the aircraft, watercraft, motor vehicles,
7 or trailers transferred for resale during a month to the
8 Department on the same uniform invoice-transaction reporting
9 return form on or before the 20th of the month following the
10 month in which the transfer takes place. Notwithstanding any
11 other provision of this Act to the contrary, all returns filed
12 under this paragraph must be filed by electronic means in the
13 manner and form as required by the Department.

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

22 The transaction reporting return, in the case of motor
23 vehicles or trailers that are required to be registered with
24 an agency of this State, shall be the same document as the
25 Uniform Invoice referred to in Section 5-402 of the Illinois
26 Vehicle Code and must show the name and address of the seller;

1 the name and address of the purchaser; the amount of the
2 selling price including the amount allowed by the retailer for
3 traded-in property, if any; the amount allowed by the retailer
4 for the traded-in tangible personal property, if any, to the
5 extent to which Section 1 of this Act allows an exemption for
6 the value of traded-in property; the balance payable after
7 deducting such trade-in allowance from the total selling
8 price; the amount of tax due from the retailer with respect to
9 such transaction; the amount of tax collected from the
10 purchaser by the retailer on such transaction (or satisfactory
11 evidence that such tax is not due in that particular instance,
12 if that is claimed to be the fact); the place and date of the
13 sale; a sufficient identification of the property sold; such
14 other information as is required in Section 5-402 of the
15 Illinois Vehicle Code, and such other information as the
16 Department may reasonably require.

17 The transaction reporting return in the case of watercraft
18 or aircraft must show the name and address of the seller; the
19 name and address of the purchaser; the amount of the selling
20 price including the amount allowed by the retailer for
21 traded-in property, if any; the amount allowed by the retailer
22 for the traded-in tangible personal property, if any, to the
23 extent to which Section 1 of this Act allows an exemption for
24 the value of traded-in property; the balance payable after
25 deducting such trade-in allowance from the total selling
26 price; the amount of tax due from the retailer with respect to

1 such transaction; the amount of tax collected from the
2 purchaser by the retailer on such transaction (or satisfactory
3 evidence that such tax is not due in that particular instance,
4 if that is claimed to be the fact); the place and date of the
5 sale, a sufficient identification of the property sold, and
6 such other information as the Department may reasonably
7 require.

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

20 With each such transaction reporting return, the retailer
21 shall remit the proper amount of tax due (or shall submit
22 satisfactory evidence that the sale is not taxable if that is
23 the case), to the Department or its agents, whereupon the
24 Department shall issue, in the purchaser's name, a use tax
25 receipt (or a certificate of exemption if the Department is
26 satisfied that the particular sale is tax exempt) which such

1 purchaser may submit to the agency with which, or State
2 officer with whom, he must title or register the tangible
3 personal property that is involved (if titling or registration
4 is required) in support of such purchaser's application for an
5 Illinois certificate or other evidence of title or
6 registration to such tangible personal property.

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

15 If the user who would otherwise pay tax to the retailer
16 wants the transaction reporting return filed and the payment
17 of the tax or proof of exemption made to the Department before
18 the retailer is willing to take these actions and such user has
19 not paid the tax to the retailer, such user may certify to the
20 fact of such delay by the retailer and may (upon the Department
21 being satisfied of the truth of such certification) transmit
22 the information required by the transaction reporting return
23 and the remittance for tax or proof of exemption directly to
24 the Department and obtain his tax receipt or exemption
25 determination, in which event the transaction reporting return
26 and tax remittance (if a tax payment was required) shall be

1 credited by the Department to the proper retailer's account
2 with the Department, but without the vendor's discount
3 provided for in this Section being allowed. When the user pays
4 the tax directly to the Department, he shall pay the tax in the
5 same amount and in the same form in which it would be remitted
6 if the tax had been remitted to the Department by the retailer.

7 On and after January 1, 2025, with respect to the lease of
8 trailers, other than semitrailers as defined in Section 1-187
9 of the Illinois Vehicle Code, that are required to be
10 registered with an agency of this State and that are subject to
11 the tax on lease receipts under this Act, notwithstanding any
12 other provision of this Act to the contrary, for the purpose of
13 reporting and paying tax under this Act on those lease
14 receipts, lessors shall file returns in addition to and
15 separate from the transaction reporting return. Lessors shall
16 file those lease returns and make payment to the Department by
17 electronic means on or before the 20th day of each month
18 following the month, quarter, or year, as applicable, in which
19 lease receipts were received. All lease receipts received by
20 the lessor from the lease of those trailers during the same
21 reporting period shall be reported and tax shall be paid on a
22 single return form to be prescribed by the Department.

23 Refunds made by the seller during the preceding return
24 period to purchasers, on account of tangible personal property
25 returned to the seller, shall be allowed as a deduction under
26 subdivision 5 of his monthly or quarterly return, as the case

1 may be, in case the seller had theretofore included the
2 receipts from the sale of such tangible personal property in a
3 return filed by him and had paid the tax imposed by this Act
4 with respect to such receipts.

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

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

13 Except as provided in this Section, the retailer filing
14 the return under this Section shall, at the time of filing such
15 return, pay to the Department the amount of tax imposed by this
16 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
17 on and after January 1, 1990, or \$5 per calendar year,
18 whichever is greater, which is allowed to reimburse the
19 retailer for the expenses incurred in keeping records,
20 preparing and filing returns, remitting the tax and supplying
21 data to the Department on request. On and after January 1,
22 2021, a certified service provider, as defined in the Leveling
23 the Playing Field for Illinois Retail Act, filing the return
24 under this Section on behalf of a remote retailer shall, at the
25 time of such return, pay to the Department the amount of tax
26 imposed by this Act less a discount of 1.75%. A remote retailer

1 using a certified service provider to file a return on its
2 behalf, as provided in the Leveling the Playing Field for
3 Illinois Retail Act, is not eligible for the discount.
4 Beginning with returns due on or after January 1, 2025, the
5 vendor's discount allowed in this Section, the Service
6 Occupation Tax Act, the Use Tax Act, and the Service Use Tax
7 Act, including any local tax administered by the Department
8 and reported on the same return, shall not exceed \$1,000 per
9 month in the aggregate for returns other than transaction
10 returns filed during the month. When determining the discount
11 allowed under this Section, retailers shall include the amount
12 of tax that would have been due at the 1% rate but for the 0%
13 rate imposed under Public Act 102-700. When determining the
14 discount allowed under this Section, retailers shall include
15 the amount of tax that would have been due at the 6.25% rate
16 but for the 1.25% rate imposed on sales tax holiday items under
17 Public Act 102-700. The discount under this Section is not
18 allowed for the 1.25% portion of taxes paid on aviation fuel
19 that is subject to the revenue use requirements of 49 U.S.C.
20 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
21 Section 2d of this Act shall be included in the amount on which
22 such discount is computed. In the case of retailers who report
23 and pay the tax on a transaction by transaction basis, as
24 provided in this Section, such discount shall be taken with
25 each such tax remittance instead of when such retailer files
26 his periodic return, but, beginning with returns due on or

1 after January 1, 2025, the vendor's discount allowed under
2 this Section and the Use Tax Act, including any local tax
3 administered by the Department and reported on the same
4 transaction return, shall not exceed \$1,000 per month for all
5 transaction returns filed during the month. The discount
6 allowed under this Section is allowed only for returns that
7 are filed in the manner required by this Act. The Department
8 may disallow the discount for retailers whose certificate of
9 registration is revoked at the time the return is filed, but
10 only if the Department's decision to revoke the certificate of
11 registration has become final.

12 Before October 1, 2000, if the taxpayer's average monthly
13 tax liability to the Department under this Act, the Use Tax
14 Act, the Service Occupation Tax Act, and the Service Use Tax
15 Act, excluding any liability for prepaid sales tax to be
16 remitted in accordance with Section 2d of this Act, was
17 \$10,000 or more during the preceding 4 complete calendar
18 quarters, he shall file a return with the Department each
19 month by the 20th day of the month next following the month
20 during which such tax liability is incurred and shall make
21 payments to the Department on or before the 7th, 15th, 22nd and
22 last day of the month during which such liability is incurred.
23 On and after October 1, 2000, if the taxpayer's average
24 monthly tax liability to the Department under this Act, the
25 Use Tax Act, the Service Occupation Tax Act, and the Service
26 Use Tax Act, excluding any liability for prepaid sales tax to

1 be remitted in accordance with Section 2d of this Act, was
2 \$20,000 or more during the preceding 4 complete calendar
3 quarters, he shall file a return with the Department each
4 month by the 20th day of the month next following the month
5 during which such tax liability is incurred and shall make
6 payment to the Department on or before the 7th, 15th, 22nd and
7 last day of the month during which such liability is incurred.
8 If the month during which such tax liability is incurred began
9 prior to January 1, 1985, each payment shall be in an amount
10 equal to 1/4 of the taxpayer's actual liability for the month
11 or an amount set by the Department not to exceed 1/4 of the
12 average monthly liability of the taxpayer to the Department
13 for the preceding 4 complete calendar quarters (excluding the
14 month of highest liability and the month of lowest liability
15 in such 4 quarter period). If the month during which such tax
16 liability is incurred begins on or after January 1, 1985 and
17 prior to January 1, 1987, each payment shall be in an amount
18 equal to 22.5% of the taxpayer's actual liability for the
19 month or 27.5% of the taxpayer's liability for the same
20 calendar month of the preceding year. If the month during
21 which such tax liability is incurred begins on or after
22 January 1, 1987 and prior to January 1, 1988, each payment
23 shall be in an amount equal to 22.5% of the taxpayer's actual
24 liability for the month or 26.25% of the taxpayer's liability
25 for the same calendar month of the preceding year. If the month
26 during which such tax liability is incurred begins on or after

1 January 1, 1988, and prior to January 1, 1989, or begins on or
2 after January 1, 1996, each payment shall be in an amount equal
3 to 22.5% of the taxpayer's actual liability for the month or
4 25% of the taxpayer's liability for the same calendar month of
5 the preceding year. If the month during which such tax
6 liability is incurred begins on or after January 1, 1989, and
7 prior to January 1, 1996, each payment shall be in an amount
8 equal to 22.5% of the taxpayer's actual liability for the
9 month or 25% of the taxpayer's liability for the same calendar
10 month of the preceding year or 100% of the taxpayer's actual
11 liability for the quarter monthly reporting period. The amount
12 of such quarter monthly payments shall be credited against the
13 final tax liability of the taxpayer's return for that month.
14 Before October 1, 2000, once applicable, the requirement of
15 the making of quarter monthly payments to the Department by
16 taxpayers having an average monthly tax liability of \$10,000
17 or more as determined in the manner provided above shall
18 continue until such taxpayer's average monthly liability to
19 the Department during the preceding 4 complete calendar
20 quarters (excluding the month of highest liability and the
21 month of lowest liability) is less than \$9,000, or until such
22 taxpayer's average monthly liability to the Department as
23 computed for each calendar quarter of the 4 preceding complete
24 calendar quarter period is less than \$10,000. However, if a
25 taxpayer can show the Department that a substantial change in
26 the taxpayer's business has occurred which causes the taxpayer

1 to anticipate that his average monthly tax liability for the
2 reasonably foreseeable future will fall below the \$10,000
3 threshold stated above, then such taxpayer may petition the
4 Department for a change in such taxpayer's reporting status.
5 On and after October 1, 2000, once applicable, the requirement
6 of the making of quarter monthly payments to the Department by
7 taxpayers having an average monthly tax liability of \$20,000
8 or more as determined in the manner provided above shall
9 continue until such taxpayer's average monthly liability to
10 the Department during the preceding 4 complete calendar
11 quarters (excluding the month of highest liability and the
12 month of lowest liability) is less than \$19,000 or until such
13 taxpayer's average monthly liability to the Department as
14 computed for each calendar quarter of the 4 preceding complete
15 calendar quarter period is less than \$20,000. However, if a
16 taxpayer can show the Department that a substantial change in
17 the taxpayer's business has occurred which causes the taxpayer
18 to anticipate that his average monthly tax liability for the
19 reasonably foreseeable future will fall below the \$20,000
20 threshold stated above, then such taxpayer may petition the
21 Department for a change in such taxpayer's reporting status.
22 The Department shall change such taxpayer's reporting status
23 unless it finds that such change is seasonal in nature and not
24 likely to be long term. Quarter monthly payment status shall
25 be determined under this paragraph as if the rate reduction to
26 0% in Public Act 102-700 on food for human consumption that is

1 to be consumed off the premises where it is sold (other than
2 alcoholic beverages, food consisting of or infused with adult
3 use cannabis, soft drinks, and food that has been prepared for
4 immediate consumption) had not occurred. For quarter monthly
5 payments due under this paragraph on or after July 1, 2023 and
6 through June 30, 2024, "25% of the taxpayer's liability for
7 the same calendar month of the preceding year" shall be
8 determined as if the rate reduction to 0% in Public Act 102-700
9 had not occurred. Quarter monthly payment status shall be
10 determined under this paragraph as if the rate reduction to
11 1.25% in Public Act 102-700 on sales tax holiday items had not
12 occurred. For quarter monthly payments due on or after July 1,
13 2023 and through June 30, 2024, "25% of the taxpayer's
14 liability for the same calendar month of the preceding year"
15 shall be determined as if the rate reduction to 1.25% in Public
16 Act 102-700 on sales tax holiday items had not occurred. If any
17 such quarter monthly payment is not paid at the time or in the
18 amount required by this Section, then the taxpayer shall be
19 liable for penalties and interest on the difference between
20 the minimum amount due as a payment and the amount of such
21 quarter monthly payment actually and timely paid, except
22 insofar as the taxpayer has previously made payments for that
23 month to the Department in excess of the minimum payments
24 previously due as provided in this Section. The Department
25 shall make reasonable rules and regulations to govern the
26 quarter monthly payment amount and quarter monthly payment

1 dates for taxpayers who file on other than a calendar monthly
2 basis.

3 The provisions of this paragraph apply before October 1,
4 2001. Without regard to whether a taxpayer is required to make
5 quarter monthly payments as specified above, any taxpayer who
6 is required by Section 2d of this Act to collect and remit
7 prepaid taxes and has collected prepaid taxes which average in
8 excess of \$25,000 per month during the preceding 2 complete
9 calendar quarters, shall file a return with the Department as
10 required by Section 2f and shall make payments to the
11 Department on or before the 7th, 15th, 22nd and last day of the
12 month during which such liability is incurred. If the month
13 during which such tax liability is incurred began prior to
14 September 1, 1985 (the effective date of Public Act 84-221),
15 each payment shall be in an amount not less than 22.5% of the
16 taxpayer's actual liability under Section 2d. If the month
17 during which such tax liability is incurred begins on or after
18 January 1, 1986, each payment shall be in an amount equal to
19 22.5% of the taxpayer's actual liability for the month or
20 27.5% of the taxpayer's liability for the same calendar month
21 of the preceding calendar year. If the month during which such
22 tax liability is incurred begins on or after January 1, 1987,
23 each payment shall be in an amount equal to 22.5% of the
24 taxpayer's actual liability for the month or 26.25% of the
25 taxpayer's liability for the same calendar month of the
26 preceding year. The amount of such quarter monthly payments

1 shall be credited against the final tax liability of the
2 taxpayer's return for that month filed under this Section or
3 Section 2f, as the case may be. Once applicable, the
4 requirement of the making of quarter monthly payments to the
5 Department pursuant to this paragraph shall continue until
6 such taxpayer's average monthly prepaid tax collections during
7 the preceding 2 complete calendar quarters is \$25,000 or less.
8 If any such quarter monthly payment is not paid at the time or
9 in the amount required, the taxpayer shall be liable for
10 penalties and interest on such difference, except insofar as
11 the taxpayer has previously made payments for that month in
12 excess of the minimum payments previously due.

13 The provisions of this paragraph apply on and after
14 October 1, 2001. Without regard to whether a taxpayer is
15 required to make quarter monthly payments as specified above,
16 any taxpayer who is required by Section 2d of this Act to
17 collect and remit prepaid taxes and has collected prepaid
18 taxes that average in excess of \$20,000 per month during the
19 preceding 4 complete calendar quarters shall file a return
20 with the Department as required by Section 2f and shall make
21 payments to the Department on or before the 7th, 15th, 22nd,
22 and last day of the month during which the liability is
23 incurred. Each payment shall be in an amount equal to 22.5% of
24 the taxpayer's actual liability for the month or 25% of the
25 taxpayer's liability for the same calendar month of the
26 preceding year. The amount of the quarter monthly payments

1 shall be credited against the final tax liability of the
2 taxpayer's return for that month filed under this Section or
3 Section 2f, as the case may be. Once applicable, the
4 requirement of the making of quarter monthly payments to the
5 Department pursuant to this paragraph shall continue until the
6 taxpayer's average monthly prepaid tax collections during the
7 preceding 4 complete calendar quarters (excluding the month of
8 highest liability and the month of lowest liability) is less
9 than \$19,000 or until such taxpayer's average monthly
10 liability to the Department as computed for each calendar
11 quarter of the 4 preceding complete calendar quarters is less
12 than \$20,000. If any such quarter monthly payment is not paid
13 at the time or in the amount required, the taxpayer shall be
14 liable for penalties and interest on such difference, except
15 insofar as the taxpayer has previously made payments for that
16 month in excess of the minimum payments previously due.

17 If any payment provided for in this Section exceeds the
18 taxpayer's liabilities under this Act, the Use Tax Act, the
19 Service Occupation Tax Act, and the Service Use Tax Act, as
20 shown on an original monthly return, the Department shall, if
21 requested by the taxpayer, issue to the taxpayer a credit
22 memorandum no later than 30 days after the date of payment. The
23 credit evidenced by such credit memorandum may be assigned by
24 the taxpayer to a similar taxpayer under this Act, the Use Tax
25 Act, the Service Occupation Tax Act, or the Service Use Tax
26 Act, in accordance with reasonable rules and regulations to be

1 prescribed by the Department. If no such request is made, the
2 taxpayer may credit such excess payment against tax liability
3 subsequently to be remitted to the Department under this Act,
4 the Use Tax Act, the Service Occupation Tax Act, or the Service
5 Use Tax Act, in accordance with reasonable rules and
6 regulations prescribed by the Department. If the Department
7 subsequently determined that all or any part of the credit
8 taken was not actually due to the taxpayer, the taxpayer's
9 vendor's discount shall be reduced, if necessary, to reflect
10 the difference between the credit taken and that actually due,
11 and that taxpayer shall be liable for penalties and interest
12 on such difference.

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

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund, a special
25 fund in the State treasury which is hereby created, 4% of the
26 net revenue realized for the preceding month from the 6.25%

1 general rate other than aviation fuel sold on or after
2 December 1, 2019. This exception for aviation fuel only
3 applies for so long as the revenue use requirements of 49
4 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

5 Beginning August 1, 2000, each month the Department shall
6 pay into the County and Mass Transit District Fund 20% of the
7 net revenue realized for the preceding month from the 1.25%
8 rate on the selling price of motor fuel and gasohol. If, in any
9 month, the tax on sales tax holiday items, as defined in
10 Section 2-8, is imposed at the rate of 1.25%, then the
11 Department shall pay 20% of the net revenue realized for that
12 month from the 1.25% rate on the selling price of sales tax
13 holiday items into the County and Mass Transit District Fund.

14 Beginning January 1, 1990, each month the Department shall
15 pay into the Local Government Tax Fund 16% of the net revenue
16 realized for the preceding month from the 6.25% general rate
17 on the selling price of tangible personal property other than
18 aviation fuel sold on or after December 1, 2019. This
19 exception for aviation fuel only applies for so long as the
20 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
21 47133 are binding on the State.

22 For aviation fuel sold on or after December 1, 2019, each
23 month the Department shall pay into the State Aviation Program
24 Fund 20% of the net revenue realized for the preceding month
25 from the 6.25% general rate on the selling price of aviation
26 fuel, less an amount estimated by the Department to be

1 required for refunds of the 20% portion of the tax on aviation
2 fuel under this Act, which amount shall be deposited into the
3 Aviation Fuel Sales Tax Refund Fund. The Department shall only
4 pay moneys into the State Aviation Program Fund and the
5 Aviation Fuel Sales Tax Refund Fund under this Act for so long
6 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
7 U.S.C. 47133 are binding on the State.

8 Beginning August 1, 2000, each month the Department shall
9 pay into the Local Government Tax Fund 80% of the net revenue
10 realized for the preceding month from the 1.25% rate on the
11 selling price of motor fuel and gasohol. If, in any month, the
12 tax on sales tax holiday items, as defined in Section 2-8, is
13 imposed at the rate of 1.25%, then the Department shall pay 80%
14 of the net revenue realized for that month from the 1.25% rate
15 on the selling price of sales tax holiday items into the Local
16 Government Tax Fund.

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

24 Beginning July 1, 2011, each month the Department shall
25 pay into the Clean Air Act Permit Fund 80% of the net revenue
26 realized for the preceding month from the 6.25% general rate

1 on the selling price of sorbents used in Illinois in the
2 process of sorbent injection as used to comply with the
3 Environmental Protection Act or the federal Clean Air Act, but
4 the total payment into the Clean Air Act Permit Fund under this
5 Act and the Use Tax Act shall not exceed \$2,000,000 in any
6 fiscal year.

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

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

1 Of the remainder of the moneys received by the Department
2 pursuant to this Act, (a) 1.75% thereof shall be paid into the
3 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
4 and after July 1, 1989, 3.8% thereof shall be paid into the
5 Build Illinois Fund; provided, however, that if in any fiscal
6 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
7 may be, of the moneys received by the Department and required
8 to be paid into the Build Illinois Fund pursuant to this Act,
9 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
10 Act, and Section 9 of the Service Occupation Tax Act, such Acts
11 being hereinafter called the "Tax Acts" and such aggregate of
12 2.2% or 3.8%, as the case may be, of moneys being hereinafter
13 called the "Tax Act Amount", and (2) the amount transferred to
14 the Build Illinois Fund from the State and Local Sales Tax
15 Reform Fund shall be less than the Annual Specified Amount (as
16 hereinafter defined), an amount equal to the difference shall
17 be immediately paid into the Build Illinois Fund from other
18 moneys received by the Department pursuant to the Tax Acts;
19 the "Annual Specified Amount" means the amounts specified
20 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

1	1991	\$145,470,000
2	1992	\$182,730,000
3	1993	\$206,520,000;

4 and means the Certified Annual Debt Service Requirement (as
5 defined in Section 13 of the Build Illinois Bond Act) or the
6 Tax Act Amount, whichever is greater, for fiscal year 1994 and
7 each fiscal year thereafter; and further provided, that if on
8 the last business day of any month the sum of (1) the Tax Act
9 Amount required to be deposited into the Build Illinois Bond
10 Account in the Build Illinois Fund during such month and (2)
11 the amount transferred to the Build Illinois Fund from the
12 State and Local Sales Tax Reform Fund shall have been less than
13 1/12 of the Annual Specified Amount, an amount equal to the
14 difference shall be immediately paid into the Build Illinois
15 Fund from other moneys received by the Department pursuant to
16 the Tax Acts; and, further provided, that in no event shall the
17 payments required under the preceding proviso result in
18 aggregate payments into the Build Illinois Fund pursuant to
19 this clause (b) for any fiscal year in excess of the greater of
20 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
21 such fiscal year. The amounts payable into the Build Illinois
22 Fund under clause (b) of the first sentence in this paragraph
23 shall be payable only until such time as the aggregate amount
24 on deposit under each trust indenture securing Bonds issued
25 and outstanding pursuant to the Build Illinois Bond Act is
26 sufficient, taking into account any future investment income,

1 to fully provide, in accordance with such indenture, for the
2 defeasance of or the payment of the principal of, premium, if
3 any, and interest on the Bonds secured by such indenture and on
4 any Bonds expected to be issued thereafter and all fees and
5 costs payable with respect thereto, all as certified by the
6 Director of the Bureau of the Budget (now Governor's Office of
7 Management and Budget). If on the last business day of any
8 month in which Bonds are outstanding pursuant to the Build
9 Illinois Bond Act, the aggregate of moneys deposited in the
10 Build Illinois Bond Account in the Build Illinois Fund in such
11 month shall be less than the amount required to be transferred
12 in such month from the Build Illinois Bond Account to the Build
13 Illinois Bond Retirement and Interest Fund pursuant to Section
14 13 of the Build Illinois Bond Act, an amount equal to such
15 deficiency shall be immediately paid from other moneys
16 received by the Department pursuant to the Tax Acts to the
17 Build Illinois Fund; provided, however, that any amounts paid
18 to the Build Illinois Fund in any fiscal year pursuant to this
19 sentence shall be deemed to constitute payments pursuant to
20 clause (b) of the first sentence of this paragraph and shall
21 reduce the amount otherwise payable for such fiscal year
22 pursuant to that clause (b). The moneys received by the
23 Department pursuant to this Act and required to be deposited
24 into the Build Illinois Fund are subject to the pledge, claim
25 and charge set forth in Section 12 of the Build Illinois Bond
26 Act.

1 Subject to payment of amounts into the Build Illinois Fund
2 as provided in the preceding paragraph or in any amendment
3 thereto hereafter enacted, the following specified monthly
4 installment of the amount requested in the certificate of the
5 Chairman of the Metropolitan Pier and Exposition Authority
6 provided under Section 8.25f of the State Finance Act, but not
7 in excess of sums designated as "Total Deposit", shall be
8 deposited in the aggregate from collections under Section 9 of
9 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
10 9 of the Service Occupation Tax Act, and Section 3 of the
11 Retailers' Occupation Tax Act into the McCormick Place
12 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

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	300,000,000
17	2022	300,000,000
18	2023	300,000,000
19	2024	300,000,000
20	2025	300,000,000
21	2026	300,000,000
22	2027	375,000,000
23	2028	375,000,000
24	2029	375,000,000
25	2030	375,000,000
26	2031	375,000,000

1	2032	375,000,000
2	2033	375,000,000
3	2034	375,000,000
4	2035	375,000,000
5	2036	450,000,000

6 and

7 each fiscal year

8 thereafter that bonds

9 are outstanding under

10 Section 13.2 of the

11 Metropolitan Pier and

12 Exposition Authority Act,

13 but not after fiscal year 2060.

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

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

14 ~~Subject to payment of amounts into the Build Illinois Fund~~
15 ~~and the McCormick Place Expansion Project Fund pursuant to the~~
16 ~~preceding paragraphs or in any amendments thereto hereafter~~
17 ~~enacted, beginning July 1, 1993 and ending on September 30,~~
18 ~~2013, the Department shall each month pay into the Illinois~~
19 ~~Tax Increment Fund 0.27% of 80% of the net revenue realized for~~
20 ~~the preceding month from the 6.25% general rate on the selling~~
21 ~~price of tangible personal property.~~

22 Subject to payment of amounts into the Build Illinois Fund
23 and ~~7~~ the McCormick Place Expansion Project Fund, ~~and the~~
24 ~~Illinois Tax Increment Fund~~ pursuant to the preceding
25 paragraphs or in any amendments to this Section hereafter
26 enacted, beginning on the first day of the first calendar

1 month to occur on or after August 26, 2014 (the effective date
2 of Public Act 98-1098), each month, from the collections made
3 under Section 9 of the Use Tax Act, Section 9 of the Service
4 Use Tax Act, Section 9 of the Service Occupation Tax Act, and
5 Section 3 of the Retailers' Occupation Tax Act, the Department
6 shall pay into the Tax Compliance and Administration Fund, to
7 be used, subject to appropriation, to fund additional auditors
8 and compliance personnel at the Department of Revenue, an
9 amount equal to 1/12 of 5% of 80% of the cash receipts
10 collected during the preceding fiscal year by the Audit Bureau
11 of the Department under the Use Tax Act, the Service Use Tax
12 Act, the Service Occupation Tax Act, the Retailers' Occupation
13 Tax Act, and associated local occupation and use taxes
14 administered by the Department.

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

23 Subject to successful execution and delivery of a
24 public-private agreement between the public agency and private
25 entity and completion of the civic build, beginning on July 1,
26 2023, of the remainder of the moneys received by the

1 Department under the Use Tax Act, the Service Use Tax Act, the
2 Service Occupation Tax Act, and this Act, the Department shall
3 deposit the following specified deposits in the aggregate from
4 collections under the Use Tax Act, the Service Use Tax Act, the
5 Service Occupation Tax Act, and the Retailers' Occupation Tax
6 Act, as required under Section 8.25g of the State Finance Act
7 for distribution consistent with the Public-Private
8 Partnership for Civic and Transit Infrastructure Project Act.
9 The moneys received by the Department pursuant to this Act and
10 required to be deposited into the Civic and Transit
11 Infrastructure Fund are subject to the pledge, claim and
12 charge set forth in Section 25-55 of the Public-Private
13 Partnership for Civic and Transit Infrastructure Project Act.
14 As used in this paragraph, "civic build", "private entity",
15 "public-private agreement", and "public agency" have the
16 meanings provided in Section 25-10 of the Public-Private
17 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

1	2032	\$320,100,000
2	2033	\$331,200,000
3	2034	\$341,200,000
4	2035	\$351,400,000
5	2036	\$361,900,000
6	2037	\$372,800,000
7	2038	\$384,000,000
8	2039	\$395,500,000
9	2040	\$407,400,000
10	2041	\$419,600,000
11	2042	\$432,200,000
12	2043	\$445,100,000

13 Beginning July 1, 2021 and until July 1, 2022, subject to
14 the payment of amounts into the County and Mass Transit
15 District Fund, the Local Government Tax Fund, the Build
16 Illinois Fund, the McCormick Place Expansion Project Fund, ~~the~~
17 ~~Illinois Tax Increment Fund,~~ and the Tax Compliance and
18 Administration Fund as provided in this Section, the
19 Department shall pay each month into the Road Fund the amount
20 estimated to represent 16% of the net revenue realized from
21 the taxes imposed on motor fuel and gasohol. Beginning July 1,
22 2022 and until July 1, 2023, subject to the payment of amounts
23 into the County and Mass Transit District Fund, the Local
24 Government Tax Fund, the Build Illinois Fund, the McCormick
25 Place Expansion Project Fund, ~~the Illinois Tax Increment Fund,~~
26 and the Tax Compliance and Administration Fund as provided in

1 this Section, the Department shall pay each month into the
2 Road Fund the amount estimated to represent 32% of the net
3 revenue realized from the taxes imposed on motor fuel and
4 gasohol. Beginning July 1, 2023 and until July 1, 2024,
5 subject to the payment of amounts into the County and Mass
6 Transit District Fund, the Local Government Tax Fund, the
7 Build Illinois Fund, the McCormick Place Expansion Project
8 Fund, ~~the Illinois Tax Increment Fund,~~ and the Tax Compliance
9 and Administration Fund as provided in this Section, the
10 Department shall pay each month into the Road Fund the amount
11 estimated to represent 48% of the net revenue realized from
12 the taxes imposed on motor fuel and gasohol. Beginning July 1,
13 2024 and until July 1, 2025, subject to the payment of amounts
14 into the County and Mass Transit District Fund, the Local
15 Government Tax Fund, the Build Illinois Fund, the McCormick
16 Place Expansion Project Fund, ~~the Illinois Tax Increment Fund,~~
17 and the Tax Compliance and Administration Fund as provided in
18 this Section, the Department shall pay each month into the
19 Road Fund the amount estimated to represent 64% of the net
20 revenue realized from the taxes imposed on motor fuel and
21 gasohol. Beginning on July 1, 2025, subject to the payment of
22 amounts into the County and Mass Transit District Fund, the
23 Local Government Tax Fund, the Build Illinois Fund, the
24 McCormick Place Expansion Project Fund, ~~the Illinois Tax~~
25 ~~Increment Fund,~~ and the Tax Compliance and Administration Fund
26 as provided in this Section, the Department shall pay each

1 month into the Road Fund the amount estimated to represent 80%
2 of the net revenue realized from the taxes imposed on motor
3 fuel and gasohol. As used in this paragraph "motor fuel" has
4 the meaning given to that term in Section 1.1 of the Motor Fuel
5 Tax Law, and "gasohol" has the meaning given to that term in
6 Section 3-40 of the Use Tax Act.

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

13 The Department may, upon separate written notice to a
14 taxpayer, require the taxpayer to prepare and file with the
15 Department on a form prescribed by the Department within not
16 less than 60 days after receipt of the notice an annual
17 information return for the tax year specified in the notice.
18 Such annual return to the Department shall include a statement
19 of gross receipts as shown by the retailer's last federal
20 income tax return. If the total receipts of the business as
21 reported in the federal income tax return do not agree with the
22 gross receipts reported to the Department of Revenue for the
23 same period, the retailer shall attach to his annual return a
24 schedule showing a reconciliation of the 2 amounts and the
25 reasons for the difference. The retailer's annual return to
26 the Department shall also disclose the cost of goods sold by

1 the retailer during the year covered by such return, opening
2 and closing inventories of such goods for such year, costs of
3 goods used from stock or taken from stock and given away by the
4 retailer during such year, payroll information of the
5 retailer's business during such year and any additional
6 reasonable information which the Department deems would be
7 helpful in determining the accuracy of the monthly, quarterly,
8 or annual returns filed by such retailer as provided for in
9 this Section.

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

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

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

23 The chief executive officer, proprietor, owner, or highest
24 ranking manager shall sign the annual return to certify the
25 accuracy of the information contained therein. Any person who
26 willfully signs the annual return containing false or

1 inaccurate information shall be guilty of perjury and punished
2 accordingly. The annual return form prescribed by the
3 Department shall include a warning that the person signing the
4 return may be liable for perjury.

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

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

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

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

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

18 Any person engaged in the business of selling tangible
19 personal property at retail as a concessionaire or other type
20 of seller at the Illinois State Fair, county fairs, art shows,
21 flea markets, and similar exhibitions or events, or any
22 transient merchants, as defined by Section 2 of the Transient
23 Merchant Act of 1987, may be required to make a daily report of
24 the amount of such sales to the Department and to make a daily
25 payment of the full amount of tax due. The Department shall
26 impose this requirement when it finds that there is a

1 significant risk of loss of revenue to the State at such an
2 exhibition or event. Such a finding shall be based on evidence
3 that a substantial number of concessionaires or other sellers
4 who are not residents of Illinois will be engaging in the
5 business of selling tangible personal property at retail at
6 the exhibition or event, or other evidence of a significant
7 risk of loss of revenue to the State. The Department shall
8 notify concessionaires and other sellers affected by the
9 imposition of this requirement. In the absence of notification
10 by the Department, the concessionaires and other sellers shall
11 file their returns as otherwise required in this Section.

12 (Source: P.A. 102-634, eff. 8-27-21; 102-700, Article 60,
13 Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
14 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
15 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363,
16 eff. 7-28-23; 103-592, Article 75, Section 75-20, eff. 1-1-25;
17 103-592, Article 110, Section 110-20, eff. 6-7-24; 103-605,
18 eff. 7-1-24; 103-1055, eff. 12-20-24.)

19 Section 10-30. The Illinois Municipal Code is amended by
20 changing Sections 11-74.4-3, 11-74.4-3.5, 11-74.4-4,
21 11-74.4-5, 11-74.4-7, and 11-74.4-8 as follows:

22 (65 ILCS 5/11-74.4-3) (from Ch. 24, par. 11-74.4-3)

23 Sec. 11-74.4-3. Definitions. The following terms, wherever
24 used or referred to in this Division 74.4 shall have the

1 following respective meanings, unless in any case a different
2 meaning clearly appears from the context.

3 (a) For any redevelopment project area that has been
4 designated pursuant to this Section by an ordinance adopted
5 prior to November 1, 1999 (the effective date of Public Act
6 91-478), "blighted area" shall have the meaning set forth in
7 this Section prior to that date.

8 On and after November 1, 1999, "blighted area" means any
9 improved or vacant area within the boundaries of a
10 redevelopment project area located within the territorial
11 limits of the municipality where:

12 (1) If improved, industrial, commercial, and
13 residential buildings or improvements are detrimental to
14 the public safety, health, or welfare because of a
15 combination of 5 or more of the following factors, each of
16 which is (i) present, with that presence documented, to a
17 meaningful extent so that a municipality may reasonably
18 find that the factor is clearly present within the intent
19 of the Act and (ii) reasonably distributed throughout the
20 improved part of the redevelopment project area:

21 (A) Dilapidation. An advanced state of disrepair
22 or neglect of necessary repairs to the primary
23 structural components of buildings or improvements in
24 such a combination that a documented building
25 condition analysis determines that major repair is
26 required or the defects are so serious and so

1 extensive that the buildings must be removed.

2 (B) Obsolescence. The condition or process of
3 falling into disuse. Structures have become ill-suited
4 for the original use.

5 (C) Deterioration. With respect to buildings,
6 defects including, but not limited to, major defects
7 in the secondary building components such as doors,
8 windows, porches, gutters and downspouts, and fascia.
9 With respect to surface improvements, that the
10 condition of roadways, alleys, curbs, gutters,
11 sidewalks, off-street parking, and surface storage
12 areas evidence deterioration, including, but not
13 limited to, surface cracking, crumbling, potholes,
14 depressions, loose paving material, and weeds
15 protruding through paved surfaces.

16 (D) Presence of structures below minimum code
17 standards. All structures that do not meet the
18 standards of zoning, subdivision, building, fire, and
19 other governmental codes applicable to property, but
20 not including housing and property maintenance codes.

21 (E) Illegal use of individual structures. The use
22 of structures in violation of applicable federal,
23 State, or local laws, exclusive of those applicable to
24 the presence of structures below minimum code
25 standards.

26 (F) Excessive vacancies. The presence of buildings

1 that are unoccupied or under-utilized and that
2 represent an adverse influence on the area because of
3 the frequency, extent, or duration of the vacancies.

4 (G) Lack of ventilation, light, or sanitary
5 facilities. The absence of adequate ventilation for
6 light or air circulation in spaces or rooms without
7 windows, or that require the removal of dust, odor,
8 gas, smoke, or other noxious airborne materials.
9 Inadequate natural light and ventilation means the
10 absence of skylights or windows for interior spaces or
11 rooms and improper window sizes and amounts by room
12 area to window area ratios. Inadequate sanitary
13 facilities refers to the absence or inadequacy of
14 garbage storage and enclosure, bathroom facilities,
15 hot water and kitchens, and structural inadequacies
16 preventing ingress and egress to and from all rooms
17 and units within a building.

18 (H) Inadequate utilities. Underground and overhead
19 utilities such as storm sewers and storm drainage,
20 sanitary sewers, water lines, and gas, telephone, and
21 electrical services that are shown to be inadequate.
22 Inadequate utilities are those that are: (i) of
23 insufficient capacity to serve the uses in the
24 redevelopment project area, (ii) deteriorated,
25 antiquated, obsolete, or in disrepair, or (iii)
26 lacking within the redevelopment project area.

1 (I) Excessive land coverage and overcrowding of
2 structures and community facilities. The
3 over-intensive use of property and the crowding of
4 buildings and accessory facilities onto a site.
5 Examples of problem conditions warranting the
6 designation of an area as one exhibiting excessive
7 land coverage are: (i) the presence of buildings
8 either improperly situated on parcels or located on
9 parcels of inadequate size and shape in relation to
10 present-day standards of development for health and
11 safety and (ii) the presence of multiple buildings on
12 a single parcel. For there to be a finding of excessive
13 land coverage, these parcels must exhibit one or more
14 of the following conditions: insufficient provision
15 for light and air within or around buildings,
16 increased threat of spread of fire due to the close
17 proximity of buildings, lack of adequate or proper
18 access to a public right-of-way, lack of reasonably
19 required off-street parking, or inadequate provision
20 for loading and service.

21 (J) Deleterious land use or layout. The existence
22 of incompatible land-use relationships, buildings
23 occupied by inappropriate mixed-uses, or uses
24 considered to be noxious, offensive, or unsuitable for
25 the surrounding area.

26 (K) Environmental clean-up. The proposed

1 redevelopment project area has incurred Illinois
2 Environmental Protection Agency or United States
3 Environmental Protection Agency remediation costs for,
4 or a study conducted by an independent consultant
5 recognized as having expertise in environmental
6 remediation has determined a need for, the clean-up of
7 hazardous waste, hazardous substances, or underground
8 storage tanks required by State or federal law,
9 provided that the remediation costs constitute a
10 material impediment to the development or
11 redevelopment of the redevelopment project area.

12 (L) Lack of community planning. The proposed
13 redevelopment project area was developed prior to or
14 without the benefit or guidance of a community plan.
15 This means that the development occurred prior to the
16 adoption by the municipality of a comprehensive or
17 other community plan or that the plan was not followed
18 at the time of the area's development. This factor
19 must be documented by evidence of adverse or
20 incompatible land-use relationships, inadequate street
21 layout, improper subdivision, parcels of inadequate
22 shape and size to meet contemporary development
23 standards, or other evidence demonstrating an absence
24 of effective community planning.

25 (M) The total equalized assessed value of the
26 proposed redevelopment project area has declined for 3

1 of the last 5 calendar years prior to the year in which
2 the redevelopment project area is designated or is
3 increasing at an annual rate that is less than the
4 balance of the municipality for 3 of the last 5
5 calendar years for which information is available or
6 is increasing at an annual rate that is less than the
7 Consumer Price Index for All Urban Consumers published
8 by the United States Department of Labor or successor
9 agency for 3 of the last 5 calendar years prior to the
10 year in which the redevelopment project area is
11 designated.

12 (2) If vacant, the sound growth of the redevelopment
13 project area is impaired by a combination of 2 or more of
14 the following factors, each of which is (i) present, with
15 that presence documented, to a meaningful extent so that a
16 municipality may reasonably find that the factor is
17 clearly present within the intent of the Act and (ii)
18 reasonably distributed throughout the vacant part of the
19 redevelopment project area to which it pertains:

20 (A) Obsolete platting of vacant land that results
21 in parcels of limited or narrow size or configurations
22 of parcels of irregular size or shape that would be
23 difficult to develop on a planned basis and in a manner
24 compatible with contemporary standards and
25 requirements, or platting that failed to create
26 rights-of-ways for streets or alleys or that created

1 inadequate right-of-way widths for streets, alleys, or
2 other public rights-of-way or that omitted easements
3 for public utilities.

4 (B) Diversity of ownership of parcels of vacant
5 land sufficient in number to retard or impede the
6 ability to assemble the land for development.

7 (C) Tax and special assessment delinquencies exist
8 or the property has been the subject of tax sales under
9 the Property Tax Code within the last 5 years.

10 (D) Deterioration of structures or site
11 improvements in neighboring areas adjacent to the
12 vacant land.

13 (E) The area has incurred Illinois Environmental
14 Protection Agency or United States Environmental
15 Protection Agency remediation costs for, or a study
16 conducted by an independent consultant recognized as
17 having expertise in environmental remediation has
18 determined a need for, the clean-up of hazardous
19 waste, hazardous substances, or underground storage
20 tanks required by State or federal law, provided that
21 the remediation costs constitute a material impediment
22 to the development or redevelopment of the
23 redevelopment project area.

24 (F) The total equalized assessed value of the
25 proposed redevelopment project area has declined for 3
26 of the last 5 calendar years prior to the year in which

1 the redevelopment project area is designated or is
2 increasing at an annual rate that is less than the
3 balance of the municipality for 3 of the last 5
4 calendar years for which information is available or
5 is increasing at an annual rate that is less than the
6 Consumer Price Index for All Urban Consumers published
7 by the United States Department of Labor or successor
8 agency for 3 of the last 5 calendar years prior to the
9 year in which the redevelopment project area is
10 designated.

11 (3) If vacant, the sound growth of the redevelopment
12 project area is impaired by one of the following factors
13 that (i) is present, with that presence documented, to a
14 meaningful extent so that a municipality may reasonably
15 find that the factor is clearly present within the intent
16 of the Act and (ii) is reasonably distributed throughout
17 the vacant part of the redevelopment project area to which
18 it pertains:

19 (A) The area consists of one or more unused
20 quarries, mines, or strip mine ponds.

21 (B) The area consists of unused rail yards, rail
22 tracks, or railroad rights-of-way.

23 (C) The area, prior to its designation, is subject
24 to (i) chronic flooding that adversely impacts on real
25 property in the area as certified by a registered
26 professional engineer or appropriate regulatory agency

1 or (ii) surface water that discharges from all or a
2 part of the area and contributes to flooding within
3 the same watershed, but only if the redevelopment
4 project provides for facilities or improvements to
5 contribute to the alleviation of all or part of the
6 flooding.

7 (D) The area consists of an unused or illegal
8 disposal site containing earth, stone, building
9 debris, or similar materials that were removed from
10 construction, demolition, excavation, or dredge sites.

11 (E) Prior to November 1, 1999, the area is not less
12 than 50 nor more than 100 acres and 75% of which is
13 vacant (notwithstanding that the area has been used
14 for commercial agricultural purposes within 5 years
15 prior to the designation of the redevelopment project
16 area), and the area meets at least one of the factors
17 itemized in paragraph (1) of this subsection, the area
18 has been designated as a town or village center by
19 ordinance or comprehensive plan adopted prior to
20 January 1, 1982, and the area has not been developed
21 for that designated purpose.

22 (F) The area qualified as a blighted improved area
23 immediately prior to becoming vacant, unless there has
24 been substantial private investment in the immediately
25 surrounding area.

26 (b) For any redevelopment project area that has been

1 designated pursuant to this Section by an ordinance adopted
2 prior to November 1, 1999 (the effective date of Public Act
3 91-478), "conservation area" shall have the meaning set forth
4 in this Section prior to that date.

5 On and after November 1, 1999, "conservation area" means
6 any improved area within the boundaries of a redevelopment
7 project area located within the territorial limits of the
8 municipality in which 50% or more of the structures in the area
9 have an age of 35 years or more. Such an area is not yet a
10 blighted area but because of a combination of 3 or more of the
11 following factors is detrimental to the public safety, health,
12 morals or welfare and such an area may become a blighted area:

13 (1) Dilapidation. An advanced state of disrepair or
14 neglect of necessary repairs to the primary structural
15 components of buildings or improvements in such a
16 combination that a documented building condition analysis
17 determines that major repair is required or the defects
18 are so serious and so extensive that the buildings must be
19 removed.

20 (2) Obsolescence. The condition or process of falling
21 into disuse. Structures have become ill-suited for the
22 original use.

23 (3) Deterioration. With respect to buildings, defects
24 including, but not limited to, major defects in the
25 secondary building components such as doors, windows,
26 porches, gutters and downspouts, and fascia. With respect

1 to surface improvements, that the condition of roadways,
2 alleys, curbs, gutters, sidewalks, off-street parking, and
3 surface storage areas evidence deterioration, including,
4 but not limited to, surface cracking, crumbling, potholes,
5 depressions, loose paving material, and weeds protruding
6 through paved surfaces.

7 (4) Presence of structures below minimum code
8 standards. All structures that do not meet the standards
9 of zoning, subdivision, building, fire, and other
10 governmental codes applicable to property, but not
11 including housing and property maintenance codes.

12 (5) Illegal use of individual structures. The use of
13 structures in violation of applicable federal, State, or
14 local laws, exclusive of those applicable to the presence
15 of structures below minimum code standards.

16 (6) Excessive vacancies. The presence of buildings
17 that are unoccupied or under-utilized and that represent
18 an adverse influence on the area because of the frequency,
19 extent, or duration of the vacancies.

20 (7) Lack of ventilation, light, or sanitary
21 facilities. The absence of adequate ventilation for light
22 or air circulation in spaces or rooms without windows, or
23 that require the removal of dust, odor, gas, smoke, or
24 other noxious airborne materials. Inadequate natural light
25 and ventilation means the absence or inadequacy of
26 skylights or windows for interior spaces or rooms and

1 improper window sizes and amounts by room area to window
2 area ratios. Inadequate sanitary facilities refers to the
3 absence or inadequacy of garbage storage and enclosure,
4 bathroom facilities, hot water and kitchens, and
5 structural inadequacies preventing ingress and egress to
6 and from all rooms and units within a building.

7 (8) Inadequate utilities. Underground and overhead
8 utilities such as storm sewers and storm drainage,
9 sanitary sewers, water lines, and gas, telephone, and
10 electrical services that are shown to be inadequate.
11 Inadequate utilities are those that are: (i) of
12 insufficient capacity to serve the uses in the
13 redevelopment project area, (ii) deteriorated, antiquated,
14 obsolete, or in disrepair, or (iii) lacking within the
15 redevelopment project area.

16 (9) Excessive land coverage and overcrowding of
17 structures and community facilities. The over-intensive
18 use of property and the crowding of buildings and
19 accessory facilities onto a site. Examples of problem
20 conditions warranting the designation of an area as one
21 exhibiting excessive land coverage are: the presence of
22 buildings either improperly situated on parcels or located
23 on parcels of inadequate size and shape in relation to
24 present-day standards of development for health and safety
25 and the presence of multiple buildings on a single parcel.
26 For there to be a finding of excessive land coverage,

1 these parcels must exhibit one or more of the following
2 conditions: insufficient provision for light and air
3 within or around buildings, increased threat of spread of
4 fire due to the close proximity of buildings, lack of
5 adequate or proper access to a public right-of-way, lack
6 of reasonably required off-street parking, or inadequate
7 provision for loading and service.

8 (10) Deleterious land use or layout. The existence of
9 incompatible land-use relationships, buildings occupied by
10 inappropriate mixed-uses, or uses considered to be
11 noxious, offensive, or unsuitable for the surrounding
12 area.

13 (11) Lack of community planning. The proposed
14 redevelopment project area was developed prior to or
15 without the benefit or guidance of a community plan. This
16 means that the development occurred prior to the adoption
17 by the municipality of a comprehensive or other community
18 plan or that the plan was not followed at the time of the
19 area's development. This factor must be documented by
20 evidence of adverse or incompatible land-use
21 relationships, inadequate street layout, improper
22 subdivision, parcels of inadequate shape and size to meet
23 contemporary development standards, or other evidence
24 demonstrating an absence of effective community planning.

25 (12) The area has incurred Illinois Environmental
26 Protection Agency or United States Environmental

1 Protection Agency remediation costs for, or a study
2 conducted by an independent consultant recognized as
3 having expertise in environmental remediation has
4 determined a need for, the clean-up of hazardous waste,
5 hazardous substances, or underground storage tanks
6 required by State or federal law, provided that the
7 remediation costs constitute a material impediment to the
8 development or redevelopment of the redevelopment project
9 area.

10 (13) The total equalized assessed value of the
11 proposed redevelopment project area has declined for 3 of
12 the last 5 calendar years for which information is
13 available or is increasing at an annual rate that is less
14 than the balance of the municipality for 3 of the last 5
15 calendar years for which information is available or is
16 increasing at an annual rate that is less than the
17 Consumer Price Index for All Urban Consumers published by
18 the United States Department of Labor or successor agency
19 for 3 of the last 5 calendar years for which information is
20 available.

21 (c) "Industrial park" means an area in a blighted or
22 conservation area suitable for use by any manufacturing,
23 industrial, research or transportation enterprise, of
24 facilities to include but not be limited to factories, mills,
25 processing plants, assembly plants, packing plants,
26 fabricating plants, industrial distribution centers,

1 warehouses, repair overhaul or service facilities, freight
2 terminals, research facilities, test facilities or railroad
3 facilities.

4 (d) "Industrial park conservation area" means an area
5 within the boundaries of a redevelopment project area located
6 within the territorial limits of a municipality that is a
7 labor surplus municipality or within 1 1/2 miles of the
8 territorial limits of a municipality that is a labor surplus
9 municipality if the area is annexed to the municipality; which
10 area is zoned as industrial no later than at the time the
11 municipality by ordinance designates the redevelopment project
12 area, and which area includes both vacant land suitable for
13 use as an industrial park and a blighted area or conservation
14 area contiguous to such vacant land.

15 (e) "Labor surplus municipality" means a municipality in
16 which, at any time during the 6 months before the municipality
17 by ordinance designates an industrial park conservation area,
18 the unemployment rate was over 6% and was also 100% or more of
19 the national average unemployment rate for that same time as
20 published in the United States Department of Labor Bureau of
21 Labor Statistics publication entitled "The Employment
22 Situation" or its successor publication. For the purpose of
23 this subsection, if unemployment rate statistics for the
24 municipality are not available, the unemployment rate in the
25 municipality shall be deemed to be the same as the
26 unemployment rate in the principal county in which the

1 municipality is located.

2 (f) "Municipality" shall mean a city, village,
3 incorporated town, or a township that is located in the
4 unincorporated portion of a county with 3 million or more
5 inhabitants, if the county adopted an ordinance that approved
6 the township's redevelopment plan.

7 (g) (Blank). ~~"Initial Sales Tax Amounts" means the amount~~
8 ~~of taxes paid under the Retailers' Occupation Tax Act, Use Tax~~
9 ~~Act, Service Use Tax Act, the Service Occupation Tax Act, the~~
10 ~~Municipal Retailers' Occupation Tax Act, and the Municipal~~
11 ~~Service Occupation Tax Act by retailers and servicemen on~~
12 ~~transactions at places located in a State Sales Tax Boundary~~
13 ~~during the calendar year 1985.~~

14 (g-1) (Blank). ~~"Revised Initial Sales Tax Amounts" means~~
15 ~~the amount of taxes paid under the Retailers' Occupation Tax~~
16 ~~Act, Use Tax Act, Service Use Tax Act, the Service Occupation~~
17 ~~Tax Act, the Municipal Retailers' Occupation Tax Act, and the~~
18 ~~Municipal Service Occupation Tax Act by retailers and~~
19 ~~servicemen on transactions at places located within the State~~
20 ~~Sales Tax Boundary revised pursuant to Section 11-74.4-8a(9)~~
21 ~~of this Act.~~

22 (h) (Blank). ~~"Municipal Sales Tax Increment" means an~~
23 ~~amount equal to the increase in the aggregate amount of taxes~~
24 ~~paid to a municipality from the Local Government Tax Fund~~
25 ~~arising from sales by retailers and servicemen within the~~
26 ~~redevelopment project area or State Sales Tax Boundary, as the~~

~~ease may be, for as long as the redevelopment project area or State Sales Tax Boundary, as the case may be, exist over and above the aggregate amount of taxes as certified by the Illinois Department of Revenue and paid under the Municipal Retailers' Occupation Tax Act and the Municipal Service Occupation Tax Act by retailers and servicemen, on transactions at places of business located in the redevelopment project area or State Sales Tax Boundary, as the case may be, during the base year which shall be the calendar year immediately prior to the year in which the municipality adopted tax increment allocation financing. For purposes of computing the aggregate amount of such taxes for base years occurring prior to 1985, the Department of Revenue shall determine the Initial Sales Tax Amounts for such taxes and deduct therefrom an amount equal to 4% of the aggregate amount of taxes per year for each year the base year is prior to 1985, but not to exceed a total deduction of 12%. The amount so determined shall be known as the "Adjusted Initial Sales Tax Amounts". For purposes of determining the Municipal Sales Tax Increment, the Department of Revenue shall for each period subtract from the amount paid to the municipality from the Local Government Tax Fund arising from sales by retailers and servicemen on transactions located in the redevelopment project area or the State Sales Tax Boundary, as the case may be, the certified Initial Sales Tax Amounts, the Adjusted Initial Sales Tax Amounts or the Revised Initial Sales Tax~~

~~Amounts for the Municipal Retailers' Occupation Tax Act and the Municipal Service Occupation Tax Act. For the State Fiscal Year 1989, this calculation shall be made by utilizing the calendar year 1987 to determine the tax amounts received. For the State Fiscal Year 1990, this calculation shall be made by utilizing the period from January 1, 1988, until September 30, 1988, to determine the tax amounts received from retailers and servicemen pursuant to the Municipal Retailers' Occupation Tax and the Municipal Service Occupation Tax Act, which shall have deducted therefrom nine twelfths of the certified Initial Sales Tax Amounts, the Adjusted Initial Sales Tax Amounts or the Revised Initial Sales Tax Amounts as appropriate. For the State Fiscal Year 1991, this calculation shall be made by utilizing the period from October 1, 1988, to June 30, 1989, to determine the tax amounts received from retailers and servicemen pursuant to the Municipal Retailers' Occupation Tax and the Municipal Service Occupation Tax Act which shall have deducted therefrom nine twelfths of the certified Initial Sales Tax Amounts, Adjusted Initial Sales Tax Amounts or the Revised Initial Sales Tax Amounts as appropriate. For every State Fiscal Year thereafter, the applicable period shall be the 12 months beginning July 1 and ending June 30 to determine the tax amounts received which shall have deducted therefrom the certified Initial Sales Tax Amounts, the Adjusted Initial Sales Tax Amounts or the Revised Initial Sales Tax Amounts, as the case may be.~~

1 (i) (Blank). ~~"Net State Sales Tax Increment" means the sum~~
2 ~~of the following: (a) 80% of the first \$100,000 of State Sales~~
3 ~~Tax Increment annually generated within a State Sales Tax~~
4 ~~Boundary; (b) 60% of the amount in excess of \$100,000 but not~~
5 ~~exceeding \$500,000 of State Sales Tax Increment annually~~
6 ~~generated within a State Sales Tax Boundary; and (c) 40% of all~~
7 ~~amounts in excess of \$500,000 of State Sales Tax Increment~~
8 ~~annually generated within a State Sales Tax Boundary. If,~~
9 ~~however, a municipality established a tax increment financing~~
10 ~~district in a county with a population in excess of 3,000,000~~
11 ~~before January 1, 1986, and the municipality entered into a~~
12 ~~contract or issued bonds after January 1, 1986, but before~~
13 ~~December 31, 1986, to finance redevelopment project costs~~
14 ~~within a State Sales Tax Boundary, then the Net State Sales Tax~~
15 ~~Increment means, for the fiscal years beginning July 1, 1990,~~
16 ~~and July 1, 1991, 100% of the State Sales Tax Increment~~
17 ~~annually generated within a State Sales Tax Boundary; and~~
18 ~~notwithstanding any other provision of this Act, for those~~
19 ~~fiscal years the Department of Revenue shall distribute to~~
20 ~~those municipalities 100% of their Net State Sales Tax~~
21 ~~Increment before any distribution to any other municipality~~
22 ~~and regardless of whether or not those other municipalities~~
23 ~~will receive 100% of their Net State Sales Tax Increment. For~~
24 ~~Fiscal Year 1999, and every year thereafter until the year~~
25 ~~2007, for any municipality that has not entered into a~~
26 ~~contract or has not issued bonds prior to June 1, 1988 to~~

~~finance redevelopment project costs within a State Sales Tax Boundary, the Net State Sales Tax Increment shall be calculated as follows: By multiplying the Net State Sales Tax Increment by 90% in the State Fiscal Year 1999; 80% in the State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60% in the State Fiscal Year 2002; 50% in the State Fiscal Year 2003; 40% in the State Fiscal Year 2004; 30% in the State Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in the State Fiscal Year 2007. No payment shall be made for State Fiscal Year 2008 and thereafter.~~

~~Municipalities that issued bonds in connection with a redevelopment project in a redevelopment project area within the State Sales Tax Boundary prior to July 29, 1991, or that entered into contracts in connection with a redevelopment project in a redevelopment project area before June 1, 1988, shall continue to receive their proportional share of the Illinois Tax Increment Fund distribution until the date on which the redevelopment project is completed or terminated. If, however, a municipality that issued bonds in connection with a redevelopment project in a redevelopment project area within the State Sales Tax Boundary prior to July 29, 1991 retires the bonds prior to June 30, 2007 or a municipality that entered into contracts in connection with a redevelopment project in a redevelopment project area before June 1, 1988 completes the contracts prior to June 30, 2007, then so long as the redevelopment project is not completed or is not~~

1 ~~terminated, the Net State Sales Tax Increment shall be~~
2 ~~calculated, beginning on the date on which the bonds are~~
3 ~~retired or the contracts are completed, as follows: By~~
4 ~~multiplying the Net State Sales Tax Increment by 60% in the~~
5 ~~State Fiscal Year 2002; 50% in the State Fiscal Year 2003; 40%~~
6 ~~in the State Fiscal Year 2004; 30% in the State Fiscal Year~~
7 ~~2005; 20% in the State Fiscal Year 2006; and 10% in the State~~
8 ~~Fiscal Year 2007. No payment shall be made for State Fiscal~~
9 ~~Year 2008 and thereafter. Refunding of any bonds issued prior~~
10 ~~to July 29, 1991, shall not alter the Net State Sales Tax~~
11 ~~Increment.~~

12 (j) (Blank). ~~"State Utility Tax Increment Amount" means an~~
13 ~~amount equal to the aggregate increase in State electric and~~
14 ~~gas tax charges imposed on owners and tenants, other than~~
15 ~~residential customers, of properties located within the~~
16 ~~redevelopment project area under Section 9-222 of the Public~~
17 ~~Utilities Act, over and above the aggregate of such charges as~~
18 ~~certified by the Department of Revenue and paid by owners and~~
19 ~~tenants, other than residential customers, of properties~~
20 ~~within the redevelopment project area during the base year,~~
21 ~~which shall be the calendar year immediately prior to the year~~
22 ~~of the adoption of the ordinance authorizing tax increment~~
23 ~~allocation financing.~~

24 (k) (Blank). ~~"Net State Utility Tax Increment" means the~~
25 ~~sum of the following: (a) 80% of the first \$100,000 of State~~
26 ~~Utility Tax Increment annually generated by a redevelopment~~

1 ~~project area; (b) 60% of the amount in excess of \$100,000 but~~
2 ~~not exceeding \$500,000 of the State Utility Tax Increment~~
3 ~~annually generated by a redevelopment project area; and (c)~~
4 ~~40% of all amounts in excess of \$500,000 of State Utility Tax~~
5 ~~Increment annually generated by a redevelopment project area.~~
6 ~~For the State Fiscal Year 1999, and every year thereafter~~
7 ~~until the year 2007, for any municipality that has not entered~~
8 ~~into a contract or has not issued bonds prior to June 1, 1988~~
9 ~~to finance redevelopment project costs within a redevelopment~~
10 ~~project area, the Net State Utility Tax Increment shall be~~
11 ~~calculated as follows: By multiplying the Net State Utility~~
12 ~~Tax Increment by 90% in the State Fiscal Year 1999; 80% in the~~
13 ~~State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60%~~
14 ~~in the State Fiscal Year 2002; 50% in the State Fiscal Year~~
15 ~~2003; 40% in the State Fiscal Year 2004; 30% in the State~~
16 ~~Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in~~
17 ~~the State Fiscal Year 2007. No payment shall be made for the~~
18 ~~State Fiscal Year 2008 and thereafter.~~

19 ~~Municipalities that issue bonds in connection with the~~
20 ~~redevelopment project during the period from June 1, 1988~~
21 ~~until 3 years after the effective date of this Amendatory Act~~
22 ~~of 1988 shall receive the Net State Utility Tax Increment,~~
23 ~~subject to appropriation, for 15 State Fiscal Years after the~~
24 ~~issuance of such bonds. For the 16th through the 20th State~~
25 ~~Fiscal Years after issuance of the bonds, the Net State~~
26 ~~Utility Tax Increment shall be calculated as follows: By~~

~~1 multiplying the Net State Utility Tax Increment by 90% in year
2 16; 80% in year 17; 70% in year 18; 60% in year 19; and 50% in
3 year 20. Refunding of any bonds issued prior to June 1, 1988,
4 shall not alter the revised Net State Utility Tax Increment
5 payments set forth above.~~

6 (l) "Obligations" mean bonds, loans, debentures, notes,
7 special certificates or other evidence of indebtedness issued
8 by the municipality to carry out a redevelopment project or to
9 refund outstanding obligations.

10 (m) "Payment in lieu of taxes" means those estimated tax
11 revenues from real property in a redevelopment project area
12 derived from real property that has been acquired by a
13 municipality which according to the redevelopment project or
14 plan is to be used for a private use which taxing districts
15 would have received had a municipality not acquired the real
16 property and adopted tax increment allocation financing and
17 which would result from levies made after the time of the
18 adoption of tax increment allocation financing to the time the
19 current equalized value of real property in the redevelopment
20 project area exceeds the total initial equalized value of real
21 property in said area.

22 (n) "Redevelopment plan" means the comprehensive program
23 of the municipality for development or redevelopment intended
24 by the payment of redevelopment project costs to reduce or
25 eliminate those conditions the existence of which qualified
26 the redevelopment project area as a "blighted area" or

1 "conservation area" or combination thereof or "industrial park
2 conservation area," and thereby to enhance the tax bases of
3 the taxing districts which extend into the redevelopment
4 project area, provided that, with respect to redevelopment
5 project areas described in subsections (p-1) and (p-2),
6 "redevelopment plan" means the comprehensive program of the
7 affected municipality for the development of qualifying
8 transit facilities. On and after November 1, 1999 (the
9 effective date of Public Act 91-478), no redevelopment plan
10 may be approved or amended that includes the development of
11 vacant land (i) with a golf course and related clubhouse and
12 other facilities or (ii) designated by federal, State, county,
13 or municipal government as public land for outdoor
14 recreational activities or for nature preserves and used for
15 that purpose within 5 years prior to the adoption of the
16 redevelopment plan. For the purpose of this subsection,
17 "recreational activities" is limited to mean camping and
18 hunting. Each redevelopment plan shall set forth in writing
19 the program to be undertaken to accomplish the objectives and
20 shall include but not be limited to:

21 (A) an itemized list of estimated redevelopment
22 project costs;

23 (B) evidence indicating that the redevelopment project
24 area on the whole has not been subject to growth and
25 development through investment by private enterprise,
26 provided that such evidence shall not be required for any

1 redevelopment project area located within a transit
2 facility improvement area established pursuant to Section
3 11-74.4-3.3;

4 (C) an assessment of any financial impact of the
5 redevelopment project area on or any increased demand for
6 services from any taxing district affected by the plan and
7 any program to address such financial impact or increased
8 demand;

9 (D) the sources of funds to pay costs;

10 (E) the nature and term of the obligations to be
11 issued;

12 (F) the most recent equalized assessed valuation of
13 the redevelopment project area;

14 (G) an estimate as to the equalized assessed valuation
15 after redevelopment and the general land uses to apply in
16 the redevelopment project area;

17 (H) a commitment to fair employment practices and an
18 affirmative action plan;

19 (I) if it concerns an industrial park conservation
20 area, the plan shall also include a general description of
21 any proposed developer, user and tenant of any property, a
22 description of the type, structure and general character
23 of the facilities to be developed, a description of the
24 type, class and number of new employees to be employed in
25 the operation of the facilities to be developed; and

26 (J) if property is to be annexed to the municipality,

1 the plan shall include the terms of the annexation
2 agreement.

3 The provisions of items (B) and (C) of this subsection (n)
4 shall not apply to a municipality that before March 14, 1994
5 (the effective date of Public Act 88-537) had fixed, either by
6 its corporate authorities or by a commission designated under
7 subsection (k) of Section 11-74.4-4, a time and place for a
8 public hearing as required by subsection (a) of Section
9 11-74.4-5. No redevelopment plan shall be adopted unless a
10 municipality complies with all of the following requirements:

11 (1) The municipality finds that the redevelopment
12 project area on the whole has not been subject to growth
13 and development through investment by private enterprise
14 and would not reasonably be anticipated to be developed
15 without the adoption of the redevelopment plan, provided,
16 however, that such a finding shall not be required with
17 respect to any redevelopment project area located within a
18 transit facility improvement area established pursuant to
19 Section 11-74.4-3.3.

20 (2) The municipality finds that the redevelopment plan
21 and project conform to the comprehensive plan for the
22 development of the municipality as a whole, or, for
23 municipalities with a population of 100,000 or more,
24 regardless of when the redevelopment plan and project was
25 adopted, the redevelopment plan and project either: (i)
26 conforms to the strategic economic development or

1 redevelopment plan issued by the designated planning
2 authority of the municipality, or (ii) includes land uses
3 that have been approved by the planning commission of the
4 municipality.

5 (3) The redevelopment plan establishes the estimated
6 dates of completion of the redevelopment project and
7 retirement of obligations issued to finance redevelopment
8 project costs. Those dates may not be later than the dates
9 set forth under Section 11-74.4-3.5.

10 A municipality may by municipal ordinance amend an
11 existing redevelopment plan to conform to this paragraph
12 (3) as amended by Public Act 91-478, which municipal
13 ordinance may be adopted without further hearing or notice
14 and without complying with the procedures provided in this
15 Act pertaining to an amendment to or the initial approval
16 of a redevelopment plan and project and designation of a
17 redevelopment project area.

18 (3.5) The municipality finds, in the case of an
19 industrial park conservation area, also that the
20 municipality is a labor surplus municipality and that the
21 implementation of the redevelopment plan will reduce
22 unemployment, create new jobs and by the provision of new
23 facilities enhance the tax base of the taxing districts
24 that extend into the redevelopment project area.

25 (4) If any incremental revenues are being utilized
26 under Section 8(a)(1) or 8(a)(2) of this Act in

1 redevelopment project areas approved by ordinance after
2 January 1, 1986, the municipality finds: (a) that the
3 redevelopment project area would not reasonably be
4 developed without the use of such incremental revenues,
5 and (b) that such incremental revenues will be exclusively
6 utilized for the development of the redevelopment project
7 area.

8 (5) If: (a) the redevelopment plan will not result in
9 displacement of residents from 10 or more inhabited
10 residential units, and the municipality certifies in the
11 plan that such displacement will not result from the plan;
12 or (b) the redevelopment plan is for a redevelopment
13 project area or a qualifying transit facility located
14 within a transit facility improvement area established
15 pursuant to Section 11-74.4-3.3, and the applicable
16 project is subject to the process for evaluation of
17 environmental effects under the National Environmental
18 Policy Act of 1969, 42 U.S.C. 4321 et seq., then a housing
19 impact study need not be performed. If, however, the
20 redevelopment plan would result in the displacement of
21 residents from 10 or more inhabited residential units, or
22 if the redevelopment project area contains 75 or more
23 inhabited residential units and no certification is made,
24 then the municipality shall prepare, as part of the
25 separate feasibility report required by subsection (a) of
26 Section 11-74.4-5, a housing impact study.

1 Part I of the housing impact study shall include (i)
2 data as to whether the residential units are single family
3 or multi-family units, (ii) the number and type of rooms
4 within the units, if that information is available, (iii)
5 whether the units are inhabited or uninhabited, as
6 determined not less than 45 days before the date that the
7 ordinance or resolution required by subsection (a) of
8 Section 11-74.4-5 is passed, and (iv) data as to the
9 racial and ethnic composition of the residents in the
10 inhabited residential units. The data requirement as to
11 the racial and ethnic composition of the residents in the
12 inhabited residential units shall be deemed to be fully
13 satisfied by data from the most recent federal census.

14 Part II of the housing impact study shall identify the
15 inhabited residential units in the proposed redevelopment
16 project area that are to be or may be removed. If inhabited
17 residential units are to be removed, then the housing
18 impact study shall identify (i) the number and location of
19 those units that will or may be removed, (ii) the
20 municipality's plans for relocation assistance for those
21 residents in the proposed redevelopment project area whose
22 residences are to be removed, (iii) the availability of
23 replacement housing for those residents whose residences
24 are to be removed, and shall identify the type, location,
25 and cost of the housing, and (iv) the type and extent of
26 relocation assistance to be provided.

1 (6) On and after November 1, 1999, the housing impact
2 study required by paragraph (5) shall be incorporated in
3 the redevelopment plan for the redevelopment project area.

4 (7) On and after November 1, 1999, no redevelopment
5 plan shall be adopted, nor an existing plan amended, nor
6 shall residential housing that is occupied by households
7 of low-income and very low-income persons in currently
8 existing redevelopment project areas be removed after
9 November 1, 1999 unless the redevelopment plan provides,
10 with respect to inhabited housing units that are to be
11 removed for households of low-income and very low-income
12 persons, affordable housing and relocation assistance not
13 less than that which would be provided under the federal
14 Uniform Relocation Assistance and Real Property
15 Acquisition Policies Act of 1970 and the regulations under
16 that Act, including the eligibility criteria. Affordable
17 housing may be either existing or newly constructed
18 housing. For purposes of this paragraph (7), "low-income
19 households", "very low-income households", and "affordable
20 housing" have the meanings set forth in the Illinois
21 Affordable Housing Act. The municipality shall make a good
22 faith effort to ensure that this affordable housing is
23 located in or near the redevelopment project area within
24 the municipality.

25 (8) On and after November 1, 1999, if, after the
26 adoption of the redevelopment plan for the redevelopment

1 project area, any municipality desires to amend its
2 redevelopment plan to remove more inhabited residential
3 units than specified in its original redevelopment plan,
4 that change shall be made in accordance with the
5 procedures in subsection (c) of Section 11-74.4-5.

6 (9) For redevelopment project areas designated prior
7 to November 1, 1999, the redevelopment plan may be amended
8 without further joint review board meeting or hearing,
9 provided that the municipality shall give notice of any
10 such changes by mail to each affected taxing district and
11 registrant on the interested party registry, to authorize
12 the municipality to expend tax increment revenues for
13 redevelopment project costs defined by paragraphs (5) and
14 (7.5), subparagraphs (E) and (F) of paragraph (11), and
15 paragraph (11.5) of subsection (q) of Section 11-74.4-3,
16 so long as the changes do not increase the total estimated
17 redevelopment project costs set out in the redevelopment
18 plan by more than 5% after adjustment for inflation from
19 the date the plan was adopted.

20 (o) "Redevelopment project" means any public and private
21 development project in furtherance of the objectives of a
22 redevelopment plan. On and after November 1, 1999 (the
23 effective date of Public Act 91-478), no redevelopment plan
24 may be approved or amended that includes the development of
25 vacant land (i) with a golf course and related clubhouse and
26 other facilities or (ii) designated by federal, State, county,

1 or municipal government as public land for outdoor
2 recreational activities or for nature preserves and used for
3 that purpose within 5 years prior to the adoption of the
4 redevelopment plan. For the purpose of this subsection,
5 "recreational activities" is limited to mean camping and
6 hunting.

7 (p) "Redevelopment project area" means an area designated
8 by the municipality, which is not less in the aggregate than 1
9 1/2 acres and in respect to which the municipality has made a
10 finding that there exist conditions which cause the area to be
11 classified as an industrial park conservation area or a
12 blighted area or a conservation area, or a combination of both
13 blighted areas and conservation areas.

14 (p-1) Notwithstanding any provision of this Act to the
15 contrary, on and after August 25, 2009 (the effective date of
16 Public Act 96-680), a redevelopment project area may include
17 areas within a one-half mile radius of an existing or proposed
18 Regional Transportation Authority Suburban Transit Access
19 Route (STAR Line) station without a finding that the area is
20 classified as an industrial park conservation area, a blighted
21 area, a conservation area, or a combination thereof, but only
22 if the municipality receives unanimous consent from the joint
23 review board created to review the proposed redevelopment
24 project area.

25 (p-2) Notwithstanding any provision of this Act to the
26 contrary, on and after August 12, 2016 (the effective date of

1 ~~Public Act 99-792) this amendatory Act of the 99th General~~
2 ~~Assembly,~~ a redevelopment project area may include areas
3 within a transit facility improvement area that has been
4 established pursuant to Section 11-74.4-3.3 without a finding
5 that the area is classified as an industrial park conservation
6 area, a blighted area, a conservation area, or any combination
7 thereof.

8 (q) "Redevelopment project costs", except for
9 redevelopment project areas created pursuant to subsection
10 (p-1) or (p-2), means and includes the sum total of all
11 reasonable or necessary costs incurred or estimated to be
12 incurred, and any such costs incidental to a redevelopment
13 plan and a redevelopment project. Such costs include, without
14 limitation, the following:

15 (1) Costs of studies, surveys, development of plans,
16 and specifications, implementation and administration of
17 the redevelopment plan including but not limited to staff
18 and professional service costs for architectural,
19 engineering, legal, financial, planning or other services,
20 provided however that no charges for professional services
21 may be based on a percentage of the tax increment
22 collected; except that on and after November 1, 1999 (the
23 effective date of Public Act 91-478), no contracts for
24 professional services, excluding architectural and
25 engineering services, may be entered into if the terms of
26 the contract extend beyond a period of 3 years. In

1 addition, "redevelopment project costs" shall not include
2 lobbying expenses. After consultation with the
3 municipality, each tax increment consultant or advisor to
4 a municipality that plans to designate or has designated a
5 redevelopment project area shall inform the municipality
6 in writing of any contracts that the consultant or advisor
7 has entered into with entities or individuals that have
8 received, or are receiving, payments financed by tax
9 increment revenues produced by the redevelopment project
10 area with respect to which the consultant or advisor has
11 performed, or will be performing, service for the
12 municipality. This requirement shall be satisfied by the
13 consultant or advisor before the commencement of services
14 for the municipality and thereafter whenever any other
15 contracts with those individuals or entities are executed
16 by the consultant or advisor;

17 (1.5) After July 1, 1999, annual administrative costs
18 shall not include general overhead or administrative costs
19 of the municipality that would still have been incurred by
20 the municipality if the municipality had not designated a
21 redevelopment project area or approved a redevelopment
22 plan;

23 (1.6) The cost of marketing sites within the
24 redevelopment project area to prospective businesses,
25 developers, and investors;

26 (2) Property assembly costs, including but not limited

1 to acquisition of land and other property, real or
2 personal, or rights or interests therein, demolition of
3 buildings, site preparation, site improvements that serve
4 as an engineered barrier addressing ground level or below
5 ground environmental contamination, including, but not
6 limited to parking lots and other concrete or asphalt
7 barriers, and the clearing and grading of land;

8 (3) Costs of rehabilitation, reconstruction or repair
9 or remodeling of existing public or private buildings,
10 fixtures, and leasehold improvements; and the cost of
11 replacing an existing public building if pursuant to the
12 implementation of a redevelopment project the existing
13 public building is to be demolished to use the site for
14 private investment or devoted to a different use requiring
15 private investment; including any direct or indirect costs
16 relating to Green Globes or LEED certified construction
17 elements or construction elements with an equivalent
18 certification;

19 (4) Costs of the construction of public works or
20 improvements, including any direct or indirect costs
21 relating to Green Globes or LEED certified construction
22 elements or construction elements with an equivalent
23 certification, except that on and after November 1, 1999,
24 redevelopment project costs shall not include the cost of
25 constructing a new municipal public building principally
26 used to provide offices, storage space, or conference

1 facilities or vehicle storage, maintenance, or repair for
2 administrative, public safety, or public works personnel
3 and that is not intended to replace an existing public
4 building as provided under paragraph (3) of subsection (q)
5 of Section 11-74.4-3 unless either (i) the construction of
6 the new municipal building implements a redevelopment
7 project that was included in a redevelopment plan that was
8 adopted by the municipality prior to November 1, 1999,
9 (ii) the municipality makes a reasonable determination in
10 the redevelopment plan, supported by information that
11 provides the basis for that determination, that the new
12 municipal building is required to meet an increase in the
13 need for public safety purposes anticipated to result from
14 the implementation of the redevelopment plan, or (iii) the
15 new municipal public building is for the storage,
16 maintenance, or repair of transit vehicles and is located
17 in a transit facility improvement area that has been
18 established pursuant to Section 11-74.4-3.3;

19 (5) Costs of job training and retraining projects,
20 including the cost of "welfare to work" programs
21 implemented by businesses located within the redevelopment
22 project area;

23 (6) Financing costs, including but not limited to all
24 necessary and incidental expenses related to the issuance
25 of obligations and which may include payment of interest
26 on any obligations issued hereunder including interest

1 accruing during the estimated period of construction of
2 any redevelopment project for which such obligations are
3 issued and for not exceeding 36 months thereafter and
4 including reasonable reserves related thereto;

5 (7) To the extent the municipality by written
6 agreement accepts and approves the same, all or a portion
7 of a taxing district's capital costs resulting from the
8 redevelopment project necessarily incurred or to be
9 incurred within a taxing district in furtherance of the
10 objectives of the redevelopment plan and project;

11 (7.5) For redevelopment project areas designated (or
12 redevelopment project areas amended to add or increase the
13 number of tax-increment-financing assisted housing units)
14 on or after November 1, 1999, an elementary, secondary, or
15 unit school district's increased costs attributable to
16 assisted housing units located within the redevelopment
17 project area for which the developer or redeveloper
18 receives financial assistance through an agreement with
19 the municipality or because the municipality incurs the
20 cost of necessary infrastructure improvements within the
21 boundaries of the assisted housing sites necessary for the
22 completion of that housing as authorized by this Act, and
23 which costs shall be paid by the municipality from the
24 Special Tax Allocation Fund when the tax increment revenue
25 is received as a result of the assisted housing units and
26 shall be calculated annually as follows:

1 (A) for foundation districts, excluding any school
2 district in a municipality with a population in excess
3 of 1,000,000, by multiplying the district's increase
4 in attendance resulting from the net increase in new
5 students enrolled in that school district who reside
6 in housing units within the redevelopment project area
7 that have received financial assistance through an
8 agreement with the municipality or because the
9 municipality incurs the cost of necessary
10 infrastructure improvements within the boundaries of
11 the housing sites necessary for the completion of that
12 housing as authorized by this Act since the
13 designation of the redevelopment project area by the
14 most recently available per capita tuition cost as
15 defined in Section 10-20.12a of the School Code less
16 any increase in general State aid as defined in
17 Section 18-8.05 of the School Code or evidence-based
18 funding as defined in Section 18-8.15 of the School
19 Code attributable to these added new students subject
20 to the following annual limitations:

21 (i) for unit school districts with a district
22 average 1995-96 Per Capita Tuition Charge of less
23 than \$5,900, no more than 25% of the total amount
24 of property tax increment revenue produced by
25 those housing units that have received tax
26 increment finance assistance under this Act;

1 (ii) for elementary school districts with a
2 district average 1995-96 Per Capita Tuition Charge
3 of less than \$5,900, no more than 17% of the total
4 amount of property tax increment revenue produced
5 by those housing units that have received tax
6 increment finance assistance under this Act; and

7 (iii) for secondary school districts with a
8 district average 1995-96 Per Capita Tuition Charge
9 of less than \$5,900, no more than 8% of the total
10 amount of property tax increment revenue produced
11 by those housing units that have received tax
12 increment finance assistance under this Act.

13 (B) For alternate method districts, flat grant
14 districts, and foundation districts with a district
15 average 1995-96 Per Capita Tuition Charge equal to or
16 more than \$5,900, excluding any school district with a
17 population in excess of 1,000,000, by multiplying the
18 district's increase in attendance resulting from the
19 net increase in new students enrolled in that school
20 district who reside in housing units within the
21 redevelopment project area that have received
22 financial assistance through an agreement with the
23 municipality or because the municipality incurs the
24 cost of necessary infrastructure improvements within
25 the boundaries of the housing sites necessary for the
26 completion of that housing as authorized by this Act

1 since the designation of the redevelopment project
2 area by the most recently available per capita tuition
3 cost as defined in Section 10-20.12a of the School
4 Code less any increase in general state aid as defined
5 in Section 18-8.05 of the School Code or
6 evidence-based funding as defined in Section 18-8.15
7 of the School Code attributable to these added new
8 students subject to the following annual limitations:

9 (i) for unit school districts, no more than
10 40% of the total amount of property tax increment
11 revenue produced by those housing units that have
12 received tax increment finance assistance under
13 this Act;

14 (ii) for elementary school districts, no more
15 than 27% of the total amount of property tax
16 increment revenue produced by those housing units
17 that have received tax increment finance
18 assistance under this Act; and

19 (iii) for secondary school districts, no more
20 than 13% of the total amount of property tax
21 increment revenue produced by those housing units
22 that have received tax increment finance
23 assistance under this Act.

24 (C) For any school district in a municipality with
25 a population in excess of 1,000,000, the following
26 restrictions shall apply to the reimbursement of

1 increased costs under this paragraph (7.5):

2 (i) no increased costs shall be reimbursed
3 unless the school district certifies that each of
4 the schools affected by the assisted housing
5 project is at or over its student capacity;

6 (ii) the amount reimbursable shall be reduced
7 by the value of any land donated to the school
8 district by the municipality or developer, and by
9 the value of any physical improvements made to the
10 schools by the municipality or developer; and

11 (iii) the amount reimbursed may not affect
12 amounts otherwise obligated by the terms of any
13 bonds, notes, or other funding instruments, or the
14 terms of any redevelopment agreement.

15 Any school district seeking payment under this
16 paragraph (7.5) shall, after July 1 and before
17 September 30 of each year, provide the municipality
18 with reasonable evidence to support its claim for
19 reimbursement before the municipality shall be
20 required to approve or make the payment to the school
21 district. If the school district fails to provide the
22 information during this period in any year, it shall
23 forfeit any claim to reimbursement for that year.
24 School districts may adopt a resolution waiving the
25 right to all or a portion of the reimbursement
26 otherwise required by this paragraph (7.5). By

1 acceptance of this reimbursement the school district
2 waives the right to directly or indirectly set aside,
3 modify, or contest in any manner the establishment of
4 the redevelopment project area or projects;

5 (7.7) For redevelopment project areas designated (or
6 redevelopment project areas amended to add or increase the
7 number of tax-increment-financing assisted housing units)
8 on or after January 1, 2005 (the effective date of Public
9 Act 93-961), a public library district's increased costs
10 attributable to assisted housing units located within the
11 redevelopment project area for which the developer or
12 redeveloper receives financial assistance through an
13 agreement with the municipality or because the
14 municipality incurs the cost of necessary infrastructure
15 improvements within the boundaries of the assisted housing
16 sites necessary for the completion of that housing as
17 authorized by this Act shall be paid to the library
18 district by the municipality from the Special Tax
19 Allocation Fund when the tax increment revenue is received
20 as a result of the assisted housing units. This paragraph
21 (7.7) applies only if (i) the library district is located
22 in a county that is subject to the Property Tax Extension
23 Limitation Law or (ii) the library district is not located
24 in a county that is subject to the Property Tax Extension
25 Limitation Law but the district is prohibited by any other
26 law from increasing its tax levy rate without a prior

1 voter referendum.

2 The amount paid to a library district under this
3 paragraph (7.7) shall be calculated by multiplying (i) the
4 net increase in the number of persons eligible to obtain a
5 library card in that district who reside in housing units
6 within the redevelopment project area that have received
7 financial assistance through an agreement with the
8 municipality or because the municipality incurs the cost
9 of necessary infrastructure improvements within the
10 boundaries of the housing sites necessary for the
11 completion of that housing as authorized by this Act since
12 the designation of the redevelopment project area by (ii)
13 the per-patron cost of providing library services so long
14 as it does not exceed \$120. The per-patron cost shall be
15 the Total Operating Expenditures Per Capita for the
16 library in the previous fiscal year. The municipality may
17 deduct from the amount that it must pay to a library
18 district under this paragraph any amount that it has
19 voluntarily paid to the library district from the tax
20 increment revenue. The amount paid to a library district
21 under this paragraph (7.7) shall be no more than 2% of the
22 amount produced by the assisted housing units and
23 deposited into the Special Tax Allocation Fund.

24 A library district is not eligible for any payment
25 under this paragraph (7.7) unless the library district has
26 experienced an increase in the number of patrons from the

1 municipality that created the tax-increment-financing
2 district since the designation of the redevelopment
3 project area.

4 Any library district seeking payment under this
5 paragraph (7.7) shall, after July 1 and before September
6 30 of each year, provide the municipality with convincing
7 evidence to support its claim for reimbursement before the
8 municipality shall be required to approve or make the
9 payment to the library district. If the library district
10 fails to provide the information during this period in any
11 year, it shall forfeit any claim to reimbursement for that
12 year. Library districts may adopt a resolution waiving the
13 right to all or a portion of the reimbursement otherwise
14 required by this paragraph (7.7). By acceptance of such
15 reimbursement, the library district shall forfeit any
16 right to directly or indirectly set aside, modify, or
17 contest in any manner whatsoever the establishment of the
18 redevelopment project area or projects;

19 (8) Relocation costs to the extent that a municipality
20 determines that relocation costs shall be paid or is
21 required to make payment of relocation costs by federal or
22 State law or in order to satisfy subparagraph (7) of
23 subsection (n);

24 (9) Payment in lieu of taxes;

25 (10) Costs of job training, retraining, advanced
26 vocational education or career education, including but

1 not limited to courses in occupational, semi-technical or
2 technical fields leading directly to employment, incurred
3 by one or more taxing districts, provided that such costs
4 (i) are related to the establishment and maintenance of
5 additional job training, advanced vocational education or
6 career education programs for persons employed or to be
7 employed by employers located in a redevelopment project
8 area; and (ii) when incurred by a taxing district or
9 taxing districts other than the municipality, are set
10 forth in a written agreement by or among the municipality
11 and the taxing district or taxing districts, which
12 agreement describes the program to be undertaken,
13 including but not limited to the number of employees to be
14 trained, a description of the training and services to be
15 provided, the number and type of positions available or to
16 be available, itemized costs of the program and sources of
17 funds to pay for the same, and the term of the agreement.
18 Such costs include, specifically, the payment by community
19 college districts of costs pursuant to Sections 3-37,
20 3-38, 3-40 and 3-40.1 of the Public Community College Act
21 and by school districts of costs pursuant to Sections
22 10-22.20a and 10-23.3a of the School Code;

23 (11) Interest cost incurred by a redeveloper related
24 to the construction, renovation or rehabilitation of a
25 redevelopment project provided that:

26 (A) such costs are to be paid directly from the

1 special tax allocation fund established pursuant to
2 this Act;

3 (B) such payments in any one year may not exceed
4 30% of the annual interest costs incurred by the
5 redeveloper with regard to the redevelopment project
6 during that year;

7 (C) if there are not sufficient funds available in
8 the special tax allocation fund to make the payment
9 pursuant to this paragraph (11) then the amounts so
10 due shall accrue and be payable when sufficient funds
11 are available in the special tax allocation fund;

12 (D) the total of such interest payments paid
13 pursuant to this Act may not exceed 30% of the total
14 (i) cost paid or incurred by the redeveloper for the
15 redevelopment project plus (ii) redevelopment project
16 costs excluding any property assembly costs and any
17 relocation costs incurred by a municipality pursuant
18 to this Act;

19 (E) the cost limits set forth in subparagraphs (B)
20 and (D) of paragraph (11) shall be modified for the
21 financing of rehabilitated or new housing units for
22 low-income households and very low-income households,
23 as defined in Section 3 of the Illinois Affordable
24 Housing Act. The percentage of 75% shall be
25 substituted for 30% in subparagraphs (B) and (D) of
26 paragraph (11); and

1 (F) instead of the eligible costs provided by
2 subparagraphs (B) and (D) of paragraph (11), as
3 modified by this subparagraph, and notwithstanding any
4 other provisions of this Act to the contrary, the
5 municipality may pay from tax increment revenues up to
6 50% of the cost of construction of new housing units to
7 be occupied by low-income households and very
8 low-income households as defined in Section 3 of the
9 Illinois Affordable Housing Act. The cost of
10 construction of those units may be derived from the
11 proceeds of bonds issued by the municipality under
12 this Act or other constitutional or statutory
13 authority or from other sources of municipal revenue
14 that may be reimbursed from tax increment revenues or
15 the proceeds of bonds issued to finance the
16 construction of that housing.

17 The eligible costs provided under this
18 subparagraph (F) of paragraph (11) shall be an
19 eligible cost for the construction, renovation, and
20 rehabilitation of all low and very low-income housing
21 units, as defined in Section 3 of the Illinois
22 Affordable Housing Act, within the redevelopment
23 project area. If the low and very low-income units are
24 part of a residential redevelopment project that
25 includes units not affordable to low and very
26 low-income households, only the low and very

low-income units shall be eligible for benefits under this subparagraph (F) of paragraph (11). The standards for maintaining the occupancy by low-income households and very low-income households, as defined in Section 3 of the Illinois Affordable Housing Act, of those units constructed with eligible costs made available under the provisions of this subparagraph (F) of paragraph (11) shall be established by guidelines adopted by the municipality. The responsibility for annually documenting the initial occupancy of the units by low-income households and very low-income households, as defined in Section 3 of the Illinois Affordable Housing Act, shall be that of the then current owner of the property. For ownership units, the guidelines will provide, at a minimum, for a reasonable recapture of funds, or other appropriate methods designed to preserve the original affordability of the ownership units. For rental units, the guidelines will provide, at a minimum, for the affordability of rent to low and very low-income households. As units become available, they shall be rented to income-eligible tenants. The municipality may modify these guidelines from time to time; the guidelines, however, shall be in effect for as long as tax increment revenue is being used to pay for costs associated with the units or for the retirement of

1 bonds issued to finance the units or for the life of
2 the redevelopment project area, whichever is later;

3 (11.5) If the redevelopment project area is located
4 within a municipality with a population of more than
5 100,000, the cost of day care services for children of
6 employees from low-income families working for businesses
7 located within the redevelopment project area and all or a
8 portion of the cost of operation of day care centers
9 established by redevelopment project area businesses to
10 serve employees from low-income families working in
11 businesses located in the redevelopment project area. For
12 the purposes of this paragraph, "low-income families"
13 means families whose annual income does not exceed 80% of
14 the municipal, county, or regional median income, adjusted
15 for family size, as the annual income and municipal,
16 county, or regional median income are determined from time
17 to time by the United States Department of Housing and
18 Urban Development.

19 (12) Costs relating to the development of urban
20 agricultural areas under Division 15.2 of the Illinois
21 Municipal Code.

22 Unless explicitly stated herein the cost of construction
23 of new privately-owned buildings shall not be an eligible
24 redevelopment project cost.

25 After November 1, 1999 (the effective date of Public Act
26 91-478), none of the redevelopment project costs enumerated in

1 this subsection shall be eligible redevelopment project costs
2 if those costs would provide direct financial support to a
3 retail entity initiating operations in the redevelopment
4 project area while terminating operations at another Illinois
5 location within 10 miles of the redevelopment project area but
6 outside the boundaries of the redevelopment project area
7 municipality. For purposes of this paragraph, termination
8 means a closing of a retail operation that is directly related
9 to the opening of the same operation or like retail entity
10 owned or operated by more than 50% of the original ownership in
11 a redevelopment project area, but it does not mean closing an
12 operation for reasons beyond the control of the retail entity,
13 as documented by the retail entity, subject to a reasonable
14 finding by the municipality that the current location
15 contained inadequate space, had become economically obsolete,
16 or was no longer a viable location for the retailer or
17 serviceman.

18 No cost shall be a redevelopment project cost in a
19 redevelopment project area if used to demolish, remove, or
20 substantially modify a historic resource, after August 26,
21 2008 (the effective date of Public Act 95-934), unless no
22 prudent and feasible alternative exists. "Historic resource"
23 for the purpose of this paragraph means (i) a place or
24 structure that is included or eligible for inclusion on the
25 National Register of Historic Places or (ii) a contributing
26 structure in a district on the National Register of Historic

1 Places. This paragraph does not apply to a place or structure
2 for which demolition, removal, or modification is subject to
3 review by the preservation agency of a Certified Local
4 Government designated as such by the National Park Service of
5 the United States Department of the Interior.

6 If a special service area has been established pursuant to
7 the Special Service Area Tax Act or Special Service Area Tax
8 Law, then any tax increment revenues derived from the tax
9 imposed pursuant to the Special Service Area Tax Act or
10 Special Service Area Tax Law may be used within the
11 redevelopment project area for the purposes permitted by that
12 Act or Law as well as the purposes permitted by this Act.

13 (q-1) For redevelopment project areas created pursuant to
14 subsection (p-1), redevelopment project costs are limited to
15 those costs in paragraph (q) that are related to the existing
16 or proposed Regional Transportation Authority Suburban Transit
17 Access Route (STAR Line) station.

18 (q-2) For a transit facility improvement area established
19 prior to, on, or after August 27, 2021 (the effective date of
20 Public Act 102-627) ~~this amendatory Act of the 102nd General~~
21 ~~Assembly~~: (i) "redevelopment project costs" means those costs
22 described in subsection (q) that are related to the
23 construction, reconstruction, rehabilitation, remodeling, or
24 repair of any existing or proposed transit facility, whether
25 that facility is located within or outside the boundaries of a
26 redevelopment project area established within that transit

1 facility improvement area (and, to the extent a redevelopment
2 project cost is described in subsection (q) as incurred or
3 estimated to be incurred with respect to a redevelopment
4 project area, then it shall apply with respect to such transit
5 facility improvement area); and (ii) the provisions of Section
6 11-74.4-8 regarding tax increment allocation financing for a
7 redevelopment project area located in a transit facility
8 improvement area shall apply only to the lots, blocks, tracts
9 and parcels of real property that are located within the
10 boundaries of that redevelopment project area and not to the
11 lots, blocks, tracts, and parcels of real property that are
12 located outside the boundaries of that redevelopment project
13 area.

14 (r) (Blank). ~~"State Sales Tax Boundary" means the~~
15 ~~redevelopment project area or the amended redevelopment~~
16 ~~project area boundaries which are determined pursuant to~~
17 ~~subsection (9) of Section 11 74.4 8a of this Act. The~~
18 ~~Department of Revenue shall certify pursuant to subsection (9)~~
19 ~~of Section 11 74.4 8a the appropriate boundaries eligible for~~
20 ~~the determination of State Sales Tax Increment.~~

21 (s) (Blank). ~~"State Sales Tax Increment" means an amount~~
22 ~~equal to the increase in the aggregate amount of taxes paid by~~
23 ~~retailers and servicemen, other than retailers and servicemen~~
24 ~~subject to the Public Utilities Act, on transactions at places~~
25 ~~of business located within a State Sales Tax Boundary pursuant~~
26 ~~to the Retailers' Occupation Tax Act, the Use Tax Act, the~~

~~Service Use Tax Act, and the Service Occupation Tax Act, except such portion of such increase that is paid into the State and Local Sales Tax Reform Fund, the Local Government Distributive Fund, the Local Government Tax Fund and the County and Mass Transit District Fund, for as long as State participation exists, over and above the Initial Sales Tax Amounts, Adjusted Initial Sales Tax Amounts or the Revised Initial Sales Tax Amounts for such taxes as certified by the Department of Revenue and paid under those Acts by retailers and servicemen on transactions at places of business located within the State Sales Tax Boundary during the base year which shall be the calendar year immediately prior to the year in which the municipality adopted tax increment allocation financing, less 3.0% of such amounts generated under the Retailers' Occupation Tax Act, Use Tax Act and Service Use Tax Act and the Service Occupation Tax Act, which sum shall be appropriated to the Department of Revenue to cover its costs of administering and enforcing this Section. For purposes of computing the aggregate amount of such taxes for base years occurring prior to 1985, the Department of Revenue shall compute the Initial Sales Tax Amount for such taxes and deduct therefrom an amount equal to 4% of the aggregate amount of taxes per year for each year the base year is prior to 1985, but not to exceed a total deduction of 12%. The amount so determined shall be known as the "Adjusted Initial Sales Tax Amount". For purposes of determining the State Sales Tax~~

~~Increment the Department of Revenue shall for each period subtract from the tax amounts received from retailers and servicemen on transactions located in the State Sales Tax Boundary, the certified Initial Sales Tax Amounts, Adjusted Initial Sales Tax Amounts or Revised Initial Sales Tax Amounts for the Retailers' Occupation Tax Act, the Use Tax Act, the Service Use Tax Act and the Service Occupation Tax Act. For the State Fiscal Year 1989 this calculation shall be made by utilizing the calendar year 1987 to determine the tax amounts received. For the State Fiscal Year 1990, this calculation shall be made by utilizing the period from January 1, 1988, until September 30, 1988, to determine the tax amounts received from retailers and servicemen, which shall have deducted therefrom nine twelfths of the certified Initial Sales Tax Amounts, Adjusted Initial Sales Tax Amounts or the Revised Initial Sales Tax Amounts as appropriate. For the State Fiscal Year 1991, this calculation shall be made by utilizing the period from October 1, 1988, until June 30, 1989, to determine the tax amounts received from retailers and servicemen, which shall have deducted therefrom nine twelfths of the certified Initial State Sales Tax Amounts, Adjusted Initial Sales Tax Amounts or the Revised Initial Sales Tax Amounts as appropriate. For every State Fiscal Year thereafter, the applicable period shall be the 12 months beginning July 1 and ending on June 30, to determine the tax amounts received which shall have deducted therefrom the~~

~~certified Initial Sales Tax Amounts, Adjusted Initial Sales Tax Amounts or the Revised Initial Sales Tax Amounts. Municipalities intending to receive a distribution of State Sales Tax Increment must report a list of retailers to the Department of Revenue by October 31, 1988 and by July 31, of each year thereafter.~~

(t) "Taxing districts" means counties, townships, cities and incorporated towns and villages, school, road, park, sanitary, mosquito abatement, forest preserve, public health, fire protection, river conservancy, tuberculosis sanitarium and any other municipal corporations or districts with the power to levy taxes.

(u) "Taxing districts' capital costs" means those costs of taxing districts for capital improvements that are found by the municipal corporate authorities to be necessary and directly result from the redevelopment project.

(v) As used in subsection (a) of Section 11-74.4-3 of this Act, "vacant land" means any parcel or combination of parcels of real property without industrial, commercial, and residential buildings which has not been used for commercial agricultural purposes within 5 years prior to the designation of the redevelopment project area, unless the parcel is included in an industrial park conservation area or the parcel has been subdivided; provided that if the parcel was part of a larger tract that has been divided into 3 or more smaller tracts that were accepted for recording during the period from

1 1950 to 1990, then the parcel shall be deemed to have been
2 subdivided, and all proceedings and actions of the
3 municipality taken in that connection with respect to any
4 previously approved or designated redevelopment project area
5 or amended redevelopment project area are hereby validated and
6 hereby declared to be legally sufficient for all purposes of
7 this Act. For purposes of this Section and only for land
8 subject to the subdivision requirements of the Plat Act, land
9 is subdivided when the original plat of the proposed
10 Redevelopment Project Area or relevant portion thereof has
11 been properly certified, acknowledged, approved, and recorded
12 or filed in accordance with the Plat Act and a preliminary
13 plat, if any, for any subsequent phases of the proposed
14 Redevelopment Project Area or relevant portion thereof has
15 been properly approved and filed in accordance with the
16 applicable ordinance of the municipality.

17 (w) (Blank). ~~"Annual Total Increment" means the sum of~~
18 ~~each municipality's annual Net Sales Tax Increment and each~~
19 ~~municipality's annual Net Utility Tax Increment. The ratio of~~
20 ~~the Annual Total Increment of each municipality to the Annual~~
21 ~~Total Increment for all municipalities, as most recently~~
22 ~~calculated by the Department, shall determine the proportional~~
23 ~~shares of the Illinois Tax Increment Fund to be distributed to~~
24 ~~each municipality.~~

25 (x) "LEED certified" means any certification level of
26 construction elements by a qualified Leadership in Energy and

1 Environmental Design Accredited Professional as determined by
2 the U.S. Green Building Council.

3 (y) "Green Globes certified" means any certification level
4 of construction elements by a qualified Green Globes
5 Professional as determined by the Green Building Initiative.

6 (Source: P.A. 102-627, eff. 8-27-21.)

7 (65 ILCS 5/11-74.4-3.5)

8 Sec. 11-74.4-3.5. Completion dates for redevelopment
9 projects.

10 (a) Unless otherwise stated in this Section, the estimated
11 dates of completion of the redevelopment project and
12 retirement of obligations issued to finance redevelopment
13 project costs (including refunding bonds under Section
14 11-74.4-7) may not be later than December 31 of the year in
15 which the payment to the municipal treasurer, as provided in
16 subsection (b) of Section 11-74.4-8 of this Act, is to be made
17 with respect to ad valorem taxes levied in the 23rd calendar
18 year after the year in which the ordinance approving the
19 redevelopment project area was adopted if the ordinance was
20 adopted on or after January 15, 1981.

21 (a-5) If the redevelopment project area is located within
22 a transit facility improvement area established pursuant to
23 Section 11-74.4-3, the estimated dates of completion of the
24 redevelopment project and retirement of obligations issued to
25 finance redevelopment project costs (including refunding bonds

1 under Section 11-74.4-7) may not be later than December 31 of
2 the year in which the payment to the municipal treasurer, as
3 provided in subsection (b) of Section 11-74.4-8 of this Act,
4 is to be made with respect to ad valorem taxes levied in the
5 35th calendar year after the year in which the ordinance
6 approving the redevelopment project area was adopted.

7 (a-7) A municipality may adopt tax increment financing for
8 a redevelopment project area located in a transit facility
9 improvement area that also includes real property located
10 within an existing redevelopment project area established
11 prior to August 12, 2016 (the effective date of Public Act
12 99-792). In such case: (i) the provisions of this Division
13 shall apply with respect to the previously established
14 redevelopment project area until the municipality adopts, as
15 required in accordance with applicable provisions of this
16 Division, an ordinance dissolving the special tax allocation
17 fund for such redevelopment project area and terminating the
18 designation of such redevelopment project area as a
19 redevelopment project area; and (ii) after the effective date
20 of the ordinance described in (i), the provisions of this
21 Division shall apply with respect to the subsequently
22 established redevelopment project area located in a transit
23 facility improvement area.

24 (b) The estimated dates of completion of the redevelopment
25 project and retirement of obligations issued to finance
26 redevelopment project costs (including refunding bonds under

1 Section 11-74.4-7) may not be later than December 31 of the
2 year in which the payment to the municipal treasurer as
3 provided in subsection (b) of Section 11-74.4-8 of this Act is
4 to be made with respect to ad valorem taxes levied in the 32nd
5 calendar year after the year in which the ordinance approving
6 the redevelopment project area was adopted if the ordinance
7 was adopted on September 9, 1999 by the Village of Downs.

8 The estimated dates of completion of the redevelopment
9 project and retirement of obligations issued to finance
10 redevelopment project costs (including refunding bonds under
11 Section 11-74.4-7) may not be later than December 31 of the
12 year in which the payment to the municipal treasurer as
13 provided in subsection (b) of Section 11-74.4-8 of this Act is
14 to be made with respect to ad valorem taxes levied in the 33rd
15 calendar year after the year in which the ordinance approving
16 the redevelopment project area was adopted if the ordinance
17 was adopted on May 20, 1985 by the Village of Wheeling.

18 The estimated dates of completion of the redevelopment
19 project and retirement of obligations issued to finance
20 redevelopment project costs (including refunding bonds under
21 Section 11-74.4-7) may not be later than December 31 of the
22 year in which the payment to the municipal treasurer as
23 provided in subsection (b) of Section 11-74.4-8 of this Act is
24 to be made with respect to ad valorem taxes levied in the 28th
25 calendar year after the year in which the ordinance approving
26 the redevelopment project area was adopted if the ordinance

1 was adopted on October 12, 1989 by the City of Lawrenceville.

2 (b-5) The estimated dates of completion of the
3 redevelopment project and retirement of obligations issued to
4 finance redevelopment project costs (including refunding bonds
5 under Section 11-74.4-7) may not be later than December 31 of
6 the year in which the payment to the municipal treasurer as
7 provided in subsection (b) of Section 11-74.4-8 of this Act is
8 to be made with respect to ad valorem taxes levied in the 32nd
9 calendar year after the year in which the ordinance approving
10 the redevelopment project area was adopted if the ordinance
11 was adopted on April 19, 2004 by the Village of Tremont.

12 (c) The estimated dates of completion of the redevelopment
13 project and retirement of obligations issued to finance
14 redevelopment project costs (including refunding bonds under
15 Section 11-74.4-7) may not be later than December 31 of the
16 year in which the payment to the municipal treasurer as
17 provided in subsection (b) of Section 11-74.4-8 of this Act is
18 to be made with respect to ad valorem taxes levied in the 35th
19 calendar year after the year in which the ordinance approving
20 the redevelopment project area was adopted:

21 (1) If the ordinance was adopted before January 15,
22 1981.

23 (2) If the ordinance was adopted in December 1983,
24 April 1984, July 1985, or December 1989.

25 (3) If the ordinance was adopted in December 1987 and
26 the redevelopment project is located within one mile of

1 Midway Airport.

2 (4) If the ordinance was adopted before January 1,
3 1987 by a municipality in Mason County.

4 (5) If the municipality is subject to the Local
5 Government Financial Planning and Supervision Act or the
6 Financially Distressed City Law.

7 (6) If the ordinance was adopted in December 1984 by
8 the Village of Rosemont.

9 (7) If the ordinance was adopted on December 31, 1986
10 by a municipality located in Clinton County for which at
11 least \$250,000 of tax increment bonds were authorized on
12 June 17, 1997, or if the ordinance was adopted on December
13 31, 1986 by a municipality with a population in 1990 of
14 less than 3,600 that is located in a county with a
15 population in 1990 of less than 34,000 and for which at
16 least \$250,000 of tax increment bonds were authorized on
17 June 17, 1997.

18 (8) If the ordinance was adopted on October 5, 1982 by
19 the City of Kankakee, or if the ordinance was adopted on
20 December 29, 1986 by East St. Louis.

21 (9) If the ordinance was adopted on November 12, 1991
22 by the Village of Sauget.

23 (10) If the ordinance was adopted on February 11, 1985
24 by the City of Rock Island.

25 (11) If the ordinance was adopted before December 18,
26 1986 by the City of Moline.

1 (12) If the ordinance was adopted in September 1988 by
2 Sauk Village.

3 (13) If the ordinance was adopted in October 1993 by
4 Sauk Village.

5 (14) If the ordinance was adopted on December 29, 1986
6 by the City of Galva.

7 (15) If the ordinance was adopted in March 1991 by the
8 City of Centreville.

9 (16) If the ordinance was adopted on January 23, 1991
10 by the City of East St. Louis.

11 (17) If the ordinance was adopted on December 22, 1986
12 by the City of Aledo.

13 (18) If the ordinance was adopted on February 5, 1990
14 by the City of Clinton.

15 (19) If the ordinance was adopted on September 6, 1994
16 by the City of Freeport.

17 (20) If the ordinance was adopted on December 22, 1986
18 by the City of Tuscola.

19 (21) If the ordinance was adopted on December 23, 1986
20 by the City of Sparta.

21 (22) If the ordinance was adopted on December 23, 1986
22 by the City of Beardstown.

23 (23) If the ordinance was adopted on April 27, 1981,
24 October 21, 1985, or December 30, 1986 by the City of
25 Belleville.

26 (24) If the ordinance was adopted on December 29, 1986

1 by the City of Collinsville.

2 (25) If the ordinance was adopted on September 14,
3 1994 by the City of Alton.

4 (26) If the ordinance was adopted on November 11, 1996
5 by the City of Lexington.

6 (27) If the ordinance was adopted on November 5, 1984
7 by the City of LeRoy.

8 (28) If the ordinance was adopted on April 3, 1991 or
9 June 3, 1992 by the City of Markham.

10 (29) If the ordinance was adopted on November 11, 1986
11 by the City of Pekin.

12 (30) If the ordinance was adopted on December 15, 1981
13 by the City of Champaign.

14 (31) If the ordinance was adopted on December 15, 1986
15 by the City of Urbana.

16 (32) If the ordinance was adopted on December 15, 1986
17 by the Village of Heyworth.

18 (33) If the ordinance was adopted on February 24, 1992
19 by the Village of Heyworth.

20 (34) If the ordinance was adopted on March 16, 1995 by
21 the Village of Heyworth.

22 (35) If the ordinance was adopted on December 23, 1986
23 by the Town of Cicero.

24 (36) If the ordinance was adopted on December 30, 1986
25 by the City of Effingham.

26 (37) If the ordinance was adopted on May 9, 1991 by the

1 Village of Tilton.

2 (38) If the ordinance was adopted on October 20, 1986
3 by the City of Elmhurst.

4 (39) If the ordinance was adopted on January 19, 1988
5 by the City of Waukegan.

6 (40) If the ordinance was adopted on September 21,
7 1998 by the City of Waukegan.

8 (41) If the ordinance was adopted on December 31, 1986
9 by the City of Sullivan.

10 (42) If the ordinance was adopted on December 23, 1991
11 by the City of Sullivan.

12 (43) If the ordinance was adopted on December 31, 1986
13 by the City of Oglesby.

14 (44) If the ordinance was adopted on July 28, 1987 by
15 the City of Marion.

16 (45) If the ordinance was adopted on April 23, 1990 by
17 the City of Marion.

18 (46) If the ordinance was adopted on August 20, 1985
19 by the Village of Mount Prospect.

20 (47) If the ordinance was adopted on February 2, 1998
21 by the Village of Woodhull.

22 (48) If the ordinance was adopted on April 20, 1993 by
23 the Village of Princeville.

24 (49) If the ordinance was adopted on July 1, 1986 by
25 the City of Granite City.

26 (50) If the ordinance was adopted on February 2, 1989

1 by the Village of Lombard.

2 (51) If the ordinance was adopted on December 29, 1986
3 by the Village of Gardner.

4 (52) If the ordinance was adopted on July 14, 1999 by
5 the Village of Paw Paw.

6 (53) If the ordinance was adopted on November 17, 1986
7 by the Village of Franklin Park.

8 (54) If the ordinance was adopted on November 20, 1989
9 by the Village of South Holland.

10 (55) If the ordinance was adopted on July 14, 1992 by
11 the Village of Riverdale.

12 (56) If the ordinance was adopted on December 29, 1986
13 by the City of Galesburg.

14 (57) If the ordinance was adopted on April 1, 1985 by
15 the City of Galesburg.

16 (58) If the ordinance was adopted on May 21, 1990 by
17 the City of West Chicago.

18 (59) If the ordinance was adopted on December 16, 1986
19 by the City of Oak Forest.

20 (60) If the ordinance was adopted in 1999 by the City
21 of Villa Grove.

22 (61) If the ordinance was adopted on January 13, 1987
23 by the Village of Mt. Zion.

24 (62) If the ordinance was adopted on December 30, 1986
25 by the Village of Manteno.

26 (63) If the ordinance was adopted on April 3, 1989 by

1 the City of Chicago Heights.

2 (64) If the ordinance was adopted on January 6, 1999
3 by the Village of Rosemont.

4 (65) If the ordinance was adopted on December 19, 2000
5 by the Village of Stone Park.

6 (66) If the ordinance was adopted on December 22, 1986
7 by the City of DeKalb.

8 (67) If the ordinance was adopted on December 2, 1986
9 by the City of Aurora.

10 (68) If the ordinance was adopted on December 31, 1986
11 by the Village of Milan.

12 (69) If the ordinance was adopted on September 8, 1994
13 by the City of West Frankfort.

14 (70) If the ordinance was adopted on December 23, 1986
15 by the Village of Libertyville.

16 (71) If the ordinance was adopted on December 22, 1986
17 by the Village of Hoffman Estates.

18 (72) If the ordinance was adopted on September 17,
19 1986 by the Village of Sherman.

20 (73) If the ordinance was adopted on December 16, 1986
21 by the City of Macomb.

22 (74) If the ordinance was adopted on June 11, 2002 by
23 the City of East Peoria to create the West Washington
24 Street TIF.

25 (75) If the ordinance was adopted on June 11, 2002 by
26 the City of East Peoria to create the Camp Street TIF.

1 (76) If the ordinance was adopted on August 7, 2000 by
2 the City of Des Plaines.

3 (77) If the ordinance was adopted on December 22, 1986
4 by the City of Washington to create the Washington Square
5 TIF #2.

6 (78) If the ordinance was adopted on December 29, 1986
7 by the City of Morris.

8 (79) If the ordinance was adopted on July 6, 1998 by
9 the Village of Steeleville.

10 (80) If the ordinance was adopted on December 29, 1986
11 by the City of Pontiac to create TIF I (the Main St TIF).

12 (81) If the ordinance was adopted on December 29, 1986
13 by the City of Pontiac to create TIF II (the Interstate
14 TIF).

15 (82) If the ordinance was adopted on November 6, 2002
16 by the City of Chicago to create the Madden/Wells TIF
17 District.

18 (83) If the ordinance was adopted on November 4, 1998
19 by the City of Chicago to create the Roosevelt/Racine TIF
20 District.

21 (84) If the ordinance was adopted on June 10, 1998 by
22 the City of Chicago to create the Stony Island
23 Commercial/Burnside Industrial Corridors TIF District.

24 (85) If the ordinance was adopted on November 29, 1989
25 by the City of Chicago to create the Englewood Mall TIF
26 District.

1 (86) If the ordinance was adopted on December 27, 1986
2 by the City of Mendota.

3 (87) If the ordinance was adopted on December 31, 1986
4 by the Village of Cahokia.

5 (88) If the ordinance was adopted on September 20,
6 1999 by the City of Belleville.

7 (89) If the ordinance was adopted on December 30, 1986
8 by the Village of Bellevue to create the Bellevue TIF
9 District 1.

10 (90) If the ordinance was adopted on December 13, 1993
11 by the Village of Crete.

12 (91) If the ordinance was adopted on February 12, 2001
13 by the Village of Crete.

14 (92) If the ordinance was adopted on April 23, 2001 by
15 the Village of Crete.

16 (93) If the ordinance was adopted on December 16, 1986
17 by the City of Champaign.

18 (94) If the ordinance was adopted on December 20, 1986
19 by the City of Charleston.

20 (95) If the ordinance was adopted on June 6, 1989 by
21 the Village of Romeoville.

22 (96) If the ordinance was adopted on October 14, 1993
23 and amended on August 2, 2010 by the City of Venice.

24 (97) If the ordinance was adopted on June 1, 1994 by
25 the City of Markham.

26 (98) If the ordinance was adopted on May 19, 1998 by

1 the Village of Bensenville.

2 (99) If the ordinance was adopted on November 12, 1987
3 by the City of Dixon.

4 (100) If the ordinance was adopted on December 20,
5 1988 by the Village of Lansing.

6 (101) If the ordinance was adopted on October 27, 1998
7 by the City of Moline.

8 (102) If the ordinance was adopted on May 21, 1991 by
9 the Village of Glenwood.

10 (103) If the ordinance was adopted on January 28, 1992
11 by the City of East Peoria.

12 (104) If the ordinance was adopted on December 14,
13 1998 by the City of Carlyle.

14 (105) If the ordinance was adopted on May 17, 2000, as
15 subsequently amended, by the City of Chicago to create the
16 Midwest Redevelopment TIF District.

17 (106) If the ordinance was adopted on September 13,
18 1989 by the City of Chicago to create the Michigan/Cermak
19 Area TIF District.

20 (107) If the ordinance was adopted on March 30, 1992
21 by the Village of Ohio.

22 (108) If the ordinance was adopted on July 6, 1998 by
23 the Village of Orangeville.

24 (109) If the ordinance was adopted on December 16,
25 1997 by the Village of Germantown.

26 (110) If the ordinance was adopted on April 28, 2003

1 by Gibson City.

2 (111) If the ordinance was adopted on December 18,
3 1990 by the Village of Washington Park, but only after the
4 Village of Washington Park becomes compliant with the
5 reporting requirements under subsection (d) of Section
6 11-74.4-5, and after the State Comptroller's certification
7 of such compliance.

8 (112) If the ordinance was adopted on February 28,
9 2000 by the City of Harvey.

10 (113) If the ordinance was adopted on January 11, 1991
11 by the City of Chicago to create the Read/Dunning TIF
12 District.

13 (114) If the ordinance was adopted on July 24, 1991 by
14 the City of Chicago to create the Sanitary and Ship Canal
15 TIF District.

16 (115) If the ordinance was adopted on December 4, 2007
17 by the City of Naperville.

18 (116) If the ordinance was adopted on July 1, 2002 by
19 the Village of Arlington Heights.

20 (117) If the ordinance was adopted on February 11,
21 1991 by the Village of Machesney Park.

22 (118) If the ordinance was adopted on December 29,
23 1993 by the City of Ottawa.

24 (119) If the ordinance was adopted on June 4, 1991 by
25 the Village of Lansing.

26 (120) If the ordinance was adopted on February 10,

1 2004 by the Village of Fox Lake.

2 (121) If the ordinance was adopted on December 22,
3 1992 by the City of Fairfield.

4 (122) If the ordinance was adopted on February 10,
5 1992 by the City of Mt. Sterling.

6 (123) If the ordinance was adopted on March 15, 2004
7 by the City of Batavia.

8 (124) If the ordinance was adopted on March 18, 2002
9 by the Village of Lake Zurich.

10 (125) If the ordinance was adopted on September 23,
11 1997 by the City of Granite City.

12 (126) If the ordinance was adopted on May 8, 2013 by
13 the Village of Rosemont to create the Higgins Road/River
14 Road TIF District No. 6.

15 (127) If the ordinance was adopted on November 22,
16 1993 by the City of Arcola.

17 (128) If the ordinance was adopted on September 7,
18 2004 by the City of Arcola.

19 (129) If the ordinance was adopted on November 29,
20 1999 by the City of Paris.

21 (130) If the ordinance was adopted on September 20,
22 1994 by the City of Ottawa to create the U.S. Route 6 East
23 Ottawa TIF.

24 (131) If the ordinance was adopted on May 2, 2002 by
25 the Village of Crestwood.

26 (132) If the ordinance was adopted on October 27, 1992

1 by the City of Blue Island.

2 (133) If the ordinance was adopted on December 23,
3 1993 by the City of Lacon.

4 (134) If the ordinance was adopted on May 4, 1998 by
5 the Village of Bradford.

6 (135) If the ordinance was adopted on June 11, 2002 by
7 the City of Oak Forest.

8 (136) If the ordinance was adopted on November 16,
9 1992 by the City of Pinckneyville.

10 (137) If the ordinance was adopted on March 1, 2001 by
11 the Village of South Jacksonville.

12 (138) If the ordinance was adopted on February 26,
13 1992 by the City of Chicago to create the Stockyards
14 Southeast Quadrant TIF District.

15 (139) If the ordinance was adopted on January 25, 1993
16 by the City of LaSalle.

17 (140) If the ordinance was adopted on December 23,
18 1997 by the Village of Dieterich.

19 (141) If the ordinance was adopted on February 10,
20 2016 by the Village of Rosemont to create the
21 Balmoral/Pearl TIF No. 8 Tax Increment Financing
22 Redevelopment Project Area.

23 (142) If the ordinance was adopted on June 11, 2002 by
24 the City of Oak Forest.

25 (143) If the ordinance was adopted on January 31, 1995
26 by the Village of Milledgeville.

1 (144) If the ordinance was adopted on February 5, 1996
2 by the Village of Pearl City.

3 (145) If the ordinance was adopted on December 21,
4 1994 by the City of Calumet City.

5 (146) If the ordinance was adopted on May 5, 2003 by
6 the Town of Normal.

7 (147) If the ordinance was adopted on June 2, 1998 by
8 the City of Litchfield.

9 (148) If the ordinance was adopted on October 23, 1995
10 by the City of Marion.

11 (149) If the ordinance was adopted on May 24, 2001 by
12 the Village of Hanover Park.

13 (150) If the ordinance was adopted on May 30, 1995 by
14 the Village of Dalzell.

15 (151) If the ordinance was adopted on April 15, 1997
16 by the City of Edwardsville.

17 (152) If the ordinance was adopted on September 5,
18 1995 by the City of Granite City.

19 (153) If the ordinance was adopted on June 21, 1999 by
20 the Village of Table Grove.

21 (154) If the ordinance was adopted on February 23,
22 1995 by the City of Springfield.

23 (155) If the ordinance was adopted on August 11, 1999
24 by the City of Monmouth.

25 (156) If the ordinance was adopted on December 26,
26 1995 by the Village of Posen.

1 (157) If the ordinance was adopted on July 1, 1995 by
2 the Village of Caseyville.

3 (158) If the ordinance was adopted on January 30, 1996
4 by the City of Madison.

5 (159) If the ordinance was adopted on February 2, 1996
6 by the Village of Hartford.

7 (160) If the ordinance was adopted on July 2, 1996 by
8 the Village of Manlius.

9 (161) If the ordinance was adopted on March 21, 2000
10 by the City of Hoopeston.

11 (162) If the ordinance was adopted on March 22, 2005
12 by the City of Hoopeston.

13 (163) If the ordinance was adopted on July 10, 1996 by
14 the City of Chicago to create the Goose Island TIF
15 District.

16 (164) If the ordinance was adopted on December 11,
17 1996 by the City of Chicago to create the Bryn
18 Mawr/Broadway TIF District.

19 (165) If the ordinance was adopted on December 31,
20 1995 by the City of Chicago to create the 95th/Western TIF
21 District.

22 (166) If the ordinance was adopted on October 7, 1998
23 by the City of Chicago to create the 71st and Stony Island
24 TIF District.

25 (167) If the ordinance was adopted on April 19, 1995
26 by the Village of North Utica.

1 (168) If the ordinance was adopted on April 22, 1996
2 by the City of LaSalle.

3 (169) If the ordinance was adopted on June 9, 2008 by
4 the City of Country Club Hills.

5 (170) If the ordinance was adopted on July 3, 1996 by
6 the Village of Phoenix.

7 (171) If the ordinance was adopted on May 19, 1997 by
8 the Village of Swansea.

9 (172) If the ordinance was adopted on August 13, 2001
10 by the Village of Saunemin.

11 (173) If the ordinance was adopted on January 10, 2005
12 by the Village of Romeoville.

13 (174) If the ordinance was adopted on January 28, 1997
14 by the City of Berwyn for the South Berwyn Corridor Tax
15 Increment Financing District.

16 (175) If the ordinance was adopted on January 28, 1997
17 by the City of Berwyn for the Roosevelt Road Tax Increment
18 Financing District.

19 (176) If the ordinance was adopted on May 3, 2001 by
20 the Village of Hanover Park for the Village Center Tax
21 Increment Financing Redevelopment Project Area (TIF # 3).

22 (177) If the ordinance was adopted on January 1, 1996
23 by the City of Savanna.

24 (178) If the ordinance was adopted on January 28, 2002
25 by the Village of Okawville.

26 (179) If the ordinance was adopted on October 4, 1999

1 by the City of Vandalia.

2 (180) If the ordinance was adopted on June 16, 2003 by
3 the City of Rushville.

4 (181) If the ordinance was adopted on December 7, 1998
5 by the City of Quincy for the Central Business District
6 West Tax Increment Redevelopment Project Area.

7 (182) If the ordinance was adopted on March 27, 1997
8 by the Village of Maywood approving the Roosevelt Road TIF
9 District.

10 (183) If the ordinance was adopted on March 27, 1997
11 by the Village of Maywood approving the Madison
12 Street/Fifth Avenue TIF District.

13 (184) If the ordinance was adopted on November 10,
14 1997 by the Village of Park Forest.

15 (185) If the ordinance was adopted on July 30, 1997 by
16 the City of Chicago to create the Near North TIF district.

17 (186) If the ordinance was adopted on December 1, 2000
18 by the Village of Mahomet.

19 (187) If the ordinance was adopted on June 16, 1999 by
20 the Village of Washburn.

21 (188) If the ordinance was adopted on August 19, 1998
22 by the Village of New Berlin.

23 (189) If the ordinance was adopted on February 5, 2002
24 by the City of Highwood.

25 (190) If the ordinance was adopted on June 1, 1997 by
26 the City of Flora.

1 (191) If the ordinance was adopted on August 17, 1999
2 by the City of Ottawa.

3 (192) If the ordinance was adopted on June 13, 2005 by
4 the City of Mount Carroll.

5 (193) If the ordinance was adopted on March 25, 2008
6 by the Village of Elizabeth.

7 (194) If the ordinance was adopted on February 22,
8 2000 by the City of Mount Pulaski.

9 (195) If the ordinance was adopted on November 21,
10 2000 by the City of Effingham.

11 (196) If the ordinance was adopted on January 28, 2003
12 by the City of Effingham.

13 (197) If the ordinance was adopted on February 4, 2008
14 by the City of Polo.

15 (198) If the ordinance was adopted on August 17, 2005
16 by the Village of Bellwood to create the Park Place TIF.

17 (199) If the ordinance was adopted on July 16, 2014 by
18 the Village of Bellwood to create the North-2014 TIF.

19 (200) If the ordinance was adopted on July 16, 2014 by
20 the Village of Bellwood to create the South-2014 TIF.

21 (201) If the ordinance was adopted on July 16, 2014 by
22 the Village of Bellwood to create the Central Metro-2014
23 TIF.

24 (202) If the ordinance was adopted on September 17,
25 2014 by the Village of Bellwood to create the Addison
26 Creek "A" (Southwest)-2014 TIF.

1 (203) If the ordinance was adopted on September 17,
2 2014 by the Village of Bellwood to create the Addison
3 Creek "B" (Northwest)-2014 TIF.

4 (204) If the ordinance was adopted on September 17,
5 2014 by the Village of Bellwood to create the Addison
6 Creek "C" (Northeast)-2014 TIF.

7 (205) If the ordinance was adopted on September 17,
8 2014 by the Village of Bellwood to create the Addison
9 Creek "D" (Southeast)-2014 TIF.

10 (206) If the ordinance was adopted on June 26, 2007 by
11 the City of Peoria.

12 (207) If the ordinance was adopted on October 28, 2008
13 by the City of Peoria.

14 (208) If the ordinance was adopted on April 4, 2000 by
15 the City of Joliet to create the Joliet City Center TIF
16 District.

17 (209) If the ordinance was adopted on July 8, 1998 by
18 the City of Chicago to create the 43rd/Cottage Grove TIF
19 district.

20 (210) If the ordinance was adopted on July 8, 1998 by
21 the City of Chicago to create the 79th Street Corridor TIF
22 district.

23 (211) If the ordinance was adopted on November 4, 1998
24 by the City of Chicago to create the Bronzeville TIF
25 district.

26 (212) If the ordinance was adopted on February 5, 1998

1 by the City of Chicago to create the Homan/Arthington TIF
2 district.

3 (213) If the ordinance was adopted on December 8, 1998
4 by the Village of Plainfield.

5 (214) If the ordinance was adopted on July 17, 2000 by
6 the Village of Homer.

7 (215) If the ordinance was adopted on December 27,
8 2006 by the City of Greenville.

9 (216) If the ordinance was adopted on June 10, 1998 by
10 the City of Chicago to create the Kinzie Industrial TIF
11 district.

12 (217) If the ordinance was adopted on December 2, 1998
13 by the City of Chicago to create the Northwest Industrial
14 TIF district.

15 (218) If the ordinance was adopted on June 10, 1998 by
16 the City of Chicago to create the Pilsen Industrial TIF
17 district.

18 (219) If the ordinance was adopted on January 14, 1997
19 by the City of Chicago to create the 35th/Halsted TIF
20 district.

21 (220) If the ordinance was adopted on June 9, 1999 by
22 the City of Chicago to create the Pulaski Corridor TIF
23 district.

24 (221) If the ordinance was adopted on December 16,
25 1997 by the City of Springfield to create the Enos Park
26 Neighborhood TIF District.

1 (222) If the ordinance was adopted on February 5, 1998
2 by the City of Chicago to create the Roosevelt/Cicero
3 redevelopment project area.

4 (223) If the ordinance was adopted on February 5, 1998
5 by the City of Chicago to create the Western/Ogden
6 redevelopment project area.

7 (224) If the ordinance was adopted on July 21, 1999 by
8 the City of Chicago to create the 24th/Michigan Avenue
9 redevelopment project area.

10 (225) If the ordinance was adopted on January 20, 1999
11 by the City of Chicago to create the Woodlawn
12 redevelopment project area.

13 (226) If the ordinance was adopted on July 7, 1999 by
14 the City of Chicago to create the Clark/Montrose
15 redevelopment project area.

16 (227) If the ordinance was adopted on November 4, 2003
17 by the City of Madison to create the Rivers Edge
18 redevelopment project area.

19 (228) If the ordinance was adopted on August 12, 2003
20 by the City of Madison to create the Caine Street
21 redevelopment project area.

22 (229) If the ordinance was adopted on March 7, 2000 by
23 the City of Madison to create the East Madison TIF.

24 (230) If the ordinance was adopted on August 3, 2001
25 by the Village of Aviston.

26 (231) If the ordinance was adopted on August 22, 2011

1 by the Village of Warren.

2 (232) If the ordinance was adopted on April 8, 1999 by
3 the City of Farmer City.

4 (233) If the ordinance was adopted on August 4, 1999
5 by the Village of Fairmont City.

6 (234) If the ordinance was adopted on October 2, 1999
7 by the Village of Fairmont City.

8 (235) If the ordinance was adopted December 16, 1999
9 by the City of Springfield.

10 (236) If the ordinance was adopted on December 13,
11 1999 by the Village of Palatine to create the Village of
12 Palatine Downtown Area TIF District.

13 (237) If the ordinance was adopted on September 29,
14 1999 by the City of Chicago to create the 111th/Kedzie
15 redevelopment project area.

16 (238) If the ordinance was adopted on November 12,
17 1998 by the City of Chicago to create the Canal/Congress
18 redevelopment project area.

19 (239) If the ordinance was adopted on July 7, 1999 by
20 the City of Chicago to create the Galewood/Armitage
21 Industrial redevelopment project area.

22 (240) If the ordinance was adopted on September 29,
23 1999 by the City of Chicago to create the Madison/Austin
24 Corridor redevelopment project area.

25 (241) If the ordinance was adopted on April 12, 2000
26 by the City of Chicago to create the South Chicago

1 redevelopment project area.

2 (242) If the ordinance was adopted on January 9, 2002
3 by the Village of Elkhart.

4 (243) If the ordinance was adopted on May 23, 2000 by
5 the City of Robinson to create the West Robinson
6 Industrial redevelopment project area.

7 (244) If the ordinance was adopted on October 9, 2001
8 by the City of Robinson to create the Downtown Robinson
9 redevelopment project area.

10 (245) If the ordinance was adopted on September 19,
11 2000 by the Village of Valmeyer.

12 (246) If the ordinance was adopted on April 15, 2002
13 by the City of McHenry to create the Downtown TIF
14 district.

15 (247) If the ordinance was adopted on February 15,
16 1999 by the Village of Channahon.

17 (248) If the ordinance was adopted on December 19,
18 2000 by the City of Peoria.

19 (249) If the ordinance was adopted on July 24, 2000 by
20 the City of Rock Island to create the North 11th Street
21 redevelopment project area.

22 (250) If the ordinance was adopted on February 5, 2002
23 by the City of Champaign to create the North Campustown
24 TIF.

25 (251) If the ordinance was adopted on November 20,
26 2000 by the Village of Evergreen Park.

1 (252) If the ordinance was adopted on February 16,
2 2000 by the City of Chicago to create the
3 Fullerton/Milwaukee redevelopment project area.

4 (253) If the ordinance was adopted on October 23, 2006
5 by the Village of Bourbonnais to create the Bourbonnais
6 Industrial Park Conservation Area.

7 (254) If the ordinance was adopted on February 22,
8 2000 by the City of Geneva to create the East State Street
9 redevelopment project area.

10 (255) If the ordinance was adopted on February 6, 2001
11 by the Village of Downers Grove to create the Ogden Avenue
12 redevelopment project area.

13 (256) If the ordinance was adopted on June 27, 2001 by
14 the City of Chicago to create the Division/Homan
15 redevelopment project area.

16 (257) If the ordinance was adopted on May 17, 2000 by
17 the City of Chicago to create the 63rd/Pulaski
18 redevelopment project area.

19 (258) If the ordinance was adopted on March 10, 1999
20 by the City of Chicago to create the Greater Southwest
21 Industrial (East) redevelopment project area.

22 (259) If the ordinance was adopted on February 16,
23 2000 by the City of Chicago to create the Lawrence/Kedzie
24 redevelopment project area.

25 (260) If the ordinance was adopted on November 3, 1999
26 by the City of Chicago to create the Lincoln Avenue

1 redevelopment project area.

2 (261) If the ordinance was adopted on September 3,
3 2015 by the Village of Fox River Grove to create the
4 Downtown TIF #2 redevelopment project area.

5 (262) If the ordinance was adopted on October 16, 2000
6 by the Village of Franklin Park to create the Downtown
7 Franklin Avenue redevelopment project area.

8 (263) If the ordinance was adopted on September 8,
9 2003 by the City of Jacksonville to create the Downtown
10 Redevelopment Project Area.

11 (264) If the ordinance was adopted on August 13, 2002
12 by the City of Prophetstown to create the Redevelopment
13 Project Area No. 1.

14 (265) If the ordinance was adopted on August 29, 2006
15 by the City of Ottawa to create the Ottawa Dayton
16 Industrial TIF District.

17 (266) If the ordinance was adopted on June 27, 2006 by
18 the City of Ottawa to create the Ottawa Canal TIF
19 District.

20 (267) If the ordinance was adopted on March 5, 2001 by
21 the City of Salem to create the TIF No 2 - Redevelopment
22 Area.

23 (268) If the ordinance was adopted on January 23, 2002
24 by the Village of Malta to create the Harkness Property
25 redevelopment project area.

26 (269) If the ordinance was adopted on June 16, 2008 by

1 the City of Highland to create TIF #1.

2 (270) If the ordinance was adopted on January 3, 2012
3 by the City of Highland to create TIF #2.

4 (271) If the ordinance was adopted on January 1, 2000
5 by the City of Chicago to create the Belmont/Central
6 redevelopment project area.

7 (272) If the ordinance was adopted on June 27, 2001 by
8 the City of Chicago to create the Englewood Neighborhood
9 redevelopment project area.

10 (273) If the ordinance was adopted on December 13,
11 2000 by the City of Chicago to create the Lake Calumet Area
12 Industrial redevelopment project area.

13 (274) If the ordinance was adopted on October 15, 2001
14 by the City of Des Plaines to create TIF No. 6 Mannheim
15 Higgins Road.

16 (275) If the ordinance was adopted on October 22, 2001
17 by the City of Sullivan to create TIF District III.

18 (276) If the ordinance was adopted on November 12,
19 2013 by the City of Oak Forest to create the City of Oak
20 Forest Cicero Avenue Tax Increment Financing District
21 Redevelopment Project Area TIF District #6.

22 (277) If the ordinance was adopted on December 15,
23 2003 by the City of Knoxville.

24 (278) If the ordinance was adopted on February 16,
25 2000 by the City of Chicago to create the Peterson/Pulaski
26 redevelopment project area.

1 (279) If the ordinance was adopted on February 16,
2 2000 by the City of Chicago to create the Central West
3 redevelopment project area.

4 (280) If the ordinance was adopted on June 27, 2001 by
5 the City of Chicago to create the Lawrence/Broadway
6 redevelopment project area.

7 (281) If the ordinance was adopted on March 18, 2002
8 by the City of St. Charles for the First Street District
9 #4.

10 (282) If the ordinance was adopted on April 6, 2001 by
11 the Village of Melrose Park to create the Seniors First
12 TIF.

13 (283) If the ordinance was adopted on April 6, 2001 by
14 the Village of Melrose Park to create the Zenith Opus TIF.

15 (d) (Blank). ~~For redevelopment project areas for which~~
16 ~~bonds were issued before July 29, 1991, or for which contracts~~
17 ~~were entered into before June 1, 1988, in connection with a~~
18 ~~redevelopment project in the area within the State Sales Tax~~
19 ~~Boundary, the estimated dates of completion of the~~
20 ~~redevelopment project and retirement of obligations to finance~~
21 ~~redevelopment project costs (including refunding bonds under~~
22 ~~Section 11-74.4-7) may be extended by municipal ordinance to~~
23 ~~December 31, 2013. The termination procedures of subsection~~
24 ~~(b) of Section 11-74.4-8 are not required for these~~
25 ~~redevelopment project areas in 2009 but are required in 2013.~~
26 ~~The extension allowed by Public Act 87-1272 shall not apply to~~

~~real property tax increment allocation financing under Section
11-74.4-8.~~

(e) Those dates, for purposes of real property tax increment allocation financing pursuant to Section 11-74.4-8 only, shall be not more than 35 years for redevelopment project areas that were adopted on or after December 16, 1986 and for which at least \$8 million worth of municipal bonds were authorized on or after December 19, 1989 but before January 1, 1990; provided that the municipality elects to extend the life of the redevelopment project area to 35 years by the adoption of an ordinance after at least 14 but not more than 30 days' written notice to the taxing bodies, that would otherwise constitute the joint review board for the redevelopment project area, before the adoption of the ordinance.

(f) Those dates, for purposes of real property tax increment allocation financing pursuant to Section 11-74.4-8 only, shall be not more than 35 years for redevelopment project areas that were established on or after December 1, 1981 but before January 1, 1982 and for which at least \$1,500,000 worth of tax increment revenue bonds were authorized on or after September 30, 1990 but before July 1, 1991; provided that the municipality elects to extend the life of the redevelopment project area to 35 years by the adoption of an ordinance after at least 14 but not more than 30 days' written notice to the taxing bodies, that would otherwise constitute the joint review board for the redevelopment

1 project area, before the adoption of the ordinance.

2 (f-1) (Blank).

3 (f-2) (Blank).

4 (f-3) (Blank).

5 (f-5) Those dates, for purposes of real property tax
6 increment allocation financing pursuant to Section 11-74.4-8
7 only, shall be not more than 47 years for redevelopment
8 project areas listed in this subsection; provided that (i) the
9 municipality adopts an ordinance extending the life of the
10 redevelopment project area to 47 years and (ii) the
11 municipality provides notice to the taxing bodies that would
12 otherwise constitute the joint review board for the
13 redevelopment project area not more than 30 and not less than
14 14 days prior to the adoption of that ordinance:

15 (1) If the redevelopment project area was established
16 on December 29, 1981 by the City of Springfield.

17 (2) If the redevelopment project area was established
18 on December 29, 1986 by the City of Morris and that is
19 known as the Morris TIF District 1.

20 (3) If the redevelopment project area was established
21 on December 31, 1986 by the Village of Cahokia.

22 (4) If the redevelopment project area was established
23 on December 20, 1986 by the City of Charleston.

24 (5) If the redevelopment project area was established
25 on December 23, 1986 by the City of Beardstown.

26 (6) If the redevelopment project area was established

1 on December 23, 1986 by the Town of Cicero.

2 (7) If the redevelopment project area was established
3 on December 29, 1986 by the City of East St. Louis.

4 (8) If the redevelopment project area was established
5 on January 23, 1991 by the City of East St. Louis.

6 (9) If the redevelopment project area was established
7 on December 29, 1986 by the Village of Gardner.

8 (10) If the redevelopment project area was established
9 on June 11, 2002 by the City of East Peoria to create the
10 West Washington Street TIF.

11 (11) If the redevelopment project area was established
12 on December 22, 1986 by the City of Washington creating
13 the Washington Square TIF #2.

14 (12) If the redevelopment project area was established
15 on November 11, 1986 by the City of Pekin.

16 (13) If the redevelopment project area was established
17 on December 30, 1986 by the City of Belleville.

18 (14) If the ordinance was adopted on April 3, 1989 by
19 the City of Chicago Heights.

20 (15) If the redevelopment project area was established
21 on December 29, 1986 by the City of Pontiac to create TIF I
22 (the Main St TIF).

23 (16) If the redevelopment project area was established
24 on December 29, 1986 by the City of Pontiac to create TIF
25 II (the Interstate TIF).

26 (17) If the redevelopment project area was established

1 on December 23, 1986 by the City of Sparta to create TIF
2 #1. Any termination procedures provided for in Section
3 11-74.4-8 are not required for this redevelopment project
4 area prior to the 47th calendar year after the year in
5 which the ordinance approving the redevelopment project
6 year was adopted.

7 (18) If the redevelopment project area was established
8 on March 30, 1992 by the Village of Ohio to create the
9 Village of Ohio TIF District.

10 (19) If the redevelopment project area was established
11 on December 13, 1993 by the Village of Crete.

12 (20) If the redevelopment project area was established
13 on February 12, 2001 by the Village of Crete.

14 (21) If the redevelopment project area was established
15 on April 23, 2001 by the Village of Crete.

16 (22) If the redevelopment project area was established
17 on December 29, 1993 by the City of Ottawa to create the
18 Ottawa I-80 North TIF District.

19 (23) If the redevelopment project area was established
20 on September 20, 1994 by the City of Ottawa to create the
21 Ottawa Rt. 6 East TIF District.

22 (24) If the redevelopment project area was established
23 on January 6, 1999 by the Village of Rosemont to create the
24 Village of Rosemont TIF 4 South River Road.

25 (25) If the redevelopment project area was established
26 on December 20, 1988 by the Village of Lansing.

1 (26) If the redevelopment project area was established
2 on November 20, 1989 by the Village of South Holland.

3 (27) If the redevelopment project area was established
4 on December 11, 1989 by the Village of Melrose Park to
5 create the Mid-Metros TIF.

6 (g) In consolidating the material relating to completion
7 dates from Sections 11-74.4-3 and 11-74.4-7 into this Section,
8 it is not the intent of the General Assembly to make any
9 substantive change in the law, except for the extension of the
10 completion dates for the City of Aurora, the Village of Milan,
11 the City of West Frankfort, the Village of Libertyville, and
12 the Village of Hoffman Estates set forth under items (67),
13 (68), (69), (70), and (71) of subsection (c) of this Section.

14 (Source: P.A. 102-117, eff. 7-23-21; 102-424, eff. 8-20-21;
15 102-425, eff. 8-20-21; 102-446, eff. 8-20-21; 102-473, eff.
16 8-20-21; 102-627, eff. 8-27-21; 102-675, eff. 11-30-21;
17 102-745, eff. 5-6-22; 102-818, eff. 5-13-22; 102-1113, eff.
18 12-21-22; 103-315, eff. 7-28-23; 103-575, eff. 12-8-23;
19 103-1016, eff. 8-9-24; 103-1058, eff. 12-31-24.)

20 (65 ILCS 5/11-74.4-4) (from Ch. 24, par. 11-74.4-4)

21 Sec. 11-74.4-4. Municipal powers and duties; redevelopment
22 project areas. The changes made by Public Act 91-478 ~~this~~
23 ~~amendatory Act of the 91st General Assembly~~ do not apply to a
24 municipality that, (i) before November 1, 1999 (the effective
25 date of Public Act 91-478) ~~this amendatory Act of the 91st~~

1 ~~General Assembly~~, has adopted an ordinance or resolution
2 fixing a time and place for a public hearing under Section
3 11-74.4-5 or (ii) before July 1, 1999, has adopted an
4 ordinance or resolution providing for a feasibility study
5 under Section 11-74.4-4.1, but has not yet adopted an
6 ordinance approving redevelopment plans and redevelopment
7 projects or designating redevelopment project areas under this
8 Section, until after that municipality adopts an ordinance
9 approving redevelopment plans and redevelopment projects or
10 designating redevelopment project areas under this Section;
11 thereafter the changes made by Public Act 91-478 ~~this~~
12 ~~amendatory Act of the 91st General Assembly~~ apply to the same
13 extent that they apply to redevelopment plans and
14 redevelopment projects that were approved and redevelopment
15 projects that were designated before November 1, 1999 (the
16 effective date of Public Act 91-478) ~~this amendatory Act of~~
17 ~~the 91st General Assembly~~.

18 A municipality may:

19 (a) By ordinance introduced in the governing body of
20 the municipality within 14 to 90 days from the completion
21 of the hearing specified in Section 11-74.4-5 approve
22 redevelopment plans and redevelopment projects, and
23 designate redevelopment project areas pursuant to notice
24 and hearing required by this Act. No redevelopment project
25 area shall be designated unless a plan and project are
26 approved prior to the designation of such area and such

1 area shall include only those contiguous parcels of real
2 property and improvements thereon substantially benefited
3 by the proposed redevelopment project improvements. Upon
4 adoption of the ordinances, the municipality shall
5 forthwith transmit to the county clerk of the county or
6 counties within which the redevelopment project area is
7 located a certified copy of the ordinances, a legal
8 description of the redevelopment project area, a map of
9 the redevelopment project area, identification of the year
10 that the county clerk shall use for determining the total
11 initial equalized assessed value of the redevelopment
12 project area consistent with subsection (a) of Section
13 11-74.4-9, and a list of the parcel or tax identification
14 number of each parcel of property included in the
15 redevelopment project area. For purposes of this Division,
16 parcels are contiguous if they touch or join one another
17 in a reasonably substantial physical sense or if they meet
18 the criteria for annexation to a municipality under
19 Section 7-1-1 of this Code.

20 The changes made by Public Act 102-818 ~~this amendatory~~
21 ~~Act of the 102nd General Assembly,~~ are declarative of
22 existing law and shall be applied retroactively when
23 substantively applicable, including all pending actions
24 without regard to when the cause of action accrued;
25 however, Public Act 102-818 ~~this amendatory Act of the~~
26 ~~102nd General Assembly~~ does not affect the rights of any

1 party that is subject to a final judgment entered pursuant
2 to the opinion of the September 23, 2021 Illinois Supreme
3 Court in Board of Education of Richland School District
4 88A v. City of Crest Hill, 2021 IL 126444.

5 (b) Make and enter into all contracts with property
6 owners, developers, tenants, overlapping taxing bodies,
7 and others necessary or incidental to the implementation
8 and furtherance of its redevelopment plan and project.
9 Contract provisions concerning loan repayment obligations
10 in contracts entered into on or after July 23, 2003 (the
11 effective date of Public Act 93-298) ~~this amendatory Act~~
12 ~~of the 93rd General Assembly~~ shall terminate no later than
13 the last to occur of the estimated dates of completion of
14 the redevelopment project and retirement of the
15 obligations issued to finance redevelopment project costs
16 as required by item (3) of subsection (n) of Section
17 11-74.4-3. Payments received under contracts entered into
18 by the municipality prior to July 23, 2003 (the effective
19 date of Public Act 93-298) ~~this amendatory Act of the 93rd~~
20 ~~General Assembly~~ that are received after the redevelopment
21 project area has been terminated by municipal ordinance
22 shall be deposited into a special fund of the municipality
23 to be used for other community redevelopment needs within
24 the redevelopment project area.

25 (c) Within a redevelopment project area, acquire by
26 purchase, donation, lease or eminent domain; own, convey,

1 lease, mortgage or dispose of land and other property,
2 real or personal, or rights or interests therein, and
3 grant or acquire licenses, easements and options with
4 respect thereto, all in the manner and at such price the
5 municipality determines is reasonably necessary to achieve
6 the objectives of the redevelopment plan and project. No
7 conveyance, lease, mortgage, disposition of land or other
8 property owned by a municipality, or agreement relating to
9 the development of such municipal property shall be made
10 except upon the adoption of an ordinance by the corporate
11 authorities of the municipality. Furthermore, no
12 conveyance, lease, mortgage, or other disposition of land
13 owned by a municipality or agreement relating to the
14 development of such municipal property shall be made
15 without making public disclosure of the terms of the
16 disposition and all bids and proposals made in response to
17 the municipality's request. The procedures for obtaining
18 such bids and proposals shall provide reasonable
19 opportunity for any person to submit alternative proposals
20 or bids.

21 (d) Within a redevelopment project area, clear any
22 area by demolition or removal of any existing buildings
23 and structures.

24 (e) Within a redevelopment project area, renovate or
25 rehabilitate or construct any structure or building, as
26 permitted under this Act.

1 (f) Install, repair, construct, reconstruct or
2 relocate streets, utilities and site improvements
3 essential to the preparation of the redevelopment area for
4 use in accordance with a redevelopment plan.

5 (g) Within a redevelopment project area, fix, charge
6 and collect fees, rents and charges for the use of any
7 building or property owned or leased by it or any part
8 thereof, or facility therein.

9 (h) Accept grants, guarantees and donations of
10 property, labor, or other things of value from a public or
11 private source for use within a project redevelopment
12 area.

13 (i) Acquire and construct public facilities within a
14 redevelopment project area, as permitted under this Act.

15 (j) Incur project redevelopment costs and reimburse
16 developers who incur redevelopment project costs
17 authorized by a redevelopment agreement; provided,
18 however, that on and after November 1, 1999 (the effective
19 date of Public Act 91-478) ~~this amendatory Act of the 91st~~
20 ~~General Assembly,~~ no municipality shall incur
21 redevelopment project costs (except for planning costs and
22 any other eligible costs authorized by municipal ordinance
23 or resolution that are subsequently included in the
24 redevelopment plan for the area and are incurred by the
25 municipality after the ordinance or resolution is adopted)
26 that are not consistent with the program for accomplishing

1 the objectives of the redevelopment plan as included in
2 that plan and approved by the municipality until the
3 municipality has amended the redevelopment plan as
4 provided elsewhere in this Act.

5 (k) Create a commission of not less than 5 or more than
6 15 persons to be appointed by the mayor or president of the
7 municipality with the consent of the majority of the
8 governing board of the municipality. Members of a
9 commission appointed after September 24, 1987 (the
10 effective date of Public Act 85-854) ~~this amendatory Act~~
11 ~~of 1987~~ shall be appointed for initial terms of 1, 2, 3, 4
12 and 5 years, respectively, in such numbers as to provide
13 that the terms of not more than 1/3 of all such members
14 shall expire in any one year. Their successors shall be
15 appointed for a term of 5 years. The commission, subject
16 to approval of the corporate authorities may exercise the
17 powers enumerated in this Section. The commission shall
18 also have the power to hold the public hearings required
19 by this division and make recommendations to the corporate
20 authorities concerning the adoption of redevelopment
21 plans, redevelopment projects and designation of
22 redevelopment project areas.

23 (l) Make payment in lieu of taxes or a portion thereof
24 to taxing districts. If payments in lieu of taxes or a
25 portion thereof are made to taxing districts, those
26 payments shall be made to all districts within a project

1 redevelopment area on a basis which is proportional to the
2 current collections of revenue which each taxing district
3 receives from real property in the redevelopment project
4 area.

5 (m) Exercise any and all other powers necessary to
6 effectuate the purposes of this Act.

7 (n) If any member of the corporate authority, a member
8 of a commission established pursuant to Section
9 11-74.4-4(k) of this Act, or an employee or consultant of
10 the municipality involved in the planning and preparation
11 of a redevelopment plan, or project for a redevelopment
12 project area or proposed redevelopment project area, as
13 defined in Sections 11-74.4-3(i) through (k) of this Act,
14 owns or controls an interest, direct or indirect, in any
15 property included in any redevelopment area, or proposed
16 redevelopment area, he or she shall disclose the same in
17 writing to the clerk of the municipality, and shall also
18 so disclose the dates and terms and conditions of any
19 disposition of any such interest, which disclosures shall
20 be acknowledged by the corporate authorities and entered
21 upon the minute books of the corporate authorities. If an
22 individual holds such an interest then that individual
23 shall refrain from any further official involvement in
24 regard to such redevelopment plan, project or area, from
25 voting on any matter pertaining to such redevelopment
26 plan, project or area, or communicating with other members

1 concerning corporate authorities, commission or employees
2 concerning any matter pertaining to said redevelopment
3 plan, project or area. Furthermore, no such member or
4 employee shall acquire of any interest direct, or
5 indirect, in any property in a redevelopment area or
6 proposed redevelopment area after either (a) such
7 individual obtains knowledge of such plan, project or area
8 or (b) first public notice of such plan, project or area
9 pursuant to Section 11-74.4-6 of this Division, whichever
10 occurs first. For the purposes of this subsection, a
11 property interest acquired in a single parcel of property
12 by a member of the corporate authority, which property is
13 used exclusively as the member's primary residence, shall
14 not be deemed to constitute an interest in any property
15 included in a redevelopment area or proposed redevelopment
16 area that was established before December 31, 1989, but
17 the member must disclose the acquisition to the municipal
18 clerk under the provisions of this subsection. A single
19 property interest acquired within one year after January
20 1, 2007 (the effective date of Public Act 94-1013) ~~this~~
21 ~~amendatory Act of the 94th General Assembly~~ or 2 years
22 after January 10, 2010 (the effective date of Public Act
23 95-1054) ~~this amendatory Act of the 95th General Assembly~~
24 by a member of the corporate authority does not constitute
25 an interest in any property included in any redevelopment
26 area or proposed redevelopment area, regardless of when

1 the redevelopment area was established, if (i) the
2 property is used exclusively as the member's primary
3 residence, (ii) the member discloses the acquisition to
4 the municipal clerk under the provisions of this
5 subsection, (iii) the acquisition is for fair market
6 value, (iv) the member acquires the property as a result
7 of the property being publicly advertised for sale, and
8 (v) the member refrains from voting on, and communicating
9 with other members concerning, any matter when the
10 benefits to the redevelopment project or area would be
11 significantly greater than the benefits to the
12 municipality as a whole. For the purposes of this
13 subsection, a month-to-month leasehold interest in a
14 single parcel of property by a member of the corporate
15 authority shall not be deemed to constitute an interest in
16 any property included in any redevelopment area or
17 proposed redevelopment area, but the member must disclose
18 the interest to the municipal clerk under the provisions
19 of this subsection.

20 (o) Create a Tax Increment Economic Development
21 Advisory Committee to be appointed by the Mayor or
22 President of the municipality with the consent of the
23 majority of the governing board of the municipality, the
24 members of which Committee shall be appointed for initial
25 terms of 1, 2, 3, 4 and 5 years respectively, in such
26 numbers as to provide that the terms of not more than 1/3

1 of all such members shall expire in any one year. Their
2 successors shall be appointed for a term of 5 years. The
3 Committee shall have none of the powers enumerated in this
4 Section. The Committee shall serve in an advisory capacity
5 only. The Committee may advise the governing Board of the
6 municipality and other municipal officials regarding
7 development issues and opportunities within the
8 redevelopment project area ~~or the area within the State~~
9 ~~Sales Tax Boundary~~. The Committee may also promote and
10 publicize development opportunities in the redevelopment
11 project area ~~or the area within the State Sales Tax~~
12 ~~Boundary~~.

13 (p) Municipalities may jointly undertake and perform
14 redevelopment plans and projects and utilize the
15 provisions of the Act wherever they have contiguous
16 redevelopment project areas or they determine to adopt tax
17 increment financing with respect to a redevelopment
18 project area which includes contiguous real property
19 within the boundaries of the municipalities, and in doing
20 so, they may, by agreement between municipalities, issue
21 obligations, separately or jointly, and expend revenues
22 received under the Act for eligible expenses anywhere
23 within contiguous redevelopment project areas or as
24 otherwise permitted in the Act. With respect to
25 redevelopment project areas that are established within a
26 transit facility improvement area, the provisions of this

1 subsection apply only with respect to such redevelopment
2 project areas that are contiguous to each other.

3 (q) Utilize revenues, ~~other than State sales tax~~
4 ~~increment revenues,~~ received under this Act from one
5 redevelopment project area for eligible costs in another
6 redevelopment project area that is:

7 (i) contiguous to the redevelopment project area
8 from which the revenues are received;

9 (ii) separated only by a public right of way from
10 the redevelopment project area from which the revenues
11 are received; or

12 (iii) separated only by forest preserve property
13 from the redevelopment project area from which the
14 revenues are received if the closest boundaries of the
15 redevelopment project areas that are separated by the
16 forest preserve property are less than one mile apart.

17 Utilize tax increment revenues for eligible costs that
18 are received from a redevelopment project area created
19 under the Industrial Jobs Recovery Law that is either
20 contiguous to, or is separated only by a public right of
21 way from, the redevelopment project area created under
22 this Act which initially receives these revenues. Utilize
23 ~~revenues, other than State sales tax increment revenues,~~
24 by transferring or loaning such revenues to a
25 redevelopment project area created under the Industrial
26 Jobs Recovery Law that is either contiguous to, or

1 separated only by a public right of way from the
2 redevelopment project area that initially produced and
3 received those revenues; and, if the redevelopment project
4 area (i) was established before November 1, 1999 (the
5 effective date of Public Act 91-478) ~~this amendatory Act~~
6 ~~of the 91st General Assembly~~ and (ii) is located within a
7 municipality with a population of more than 100,000,
8 utilize revenues or proceeds of obligations authorized by
9 Section 11-74.4-7 of this Act, other than use or
10 occupation tax revenues, to pay for any redevelopment
11 project costs as defined by subsection (q) of Section
12 11-74.4-3 to the extent that the redevelopment project
13 costs involve public property that is either contiguous
14 to, or separated only by a public right of way from, a
15 redevelopment project area whether or not redevelopment
16 project costs or the source of payment for the costs are
17 specifically set forth in the redevelopment plan for the
18 redevelopment project area.

19 (r) If no redevelopment project has been initiated in
20 a redevelopment project area within 7 years after the area
21 was designated by ordinance under subsection (a), the
22 municipality shall adopt an ordinance repealing the area's
23 designation as a redevelopment project area; provided,
24 however, that if an area received its designation more
25 than 3 years before March 14, 1994 (the effective date of
26 Public Act 88-537) ~~this amendatory Act of 1994~~ and no

1 redevelopment project has been initiated within 4 years
2 after March 14, 1994 (the effective date of Public Act
3 88-537) ~~this amendatory Act of 1994~~, the municipality
4 shall adopt an ordinance repealing its designation as a
5 redevelopment project area. Initiation of a redevelopment
6 project shall be evidenced by either a signed
7 redevelopment agreement or expenditures on eligible
8 redevelopment project costs associated with a
9 redevelopment project.

10 Notwithstanding any other provision of this Section to
11 the contrary, with respect to a redevelopment project area
12 designated by an ordinance that was adopted on July 29,
13 1998 by the City of Chicago, the City of Chicago shall
14 adopt an ordinance repealing the area's designation as a
15 redevelopment project area if no redevelopment project has
16 been initiated in the redevelopment project area within 15
17 years after the designation of the area. The City of
18 Chicago may retroactively repeal any ordinance adopted by
19 the City of Chicago, pursuant to this subsection (r), that
20 repealed the designation of a redevelopment project area
21 designated by an ordinance that was adopted by the City of
22 Chicago on July 29, 1998. The City of Chicago has 90 days
23 after March 18, 2011 (the effective date of Public Act
24 96-1555) ~~this amendatory Act~~ to repeal the ordinance. The
25 changes to this Section made by Public Act 96-1555 ~~this~~
26 ~~amendatory Act of the 96th General Assembly~~ apply

1 retroactively to July 27, 2005.

2 (s) The various powers and duties described in this
3 Section that apply to a redevelopment project area shall
4 also apply to a transit facility improvement area
5 established prior to, on, or after August 27, 2021 (the
6 effective date of Public Act 102-627 ~~this amendatory Act~~
7 ~~of the 102nd General Assembly~~).

8 (Source: P.A. 102-627, eff. 8-27-21; 102-818, eff. 5-13-22.)

9 (65 ILCS 5/11-74.4-5) (from Ch. 24, par. 11-74.4-5)

10 Sec. 11-74.4-5. Public hearing; joint review board.

11 (a) The changes made by Public Act 91-478 ~~this amendatory~~
12 ~~Act of the 91st General Assembly~~ do not apply to a municipality
13 that, (i) before November 1, 1999 (the effective date of
14 Public Act 91-478) ~~this amendatory Act of the 91st General~~
15 ~~Assembly~~, has adopted an ordinance or resolution fixing a time
16 and place for a public hearing under this Section or (ii)
17 before July 1, 1999, has adopted an ordinance or resolution
18 providing for a feasibility study under Section 11-74.4-4.1,
19 but has not yet adopted an ordinance approving redevelopment
20 plans and redevelopment projects or designating redevelopment
21 project areas under Section 11-74.4-4, until after that
22 municipality adopts an ordinance approving redevelopment plans
23 and redevelopment projects or designating redevelopment
24 project areas under Section 11-74.4-4; thereafter the changes
25 made by Public Act 91-478 ~~this amendatory Act of the 91st~~

1 ~~General Assembly~~ apply to the same extent that they apply to
2 redevelopment plans and redevelopment projects that were
3 approved and redevelopment projects that were designated
4 before November 1, 1999 (the effective date of Public Act
5 91-478) ~~this amendatory Act of the 91st General Assembly.~~

6 Prior to the adoption of an ordinance proposing the
7 designation of a redevelopment project area, or approving a
8 redevelopment plan or redevelopment project, the municipality
9 by its corporate authorities, or as it may determine by any
10 commission designated under subsection (k) of Section
11 11-74.4-4 shall adopt an ordinance or resolution fixing a time
12 and place for public hearing. At least 10 days prior to the
13 adoption of the ordinance or resolution establishing the time
14 and place for the public hearing, the municipality shall make
15 available for public inspection a redevelopment plan or a
16 separate report that provides in reasonable detail the basis
17 for the eligibility of the redevelopment project area. The
18 report along with the name of a person to contact for further
19 information shall be sent within a reasonable time after the
20 adoption of such ordinance or resolution to the affected
21 taxing districts by certified mail. On and after November 1,
22 1999 (the effective date of Public Act 91-478) ~~this amendatory~~
23 ~~Act of the 91st General Assembly,~~ the municipality shall print
24 in a newspaper of general circulation within the municipality
25 a notice that interested persons may register with the
26 municipality in order to receive information on the proposed

1 designation of a redevelopment project area or the approval of
2 a redevelopment plan. The notice shall state the place of
3 registration and the operating hours of that place. The
4 municipality shall have adopted reasonable rules to implement
5 this registration process under Section 11-74.4-4.2. The
6 municipality shall provide notice of the availability of the
7 redevelopment plan and eligibility report, including how to
8 obtain this information, by mail within a reasonable time
9 after the adoption of the ordinance or resolution, to all
10 residential addresses that, after a good faith effort, the
11 municipality determines are located outside the proposed
12 redevelopment project area and within 750 feet of the
13 boundaries of the proposed redevelopment project area. This
14 requirement is subject to the limitation that in a
15 municipality with a population of over 100,000, if the total
16 number of residential addresses outside the proposed
17 redevelopment project area and within 750 feet of the
18 boundaries of the proposed redevelopment project area exceeds
19 750, the municipality shall be required to provide the notice
20 to only the 750 residential addresses that, after a good faith
21 effort, the municipality determines are outside the proposed
22 redevelopment project area and closest to the boundaries of
23 the proposed redevelopment project area. Notwithstanding the
24 foregoing, notice given after August 7, 2001 (the effective
25 date of Public Act 92-263) and before July 11, 2002 (the
26 effective date of Public Act 92-624) ~~this amendatory Act of~~

1 ~~the 92nd General Assembly~~ to residential addresses within 750
2 feet of the boundaries of a proposed redevelopment project
3 area shall be deemed to have been sufficiently given in
4 compliance with this Act if given only to residents outside
5 the boundaries of the proposed redevelopment project area. The
6 notice shall also be provided by the municipality, regardless
7 of its population, to those organizations and residents that
8 have registered with the municipality for that information in
9 accordance with the registration guidelines established by the
10 municipality under Section 11-74.4-4.2.

11 At the public hearing any interested person or affected
12 taxing district may file with the municipal clerk written
13 objections to and may be heard orally in respect to any issues
14 embodied in the notice. The municipality shall hear all
15 protests and objections at the hearing and the hearing may be
16 adjourned to another date without further notice other than a
17 motion to be entered upon the minutes fixing the time and place
18 of the subsequent hearing. At the public hearing or at any time
19 prior to the adoption by the municipality of an ordinance
20 approving a redevelopment plan, the municipality may make
21 changes in the redevelopment plan. Changes which (1) add
22 additional parcels of property to the proposed redevelopment
23 project area, (2) substantially affect the general land uses
24 proposed in the redevelopment plan, (3) substantially change
25 the nature of or extend the life of the redevelopment project,
26 or (4) increase the number of inhabited residential units to

1 be displaced from the redevelopment project area, as measured
2 from the time of creation of the redevelopment project area,
3 to a total of more than 10, shall be made only after the
4 municipality gives notice, convenes a joint review board, and
5 conducts a public hearing pursuant to the procedures set forth
6 in this Section and in Section 11-74.4-6 of this Act. Changes
7 which do not (1) add additional parcels of property to the
8 proposed redevelopment project area, (2) substantially affect
9 the general land uses proposed in the redevelopment plan, (3)
10 substantially change the nature of or extend the life of the
11 redevelopment project, or (4) increase the number of inhabited
12 residential units to be displaced from the redevelopment
13 project area, as measured from the time of creation of the
14 redevelopment project area, to a total of more than 10, may be
15 made without further hearing, provided that the municipality
16 shall give notice of any such changes by mail to each affected
17 taxing district and registrant on the interested parties
18 registry, provided for under Section 11-74.4-4.2, and by
19 publication in a newspaper of general circulation within the
20 affected taxing district. Such notice by mail and by
21 publication shall each occur not later than 10 days following
22 the adoption by ordinance of such changes. Hearings with
23 regard to a redevelopment project area, project or plan may be
24 held simultaneously.

25 (b) Prior to holding a public hearing to approve or amend a
26 redevelopment plan or to designate or add additional parcels

1 of property to a redevelopment project area, the municipality
2 shall convene a joint review board. The board shall consist of
3 a representative selected by each community college district,
4 local elementary school district and high school district or
5 each local community unit school district, park district,
6 library district, township, fire protection district, and
7 county that will have the authority to directly levy taxes on
8 the property within the proposed redevelopment project area at
9 the time that the proposed redevelopment project area is
10 approved, a representative selected by the municipality and a
11 public member. The public member shall first be selected and
12 then the board's chairperson shall be selected by a majority
13 of the board members present and voting.

14 For redevelopment project areas with redevelopment plans
15 or proposed redevelopment plans that would result in the
16 displacement of residents from 10 or more inhabited
17 residential units or that include 75 or more inhabited
18 residential units, the public member shall be a person who
19 resides in the redevelopment project area. If, as determined
20 by the housing impact study provided for in paragraph (5) of
21 subsection (n) of Section 11-74.4-3, or if no housing impact
22 study is required then based on other reasonable data, the
23 majority of residential units are occupied by very low, low,
24 or moderate income households, as defined in Section 3 of the
25 Illinois Affordable Housing Act, the public member shall be a
26 person who resides in very low, low, or moderate income

1 housing within the redevelopment project area. Municipalities
2 with fewer than 15,000 residents shall not be required to
3 select a person who lives in very low, low, or moderate income
4 housing within the redevelopment project area, provided that
5 the redevelopment plan or project will not result in
6 displacement of residents from 10 or more inhabited units, and
7 the municipality so certifies in the plan. If no person
8 satisfying these requirements is available or if no qualified
9 person will serve as the public member, then the joint review
10 board is relieved of this paragraph's selection requirements
11 for the public member.

12 Within 90 days of November 1, 1999 (the effective date of
13 Public Act 91-478) ~~this amendatory Act of the 91st General~~
14 ~~Assembly~~, each municipality that designated a redevelopment
15 project area for which it was not required to convene a joint
16 review board under this Section shall convene a joint review
17 board to perform the duties specified under paragraph (e) of
18 this Section.

19 All board members shall be appointed and the first board
20 meeting shall be held at least 14 days but not more than 28
21 days after the mailing of notice by the municipality to the
22 taxing districts as required by Section 11-74.4-6(c).
23 Notwithstanding the preceding sentence, a municipality that
24 adopted either a public hearing resolution or a feasibility
25 resolution between July 1, 1999 and July 1, 2000 that called
26 for the meeting of the joint review board within 14 days of

1 notice of public hearing to affected taxing districts is
2 deemed to be in compliance with the notice, meeting, and
3 public hearing provisions of the Act. Such notice shall also
4 advise the taxing bodies represented on the joint review board
5 of the time and place of the first meeting of the board.
6 Additional meetings of the board shall be held upon the call of
7 any member. The municipality seeking designation of the
8 redevelopment project area shall provide administrative
9 support to the board.

10 The board shall review (i) the public record, planning
11 documents and proposed ordinances approving the redevelopment
12 plan and project and (ii) proposed amendments to the
13 redevelopment plan or additions of parcels of property to the
14 redevelopment project area to be adopted by the municipality.
15 As part of its deliberations, the board may hold additional
16 hearings on the proposal. A board's recommendation shall be an
17 advisory, non-binding recommendation. The recommendation shall
18 be adopted by a majority of those members present and voting.
19 The recommendations shall be submitted to the municipality
20 within 30 days after convening of the board. Failure of the
21 board to submit its report on a timely basis shall not be cause
22 to delay the public hearing or any other step in the process of
23 designating or amending the redevelopment project area but
24 shall be deemed to constitute approval by the joint review
25 board of the matters before it.

26 The board shall base its recommendation to approve or

1 disapprove the redevelopment plan and the designation of the
2 redevelopment project area or the amendment of the
3 redevelopment plan or addition of parcels of property to the
4 redevelopment project area on the basis of the redevelopment
5 project area and redevelopment plan satisfying the plan
6 requirements, the eligibility criteria defined in Section
7 11-74.4-3, and the objectives of this Act.

8 The board shall issue a written report describing why the
9 redevelopment plan and project area or the amendment thereof
10 meets or fails to meet one or more of the objectives of this
11 Act and both the plan requirements and the eligibility
12 criteria defined in Section 11-74.4-3. In the event the Board
13 does not file a report it shall be presumed that these taxing
14 bodies find the redevelopment project area and redevelopment
15 plan satisfy the objectives of this Act and the plan
16 requirements and eligibility criteria.

17 If the board recommends rejection of the matters before
18 it, the municipality will have 30 days within which to
19 resubmit the plan or amendment. During this period, the
20 municipality will meet and confer with the board and attempt
21 to resolve those issues set forth in the board's written
22 report that led to the rejection of the plan or amendment.

23 Notwithstanding the resubmission set forth above, the
24 municipality may commence the scheduled public hearing and
25 either adjourn the public hearing or continue the public
26 hearing until a date certain. Prior to continuing any public

1 hearing to a date certain, the municipality shall announce
2 during the public hearing the time, date, and location for the
3 reconvening of the public hearing. Any changes to the
4 redevelopment plan necessary to satisfy the issues set forth
5 in the joint review board report shall be the subject of a
6 public hearing before the hearing is adjourned if the changes
7 would (1) substantially affect the general land uses proposed
8 in the redevelopment plan, (2) substantially change the nature
9 of or extend the life of the redevelopment project, or (3)
10 increase the number of inhabited residential units to be
11 displaced from the redevelopment project area, as measured
12 from the time of creation of the redevelopment project area,
13 to a total of more than 10. Changes to the redevelopment plan
14 necessary to satisfy the issues set forth in the joint review
15 board report shall not require any further notice or convening
16 of a joint review board meeting, except that any changes to the
17 redevelopment plan that would add additional parcels of
18 property to the proposed redevelopment project area shall be
19 subject to the notice, public hearing, and joint review board
20 meeting requirements established for such changes by
21 subsection (a) of Section 11-74.4-5.

22 In the event that the municipality and the board are
23 unable to resolve these differences, or in the event that the
24 resubmitted plan or amendment is rejected by the board, the
25 municipality may proceed with the plan or amendment, but only
26 upon a three-fifths vote of the corporate authority

1 responsible for approval of the plan or amendment, excluding
2 positions of members that are vacant and those members that
3 are ineligible to vote because of conflicts of interest.

4 (c) After a municipality has by ordinance approved a
5 redevelopment plan and designated a redevelopment project
6 area, the plan may be amended and additional properties may be
7 added to the redevelopment project area only as herein
8 provided. Amendments which (1) add additional parcels of
9 property to the proposed redevelopment project area, (2)
10 substantially affect the general land uses proposed in the
11 redevelopment plan, (3) substantially change the nature of the
12 redevelopment project, (4) increase the total estimated
13 redevelopment project costs set out in the redevelopment plan
14 by more than 5% after adjustment for inflation from the date
15 the plan was adopted, (5) add additional redevelopment project
16 costs to the itemized list of redevelopment project costs set
17 out in the redevelopment plan, or (6) increase the number of
18 inhabited residential units to be displaced from the
19 redevelopment project area, as measured from the time of
20 creation of the redevelopment project area, to a total of more
21 than 10, shall be made only after the municipality gives
22 notice, convenes a joint review board, and conducts a public
23 hearing pursuant to the procedures set forth in this Section
24 and in Section 11-74.4-6 of this Act. Changes which do not (1)
25 add additional parcels of property to the proposed
26 redevelopment project area, (2) substantially affect the

1 general land uses proposed in the redevelopment plan, (3)
2 substantially change the nature of the redevelopment project,
3 (4) increase the total estimated redevelopment project cost
4 set out in the redevelopment plan by more than 5% after
5 adjustment for inflation from the date the plan was adopted,
6 (5) add additional redevelopment project costs to the itemized
7 list of redevelopment project costs set out in the
8 redevelopment plan, or (6) increase the number of inhabited
9 residential units to be displaced from the redevelopment
10 project area, as measured from the time of creation of the
11 redevelopment project area, to a total of more than 10, may be
12 made without further public hearing and related notices and
13 procedures including the convening of a joint review board as
14 set forth in Section 11-74.4-6 of this Act, provided that the
15 municipality shall give notice of any such changes by mail to
16 each affected taxing district and registrant on the interested
17 parties registry, provided for under Section 11-74.4-4.2, and
18 by publication in a newspaper of general circulation within
19 the affected taxing district. Such notice by mail and by
20 publication shall each occur not later than 10 days following
21 the adoption by ordinance of such changes.

22 (d) After November 1, 1999 (the effective date of Public
23 Act 91-478) ~~this amendatory Act of the 91st General Assembly,~~
24 a municipality shall submit in an electronic format the
25 following information for each redevelopment project area (i)
26 to the State Comptroller under Section 8-8-3.5 of the Illinois

1 Municipal Code, subject to any extensions or exemptions
2 provided at the Comptroller's discretion under that Section,
3 and (ii) to all taxing districts overlapping the redevelopment
4 project area no later than 180 days after the close of each
5 municipal fiscal year or as soon thereafter as the audited
6 financial statements become available and, in any case, shall
7 be submitted before the annual meeting of the Joint Review
8 Board to each of the taxing districts that overlap the
9 redevelopment project area:

10 (1) Any amendments to the redevelopment plan or, the
11 redevelopment project area, ~~or the State Sales Tax~~
12 ~~Boundary.~~

13 (1.5) A list of the redevelopment project areas
14 administered by the municipality and, if applicable, the
15 date each redevelopment project area was designated or
16 terminated by the municipality.

17 (2) Audited financial statements of the special tax
18 allocation fund once a cumulative total of \$100,000 has
19 been deposited in the fund.

20 (3) Certification of the Chief Executive Officer of
21 the municipality that the municipality has complied with
22 all of the requirements of this Act during the preceding
23 fiscal year.

24 (4) An opinion of legal counsel that the municipality
25 is in compliance with this Act.

26 (5) An analysis of the special tax allocation fund

1 which sets forth:

2 (A) the balance in the special tax allocation fund
3 at the beginning of the fiscal year;

4 (B) all amounts deposited in the special tax
5 allocation fund by source;

6 (C) an itemized list of all expenditures from the
7 special tax allocation fund by category of permissible
8 redevelopment project cost; and

9 (D) the balance in the special tax allocation fund
10 at the end of the fiscal year including a breakdown of
11 that balance by source and a breakdown of that balance
12 identifying any portion of the balance that is
13 required, pledged, earmarked, or otherwise designated
14 for payment of or securing of obligations and
15 anticipated redevelopment project costs. Any portion
16 of such ending balance that has not been identified or
17 is not identified as being required, pledged,
18 earmarked, or otherwise designated for payment of or
19 securing of obligations or anticipated redevelopment
20 projects costs shall be designated as surplus as set
21 forth in Section 11-74.4-7 hereof.

22 (6) A description of all property purchased by the
23 municipality within the redevelopment project area
24 including:

25 (A) Street address.

26 (B) Approximate size or description of property.

1 (C) Purchase price.

2 (D) Seller of property.

3 (7) A statement setting forth all activities
4 undertaken in furtherance of the objectives of the
5 redevelopment plan, including:

6 (A) Any project implemented in the preceding
7 fiscal year.

8 (B) A description of the redevelopment activities
9 undertaken.

10 (C) A description of any agreements entered into
11 by the municipality with regard to the disposition or
12 redevelopment of any property within the redevelopment
13 project area ~~or the area within the State Sales Tax~~
14 ~~Boundary.~~

15 (D) Additional information on the use of all funds
16 received under this Division and steps taken by the
17 municipality to achieve the objectives of the
18 redevelopment plan.

19 (E) Information regarding contracts that the
20 municipality's tax increment advisors or consultants
21 have entered into with entities or persons that have
22 received, or are receiving, payments financed by tax
23 increment revenues produced by the same redevelopment
24 project area.

25 (F) Any reports submitted to the municipality by
26 the joint review board.

1 (G) A review of public and, to the extent
2 possible, private investment actually undertaken to
3 date after November 1, 1999 (the effective date of
4 Public Act 91-478) ~~this amendatory Act of the 91st~~
5 ~~General Assembly~~ and estimated to be undertaken during
6 the following year. This review shall, on a
7 project-by-project basis, set forth the estimated
8 amounts of public and private investment incurred
9 after November 1, 1999 (the effective date of Public
10 Act 91-478) ~~this amendatory Act of the 91st General~~
11 ~~Assembly~~ and provide the ratio of private investment
12 to public investment to the date of the report and as
13 estimated to the completion of the redevelopment
14 project.

15 (8) With regard to any obligations issued by the
16 municipality:

17 (A) copies of any official statements; and

18 (B) an analysis prepared by financial advisor or
19 underwriter, chosen by the municipality, setting forth
20 the: (i) nature and term of obligation; (ii) projected
21 debt service including required reserves and debt
22 coverage; and (iii) actual debt service.

23 (9) For special tax allocation funds that have
24 experienced cumulative deposits of incremental tax
25 revenues of \$100,000 or more, a certified audit report
26 reviewing compliance with this Act performed by an

1 independent public accountant certified and licensed by
2 the authority of the State of Illinois. The financial
3 portion of the audit must be conducted in accordance with
4 Standards for Audits of Governmental Organizations,
5 Programs, Activities, and Functions adopted by the
6 Comptroller General of the United States (1981), as
7 amended, or the standards specified by Section 8-8-5 of
8 the Illinois Municipal Auditing Law of the Illinois
9 Municipal Code. The audit report shall contain a letter
10 from the independent certified public accountant
11 indicating compliance or noncompliance with the
12 requirements of subsection (q) of Section 11-74.4-3. For
13 redevelopment plans or projects that would result in the
14 displacement of residents from 10 or more inhabited
15 residential units or that contain 75 or more inhabited
16 residential units, notice of the availability of the
17 information, including how to obtain the report, required
18 in this subsection shall also be sent by mail to all
19 residents or organizations that operate in the
20 municipality that register with the municipality for that
21 information according to registration procedures adopted
22 under Section 11-74.4-4.2. All municipalities are subject
23 to this provision.

24 (10) A list of all intergovernmental agreements in
25 effect during the fiscal year to which the municipality is
26 a party and an accounting of any moneys transferred or

1 received by the municipality during that fiscal year
2 pursuant to those intergovernmental agreements.

3 In addition to information required to be reported under
4 this Section, for Fiscal Year 2022 and each fiscal year
5 thereafter, reporting municipalities shall also report to the
6 Comptroller annually in a manner and format prescribed by the
7 Comptroller: (1) the number of jobs, if any, projected to be
8 created for each redevelopment project area at the time of
9 approval of the redevelopment agreement; (2) the number of
10 jobs, if any, created as a result of the development to date
11 for that reporting period under the same guidelines and
12 assumptions as was used for the projections used at the time of
13 approval of the redevelopment agreement; (3) the amount of
14 increment projected to be created at the time of approval of
15 the redevelopment agreement for each redevelopment project
16 area; (4) the amount of increment created as a result of the
17 development to date for that reporting period using the same
18 assumptions as was used for the projections used at the time of
19 the approval of the redevelopment agreement; and (5) the
20 stated rate of return identified by the developer to the
21 municipality for each redevelopment project area, if any.
22 Stated rates of return required to be reported in item (5)
23 shall be independently verified by a third party chosen by the
24 municipality. Reporting municipalities shall also report to
25 the Comptroller a copy of the redevelopment plan each time the
26 redevelopment plan is enacted, amended, or extended in a

1 manner and format prescribed by the Comptroller. These
2 requirements shall only apply to redevelopment projects
3 beginning in or after Fiscal Year 2022.

4 (d-1) Prior to November 1, 1999 (the effective date of
5 Public Act 91-478) ~~this amendatory Act of the 91st General~~
6 ~~Assembly~~, municipalities with populations of over 1,000,000
7 shall, after adoption of a redevelopment plan or project, make
8 available upon request to any taxing district in which the
9 redevelopment project area is located the following
10 information:

11 (1) Any amendments to the redevelopment plan or ~~the~~
12 redevelopment project area, ~~or the State Sales Tax~~
13 ~~Boundary~~; and

14 (2) In connection with any redevelopment project area
15 for which the municipality has outstanding obligations
16 issued to provide for redevelopment project costs pursuant
17 to Section 11-74.4-7, audited financial statements of the
18 special tax allocation fund.

19 (e) The joint review board shall meet annually 180 days
20 after the close of the municipal fiscal year or as soon as the
21 redevelopment project audit for that fiscal year becomes
22 available to review the effectiveness and status of the
23 redevelopment project area up to that date.

24 (f) (Blank).

25 (g) In the event that a municipality has held a public
26 hearing under this Section prior to March 14, 1994 (the

1 effective date of Public Act 88-537), the requirements imposed
2 by Public Act 88-537 relating to the method of fixing the time
3 and place for public hearing, the materials and information
4 required to be made available for public inspection, and the
5 information required to be sent after adoption of an ordinance
6 or resolution fixing a time and place for public hearing shall
7 not be applicable.

8 (h) On and after July 27, 2010 (the effective date of
9 Public Act 96-1335) ~~this amendatory Act of the 96th General~~
10 ~~Assembly,~~ the State Comptroller must post on the State
11 Comptroller's official website the information submitted by a
12 municipality pursuant to subsection (d) of this Section. The
13 information must be posted no later than 45 days after the
14 State Comptroller receives the information from the
15 municipality. The State Comptroller must also post a list of
16 the municipalities not in compliance with the reporting
17 requirements set forth in subsection (d) of this Section.

18 (i) No later than 10 years after the corporate authorities
19 of a municipality adopt an ordinance to establish a
20 redevelopment project area, the municipality must compile a
21 status report concerning the redevelopment project area. The
22 status report must detail without limitation the following:

23 (i) the amount of revenue generated within the redevelopment
24 project area, (ii) any expenditures made by the municipality
25 for the redevelopment project area including without
26 limitation expenditures from the special tax allocation fund,

1 (iii) the status of planned activities, goals, and objectives
2 set forth in the redevelopment plan including details on new
3 or planned construction within the redevelopment project area,
4 (iv) the amount of private and public investment within the
5 redevelopment project area, and (v) any other relevant
6 evaluation or performance data. Within 30 days after the
7 municipality compiles the status report, the municipality must
8 hold at least one public hearing concerning the report. The
9 municipality must provide 20 days' public notice of the
10 hearing.

11 (j) Beginning in fiscal year 2011 and in each fiscal year
12 thereafter, a municipality must detail in its annual budget
13 (i) the revenues generated from redevelopment project areas by
14 source and (ii) the expenditures made by the municipality for
15 redevelopment project areas.

16 (Source: P.A. 102-127, eff. 7-23-21.)

17 (65 ILCS 5/11-74.4-7) (from Ch. 24, par. 11-74.4-7)

18 Sec. 11-74.4-7. Obligations secured by the special tax
19 allocation fund set forth in Section 11-74.4-8 for the
20 redevelopment project area may be issued to provide for
21 redevelopment project costs. Such obligations, when so issued,
22 shall be retired in the manner provided in the ordinance
23 authorizing the issuance of such obligations by the receipts
24 of taxes levied as specified in Section 11-74.4-9 against the
25 taxable property included in the area, ~~by revenues as~~

1 ~~specified by Section 11-74.4-8a~~ and other revenue designated
2 by the municipality. A municipality may in the ordinance
3 pledge all or any part of the funds in and to be deposited in
4 the special tax allocation fund created pursuant to Section
5 11-74.4-8 to the payment of the redevelopment project costs
6 and obligations. Any pledge of funds in the special tax
7 allocation fund shall provide for distribution to the taxing
8 districts and to the Illinois Department of Revenue of moneys
9 not required, pledged, earmarked, or otherwise designated for
10 payment and securing of the obligations and anticipated
11 redevelopment project costs and such excess funds shall be
12 calculated annually and deemed to be "surplus" funds. In the
13 event a municipality only applies or pledges a portion of the
14 funds in the special tax allocation fund for the payment or
15 securing of anticipated redevelopment project costs or of
16 obligations, any such funds remaining in the special tax
17 allocation fund after complying with the requirements of the
18 application or pledge, shall also be calculated annually and
19 deemed "surplus" funds. All surplus funds in the special tax
20 allocation fund shall be distributed annually within 180 days
21 after the close of the municipality's fiscal year by being
22 paid by the municipal treasurer to the County Collector, to
23 the Department of Revenue and to the municipality in direct
24 proportion to the tax incremental revenue received as a result
25 of an increase in the equalized assessed value of property in
26 the redevelopment project area, tax incremental revenue

1 received from the State and tax incremental revenue received
2 from the municipality, but not to exceed as to each such source
3 the total incremental revenue received from that source. The
4 County Collector shall thereafter make distribution to the
5 respective taxing districts in the same manner and proportion
6 as the most recent distribution by the county collector to the
7 affected districts of real property taxes from real property
8 in the redevelopment project area.

9 Without limiting the foregoing in this Section, the
10 municipality may in addition to obligations secured by the
11 special tax allocation fund pledge for a period not greater
12 than the term of the obligations towards payment of such
13 obligations any part or any combination of the following: (a)
14 net revenues of all or part of any redevelopment project; (b)
15 taxes levied and collected on any or all property in the
16 municipality; (c) the full faith and credit of the
17 municipality; (d) a mortgage on part or all of the
18 redevelopment project; (d-5) repayment of bonds issued
19 pursuant to subsection (p-130) of Section 19-1 of the School
20 Code; or (e) any other taxes or anticipated receipts that the
21 municipality may lawfully pledge.

22 Such obligations may be issued in one or more series
23 bearing interest at such rate or rates as the corporate
24 authorities of the municipality shall determine by ordinance.
25 Such obligations shall bear such date or dates, mature at such
26 time or times not exceeding 20 years from their respective

1 dates, be in such denomination, carry such registration
2 privileges, be executed in such manner, be payable in such
3 medium of payment at such place or places, contain such
4 covenants, terms and conditions, and be subject to redemption
5 as such ordinance shall provide. Obligations issued pursuant
6 to this Act may be sold at public or private sale at such price
7 as shall be determined by the corporate authorities of the
8 municipalities. No referendum approval of the electors shall
9 be required as a condition to the issuance of obligations
10 pursuant to this Division except as provided in this Section.

11 In the event the municipality authorizes issuance of
12 obligations pursuant to the authority of this Division secured
13 by the full faith and credit of the municipality, which
14 obligations are other than obligations which may be issued
15 under home rule powers provided by Article VII, Section 6 of
16 the Illinois Constitution, or pledges taxes pursuant to (b) or
17 (c) of the second paragraph of this section, the ordinance
18 authorizing the issuance of such obligations or pledging such
19 taxes shall be published within 10 days after such ordinance
20 has been passed in one or more newspapers, with general
21 circulation within such municipality. The publication of the
22 ordinance shall be accompanied by a notice of (1) the specific
23 number of voters required to sign a petition requesting the
24 question of the issuance of such obligations or pledging taxes
25 to be submitted to the electors; (2) the time in which such
26 petition must be filed; and (3) the date of the prospective

1 referendum. The municipal clerk shall provide a petition form
2 to any individual requesting one.

3 If no petition is filed with the municipal clerk, as
4 hereinafter provided in this Section, within 30 days after the
5 publication of the ordinance, the ordinance shall be in
6 effect. But, if within that 30 day period a petition is filed
7 with the municipal clerk, signed by electors in the
8 municipality numbering 10% or more of the number of registered
9 voters in the municipality, asking that the question of
10 issuing obligations using full faith and credit of the
11 municipality as security for the cost of paying for
12 redevelopment project costs, or of pledging taxes for the
13 payment of such obligations, or both, be submitted to the
14 electors of the municipality, the corporate authorities of the
15 municipality shall call a special election in the manner
16 provided by law to vote upon that question, or, if a general,
17 State or municipal election is to be held within a period of
18 not less than 30 or more than 90 days from the date such
19 petition is filed, shall submit the question at the next
20 general, State or municipal election. If it appears upon the
21 canvass of the election by the corporate authorities that a
22 majority of electors voting upon the question voted in favor
23 thereof, the ordinance shall be in effect, but if a majority of
24 the electors voting upon the question are not in favor
25 thereof, the ordinance shall not take effect.

26 The ordinance authorizing the obligations may provide that

1 the obligations shall contain a recital that they are issued
2 pursuant to this Division, which recital shall be conclusive
3 evidence of their validity and of the regularity of their
4 issuance.

5 In the event the municipality authorizes issuance of
6 obligations pursuant to this Section secured by the full faith
7 and credit of the municipality, the ordinance authorizing the
8 obligations may provide for the levy and collection of a
9 direct annual tax upon all taxable property within the
10 municipality sufficient to pay the principal thereof and
11 interest thereon as it matures, which levy may be in addition
12 to and exclusive of the maximum of all other taxes authorized
13 to be levied by the municipality, which levy, however, shall
14 be abated to the extent that monies from other sources are
15 available for payment of the obligations and the municipality
16 certifies the amount of said monies available to the county
17 clerk.

18 A certified copy of such ordinance shall be filed with the
19 county clerk of each county in which any portion of the
20 municipality is situated, and shall constitute the authority
21 for the extension and collection of the taxes to be deposited
22 in the special tax allocation fund.

23 A municipality may also issue its obligations to refund in
24 whole or in part, obligations theretofore issued by such
25 municipality under the authority of this Act, whether at or
26 prior to maturity, provided however, that the last maturity of

1 the refunding obligations may not be later than the dates set
2 forth under Section 11-74.4-3.5.

3 In the event a municipality issues obligations under home
4 rule powers or other legislative authority the proceeds of
5 which are pledged to pay for redevelopment project costs, the
6 municipality may, if it has followed the procedures in
7 conformance with this division, retire said obligations from
8 funds in the special tax allocation fund in amounts and in such
9 manner as if such obligations had been issued pursuant to the
10 provisions of this division.

11 All obligations heretofore or hereafter issued pursuant to
12 this Act shall not be regarded as indebtedness of the
13 municipality issuing such obligations or any other taxing
14 district for the purpose of any limitation imposed by law.

15 (Source: P.A. 100-531, eff. 9-22-17.)

16 (65 ILCS 5/11-74.4-8) (from Ch. 24, par. 11-74.4-8)

17 Sec. 11-74.4-8. Tax increment allocation financing. A
18 municipality may not adopt tax increment financing in a
19 redevelopment project area after July 30, 1997 (the effective
20 date of Public Act 90-258) that will encompass an area that is
21 currently included in an enterprise zone created under the
22 Illinois Enterprise Zone Act unless that municipality,
23 pursuant to Section 5.4 of the Illinois Enterprise Zone Act,
24 amends the enterprise zone designating ordinance to limit the
25 eligibility for tax abatements as provided in Section 5.4.1 of

1 the Illinois Enterprise Zone Act. A municipality, at the time
2 a redevelopment project area is designated, may adopt tax
3 increment allocation financing by passing an ordinance
4 providing that the ad valorem taxes, if any, arising from the
5 levies upon taxable real property in such redevelopment
6 project area by taxing districts and tax rates determined in
7 the manner provided in paragraph (c) of Section 11-74.4-9 each
8 year after the effective date of the ordinance until
9 redevelopment project costs and all municipal obligations
10 financing redevelopment project costs incurred under this
11 Division have been paid shall be divided as follows, provided,
12 however, that with respect to any redevelopment project area
13 located within a transit facility improvement area established
14 pursuant to Section 11-74.4-3.3 in a municipality with a
15 population of 1,000,000 or more, ad valorem taxes, if any,
16 arising from the levies upon taxable real property in such
17 redevelopment project area shall be allocated as specifically
18 provided in this Section:

19 (a) That portion of taxes levied upon each taxable
20 lot, block, tract, or parcel of real property which is
21 attributable to the lower of the current equalized
22 assessed value or the initial equalized assessed value of
23 each such taxable lot, block, tract, or parcel of real
24 property in the redevelopment project area shall be
25 allocated to and when collected shall be paid by the
26 county collector to the respective affected taxing

1 districts in the manner required by law in the absence of
2 the adoption of tax increment allocation financing.

3 (b) Except from a tax levied by a township to retire
4 bonds issued to satisfy court-ordered damages, that
5 portion, if any, of such taxes which is attributable to
6 the increase in the current equalized assessed valuation
7 of each taxable lot, block, tract, or parcel of real
8 property in the redevelopment project area over and above
9 the initial equalized assessed value of each property in
10 the project area shall be allocated to and when collected
11 shall be paid to the municipal treasurer who shall deposit
12 said taxes into a special fund called the special tax
13 allocation fund of the municipality for the purpose of
14 paying redevelopment project costs and obligations
15 incurred in the payment thereof. In any county with a
16 population of 3,000,000 or more that has adopted a
17 procedure for collecting taxes that provides for one or
18 more of the installments of the taxes to be billed and
19 collected on an estimated basis, the municipal treasurer
20 shall be paid for deposit in the special tax allocation
21 fund of the municipality, from the taxes collected from
22 estimated bills issued for property in the redevelopment
23 project area, the difference between the amount actually
24 collected from each taxable lot, block, tract, or parcel
25 of real property within the redevelopment project area and
26 an amount determined by multiplying the rate at which

1 taxes were last extended against the taxable lot, block,
2 tract, or parcel of real property in the manner provided
3 in subsection (c) of Section 11-74.4-9 by the initial
4 equalized assessed value of the property divided by the
5 number of installments in which real estate taxes are
6 billed and collected within the county; provided that the
7 payments on or before December 31, 1999 to a municipal
8 treasurer shall be made only if each of the following
9 conditions are met:

10 (1) The total equalized assessed value of the
11 redevelopment project area as last determined was not
12 less than 175% of the total initial equalized assessed
13 value.

14 (2) Not more than 50% of the total equalized
15 assessed value of the redevelopment project area as
16 last determined is attributable to a piece of property
17 assigned a single real estate index number.

18 (3) The municipal clerk has certified to the
19 county clerk that the municipality has issued its
20 obligations to which there has been pledged the
21 incremental property taxes of the redevelopment
22 project area or taxes levied and collected on any or
23 all property in the municipality or the full faith and
24 credit of the municipality to pay or secure payment
25 for all or a portion of the redevelopment project
26 costs. The certification shall be filed annually no

1 later than September 1 for the estimated taxes to be
2 distributed in the following year; however, for the
3 year 1992 the certification shall be made at any time
4 on or before March 31, 1992.

5 (4) The municipality has not requested that the
6 total initial equalized assessed value of real
7 property be adjusted as provided in subsection (b) of
8 Section 11-74.4-9.

9 The conditions of paragraphs (1) through (4) do not
10 apply after December 31, 1999 to payments to a municipal
11 treasurer made by a county with 3,000,000 or more
12 inhabitants that has adopted an estimated billing
13 procedure for collecting taxes. If a county that has
14 adopted the estimated billing procedure makes an erroneous
15 overpayment of tax revenue to the municipal treasurer,
16 then the county may seek a refund of that overpayment. The
17 county shall send the municipal treasurer a notice of
18 liability for the overpayment on or before the mailing
19 date of the next real estate tax bill within the county.
20 The refund shall be limited to the amount of the
21 overpayment.

22 It is the intent of this Division that after July 29,
23 1988 (the effective date of Public Act 85-1142) a
24 municipality's own ad valorem tax arising from levies on
25 taxable real property be included in the determination of
26 incremental revenue in the manner provided in paragraph

1 (c) of Section 11-74.4-9. If the municipality does not
2 extend such a tax, it shall annually deposit in the
3 municipality's Special Tax Increment Fund an amount equal
4 to 10% of the total contributions to the fund from all
5 other taxing districts in that year. The annual 10%
6 deposit required by this paragraph shall be limited to the
7 actual amount of municipally produced incremental tax
8 revenues available to the municipality from taxpayers
9 located in the redevelopment project area in that year if:

10 (a) the plan for the area restricts the use of the property
11 primarily to industrial purposes, (b) the municipality
12 establishing the redevelopment project area is a home rule
13 community with a 1990 population of between 25,000 and
14 50,000, (c) the municipality is wholly located within a
15 county with a 1990 population of over 750,000 and (d) the
16 redevelopment project area was established by the
17 municipality prior to June 1, 1990. This payment shall be
18 in lieu of a contribution of ad valorem taxes on real
19 property. If no such payment is made, any redevelopment
20 project area of the municipality shall be dissolved.

21 If a municipality has adopted tax increment allocation
22 financing by ordinance and the County Clerk thereafter
23 certifies the "total initial equalized assessed value as
24 adjusted" of the taxable real property within such
25 redevelopment project area in the manner provided in
26 paragraph (b) of Section 11-74.4-9, each year after the

1 date of the certification of the total initial equalized
2 assessed value as adjusted until redevelopment project
3 costs and all municipal obligations financing
4 redevelopment project costs have been paid the ad valorem
5 taxes, if any, arising from the levies upon the taxable
6 real property in such redevelopment project area by taxing
7 districts and tax rates determined in the manner provided
8 in paragraph (c) of Section 11-74.4-9 shall be divided as
9 follows, provided, however, that with respect to any
10 redevelopment project area located within a transit
11 facility improvement area established pursuant to Section
12 11-74.4-3.3 in a municipality with a population of
13 1,000,000 or more, ad valorem taxes, if any, arising from
14 the levies upon the taxable real property in such
15 redevelopment project area shall be allocated as
16 specifically provided in this Section:

17 (1) That portion of the taxes levied upon each
18 taxable lot, block, tract, or parcel of real property
19 which is attributable to the lower of the current
20 equalized assessed value or "current equalized
21 assessed value as adjusted" or the initial equalized
22 assessed value of each such taxable lot, block, tract,
23 or parcel of real property existing at the time tax
24 increment financing was adopted, minus the total
25 current homestead exemptions under Article 15 of the
26 Property Tax Code in the redevelopment project area

1 shall be allocated to and when collected shall be paid
2 by the county collector to the respective affected
3 taxing districts in the manner required by law in the
4 absence of the adoption of tax increment allocation
5 financing.

6 (2) That portion, if any, of such taxes which is
7 attributable to the increase in the current equalized
8 assessed valuation of each taxable lot, block, tract,
9 or parcel of real property in the redevelopment
10 project area, over and above the initial equalized
11 assessed value of each property existing at the time
12 tax increment financing was adopted, minus the total
13 current homestead exemptions pertaining to each piece
14 of property provided by Article 15 of the Property Tax
15 Code in the redevelopment project area, shall be
16 allocated to and when collected shall be paid to the
17 municipal Treasurer, who shall deposit said taxes into
18 a special fund called the special tax allocation fund
19 of the municipality for the purpose of paying
20 redevelopment project costs and obligations incurred
21 in the payment thereof.

22 The municipality may pledge in the ordinance the funds
23 in and to be deposited in the special tax allocation fund
24 for the payment of such costs and obligations. No part of
25 the current equalized assessed valuation of each property
26 in the redevelopment project area attributable to any

1 increase above the total initial equalized assessed value,
2 or the total initial equalized assessed value as adjusted,
3 of such properties shall be used in calculating the
4 general State aid formula, provided for in Section 18-8 of
5 the School Code, or the evidence-based funding formula,
6 provided for in Section 18-8.15 of the School Code, until
7 such time as all redevelopment project costs have been
8 paid as provided for in this Section.

9 Whenever a municipality issues bonds for the purpose
10 of financing redevelopment project costs, such
11 municipality may provide by ordinance for the appointment
12 of a trustee, which may be any trust company within the
13 State, and for the establishment of such funds or accounts
14 to be maintained by such trustee as the municipality shall
15 deem necessary to provide for the security and payment of
16 the bonds. If such municipality provides for the
17 appointment of a trustee, such trustee shall be considered
18 the assignee of any payments assigned by the municipality
19 pursuant to such ordinance and this Section. Any amounts
20 paid to such trustee as assignee shall be deposited in the
21 funds or accounts established pursuant to such trust
22 agreement, and shall be held by such trustee in trust for
23 the benefit of the holders of the bonds, and such holders
24 shall have a lien on and a security interest in such funds
25 or accounts so long as the bonds remain outstanding and
26 unpaid. Upon retirement of the bonds, the trustee shall

1 pay over any excess amounts held to the municipality for
2 deposit in the special tax allocation fund.

3 When such redevelopment projects costs, including,
4 without limitation, all municipal obligations financing
5 redevelopment project costs incurred under this Division,
6 have been paid, all surplus funds then remaining in the
7 special tax allocation fund shall be distributed by being
8 paid by the municipal treasurer to the Department of
9 Revenue, the municipality and the county collector; first
10 to the Department of Revenue and the municipality in
11 direct proportion to the tax incremental revenue received
12 from the State and the municipality, but not to exceed the
13 total incremental revenue received from the State or the
14 municipality less any annual surplus distribution of
15 incremental revenue previously made; with any remaining
16 funds to be paid to the County Collector who shall
17 immediately thereafter pay said funds to the taxing
18 districts in the redevelopment project area in the same
19 manner and proportion as the most recent distribution by
20 the county collector to the affected districts of real
21 property taxes from real property in the redevelopment
22 project area.

23 Upon the payment of all redevelopment project costs,
24 the retirement of obligations, the distribution of any
25 excess monies pursuant to this Section, and final closing
26 of the books and records of the redevelopment project

1 area, the municipality shall adopt an ordinance dissolving
2 the special tax allocation fund for the redevelopment
3 project area and terminating the designation of the
4 redevelopment project area as a redevelopment project
5 area. Title to real or personal property and public
6 improvements acquired by or for the municipality as a
7 result of the redevelopment project and plan shall vest in
8 the municipality when acquired and shall continue to be
9 held by the municipality after the redevelopment project
10 area has been terminated. Municipalities shall notify
11 affected taxing districts prior to November 1 if the
12 redevelopment project area is to be terminated by December
13 31 of that same year. ~~If a municipality extends estimated~~
14 ~~dates of completion of a redevelopment project and~~
15 ~~retirement of obligations to finance a redevelopment~~
16 ~~project, as allowed by Public Act 87-1272, that extension~~
17 ~~shall not extend the property tax increment allocation~~
18 ~~financing authorized by this Section.~~ Thereafter the rates
19 of the taxing districts shall be extended and taxes
20 levied, collected and distributed in the manner applicable
21 in the absence of the adoption of tax increment allocation
22 financing.

23 If a municipality with a population of 1,000,000 or
24 more has adopted by ordinance tax increment allocation
25 financing for a redevelopment project area located in a
26 transit facility improvement area established pursuant to

1 Section 11-74.4-3.3, for each year after the effective
2 date of the ordinance until redevelopment project costs
3 and all municipal obligations financing redevelopment
4 project costs have been paid, the ad valorem taxes, if
5 any, arising from the levies upon the taxable real
6 property in that redevelopment project area by taxing
7 districts and tax rates determined in the manner provided
8 in paragraph (c) of Section 11-74.4-9 shall be divided as
9 follows:

10 (1) That portion of the taxes levied upon each
11 taxable lot, block, tract, or parcel of real property
12 which is attributable to the lower of (i) the current
13 equalized assessed value or "current equalized
14 assessed value as adjusted" or (ii) the initial
15 equalized assessed value of each such taxable lot,
16 block, tract, or parcel of real property existing at
17 the time tax increment financing was adopted, minus
18 the total current homestead exemptions under Article
19 15 of the Property Tax Code in the redevelopment
20 project area shall be allocated to and when collected
21 shall be paid by the county collector to the
22 respective affected taxing districts in the manner
23 required by law in the absence of the adoption of tax
24 increment allocation financing.

25 (2) That portion, if any, of such taxes which is
26 attributable to the increase in the current equalized

1 assessed valuation of each taxable lot, block, tract,
2 or parcel of real property in the redevelopment
3 project area, over and above the initial equalized
4 assessed value of each property existing at the time
5 tax increment financing was adopted, minus the total
6 current homestead exemptions pertaining to each piece
7 of property provided by Article 15 of the Property Tax
8 Code in the redevelopment project area, shall be
9 allocated to and when collected shall be paid by the
10 county collector as follows:

11 (A) First, that portion which would be payable
12 to a school district whose boundaries are
13 coterminous with such municipality in the absence
14 of the adoption of tax increment allocation
15 financing, shall be paid to such school district
16 in the manner required by law in the absence of the
17 adoption of tax increment allocation financing;
18 then

19 (B) 80% of the remaining portion shall be paid
20 to the municipal Treasurer, who shall deposit said
21 taxes into a special fund called the special tax
22 allocation fund of the municipality for the
23 purpose of paying redevelopment project costs and
24 obligations incurred in the payment thereof; and
25 then

26 (C) 20% of the remaining portion shall be paid

1 to the respective affected taxing districts, other
2 than the school district described in clause (a)
3 above, in the manner required by law in the
4 absence of the adoption of tax increment
5 allocation financing.

6 Nothing in this Section shall be construed as relieving
7 property in such redevelopment project areas from being
8 assessed as provided in the Property Tax Code or as relieving
9 owners of such property from paying a uniform rate of taxes, as
10 required by Section 4 of Article IX of the Illinois
11 Constitution.

12 (Source: P.A. 102-558, eff. 8-20-21.)

13 (65 ILCS 5/11-74.4-8a rep.)

14 Section 10-35. The Illinois Municipal Code is amended by
15 repealing Section 11-74.4-8a.

16 Article 15.

17 Section 15-5. The State Finance Act is amended by changing
18 Sections 5.565, 5.746, 5.770, 5.835, 5.841, 5.842, 5.846,
19 5.847, 5.848, 5.853, 5.877, 5.880, 5.909, and 5.910 as
20 follows:

21 (30 ILCS 105/5.565)

22 Sec. 5.565. The Chicago and Northeast Illinois District

1 Council of Carpenters Fund. This Section is repealed on
2 January 1, 2026.

3 (Source: P.A. 92-477, eff. 1-1-02; 92-651, eff. 7-11-02.)

4 (30 ILCS 105/5.746)

5 Sec. 5.746. The United Auto Workers' Fund. This Section is
6 repealed on January 1, 2026.

7 (Source: P.A. 96-687, eff. 1-1-10; 96-1000, eff. 7-2-10.)

8 (30 ILCS 105/5.770)

9 Sec. 5.770. The 4-H Fund. This Section is repealed on
10 January 1, 2026.

11 (Source: P.A. 96-1449, eff. 1-1-11; 97-333, eff. 8-12-11.)

12 (30 ILCS 105/5.835)

13 Sec. 5.835. The National Wild Turkey Federation Fund. This
14 Section is repealed on January 1, 2026.

15 (Source: P.A. 98-66, eff. 1-1-14; 98-756, eff. 7-16-14.)

16 (30 ILCS 105/5.841)

17 Sec. 5.841. The American Red Cross Fund. This Section is
18 repealed on January 1, 2026.

19 (Source: P.A. 98-151, eff. 1-1-14; 98-756, eff. 7-16-14.)

20 (30 ILCS 105/5.842)

21 Sec. 5.842. The Illinois Police Benevolent and Protective

1 Association Fund. This Section is repealed on January 1, 2026.

2 (Source: P.A. 98-233, eff. 1-1-14; 98-756, eff. 7-16-14.)

3 (30 ILCS 105/5.846)

4 Sec. 5.846. The Illinois Police K-9 Memorial Fund. This
5 Section is repealed on January 1, 2026.

6 (Source: P.A. 98-360, eff. 1-1-14; 98-756, eff. 7-16-14.)

7 (30 ILCS 105/5.847)

8 Sec. 5.847. The Public Safety Diver Fund. This Section is
9 repealed on January 1, 2026.

10 (Source: P.A. 98-376, eff. 1-1-14; 98-756, eff. 7-16-14.)

11 (30 ILCS 105/5.848)

12 Sec. 5.848. The Committed to a Cure Fund. This Section is
13 repealed on January 1, 2026.

14 (Source: P.A. 98-382, eff. 1-1-14; 98-756, eff. 7-16-14.)

15 (30 ILCS 105/5.853)

16 Sec. 5.853. The Curing Childhood Cancer Fund. This Section
17 is repealed on January 1, 2026.

18 (Source: P.A. 98-66, eff. 1-1-14; 98-756, eff. 7-16-14.)

19 (30 ILCS 105/5.877)

20 Sec. 5.877. The Horsemen's Council of Illinois Fund. This
21 Section is repealed on January 1, 2026.

(Source: P.A. 100-78, eff. 1-1-18; 100-863, eff. 8-14-18.)

(30 ILCS 105/5.880)

Sec. 5.880. The Prostate Cancer Awareness Fund. This Section is repealed on January 1, 2026.

(Source: P.A. 100-60, eff. 1-1-18; 100-863, eff. 8-14-18.)

(30 ILCS 105/5.909)

Sec. 5.909. The Theresa Tracy Trot-Illinois CancerCare Foundation Fund. This Section is repealed on January 1, 2026.

(Source: P.A. 101-276, eff. 8-9-19; 102-558, eff. 8-20-21.)

(30 ILCS 105/5.910)

Sec. 5.910. The Developmental Disabilities Awareness Fund. This Section is repealed on January 1, 2026.

(Source: P.A. 101-282, eff. 1-1-20; 102-558, eff. 8-20-21.)

(30 ILCS 105/5.579 rep.)

(30 ILCS 105/5.585 rep.)

Section 15-10. The State Finance Act is amended by repealing Sections 5.579 and 5.585.

Section 15-15. The Illinois Vehicle Code is amended by changing Sections 3-610.1, 3-652, 3-685, 3-694, 3-699, 3-699.1, 3-699.4, 3-699.5, 3-699.8, 3-699.9, 3-699.10, and 3-699.14 as follows:

1 (625 ILCS 5/3-610.1)

2 Sec. 3-610.1. Retired members of the Illinois
3 congressional delegation. Upon receipt of a request from a
4 retired member of the Illinois congressional delegation,
5 accompanied by the appropriate application and fee, the
6 Secretary of State shall issue to the retired member special
7 registration plates bearing appropriate wording or
8 abbreviations indicating that the holder is a retired member
9 of the Illinois congressional delegation. The plates may be
10 issued for a 2-year period beginning January 1st of each
11 odd-numbered year and ending December 31st of the subsequent
12 even-numbered year. The special plates issued under this
13 Section shall be affixed only to passenger vehicles of the
14 first division, motorcycles, autocycles, and motor vehicles of
15 the second division weighing not more than 8,000 pounds.

16 An applicant shall be charged a \$15 fee for original
17 issuance in addition to the applicable registration fee. This
18 additional fee shall be deposited into the Secretary of State
19 Special License Plate Fund. For each registration renewal
20 period, a \$2 fee, in addition to the appropriate registration
21 fee, shall be charged and shall be deposited into the
22 Secretary of State Special License Plate ~~Retired Members of~~
23 ~~the Illinois Congressional Delegation~~ Fund.

24 A retired member of the Illinois Congressional delegation
25 who has a disability as defined under Section 1-159.1 may

1 request one set of specialized plates which display the
2 International Symbol of Access and shall be subject to the
3 provisions within Section 3-616. The set of specialized plates
4 displaying the International Symbol of Access shall only be
5 issued along with the assignment of a corresponding disability
6 placard that must be displayed in the vehicle. The surviving
7 spouse of the retired member shall not be entitled to retain
8 this plate.

9 "Retired member of the Illinois congressional delegation"
10 means any individual who has served as a member of the U.S.
11 Senate or U.S. House of Representatives representing the State
12 of Illinois. The term does not include an individual who is
13 serving in the U.S. Senate or U.S. House of Representatives.
14 (Source: P.A. 103-195, eff. 1-1-24; 103-843, eff. 1-1-25.)

15 (625 ILCS 5/3-652)

16 Sec. 3-652. Chicago and Northeast Illinois District
17 Council of Carpenters license plates.

18 (a) The Secretary, upon receipt of all applicable fees and
19 applications made in the form prescribed by the Secretary, may
20 issue special registration plates designated as Chicago and
21 Northeast Illinois District Council of Carpenters license
22 plates.

23 The special plates issued under this Section shall be
24 affixed only to passenger vehicles of the first division,
25 motorcycles, autocycles, or motor vehicles of the second

1 division weighing not more than 8,000 pounds.

2 Plates issued under this Section shall expire according to
3 the multi-year procedure established by Section 3-414.1 of
4 this Code.

5 (b) The design and color of the special plates shall be
6 wholly within the discretion of the Secretary. Appropriate
7 documentation, as determined by the Secretary, shall accompany
8 each application. The Secretary may allow the plates to be
9 issued as vanity plates or personalized plates under Section
10 3-405.1 of this Code. The Secretary shall prescribe stickers
11 or decals as provided under Section 3-412 of this Code.

12 (c) An applicant for the special plate shall be charged a
13 \$25 fee for original issuance in addition to the appropriate
14 registration fee. Of this fee, \$10 shall be deposited into the
15 Chicago and Northeast Illinois District Council of Carpenters
16 Fund and \$15 shall be deposited into the Secretary of State
17 Special License Plate Fund, to be used by the Secretary to help
18 defray the administrative processing costs.

19 For each registration renewal period, a \$25 fee, in
20 addition to the appropriate registration fee, shall be
21 charged. Of this fee, \$23 shall be deposited into the Chicago
22 and Northeast Illinois District Council of Carpenters Fund and
23 \$2 shall be deposited into the Secretary of State Special
24 License Plate Fund.

25 (d) The Chicago and Northeast Illinois District Council of
26 Carpenters Fund is created as a special fund in the State

1 treasury. All moneys in the Chicago and Northeast Illinois
2 District Council of Carpenters Fund shall be paid, subject to
3 appropriation by the General Assembly and distribution by the
4 Secretary, as grants to charitable entities designated by the
5 Chicago and Northeast Illinois District Council of Carpenters.

6 (e) On July 1, 2025, or as soon thereafter as practical,
7 the State Comptroller shall direct and the State Treasurer
8 shall transfer the remaining balance from the Chicago and
9 Northeast Illinois District Council of Carpenters Fund into
10 the Secretary of State Special License Plate Fund. Upon
11 completion of the transfer, the Chicago and Northeast Illinois
12 District Council of Carpenters Fund is dissolved, and any
13 future deposits due to that Fund and any outstanding
14 obligations or liabilities of that Fund shall pass to the
15 Secretary of State Special License Plate Fund.

16 (f) This Section is repealed on January 1, 2026.

17 (Source: P.A. 103-843, eff. 1-1-25.)

18 (625 ILCS 5/3-685)

19 Sec. 3-685. United Auto Workers license plates.

20 (a) The Secretary, upon receipt of all applicable fees and
21 applications made in the form prescribed by the Secretary, may
22 issue special registration plates designated as United Auto
23 Workers license plates. The special plates issued under this
24 Section shall be affixed only to passenger vehicles of the
25 first division, motorcycles, autocycles, or motor vehicles of

1 the second division weighing not more than 8,000 pounds.
2 Plates issued under this Section shall expire according to the
3 multi-year procedure established by Section 3-414.1 of this
4 Code.

5 (b) The design and color of the special plates shall be
6 wholly within the discretion of the Secretary. Appropriate
7 documentation, as determined by the Secretary, shall accompany
8 each application. The Secretary may allow the plates to be
9 issued as vanity plates or personalized plates under Section
10 3-405.1 of this Code. The Secretary shall prescribe stickers
11 or decals as provided under Section 3-412 of this Code.

12 (c) An applicant for the special plate shall be charged a
13 \$25 fee for original issuance in addition to the appropriate
14 registration fee. Of this fee, \$10 shall be deposited into the
15 United Auto Workers' Fund and \$15 shall be deposited into the
16 Secretary of State Special License Plate Fund, to be used by
17 the Secretary to help defray the administrative processing
18 costs.

19 For each registration renewal period, a \$25 fee, in
20 addition to the appropriate registration fee, shall be
21 charged. Of this fee, \$23 shall be deposited into the United
22 Auto Workers' Fund and \$2 shall be deposited into the
23 Secretary of State Special License Plate Fund.

24 (d) The United Auto Workers' Fund is created as a special
25 fund in the State treasury. All moneys in the United Auto
26 Workers' Fund shall be paid, subject to appropriation by the

1 General Assembly and distribution by the Secretary, as grants
2 to charitable entities designated by Illinois local unions
3 affiliated with the United Auto Workers.

4 (e) On July 1, 2025, or as soon thereafter as practical,
5 the State Comptroller shall direct and the State Treasurer
6 shall transfer the remaining balance from the United Auto
7 Workers' Fund into the Secretary of State Special License
8 Plate Fund. Upon completion of the transfer, the United Auto
9 Workers' Fund is dissolved, and any future deposits due to
10 that Fund and any outstanding obligations or liabilities of
11 that Fund shall pass to the Secretary of State Special License
12 Plate Fund.

13 (f) This Section is repealed on January 1, 2026.

14 (Source: P.A. 103-843, eff. 1-1-25.)

15 (625 ILCS 5/3-694)

16 Sec. 3-694. 4-H license plates.

17 (a) The Secretary, upon receipt of all applicable fees and
18 applications made in the form prescribed by the Secretary, may
19 issue special registration plates designated as 4-H license
20 plates. The special plates issued under this Section shall be
21 affixed only to passenger vehicles of the first division,
22 motorcycles, autocycles, and motor vehicles of the second
23 division weighing not more than 8,000 pounds. Plates issued
24 under this Section shall expire according to the multi-year
25 procedure established by Section 3-414.1 of this Code.

1 (b) The design and color of the plates is wholly within the
2 discretion of the Secretary of State. Appropriate
3 documentation, as determined by the Secretary, shall accompany
4 the application. The Secretary, in his or her discretion, may
5 allow the plates to be issued as vanity or personalized plates
6 under Section 3-405.1 of this Code. The Secretary shall
7 prescribe stickers or decals as provided under Section 3-412
8 of this Code.

9 (c) An applicant for the special plate shall be charged a
10 \$40 fee for original issuance in addition to the appropriate
11 registration fee. Of this fee, \$25 shall be deposited into the
12 4-H Fund and \$15 shall be deposited into the Secretary of State
13 Special License Plate Fund, to be used by the Secretary to help
14 defray the administrative processing costs.

15 For each registration renewal period, a \$12 fee, in
16 addition to the appropriate registration fee, shall be
17 charged. Of this fee, \$10 shall be deposited into the 4-H Fund
18 and \$2 shall be deposited into the Secretary of State Special
19 License Plate Fund.

20 (d) The 4-H Fund is created as a special fund in the State
21 treasury. All money in the 4-H Fund shall be paid, subject to
22 appropriation by the General Assembly and distribution by the
23 Secretary of State, as grants to the Illinois 4-H Foundation,
24 a tax exempt entity under Section 501(c)(3) of the Internal
25 Revenue Code, for the funding of 4-H programs in Illinois.

26 (e) On July 1, 2025, or as soon thereafter as practical,

1 the State Comptroller shall direct and the State Treasurer
2 shall transfer the remaining balance from the 4-H Fund into
3 the Secretary of State Special License Plate Fund. Upon
4 completion of the transfer, the 4-H Fund is dissolved, and any
5 future deposits due to that Fund and any outstanding
6 obligations or liabilities of that Fund shall pass to the
7 Secretary of State Special License Plate Fund.

8 (f) This Section is repealed on January 1, 2026.

9 (Source: P.A. 103-843, eff. 1-1-25.)

10 (625 ILCS 5/3-699)

11 Sec. 3-699. National Wild Turkey Federation license
12 plates.

13 (a) The Secretary, upon receipt of all applicable fees and
14 applications made in the form prescribed by the Secretary, may
15 issue special registration plates designated as National Wild
16 Turkey Federation license plates. The special plates issued
17 under this Section shall be affixed only to passenger vehicles
18 of the first division, motorcycles, autocycles, or motor
19 vehicles of the second division weighing not more than 8,000
20 pounds. Plates issued under this Section shall expire
21 according to the multi-year procedure established by Section
22 3-414.1 of this Code.

23 (b) The design and color of the special plates shall be
24 wholly within the discretion of the Secretary. The Secretary
25 may allow the plates to be issued as vanity plates or

1 personalized plates under Section 3-405.1 of this Code. The
2 Secretary shall prescribe stickers or decals as provided under
3 Section 3-412 of this Code.

4 (c) An applicant for the special plate shall be charged a
5 \$40 fee for original issuance in addition to the appropriate
6 registration fee. Of this fee, \$25 shall be deposited into the
7 National Wild Turkey Federation Fund and \$15 shall be
8 deposited into the Secretary of State Special License Plate
9 Fund, to be used by the Secretary to help defray the
10 administrative processing costs.

11 For each registration renewal period, a \$27 fee, in
12 addition to the appropriate registration fee, shall be
13 charged. Of this fee, \$25 shall be deposited into the National
14 Wild Turkey Federation Fund and \$2 shall be deposited into the
15 Secretary of State Special License Plate Fund.

16 (d) The National Wild Turkey Federation Fund is created as
17 a special fund in the State treasury. All moneys in the
18 National Wild Turkey Federation Fund shall be paid, subject to
19 appropriation by the General Assembly and distribution by the
20 Secretary, as grants to National Wild Turkey Federation, Inc.,
21 a tax exempt entity under Section 501(c)(3) of the Internal
22 Revenue Code, to fund turkey habitat protection, enhancement,
23 and restoration projects in the State of Illinois, to fund
24 education and outreach for media, volunteers, members, and the
25 general public regarding turkeys and turkey habitat
26 conservation in the State of Illinois, and to cover the

1 reasonable cost for National Wild Turkey Federation special
2 plate advertising and administration of the conservation
3 projects and education program.

4 (e) On July 1, 2025, or as soon thereafter as practical,
5 the State Comptroller shall direct and the State Treasurer
6 shall transfer the remaining balance from the National Wild
7 Turkey Federation Fund into the Secretary of State Special
8 License Plate Fund. Upon completion of the transfer, the
9 National Wild Turkey Federation Fund is dissolved, and any
10 future deposits due to that Fund and any outstanding
11 obligations or liabilities of that Fund shall pass to the
12 Secretary of State Special License Plate Fund.

13 (f) This Section is repealed on January 1, 2026.

14 (Source: P.A. 103-843, eff. 1-1-25.)

15 (625 ILCS 5/3-699.1)

16 Sec. 3-699.1. Curing Childhood Cancer Plates.

17 (a) The Secretary, upon receipt of all applicable fees and
18 applications made in the form prescribed by the Secretary, may
19 issue special registration plates designated as Curing
20 Childhood Cancer license plates. The special plates issued
21 under this Section shall be affixed only to passenger vehicles
22 of the first division, motorcycles, autocycles, or motor
23 vehicles of the second division weighing not more than 8,000
24 pounds. Plates issued under this Section shall expire
25 according to the multi-year procedure established by Section

1 3-414.1 of this Code.

2 (b) The design and color of the special plates shall be
3 wholly within the discretion of the Secretary. Appropriate
4 documentation, as determined by the Secretary, shall accompany
5 each application.

6 (c) An applicant for the special plate shall be charged a
7 \$65 fee for original issuance in addition to the appropriate
8 registration fee. Of this fee, \$50 shall be deposited into the
9 Curing Childhood Cancer Fund and \$15 shall be deposited into
10 the Secretary of State Special License Plate Fund, to be used
11 by the Secretary to help defray the administrative processing
12 costs. For each registration renewal period, a \$52 fee, in
13 addition to the appropriate registration fee, shall be
14 charged. Of this fee, \$50 shall be deposited into the Curing
15 Childhood Cancer Fund and \$2 shall be deposited into the
16 Secretary of State Special License Plate Fund.

17 (d) The Curing Childhood Cancer Fund is created as a
18 special fund in the State treasury. All money in the Curing
19 Childhood Cancer Fund shall be paid, subject to appropriation
20 by the General Assembly and distribution by the Secretary, in
21 equal share as grants to the St. Jude Children's Research
22 Hospital and the Children's Oncology Group for the purpose of
23 funding scientific research on cancer.

24 (e) On July 1, 2025, or as soon thereafter as practical,
25 the State Comptroller shall direct and the State Treasurer
26 shall transfer the remaining balance from the Curing Childhood

1 Cancer Fund into the Secretary of State Special License Plate
2 Fund. Upon completion of the transfer, the Curing Childhood
3 Cancer Fund is dissolved, and any future deposits due to that
4 Fund and any outstanding obligations or liabilities of that
5 Fund shall pass to the Secretary of State Special License
6 Plate Fund.

7 (f) This Section is repealed on January 1, 2026.

8 (Source: P.A. 103-843, eff. 1-1-25.)

9 (625 ILCS 5/3-699.4)

10 Sec. 3-699.4. American Red Cross license plates.

11 (a) The Secretary, upon receipt of all applicable fees and
12 applications made in the form prescribed by the Secretary, may
13 issue special registration plates designated as American Red
14 Cross license plates. The special plates issued under this
15 Section shall be affixed only to passenger vehicles of the
16 first division, motorcycles, autocycles, or motor vehicles of
17 the second division weighing not more than 8,000 pounds.
18 Plates issued under this Section shall expire according to the
19 multi-year procedure established by Section 3-414.1 of this
20 Code.

21 (b) The design and color of the special plates shall be
22 within the discretion of the Secretary, but shall include the
23 American Red Cross official logo. Appropriate documentation,
24 as determined by the Secretary, shall accompany each
25 application. The Secretary may allow the plates to be issued

1 as vanity plates or personalized plates under Section 3-405.1
2 of this Code. The Secretary shall prescribe stickers or decals
3 as provided under Section 3-412 of this Code.

4 (c) An applicant for the special plate shall be charged a
5 \$40 fee for original issuance in addition to the appropriate
6 registration fee. Of this fee, \$25 shall be deposited into the
7 American Red Cross Fund and \$15 shall be deposited into the
8 Secretary of State Special License Plate Fund, to be used by
9 the Secretary to help defray the administrative processing
10 costs. For each registration renewal period, a \$27 fee, in
11 addition to the appropriate registration fee, shall be
12 charged. Of this fee, \$25 shall be deposited into the American
13 Red Cross Fund and \$2 shall be deposited into the Secretary of
14 State Special License Plate Fund.

15 (d) The American Red Cross Fund is created as a special
16 fund in the State treasury. All moneys in the American Red
17 Cross Fund shall be paid, subject to appropriation by the
18 General Assembly and distribution by the Secretary, as grants
19 to the American Red Cross or to charitable entities designated
20 by the American Red Cross.

21 (e) On July 1, 2025, or as soon thereafter as practical,
22 the State Comptroller shall direct and the State Treasurer
23 shall transfer the remaining balance from the American Red
24 Cross Fund into the Secretary of State Special License Plate
25 Fund. Upon completion of the transfer, the American Red Cross
26 Fund is dissolved, and any future deposits due to that Fund and

1 any outstanding obligations or liabilities of that Fund shall
2 pass to the Secretary of State Special License Plate Fund.

3 (f) This Section is repealed on January 1, 2026.

4 (Source: P.A. 103-843, eff. 1-1-25.)

5 (625 ILCS 5/3-699.5)

6 Sec. 3-699.5. Illinois Police Benevolent and Protective
7 Association license plates.

8 (a) The Secretary, upon receipt of an application made in
9 the form prescribed by the Secretary, may issue special
10 registration plates designated as Illinois Police Benevolent
11 and Protective Association license plates. The special plates
12 issued under this Section shall be affixed only to passenger
13 vehicles of the first division, motorcycles, autocycles, and
14 motor vehicles of the second division weighing not more than
15 8,000 pounds. Plates issued under this Section shall expire
16 according to the multi-year procedure established by Section
17 3-414.1 of this Code.

18 (b) The design and color of the plates is wholly within the
19 discretion of the Secretary. The Secretary may allow the
20 plates to be issued as vanity plates or personalized under
21 Section 3-405.1 of the Code. The Secretary shall prescribe
22 stickers or decals as provided under Section 3-412 of this
23 Code. The Secretary may, in his or her discretion, allow the
24 plates to be issued as vanity or personalized plates in
25 accordance with Section 3-405.1 of this Code.

1 (c) An applicant for the special plate shall be charged a
2 \$25 fee for original issuance in addition to the appropriate
3 registration fee. Of this fee, \$10 shall be deposited into the
4 Illinois Police Benevolent and Protective Association Fund and
5 \$15 shall be deposited into the Secretary of State Special
6 License Plate Fund, to be used by the Secretary to help defray
7 the administrative processing costs.

8 For each registration renewal period, a \$25 fee, in
9 addition to the appropriate registration fee, shall be
10 charged. Of this fee, \$23 shall be deposited into the Illinois
11 Police Benevolent and Protective Association Fund and \$2 shall
12 be deposited into the Secretary of State Special License Plate
13 Fund.

14 (d) The Illinois Police Benevolent and Protective
15 Association Fund is created as a special fund in the State
16 treasury. All money in the Illinois Police Benevolent and
17 Protective Association Fund shall be paid, subject to
18 appropriation by the General Assembly and distribution by the
19 Secretary, as grants to the Illinois Police Benevolent and
20 Protective Association for the purposes of providing death
21 benefits for the families of police officers killed in the
22 line of duty, providing scholarships for undergraduate study
23 to children and spouses of police officers killed in the line
24 of duty, and educating the public and police officers
25 regarding policing and public safety.

26 (e) On July 1, 2025, or as soon thereafter as practical,

1 the State Comptroller shall direct and the State Treasurer
2 shall transfer the remaining balance from the Illinois Police
3 Benevolent and Protective Association Fund into the Secretary
4 of State Special License Plate Fund. Upon completion of the
5 transfer, the Illinois Police Benevolent and Protective
6 Association Fund is dissolved, and any future deposits due to
7 that Fund and any outstanding obligations or liabilities of
8 that Fund shall pass to the Secretary of State Special License
9 Plate Fund.

10 (f) This Section is repealed on January 1, 2026.

11 (Source: P.A. 103-843, eff. 1-1-25.)

12 (625 ILCS 5/3-699.8)

13 Sec. 3-699.8. Illinois Police K-9 Memorial Plates.

14 (a) The Secretary, upon receipt of all applicable fees and
15 applications made in the form prescribed by the Secretary, may
16 issue special registration plates designated as Illinois
17 Police K-9 Memorial license plates. The special plates issued
18 under this Section shall be affixed only to passenger vehicles
19 of the first division, motorcycles, autocycles, or motor
20 vehicles of the second division weighing not more than 8,000
21 pounds. Plates issued under this Section shall expire
22 according to the multi-year procedure established by Section
23 3-414.1 of this Code.

24 (b) The design and color of the plates is wholly within the
25 discretion of the Secretary. The Secretary may allow the

1 plates to be issued as vanity plates or personalized under
2 Section 3-405.1 of the Code. Appropriate documentation, as
3 determined by the Secretary, shall accompany each application.
4 The Secretary shall prescribe stickers or decals as provided
5 under Section 3-412 of this Code.

6 (c) An applicant shall be charged a \$40 fee for original
7 issuance in addition to the applicable registration fee. Of
8 this additional fee, \$15 shall be deposited into the Secretary
9 of State Special License Plate Fund and \$25 shall be deposited
10 into the Illinois Police K-9 Memorial Fund. For each
11 registration renewal period, a \$27 fee, in addition to the
12 appropriate registration fee, shall be charged. Of this
13 additional fee, \$2 shall be deposited into the Secretary of
14 State Special License Plate Fund and \$25 shall be deposited
15 into the Illinois Police K-9 Memorial Fund.

16 (d) The Illinois Police K-9 Memorial Fund is created as a
17 special fund in the State treasury. All moneys in the Illinois
18 Police K-9 Memorial Fund shall be paid, subject to
19 appropriation by the General Assembly and distribution by the
20 Secretary, as grants to the Northern Illinois Police K-9
21 Memorial for the creation, operation, and maintenance of a
22 police K-9 memorial monument.

23 (e) On July 1, 2025, or as soon thereafter as practical,
24 the State Comptroller shall direct and the State Treasurer
25 shall transfer the remaining balance from the Illinois Police
26 K-9 Memorial Fund into the Secretary of State Special License

1 Plate Fund. Upon completion of the transfer, the Illinois
2 Police K-9 Memorial Fund is dissolved, and any future deposits
3 due to that Fund and any outstanding obligations or
4 liabilities of that Fund shall pass to the Secretary of State
5 Special License Plate Fund.

6 (f) This Section is repealed on January 1, 2026.

7 (Source: P.A. 103-843, eff. 1-1-25.)

8 (625 ILCS 5/3-699.9)

9 Sec. 3-699.9. Public Safety Diver license plates.

10 (a) The Secretary, upon receipt of an application made in
11 the form prescribed by the Secretary of State, may issue
12 special registration plates designated to be Public Safety
13 Diver license plates. The special plates issued under this
14 Section shall be affixed only to passenger vehicles of the
15 first division, motorcycle, autocycles, motor vehicles of the
16 second division weighing not more than 8,000 pounds, and
17 recreational vehicles as defined by Section 1-169 of this
18 Code. Plates issued under this Section shall expire according
19 to the multi-year procedure established by Section 3-414.1 of
20 this Code.

21 (b) The design and color of the plates shall be wholly
22 within the discretion of the Secretary of State. Appropriate
23 documentation, as determined by the Secretary, shall accompany
24 the application. The Secretary may, in his or her discretion,
25 allow the plates to be issued as vanity or personalized plates

1 in accordance with Section 3-405.1 of this Code.

2 (c) An applicant shall be charged a \$45 fee for original
3 issuance in addition to the appropriate registration fee, if
4 applicable. Of this fee, \$30 shall be deposited into the
5 Public Safety Diver Fund and \$15 shall be deposited into the
6 Secretary of State Special License Plate Fund. For each
7 registration renewal period, a \$27 fee, in addition to the
8 appropriate registration fee, shall be charged. Of this fee,
9 \$25 shall be deposited into the Public Safety Diver Fund and \$2
10 shall be deposited into the Secretary of State Special License
11 Plate Fund.

12 (d) The Public Safety Diver Fund is created as a special
13 fund in the State treasury. All moneys in the Public Safety
14 Diver Fund shall be paid, subject to appropriation by the
15 General Assembly and distribution by the Secretary, to the
16 Illinois Law Enforcement Training Standards Board for the
17 purposes of providing grants based on need for training,
18 standards, and equipment to public safety disciplines within
19 the State and to units of local government involved in public
20 safety diving and water rescue services.

21 (e) The Public Safety Diver Advisory Committee shall
22 recommend grant rewards with the intent of achieving
23 reasonably equitable distribution of funds between police,
24 firefighting, and public safety diving services making
25 application for grants under this Section.

26 (f) The administrative costs related to management of

1 grants made from the Public Safety Diver Fund shall be paid
2 from the Public Safety Diver Fund to the Illinois Law
3 Enforcement Training Standards Board.

4 (g) On July 1, 2025, or as soon thereafter as practical,
5 the State Comptroller shall direct and the State Treasurer
6 shall transfer the remaining balance from the Public Safety
7 Diver Fund into the Secretary of State Special License Plate
8 Fund. Upon completion of the transfer, the Public Safety Diver
9 Fund is dissolved, and any future deposits due to that Fund and
10 any outstanding obligations or liabilities of that Fund shall
11 pass to the Secretary of State Special License Plate Fund.

12 (h) This Section is repealed on January 1, 2026.

13 (Source: P.A. 103-843, eff. 1-1-25.)

14 (625 ILCS 5/3-699.10)

15 Sec. 3-699.10. The H Foundation - Committed to a Cure for
16 Cancer plates.

17 (a) The Secretary, upon receipt of all applicable fees and
18 applications made in the form prescribed by the Secretary, may
19 issue special registration plates designated as The H
20 Foundation - Committed to a Cure for Cancer license plates.
21 The special plates issued under this Section shall be affixed
22 only to passenger vehicles of the first division, motorcycles,
23 autocycles, or motor vehicles of the second division weighing
24 not more than 8,000 pounds. Plates issued under this Section
25 shall expire according to the multi-year procedure established

1 by Section 3-414.1 of this Code.

2 (b) The design and color of the special plates shall be
3 wholly within the discretion of the Secretary. Appropriate
4 documentation, as determined by the Secretary, shall accompany
5 each application.

6 (c) An applicant for the special plate shall be charged a
7 \$40 fee for original issuance in addition to the appropriate
8 registration fee. Of this fee, \$25 shall be deposited into the
9 Committed to a Cure Fund and \$15 shall be deposited into the
10 Secretary of State Special License Plate Fund, to be used by
11 the Secretary to help defray the administrative processing
12 costs. For each registration renewal period, a \$27 fee, in
13 addition to the appropriate registration fee, shall be
14 charged. Of this fee, \$25 shall be deposited into the
15 Committed to a Cure Fund and \$2 shall be deposited into the
16 Secretary of State Special License Plate Fund.

17 (d) The Committed to a Cure Fund is created as a special
18 fund in the State treasury. All money in the Committed to a
19 Cure Fund shall be paid, subject to appropriation by the
20 General Assembly and distribution by the Secretary, as grants
21 to the Robert H. Lurie Comprehensive Cancer Center of
22 Northwestern University for the purpose of funding scientific
23 research on cancer.

24 (e) On July 1, 2025, or as soon thereafter as practical,
25 the State Comptroller shall direct and the State Treasurer
26 shall transfer the remaining balance from the Committed to a

1 Cure Fund into the Secretary of State Special License Plate
2 Fund. Upon completion of the transfer, the Committed to a Cure
3 Fund is dissolved, and any future deposits due to that Fund and
4 any outstanding obligations or liabilities of that Fund shall
5 pass to the Secretary of State Special License Plate Fund.

6 (f) This Section is repealed on January 1, 2026.

7 (Source: P.A. 103-843, eff. 1-1-25.)

8 (625 ILCS 5/3-699.14)

9 Sec. 3-699.14. Universal special license plates.

10 (a) In addition to any other special license plate, the
11 Secretary, upon receipt of all applicable fees and
12 applications made in the form prescribed by the Secretary, may
13 issue Universal special license plates to residents of
14 Illinois on behalf of organizations that have been authorized
15 by the General Assembly to issue decals for Universal special
16 license plates. Appropriate documentation, as determined by
17 the Secretary, shall accompany each application. Authorized
18 organizations shall be designated by amendment to this
19 Section. When applying for a Universal special license plate
20 the applicant shall inform the Secretary of the name of the
21 authorized organization from which the applicant will obtain a
22 decal to place on the plate. The Secretary shall make a record
23 of that organization and that organization shall remain
24 affiliated with that plate until the plate is surrendered,
25 revoked, or otherwise cancelled. The authorized organization

1 may charge a fee to offset the cost of producing and
2 distributing the decal, but that fee shall be retained by the
3 authorized organization and shall be separate and distinct
4 from any registration fees charged by the Secretary. No decal,
5 sticker, or other material may be affixed to a Universal
6 special license plate other than a decal authorized by the
7 General Assembly in this Section or a registration renewal
8 sticker. The special plates issued under this Section shall be
9 affixed only to passenger vehicles of the first division,
10 including motorcycles and autocycles, or motor vehicles of the
11 second division weighing not more than 8,000 pounds. Plates
12 issued under this Section shall expire according to the
13 multi-year procedure under Section 3-414.1 of this Code.

14 (b) The design, color, and format of the Universal special
15 license plate shall be wholly within the discretion of the
16 Secretary. Universal special license plates are not required
17 to designate "Land of Lincoln", as prescribed in subsection
18 (b) of Section 3-412 of this Code. The design shall allow for
19 the application of a decal to the plate. Organizations
20 authorized by the General Assembly to issue decals for
21 Universal special license plates shall comply with rules
22 adopted by the Secretary governing the requirements for and
23 approval of Universal special license plate decals. The
24 Secretary may, in his or her discretion, allow Universal
25 special license plates to be issued as vanity or personalized
26 plates in accordance with Section 3-405.1 of this Code. The

1 Secretary of State must make a version of the special
2 registration plates authorized under this Section in a form
3 appropriate for motorcycles and autocycles.

4 (c) When authorizing a Universal special license plate,
5 the General Assembly shall set forth whether an additional fee
6 is to be charged for the plate and, if a fee is to be charged,
7 the amount of the fee and how the fee is to be distributed.
8 When necessary, the authorizing language shall create a
9 special fund in the State treasury into which fees may be
10 deposited for an authorized Universal special license plate.
11 Additional fees may only be charged if the fee is to be paid
12 over to a State agency or to a charitable entity that is in
13 compliance with the registration and reporting requirements of
14 the Charitable Trust Act and the Solicitation for Charity Act.
15 Any charitable entity receiving fees for the sale of Universal
16 special license plates shall annually provide the Secretary of
17 State a letter of compliance issued by the Attorney General
18 verifying that the entity is in compliance with the Charitable
19 Trust Act and the Solicitation for Charity Act.

20 (d) Upon original issuance and for each registration
21 renewal period, in addition to the appropriate registration
22 fee, if applicable, the Secretary shall collect any additional
23 fees, if required, for issuance of Universal special license
24 plates. The fees shall be collected on behalf of the
25 organization designated by the applicant when applying for the
26 plate. All fees collected shall be transferred to the State

1 agency on whose behalf the fees were collected, or paid into
2 the special fund designated in the law authorizing the
3 organization to issue decals for Universal special license
4 plates. All money in the designated fund shall be distributed
5 by the Secretary subject to appropriation by the General
6 Assembly.

7 (e) The following organizations may issue decals for
8 Universal special license plates with the original and renewal
9 fees and fee distribution as follows:

10 (1) The Illinois Department of Natural Resources.

11 (A) Original issuance: \$25; with \$10 to the
12 Roadside Monarch Habitat Fund and \$15 to the Secretary
13 of State Special License Plate Fund.

14 (B) Renewal: \$25; with \$23 to the Roadside Monarch
15 Habitat Fund and \$2 to the Secretary of State Special
16 License Plate Fund.

17 (2) Illinois Veterans' Homes.

18 (A) Original issuance: \$26, which shall be
19 deposited into the Illinois Veterans' Homes Fund.

20 (B) Renewal: \$26, which shall be deposited into
21 the Illinois Veterans' Homes Fund.

22 (3) The Illinois Department of Human Services for
23 volunteerism decals.

24 (A) Original issuance: \$25, which shall be
25 deposited into the Secretary of State Special License
26 Plate Fund.

1 (B) Renewal: \$25, which shall be deposited into
2 the Secretary of State Special License Plate Fund.

3 (4) ~~(Blank). The Illinois Department of Public Health.~~

4 ~~(A) Original issuance: \$25; with \$10 to the~~
5 ~~Prostate Cancer Awareness Fund and \$15 to the~~
6 ~~Secretary of State Special License Plate Fund.~~

7 ~~(B) Renewal: \$25; with \$23 to the Prostate Cancer~~
8 ~~Awareness Fund and \$2 to the Secretary of State~~
9 ~~Special License Plate Fund.~~

10 (5) ~~(Blank). Horsemen's Council of Illinois.~~

11 ~~(A) Original issuance: \$25; with \$10 to the~~
12 ~~Horsemen's Council of Illinois Fund and \$15 to the~~
13 ~~Secretary of State Special License Plate Fund.~~

14 ~~(B) Renewal: \$25; with \$23 to the Horsemen's~~
15 ~~Council of Illinois Fund and \$2 to the Secretary of~~
16 ~~State Special License Plate Fund.~~

17 (6) K9s for Veterans, NFP.

18 (A) Original issuance: \$25; with \$10 to the
19 Post-Traumatic Stress Disorder Awareness Fund and \$15
20 to the Secretary of State Special License Plate Fund.

21 (B) Renewal: \$25; with \$23 to the Post-Traumatic
22 Stress Disorder Awareness Fund and \$2 to the Secretary
23 of State Special License Plate Fund.

24 (7) The International Association of Machinists and
25 Aerospace Workers.

26 (A) Original issuance: \$35; with \$20 to the Guide

1 Dogs of America Fund and \$15 to the Secretary of State
2 Special License Plate Fund.

3 (B) Renewal: \$25; with \$23 going to the Guide Dogs
4 of America Fund and \$2 to the Secretary of State
5 Special License Plate Fund.

6 (8) Local Lodge 701 of the International Association
7 of Machinists and Aerospace Workers.

8 (A) Original issuance: \$35; with \$10 to the Guide
9 Dogs of America Fund, \$10 to the Mechanics Training
10 Fund, and \$15 to the Secretary of State Special
11 License Plate Fund.

12 (B) Renewal: \$30; with \$13 to the Guide Dogs of
13 America Fund, \$15 to the Mechanics Training Fund, and
14 \$2 to the Secretary of State Special License Plate
15 Fund.

16 (9) (Blank). ~~Illinois Department of Human Services.~~

17 ~~(A) Original issuance: \$25; with \$10 to the~~
18 ~~Theresa Tracy Trot Illinois CancerCare Foundation~~
19 ~~Fund and \$15 to the Secretary of State Special License~~
20 ~~Plate Fund.~~

21 ~~(B) Renewal: \$25; with \$23 to the Theresa Tracy~~
22 ~~Trot Illinois CancerCare Foundation Fund and \$2 to~~
23 ~~the Secretary of State Special License Plate Fund.~~

24 (10) (Blank). ~~The Illinois Department of Human~~
25 ~~Services for developmental disabilities awareness decals.~~

26 ~~(A) Original issuance: \$25; with \$10 to the~~

~~Developmental Disabilities Awareness Fund and \$15 to the Secretary of State Special License Plate Fund.~~

~~(B) Renewal: \$25; with \$23 to the Developmental Disabilities Awareness Fund and \$2 to the Secretary of State Special License Plate Fund.~~

(11) The Illinois Department of Human Services for pediatric cancer awareness decals.

(A) Original issuance: \$25; with \$10 to the Pediatric Cancer Awareness Fund and \$15 to the Secretary of State Special License Plate Fund.

(B) Renewal: \$25; with \$23 to the Pediatric Cancer Awareness Fund and \$2 to the Secretary of State Special License Plate Fund.

(12) The Department of Veterans' Affairs for Fold of Honor decals.

(A) Original issuance: \$25; with \$10 to the Folds of Honor Foundation Fund and \$15 to the Secretary of State Special License Plate Fund.

(B) Renewal: \$25; with \$23 to the Folds of Honor Foundation Fund and \$2 to the Secretary of State Special License Plate Fund.

(13) The Illinois chapters of the Experimental Aircraft Association for aviation enthusiast decals.

(A) Original issuance: \$25; with \$10 to the Experimental Aircraft Association Fund and \$15 to the Secretary of State Special License Plate Fund.

1 (B) Renewal: \$25; with \$23 to the Experimental
2 Aircraft Association Fund and \$2 to the Secretary of
3 State Special License Plate Fund.

4 (14) The Illinois Department of Human Services for
5 Child Abuse Council of the Quad Cities decals.

6 (A) Original issuance: \$25; with \$10 to the Child
7 Abuse Council of the Quad Cities Fund and \$15 to the
8 Secretary of State Special License Plate Fund.

9 (B) Renewal: \$25; with \$23 to the Child Abuse
10 Council of the Quad Cities Fund and \$2 to the Secretary
11 of State Special License Plate Fund.

12 (15) The Illinois Department of Public Health for
13 health care worker decals.

14 (A) Original issuance: \$25; with \$10 to the
15 Illinois Health Care Workers Benefit Fund, and \$15 to
16 the Secretary of State Special License Plate Fund.

17 (B) Renewal: \$25; with \$23 to the Illinois Health
18 Care Workers Benefit Fund and \$2 to the Secretary of
19 State Special License Plate Fund.

20 (16) The Department of Agriculture for Future Farmers
21 of America decals.

22 (A) Original issuance: \$25; with \$10 to the Future
23 Farmers of America Fund and \$15 to the Secretary of
24 State Special License Plate Fund.

25 (B) Renewal: \$25; with \$23 to the Future Farmers
26 of America Fund and \$2 to the Secretary of State

1 Special License Plate Fund.

2 (17) The Illinois Department of Public Health for
3 autism awareness decals that are designed with input from
4 autism advocacy organizations.

5 (A) Original issuance: \$25; with \$10 to the Autism
6 Awareness Fund and \$15 to the Secretary of State
7 Special License Plate Fund.

8 (B) Renewal: \$25; with \$23 to the Autism Awareness
9 Fund and \$2 to the Secretary of State Special License
10 Plate Fund.

11 (18) The Department of Natural Resources for Lyme
12 disease research decals.

13 (A) Original issuance: \$25; with \$10 to the Tick
14 Research, Education, and Evaluation Fund and \$15 to
15 the Secretary of State Special License Plate Fund.

16 (B) Renewal: \$25; with \$23 to the Tick Research,
17 Education, and Evaluation Fund and \$2 to the Secretary
18 of State Special License Plate Fund.

19 (19) The IBEW Thank a Line Worker decal.

20 (A) Original issuance: \$15, which shall be
21 deposited into the Secretary of State Special License
22 Plate Fund.

23 (B) Renewal: \$2, which shall be deposited into the
24 Secretary of State Special License Plate Fund.

25 (20) An Illinois chapter of the Navy Club for Navy
26 Club decals.

1 (A) Original issuance: \$5; which shall be
2 deposited into the Navy Club Fund.

3 (B) Renewal: \$18; which shall be deposited into
4 the Navy Club Fund.

5 (21) ~~(20)~~ An Illinois chapter of the International
6 Brotherhood of Electrical Workers for International
7 Brotherhood of Electrical Workers decal.

8 (A) Original issuance: \$25; with \$10 to the
9 International Brotherhood of Electrical Workers Fund
10 and \$15 to the Secretary of State Special License
11 Plate Fund.

12 (B) Renewal: \$25; with \$23 to the International
13 Brotherhood of Electrical Workers Fund and \$2 to the
14 Secretary of State Special License Plate Fund.

15 (22) ~~(20)~~ The 100 Club of Illinois decal.

16 (A) Original issuance: \$45; with \$30 to the 100
17 Club of Illinois Fund and \$15 to the Secretary of State
18 Special License Plate Fund.

19 (B) Renewal: \$27; with \$25 to the 100 Club of
20 Illinois Fund and \$2 to the Secretary of State Special
21 License Plate Fund.

22 (23) ~~(20)~~ The Illinois USTA/Midwest Youth Tennis
23 Foundation decal.

24 (A) Original issuance: \$40; with \$25 to the
25 Illinois USTA/Midwest Youth Tennis Foundation Fund and
26 \$15 to the Secretary of State Special License Plate

1 Fund.

2 (B) Renewal: \$40; with \$38 to the Illinois
3 USTA/Midwest Youth Tennis Foundation Fund and \$2 to
4 the Secretary of State Special License Plate Fund.

5 (24) ~~(20)~~ The Sons of the American Legion decal.

6 (A) Original issuance: \$25; with \$10 to the Sons
7 of the American Legion Fund and \$15 to the Secretary of
8 State Special License Plate Fund.

9 (B) Renewal: \$25; with \$23 to the Sons of the
10 American Legion Fund and \$2 to the Secretary of State
11 Special License Plate Fund.

12 (f) The following funds are created as special funds in
13 the State treasury:

14 (1) The Roadside Monarch Habitat Fund. All money in
15 the Roadside Monarch Habitat Fund shall be paid as grants
16 to the Illinois Department of Natural Resources to fund
17 roadside monarch and other pollinator habitat development,
18 enhancement, and restoration projects in this State.

19 (2) (Blank). ~~The Prostate Cancer Awareness Fund. All~~
20 ~~money in the Prostate Cancer Awareness Fund shall be paid~~
21 ~~as grants to the Prostate Cancer Foundation of Chicago.~~

22 (3) (Blank). ~~The Horsemen's Council of Illinois Fund.~~
23 ~~All money in the Horsemen's Council of Illinois Fund shall~~
24 ~~be paid as grants to the Horsemen's Council of Illinois.~~

25 (4) The Post-Traumatic Stress Disorder Awareness Fund.
26 All money in the Post-Traumatic Stress Disorder Awareness

1 Fund shall be paid as grants to K9s for Veterans, NFP for
2 support, education, and awareness of veterans with
3 post-traumatic stress disorder.

4 (5) The Guide Dogs of America Fund. All money in the
5 Guide Dogs of America Fund shall be paid as grants to the
6 International Guiding Eyes, Inc., doing business as Guide
7 Dogs of America.

8 (6) The Mechanics Training Fund. All money in the
9 Mechanics Training Fund shall be paid as grants to the
10 Mechanics Local 701 Training Fund.

11 (7) (Blank). ~~The Theresa Tracy Trot - Illinois~~
12 ~~CancerCare Foundation Fund. All money in the Theresa Tracy~~
13 ~~Trot - Illinois CancerCare Foundation Fund shall be paid~~
14 ~~to the Illinois CancerCare Foundation for the purpose of~~
15 ~~furthering pancreatic cancer research.~~

16 (8) (Blank). ~~The Developmental Disabilities Awareness~~
17 ~~Fund. All money in the Developmental Disabilities~~
18 ~~Awareness Fund shall be paid as grants to the Illinois~~
19 ~~Department of Human Services to fund legal aid groups to~~
20 ~~assist with guardianship fees for private citizens willing~~
21 ~~to become guardians for individuals with developmental~~
22 ~~disabilities but who are unable to pay the legal fees~~
23 ~~associated with becoming a guardian.~~

24 (9) The Pediatric Cancer Awareness Fund. All money in
25 the Pediatric Cancer Awareness Fund shall be paid as
26 grants to the Cancer Center at Illinois for pediatric

1 cancer treatment and research.

2 (10) The Folds of Honor Foundation Fund. All money in
3 the Folds of Honor Foundation Fund shall be paid as grants
4 to the Folds of Honor Foundation to aid in providing
5 educational scholarships to military families.

6 (11) The Experimental Aircraft Association Fund. All
7 money in the Experimental Aircraft Association Fund shall
8 be paid, subject to appropriation by the General Assembly
9 and distribution by the Secretary, as grants to promote
10 recreational aviation.

11 (12) The Child Abuse Council of the Quad Cities Fund.
12 All money in the Child Abuse Council of the Quad Cities
13 Fund shall be paid as grants to benefit the Child Abuse
14 Council of the Quad Cities.

15 (13) The Illinois Health Care Workers Benefit Fund.
16 All money in the Illinois Health Care Workers Benefit Fund
17 shall be paid as grants to the Trinity Health Foundation
18 for the benefit of health care workers, doctors, nurses,
19 and others who work in the health care industry in this
20 State.

21 (14) The Future Farmers of America Fund. All money in
22 the Future Farmers of America Fund shall be paid as grants
23 to the Illinois Association of Future Farmers of America.

24 (15) The Tick Research, Education, and Evaluation
25 Fund. All money in the Tick Research, Education, and
26 Evaluation Fund shall be paid as grants to the Illinois

1 Lyme Association.

2 (16) The Navy Club Fund. All money in the Navy Club
3 Fund shall be paid as grants to any local chapter of the
4 Navy Club that is located in this State.

5 (17) ~~(16)~~ The International Brotherhood of Electrical
6 Workers Fund. All money in the International Brotherhood
7 of Electrical Workers Fund shall be paid as grants to any
8 local chapter of the International Brotherhood of
9 Electrical Workers that is located in this State.

10 (18) ~~(16)~~ The 100 Club of Illinois Fund. All money in
11 the 100 Club of Illinois Fund shall be paid as grants to
12 the 100 Club of Illinois for the purpose of giving
13 financial support to children and spouses of first
14 responders killed in the line of duty and mental health
15 resources for active duty first responders.

16 (19) ~~(16)~~ The Illinois USTA/Midwest Youth Tennis
17 Foundation Fund. All money in the Illinois USTA/Midwest
18 Youth Tennis Foundation Fund shall be paid as grants to
19 Illinois USTA/Midwest Youth Tennis Foundation to aid
20 USTA/Midwest districts in the State with exposing youth to
21 the game of tennis.

22 (20) ~~(16)~~ The Sons of the American Legion Fund. All
23 money in the Sons of the American Legion Fund shall be paid
24 as grants to the Illinois Detachment of the Sons of the
25 American Legion.

26 (g) The following funds are dissolved on July 1, 2025:

(1) The Prostate Cancer Awareness Fund.

(2) The Horsemen's Council of Illinois Fund.

(3) The Theresa Tracy Trot-Illinois CancerCare
Foundation Fund.

(4) The Developmental Disabilities Awareness Fund.

(Source: P.A. 102-383, eff. 1-1-22; 102-422, eff. 8-20-21; 102-423, eff. 8-20-21; 102-515, eff. 1-1-22; 102-558, eff. 8-20-21; 102-809, eff. 1-1-23; 102-813, eff. 5-13-22; 103-112, eff. 1-1-24; 103-163, eff. 1-1-24; 103-349, eff. 1-1-24; 103-605, eff. 7-1-24; 103-664, eff. 1-1-25; 103-665, eff. 1-1-25; 103-855, eff. 1-1-25; 103-911, eff. 1-1-25; 103-933, eff. 1-1-25; revised 11-26-24.)

(625 ILCS 5/3-636 rep.)

(625 ILCS 5/3-637 rep.)

(625 ILCS 5/3-654 rep.)

(625 ILCS 5/3-662 rep.)

Section 15-20. The Illinois Vehicle Code is amended by repealing Sections 3-636, 3-637, 3-654, and 3-662.

Article 20.

Section 20-5. The State Employee Housing Act is amended by changing Sections 5-20 and 5-30 as follows:

(5 ILCS 412/5-20)

1 Sec. 5-20. Security deposit. The Department of
2 Corrections, ~~the Department of Transportation,~~ the Department
3 of Natural Resources, the University of Illinois, and the
4 University of Illinois Foundation shall each analyze the need
5 for all employee and non-employee tenants of State-owned
6 housing to pay a reasonable security deposit and may each
7 collect security deposits and maintain them in
8 interest-bearing accounts.

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

10 (5 ILCS 412/5-30)

11 Sec. 5-30. Tenant selection. The Department of
12 Corrections, the Department of Natural Resources, ~~the~~
13 ~~Department of Transportation,~~ the University of Illinois, and
14 the University of Illinois Foundation shall each develop and
15 maintain application forms for its State-owned housing,
16 written criteria for selecting employee tenants, and records
17 of decisions as to who was selected to receive State housing
18 and why they were selected.

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

20 Section 20-10. The State Budget Law of the Civil
21 Administrative Code of Illinois is amended by changing Section
22 50-5 as follows:

23 (15 ILCS 20/50-5)

1 Sec. 50-5. Governor to submit State budget.

2 (a) The Governor shall, as soon as possible and not later
3 than the second Wednesday in March in 2010 (March 10, 2010),
4 the third Wednesday in February in 2011, the fourth Wednesday
5 in February in 2012 (February 22, 2012), the first Wednesday
6 in March in 2013 (March 6, 2013), the fourth Wednesday in March
7 in 2014 (March 26, 2014), the first Wednesday in February in
8 2022 (February 2, 2022), and the third Wednesday in February
9 of each year thereafter, except as otherwise provided in this
10 Section, submit a State budget, embracing therein the amounts
11 recommended by the Governor to be appropriated to the
12 respective departments, offices, and institutions, and for all
13 other public purposes, the estimated revenues from taxation,
14 and the estimated revenues from sources other than taxation.
15 Except with respect to the capital development provisions of
16 the State budget, beginning with the revenue estimates
17 prepared for fiscal year 2012, revenue estimates shall be
18 based solely on: (i) revenue sources (including non-income
19 resources), rates, and levels that exist as of the date of the
20 submission of the State budget for the fiscal year and (ii)
21 revenue sources (including non-income resources), rates, and
22 levels that have been passed by the General Assembly as of the
23 date of the submission of the State budget for the fiscal year
24 and that are authorized to take effect in that fiscal year.
25 Except with respect to the capital development provisions of
26 the State budget, the Governor shall determine available

1 revenue, deduct the cost of essential government services,
2 including, but not limited to, pension payments and debt
3 service, and assign a percentage of the remaining revenue to
4 each statewide prioritized goal, as established in Section
5 50-25 of this Law, taking into consideration the proposed
6 goals set forth in the report of the Commission established
7 under that Section. The Governor shall also demonstrate how
8 spending priorities for the fiscal year fulfill those
9 statewide goals. The amounts recommended by the Governor for
10 appropriation to the respective departments, offices and
11 institutions shall be formulated according to each
12 department's, office's, and institution's ability to
13 effectively deliver services that meet the established
14 statewide goals. The amounts relating to particular functions
15 and activities shall be further formulated in accordance with
16 the object classification specified in Section 13 of the State
17 Finance Act. In addition, the amounts recommended by the
18 Governor for appropriation shall take into account each State
19 agency's effectiveness in achieving its prioritized goals for
20 the previous fiscal year, as set forth in Section 50-25 of this
21 Law, giving priority to agencies and programs that have
22 demonstrated a focus on the prevention of waste and the
23 maximum yield from resources.

24 ~~Beginning in fiscal year 2011, the Governor shall~~
25 ~~distribute written quarterly financial reports on operating~~
26 ~~funds, which may include general, State, or federal funds and~~

1 ~~may include funds related to agencies that have significant~~
2 ~~impacts on State operations, and budget statements on all~~
3 ~~appropriated funds to the General Assembly and the State~~
4 ~~Comptroller. The reports shall be submitted no later than 45~~
5 ~~days after the last day of each quarter of the fiscal year and~~
6 ~~shall be posted on the Governor's Office of Management and~~
7 ~~Budget's website on the same day. The reports shall be~~
8 ~~prepared and presented for each State agency and on a~~
9 ~~statewide level in an executive summary format that may~~
10 ~~include, for the fiscal year to date, individual itemizations~~
11 ~~for each significant revenue type as well as itemizations of~~
12 ~~expenditures and obligations, by agency, with an appropriate~~
13 ~~level of detail. The reports shall include a calculation of~~
14 ~~the actual total budget surplus or deficit for the fiscal year~~
15 ~~to date.~~ The Governor shall also present periodic budget
16 addresses throughout the fiscal year at the invitation of the
17 General Assembly.

18 The Governor shall not propose expenditures and the
19 General Assembly shall not enact appropriations that exceed
20 the resources estimated to be available, as provided in this
21 Section. Appropriations may be adjusted during the fiscal year
22 by means of one or more supplemental appropriation bills if
23 any State agency either fails to meet or exceeds the goals set
24 forth in Section 50-25 of this Law.

25 For the purposes of Article VIII, Section 2 of the 1970
26 Illinois Constitution, the State budget for the following

1 funds shall be prepared on the basis of revenue and
2 expenditure measurement concepts that are in concert with
3 generally accepted accounting principles for governments:

4 (1) General Revenue Fund.

5 (2) Common School Fund.

6 (3) Educational Assistance Fund.

7 (4) Road Fund.

8 (5) Motor Fuel Tax Fund.

9 (6) Agricultural Premium Fund.

10 These funds shall be known as the "budgeted funds". The
11 revenue estimates used in the State budget for the budgeted
12 funds shall include the estimated beginning fund balance, plus
13 revenues estimated to be received during the budgeted year,
14 plus the estimated receipts due the State as of June 30 of the
15 budgeted year that are expected to be collected during the
16 lapse period following the budgeted year, minus the receipts
17 collected during the first 2 months of the budgeted year that
18 became due to the State in the year before the budgeted year.
19 Revenues shall also include estimated federal reimbursements
20 associated with the recognition of Section 25 of the State
21 Finance Act liabilities. For any budgeted fund for which
22 current year revenues are anticipated to exceed expenditures,
23 the surplus shall be considered to be a resource available for
24 expenditure in the budgeted fiscal year.

25 Expenditure estimates for the budgeted funds included in
26 the State budget shall include the costs to be incurred by the

1 State for the budgeted year, to be paid in the next fiscal
2 year, excluding costs paid in the budgeted year which were
3 carried over from the prior year, where the payment is
4 authorized by Section 25 of the State Finance Act. For any
5 budgeted fund for which expenditures are expected to exceed
6 revenues in the current fiscal year, the deficit shall be
7 considered as a use of funds in the budgeted fiscal year.

8 Revenues and expenditures shall also include transfers
9 between funds that are based on revenues received or costs
10 incurred during the budget year.

11 Appropriations for expenditures shall also include all
12 anticipated statutory continuing appropriation obligations
13 that are expected to be incurred during the budgeted fiscal
14 year.

15 By March 15 of each year, the Commission on Government
16 Forecasting and Accountability shall prepare revenue and fund
17 transfer estimates in accordance with the requirements of this
18 Section and report those estimates to the General Assembly and
19 the Governor.

20 For all funds other than the budgeted funds, the proposed
21 expenditures shall not exceed funds estimated to be available
22 for the fiscal year as shown in the budget. Appropriation for a
23 fiscal year shall not exceed funds estimated by the General
24 Assembly to be available during that year.

25 (b) By February 24, 2010, the Governor must file a written
26 report with the Secretary of the Senate and the Clerk of the

1 House of Representatives containing the following:

2 (1) for fiscal year 2010, the revenues for all
3 budgeted funds, both actual to date and estimated for the
4 full fiscal year;

5 (2) for fiscal year 2010, the expenditures for all
6 budgeted funds, both actual to date and estimated for the
7 full fiscal year;

8 (3) for fiscal year 2011, the estimated revenues for
9 all budgeted funds, including without limitation the
10 affordable General Revenue Fund appropriations, for the
11 full fiscal year; and

12 (4) for fiscal year 2011, an estimate of the
13 anticipated liabilities for all budgeted funds, including
14 without limitation the affordable General Revenue Fund
15 appropriations, debt service on bonds issued, and the
16 State's contributions to the pension systems, for the full
17 fiscal year.

18 Between July 1 and August 31 of each fiscal year, the
19 members of the General Assembly and members of the public may
20 make written budget recommendations to the Governor.

21 Beginning with budgets prepared for fiscal year 2013, the
22 budgets submitted by the Governor and appropriations made by
23 the General Assembly for all executive branch State agencies
24 must adhere to a method of budgeting where each priority must
25 be justified each year according to merit rather than
26 according to the amount appropriated for the preceding year.

1 (Source: P.A. 102-671, eff. 11-30-21.)

2 (20 ILCS 2305/8 rep.)

3 Section 20-15. The Department of Public Health Act is
4 amended by repealing Section 8.

5 Section 20-20. The Department of Transportation Law of the
6 Civil Administrative Code of Illinois is amended by changing
7 Section 2705-200 as follows:

8 (20 ILCS 2705/2705-200) (was 20 ILCS 2705/49.16)

9 Sec. 2705-200. Master plan; reporting requirements.

10 (a) The Department has the power to develop and maintain a
11 continuing, comprehensive, and integrated planning process
12 that shall develop and periodically revise a statewide master
13 plan for transportation to guide program development and to
14 foster efficient and economical transportation services in
15 ground, air, water, and all other modes of transportation
16 throughout the State. The Department shall coordinate its
17 transportation planning activities with those of other State
18 agencies and authorities and shall supervise and review any
19 transportation planning performed by other Executive agencies
20 under the direction of the Governor. The Department shall
21 cooperate and participate with federal, regional, interstate,
22 State, and local agencies, in accordance with Sections 5-301
23 and 7-301 of the Illinois Highway Code, and with interested

1 private individuals and organizations in the coordination of
2 plans and policies for development of the state's
3 transportation system.

4 To meet the provisions of this Section, the Department
5 shall publish and deliver to the Governor and General Assembly
6 by December 31, 2012 and every 5 years thereafter, its master
7 plan for highway, waterway, aeronautic, mass transportation,
8 and railroad systems. The plan shall identify priority
9 subsystems or components of each system that are critical to
10 the economic and general welfare of this State regardless of
11 public jurisdictional responsibility or private ownership.

12 The master plan shall include a comprehensive and
13 multimodal freight mobility plan which shall analyze commodity
14 flows, assess the freight transportation network, and identify
15 significant freight system trends, needs, and economic
16 opportunities. It shall recommend improvements in the
17 operation and management of the freight system, projects that
18 will eliminate inefficiencies in the State's freight network,
19 methods of funding needed for freight system improvements, and
20 policies to ensure the safe, reliable, and efficient movement
21 of goods within and through the State and to ensure the State's
22 economic vitality. The freight mobility plan shall incorporate
23 and maintain compatibility with any federally required rail
24 plan affecting this State.

25 The master plan shall provide particular emphasis and
26 detail of at least the 5-year period in the immediate future.

1 Annual and 5-year, or longer, project programs for each
2 State system in this Section shall be published and furnished
3 the General Assembly on the first Wednesday in April of each
4 year.

5 Identified needs included in the project programs shall be
6 listed and mapped in a distinctive fashion to clearly identify
7 the priority status of the projects: (1) projects to be
8 committed for execution; (2) tentative projects that are
9 dependent upon funding or other constraints; and (3) needed
10 projects that are not programmed due to lack of funding or
11 other constraints.

12 All projects shall be related to the priority systems of
13 the master plan, and the priority criteria identified. Cost
14 and estimated completion dates shall be included for work
15 required to complete a useable segment or component beyond the
16 period of the program.

17 (b) The Department shall publish and deliver to the
18 Governor and General Assembly on the first Wednesday in April
19 of each year a 5-year, or longer, Highway Improvement Program
20 reporting the number of fiscal years each project has been on
21 previous plans submitted by the Department.

22 (c) The Department shall publish on its website ~~and~~
23 ~~deliver to the Governor and the General Assembly~~ by January
24 ~~November~~ 1 of each year a For the Record report that shall
25 include the following:

26 (1) All the projects accomplished in the previous

1 fiscal year listed by each Illinois Department of
2 Transportation District.

3 (2) The award cost and the beginning dates of each
4 listed project.

5 (Source: P.A. 97-32, eff. 6-28-11.)

6 (30 ILCS 105/8j rep.)

7 Section 20-25. The State Finance Act is amended by
8 repealing Section 8j.

9 Section 20-30. The School Code is amended by changing
10 Section 13-44.4 as follows:

11 (105 ILCS 5/13-44.4) (from Ch. 122, par. 13-44.4)

12 Sec. 13-44.4. Department of Corrections Reimbursement and
13 Education Fund; budget. All moneys received from the Common
14 School Fund, federal aid and grants, vocational and
15 educational funds and grants, and gifts and grants by
16 individuals, foundations and corporations for educational
17 purposes shall be deposited into the Department of Corrections
18 Reimbursement and Education Fund in the State Treasury. Moneys
19 in the Department of Corrections Reimbursement and Education
20 Fund may be used, subject to appropriation, to pay the expense
21 of the schools and school district of the Department of
22 Corrections together with and supplemental to regular
23 appropriations to the Department for educational purposes,

1 including, but not limited to, the cost of teacher salaries,
2 supplies and materials, building upkeep and costs,
3 transportation, scholarships, non-academic salaries,
4 equipment and other school costs.

5 ~~Beginning in 1972, the Board of Education shall, by~~
6 ~~November 15, adopt an annual budget for the use of education~~
7 ~~moneys for the next school year which it deems necessary to~~
8 ~~defray all necessary expenses and liabilities of the district,~~
9 ~~and in such annual budget shall specify the objects and~~
10 ~~purposes of each item and the amount needed for each object or~~
11 ~~purpose. The budget shall contain a statement of cash on hand~~
12 ~~at the beginning of the fiscal year, an estimate of the cash~~
13 ~~expected to be received during such fiscal year from all~~
14 ~~sources, an estimate of the expenditure contemplated for such~~
15 ~~fiscal year, and a statement of the estimated cash expected to~~
16 ~~be on hand at the end of such year. Prior to the adoption of~~
17 ~~the annual educational budget, this budget shall be submitted~~
18 ~~to the Department of Corrections and the State Board of~~
19 ~~Education for incorporation.~~

20 (Source: P.A. 90-9, eff. 7-1-97; 90-587, eff. 7-1-98.)

21 (105 ILCS 5/2-3.136 rep.)

22 Section 20-35. The School Code is amended by repealing
23 Section 2-3.136.

24 Section 20-40. The Higher Education Veterans Service Act

1 is amended by changing Section 15 as follows:

2 (110 ILCS 49/15)

3 Sec. 15. Survey; coordinator; best practices report; best
4 efforts.

5 (a) (Blank). ~~All public colleges and universities shall,~~
6 ~~within 60 days after the effective date of this Act, conduct a~~
7 ~~survey of the services and programs that are provided for~~
8 ~~veterans, active duty military personnel, and their families,~~
9 ~~at each of their respective campuses. This survey shall~~
10 ~~enumerate and fully describe the service or program that is~~
11 ~~available, the number of veterans or active duty personnel~~
12 ~~using the service or program, an estimated range for potential~~
13 ~~use within a 5 year and 10 year period, information on the~~
14 ~~location of the service or program, and how its administrators~~
15 ~~may be contacted. The survey shall indicate the manner or~~
16 ~~manners in which a student veteran may avail himself or~~
17 ~~herself of the program's services. This survey must be made~~
18 ~~available to all veterans matriculating at the college or~~
19 ~~university in the form of an orientation-related guidebook.~~

20 ~~Each public college and university shall make the survey~~
21 ~~available on the homepage of all campus Internet links as soon~~
22 ~~as practical after the completion of the survey. As soon as~~
23 ~~possible after the completion of the survey, each public~~
24 ~~college and university shall provide a copy of its survey to~~
25 ~~the following:~~

1 ~~(1) the Board of Higher Education;~~
2 ~~(2) the Department of Veterans' Affairs;~~
3 ~~(3) the President and Minority Leader of the Senate~~
4 ~~and the Speaker and Minority Leader of the House of~~
5 ~~Representatives; and~~
6 ~~(4) the Governor.~~

7 (b) Each public college and university shall, at its
8 discretion, (i) appoint, within 6 months after August 7, 2009
9 (the effective date of this Act), an existing employee or (ii)
10 hire a new employee to serve as a Coordinator of Veterans and
11 Military Personnel Student Services on each campus of the
12 college or university that has an onsite, daily, full-time
13 student headcount above 1,000 students.

14 The Coordinator of Veterans and Military Personnel Student
15 Services shall be an ombudsperson serving the specific needs
16 of student veterans and military personnel and their families
17 and shall serve as an advocate before the administration of
18 the college or university for the needs of student veterans.
19 The college or university shall enable the Coordinator of
20 Veterans and Military Personnel Student Services to
21 communicate directly with the senior executive administration
22 of the college or university periodically. The college or
23 university shall retain unfettered discretion to determine the
24 organizational management structure of its institution.

25 In addition to any responsibilities the college or
26 university may assign, the Coordinator of Veterans and

1 Military Personnel Student Services shall make its best
2 efforts to create a centralized source for student veterans
3 and military personnel to learn how to receive all benefit
4 programs and services for which they are eligible.

5 Each college and university campus that is required to
6 have a Coordinator of Veterans and Military Personnel Student
7 Services shall regularly and conspicuously advertise the
8 office location and phone number of and Internet access to the
9 Coordinator of Veterans and Military Personnel Student
10 Services, along with a brief summary of the manner in which he
11 or she can assist student veterans. The advertisement shall
12 include, but is not necessarily limited to, the following:

13 (1) advertisements on each campus' Internet home page;

14 (2) any promotional mailings for student application;

15 and

16 (3) the website and any social media accounts of the
17 public college or university.

18 The Coordinator of Veterans and Military Personnel Student
19 Services shall facilitate other campus offices with the
20 promotion of programs and services that are available.

21 (c) (Blank). ~~Upon receipt of all of the surveys under~~
22 ~~subsection (a) of this Section, the Board of Higher Education~~
23 ~~and the Department of Veterans' Affairs shall conduct a joint~~
24 ~~review of the surveys. The Department of Veterans' Affairs~~
25 ~~shall post, on any Internet home page it may operate, a link to~~
26 ~~each survey as posted on the Internet website for the college~~

1 ~~er university. The Board of Higher Education shall post, on~~
2 ~~any Internet home page it may operate, a link to each survey as~~
3 ~~posted on the Internet website for the college or university~~
4 ~~or an annual report or document containing survey information~~
5 ~~for each college or university. Upon receipt of all of the~~
6 ~~surveys, the Office of the Governor, through its military~~
7 ~~affairs advisors, shall similarly conduct a review of the~~
8 ~~surveys. Following its review of the surveys, the Office of~~
9 ~~the Governor shall submit an evaluation report to each college~~
10 ~~and university offering suggestions and insight on the conduct~~
11 ~~of student veteran-related policies and programs.~~

12 (d) (Blank). ~~The Board of Higher Education and the~~
13 ~~Department of Veterans' Affairs may issue a best practices~~
14 ~~report to highlight those programs and services that are most~~
15 ~~beneficial to veterans and active duty military personnel. The~~
16 ~~report shall contain a fiscal needs assessment in conjunction~~
17 ~~with any program recommendations.~~

18 (e) Each college and university campus that is required to
19 have a Coordinator of Veterans and Military Personnel Student
20 Services under subsection (b) of this Section shall make its
21 best efforts to create academic and social programs and
22 services for veterans and active duty military personnel that
23 will provide reasonable opportunities for academic performance
24 and success.

25 Each public college and university shall make its best
26 efforts to determine how its online educational curricula can

1 be expanded or altered to serve the needs of student veterans
2 and currently deployed military, including a determination of
3 whether and to what extent the public colleges and
4 universities can share existing technologies to improve the
5 online curricula of peer institutions, provided such efforts
6 are both practically and economically feasible.

7 (Source: P.A. 102-278, eff. 8-6-21; 102-295, eff. 8-6-21;
8 102-558, eff. 8-20-21; 102-813, eff. 5-13-22.)

9 (110 ILCS 335/Act rep.)

10 Section 20-45. The Institution for Tuberculosis Research
11 Act is repealed.

12 Section 20-50. The Illinois Public Aid Code is amended by
13 changing Section 11-5.2 as follows:

14 (305 ILCS 5/11-5.2)

15 Sec. 11-5.2. Income, Residency, and Identity Verification
16 System.

17 (a) The Department shall ensure that its proposed
18 integrated eligibility system shall include the computerized
19 functions of income, residency, and identity eligibility
20 verification to verify eligibility, eliminate duplication of
21 medical assistance, and deter fraud. Until the integrated
22 eligibility system is operational, the Department may enter
23 into a contract with the vendor selected pursuant to Section

1 11-5.3 as necessary to obtain the electronic data matching
2 described in this Section. This contract shall be exempt from
3 the Illinois Procurement Code pursuant to subsection (h) of
4 Section 1-10 of that Code.

5 (b) Prior to awarding medical assistance at application
6 under Article V of this Code, the Department shall, to the
7 extent such databases are available to the Department, conduct
8 data matches using the name, date of birth, address, and
9 Social Security Number of each applicant or recipient or
10 responsible relative of an applicant or recipient against the
11 following:

12 (1) Income tax information.

13 (2) Employer reports of income and unemployment
14 insurance payment information maintained by the Department
15 of Employment Security.

16 (3) Earned and unearned income, citizenship and death,
17 and other relevant information maintained by the Social
18 Security Administration.

19 (4) Immigration status information maintained by the
20 United States Citizenship and Immigration Services.

21 (5) Wage reporting and similar information maintained
22 by states contiguous to this State.

23 (6) Employment information maintained by the
24 Department of Employment Security in its New Hire
25 Directory database.

26 (7) Employment information maintained by the United

1 States Department of Health and Human Services in its
2 National Directory of New Hires database.

3 (8) Veterans' benefits information maintained by the
4 United States Department of Health and Human Services, in
5 coordination with the Department of Health and Human
6 Services and the United States Department of Veterans
7 ~~Veterans~~ Affairs, in the federal Public Assistance
8 Reporting Information System (PARIS) database.

9 (9) Residency information maintained by the Illinois
10 Secretary of State.

11 (10) A database which is substantially similar to or a
12 successor of a database described in this Section that
13 contains information relevant for verifying eligibility
14 for medical assistance.

15 (c) (Blank).

16 (d) If a discrepancy results between information provided
17 by an applicant, recipient, or responsible relative and
18 information contained in one or more of the databases or
19 information tools listed under subsection (b) of this Section
20 or subsection (c) of Section 11-5.3 and that discrepancy calls
21 into question the accuracy of information relevant to a
22 condition of eligibility provided by the applicant, recipient,
23 or responsible relative, the Department or its contractor
24 shall review the applicant's or recipient's case using the
25 following procedures:

26 (1) If the information discovered under subsection (b)

1 of this Section or subsection (c) of Section 11-5.3 does
2 not result in the Department finding the applicant or
3 recipient ineligible for assistance under Article V of
4 this Code, the Department shall finalize the determination
5 or redetermination of eligibility.

6 (2) If the information discovered results in the
7 Department finding the applicant or recipient ineligible
8 for assistance, the Department shall provide notice as set
9 forth in Section 11-7 of this Article.

10 (3) If the information discovered is insufficient to
11 determine that the applicant or recipient is eligible or
12 ineligible, the Department shall provide written notice to
13 the applicant or recipient which shall describe in
14 sufficient detail the circumstances of the discrepancy,
15 the information or documentation required, the manner in
16 which the applicant or recipient may respond, and the
17 consequences of failing to take action. The applicant or
18 recipient shall have 10 business days to respond.

19 (4) If the applicant or recipient does not respond to
20 the notice, the Department shall deny assistance for
21 failure to cooperate, in which case the Department shall
22 provide notice as set forth in Section 11-7. Eligibility
23 for assistance shall not be established until the
24 discrepancy has been resolved.

25 (5) If an applicant or recipient responds to the
26 notice, the Department shall determine the effect of the

1 information or documentation provided on the applicant's
2 or recipient's case and shall take appropriate action.
3 Written notice of the Department's action shall be
4 provided as set forth in Section 11-7 of this Article.

5 (6) Suspected cases of fraud shall be referred to the
6 Department's Inspector General.

7 (e) The Department shall adopt any rules necessary to
8 implement this Section.

9 (Source: P.A. 97-689, eff. 6-14-12; 98-756, eff. 7-16-14.)

10 Section 20-55. The Older Adult Services Act is amended by
11 changing Section 35 as follows:

12 (320 ILCS 42/35)

13 Sec. 35. Older Adult Services Advisory Committee.

14 (a) The Older Adult Services Advisory Committee is created
15 to advise the directors of Aging, Healthcare and Family
16 Services, and Public Health on all matters related to this Act
17 and the delivery of services to older adults in general.

18 (b) The Advisory Committee shall be comprised of the
19 following:

20 (1) The Director of Aging or the Director's ~~his or her~~
21 designee, who shall serve as chair and shall be an ex
22 officio and nonvoting member.

23 (2) The Director of Healthcare and Family Services and
24 the Director of Public Health or their designees, who

1 shall serve as vice-chairs and shall be ex officio and
2 nonvoting members.

3 (3) One representative each of the Governor's Office,
4 the Department of Healthcare and Family Services, the
5 Department of Public Health, the Department of Veterans'
6 Affairs, the Department of Human Services, the Department
7 on Aging's Senior Health Insurance Program ~~Department of~~
8 ~~Insurance~~, the Department on Aging, the Department on
9 Aging's State Long Term Care Ombudsman, the Illinois
10 Housing Finance Authority, and the Illinois Housing
11 Development Authority, each of whom shall be selected by
12 his or her respective director and shall be an ex officio
13 and nonvoting member.

14 (4) Thirty-one ~~Thirty~~ members appointed by the
15 Director of Aging in collaboration with the directors of
16 Public Health and Healthcare and Family Services, and
17 selected from the recommendations of statewide
18 associations and organizations, as follows:

19 (A) One member representing the Area Agencies on
20 Aging;

21 (B) Four members representing nursing homes or
22 licensed assisted living establishments;

23 (C) One member representing home health agencies;

24 (D) One member representing case management
25 services;

26 (E) One member representing statewide senior

center associations;

(F) One member representing Community Care Program
homemaker services;

(G) One member representing Community Care Program
adult day services;

(H) One member representing nutrition project
directors;

(I) One member representing hospice programs;

(J) One member representing individuals with
Alzheimer's disease and related dementias;

(K) Two members representing statewide trade or
labor unions;

(L) One advanced practice registered nurse with
experience in gerontological nursing;

(M) One physician specializing in gerontology;

(N) One member representing regional long-term
care ombudsmen;

(O) One member representing municipal, ~~township,~~
~~or county~~ officials;

(P) (Blank);

(Q) (Blank);

(R) One member representing a nurse from a
Community Care Program provider ~~the parish nurse~~
~~movement~~;

(S) One member representing pharmacists;

(T) Two members representing statewide

1 organizations engaging in advocacy or legal
2 representation on behalf of the senior population;

3 (U) Two family caregivers;

4 (V) Two citizen members over the age of 60;

5 (W) One citizen with knowledge in the area of
6 gerontology research or health care law;

7 (X) One representative of health care facilities
8 licensed under the Hospital Licensing Act; ~~and~~

9 (Y) One representative of primary care service
10 providers; and -

11 (Z) One member representing townships or county
12 officials.

13 The Director of Aging, in collaboration with the Directors
14 of Public Health and Healthcare and Family Services, may
15 appoint additional citizen members to the Older Adult Services
16 Advisory Committee. Each such additional member must be either
17 an individual age 60 or older or an uncompensated caregiver
18 for a family member or friend who is age 60 or older.

19 (c) Voting members of the Advisory Committee shall serve
20 for a term of 3 years or until a replacement is named. All
21 members shall be appointed no later than January 1, 2005. Of
22 the initial appointees, as determined by lot, 10 members shall
23 serve a term of one year; 10 shall serve for a term of 2 years;
24 and 12 shall serve for a term of 3 years. Any member appointed
25 to fill a vacancy occurring prior to the expiration of the term
26 for which his or her predecessor was appointed shall be

1 appointed for the remainder of that term. The Advisory
2 Committee shall meet at least quarterly and may meet more
3 frequently at the call of the Chair. A simple majority of those
4 appointed shall constitute a quorum. The affirmative vote of a
5 majority of those present and voting shall be necessary for
6 Advisory Committee action. Members of the Advisory Committee
7 shall receive no compensation for their services.

8 (d) The Advisory Committee shall have an Executive
9 Committee comprised of the Chair, the Vice Chairs, and up to 15
10 members of the Advisory Committee appointed by the Chair who
11 have demonstrated expertise in developing, implementing, or
12 coordinating the system restructuring initiatives defined in
13 Section 25. The Executive Committee shall have responsibility
14 to oversee and structure the operations of the Advisory
15 Committee and to create and appoint necessary subcommittees
16 and subcommittee members. The Advisory Committee's Community
17 Care Program Medicaid Enrollment Oversight Subcommittee shall
18 have the membership and powers and duties set forth in Section
19 4.02 of the Illinois Act on the Aging.

20 (e) The Advisory Committee shall study and make
21 recommendations related to the implementation of this Act,
22 including, but not limited to, system restructuring
23 initiatives as defined in Section 25 or otherwise related to
24 this Act.

25 (Source: P.A. 100-513, eff. 1-1-18; 100-587, eff. 6-4-18;
26 100-621, eff. 7-20-18; 101-81, eff. 7-12-19.)

1 (410 ILCS 230/Act rep.)

2 Section 20-60. The Problem Pregnancy Health Services and
3 Care Act is repealed.

4 Section 20-65. The Fish and Aquatic Life Code is amended
5 by changing Sections 15-5 and 20-5 as follows:

6 (515 ILCS 5/15-5) (from Ch. 56, par. 15-5)

7 Sec. 15-5. Commercial fisherman; license requirement.

8 (a) A "commercial fisherman" is defined as any individual
9 who uses any of the commercial fishing devices as defined by
10 this Code for the taking of any aquatic life, except mussels,
11 protected by the terms of this Code.

12 (b) All commercial fishermen shall have a commercial
13 fishing license. In addition to a commercial fishing license,
14 a commercial fisherman shall also obtain a sport fishing
15 license. All individuals assisting a licensed commercial
16 fisherman in taking aquatic life, except mussels, from any
17 waters of the State must have a commercial fishing license
18 unless these individuals are under the direct supervision of
19 and aboard the same watercraft as the licensed commercial
20 fisherman. An individual assisting a licensed commercial
21 fisherman must first obtain a sport fishing license.

22 (c) Notwithstanding any other provision of law to the
23 contrary, blind residents or residents with a disability may

1 fish with commercial fishing devices without holding a sports
2 fishing license. For the purpose of this Section, an
3 individual is blind or has a disability if that individual has
4 a Class 2 disability as defined in Section 4A of the Illinois
5 Identification Card Act. For the purposes of this Section, an
6 Illinois person with a Disability Identification Card issued
7 under the Illinois Identification Card Act indicating that the
8 individual named on the card has a Class 2 disability shall be
9 adequate documentation of a disability.

10 (d) Notwithstanding any other provision of law to the
11 contrary, a veteran who, ~~according to the determination of the~~
12 ~~federal Veterans' Administration~~ as certified by the United
13 States Department of Veterans ~~Veterans'~~ Affairs, is at least
14 10% disabled with service-related disabilities or in receipt
15 of total disability pensions may fish with commercial fishing
16 devices without holding a sports fishing license during those
17 periods of the year that it is lawful to fish with commercial
18 fishing devices, if the respective disabilities do not prevent
19 the veteran from fishing in a manner that is safe to him or
20 herself and others.

21 (e) A "Lake Michigan commercial fisherman" is defined as
22 an individual who resides in this State or an Illinois
23 corporation who uses any of the commercial fishing devices as
24 defined by this Code for the taking of aquatic life, except
25 mussels, protected by the terms of this Code.

26 (f) For purposes of this Section, an act or omission that

1 constitutes a violation committed by an officer, employee, or
2 agent of a corporation shall be deemed the act or omission of
3 the corporation.

4 (Source: P.A. 98-336, eff. 1-1-14; 98-898, eff. 1-1-15;
5 99-143, eff. 7-27-15.)

6 (515 ILCS 5/20-5) (from Ch. 56, par. 20-5)

7 Sec. 20-5. Necessity of license; exemptions.

8 (a) Any person taking or attempting to take any fish,
9 including minnows for commercial purposes, turtles, mussels,
10 crayfish, or frogs by any means whatever in any waters or lands
11 wholly or in part within the jurisdiction of the State,
12 including that part of Lake Michigan under the jurisdiction of
13 this State, shall first obtain a license to do so, and shall do
14 so only during the respective periods of the year when it shall
15 be lawful as provided in this Code. Individuals under 16,
16 blind residents or residents with a disability, or individuals
17 fishing at fee fishing areas licensed by the Department,
18 however, may fish with sport fishing devices without being
19 required to have a license. For the purpose of this Section an
20 individual is blind or has a disability if that individual has
21 a Class 2 disability as defined in Section 4A of the Illinois
22 Identification Card Act. For purposes of this Section an
23 Illinois Person with a Disability Identification Card issued
24 under the Illinois Identification Card Act indicating that the
25 individual named on the card has a Class 2 disability shall be

1 adequate documentation of a disability.

2 (b) A courtesy non-resident sport fishing license or stamp
3 may be issued at the discretion of the Director, without fee,
4 to (i) any individual officially employed in the wildlife and
5 fish or conservation department of another state or of the
6 United States who is within the State to assist or consult or
7 cooperate with the Director or (ii) the officials of other
8 states, the United States, foreign countries, or officers or
9 representatives of conservation organizations or publications
10 while in the State as guests of the Governor or Director.

11 (c) The Director may issue special fishing permits without
12 cost to groups of hospital patients or to individuals with
13 disabilities for use on specified dates in connection with
14 supervised fishing for therapy.

15 (d) Veterans who, ~~according to the determination of the~~
16 ~~Veterans' Administration~~ as certified by the United States
17 Department of Veterans ~~Veterans'~~ Affairs, are at least 10%
18 disabled with service-related disabilities or in receipt of
19 total disability pensions may fish with sport fishing devices
20 during those periods of the year it is lawful to do so without
21 being required to have a license, on the condition that their
22 respective disabilities do not prevent them from fishing in a
23 manner which is safe to themselves and others.

24 (e) Each year the Director may designate a period, not to
25 exceed 4 days in duration, when sport fishermen may fish
26 waters wholly or in part within the jurisdiction of the State,

1 including that part of Lake Michigan under the jurisdiction of
2 the State, and not be required to obtain the license or stamp
3 required by subsection (a) of this Section, Section 20-10 or
4 subsection (a) of Section 20-55. The term of any such period
5 shall be established by administrative rule. This subsection
6 shall not apply to commercial fishing.

7 (f) The Director may issue special fishing permits without
8 cost for a group event, restricted to specific dates and
9 locations if it is determined by the Department that the event
10 is beneficial in promoting sport fishing in Illinois.

11 (Source: P.A. 99-143, eff. 7-27-15.)

12 Section 20-70. The Wildlife Code is amended by changing
13 Section 3.1-2 as follows:

14 (520 ILCS 5/3.1-2) (from Ch. 61, par. 3.1-2)

15 Sec. 3.1-2. Veterans who, ~~according to the determination~~
16 ~~of the Veterans' Administration~~ as certified by the United
17 States Department of Veterans ~~Veterans'~~ Affairs, are at least
18 10% disabled with service-related disabilities or in receipt
19 of total disability pensions and former prisoners of war may
20 hunt and trap any of the species protected by Section 2.2,
21 during such times, with such devices and by such methods as are
22 permitted by this Act, without procuring hunting and trapping
23 licenses, State Habitat Stamps, and State Waterfowl Stamps on
24 the condition that their respective disabilities do not

1 prevent them from hunting and trapping in a manner which is
2 safe to themselves and others.

3 (Source: P.A. 102-524, eff. 8-20-21; 102-837, eff. 5-13-22.)

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

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2 Statutes amended in order of appearance

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4	5 ILCS 365/4	from Ch. 127, par. 354
5	5 ILCS 365/6	from Ch. 127, par. 356
6	5 ILCS 365/7	from Ch. 127, par. 357
7	5 ILCS 365/8	from Ch. 127, par. 358
8	5 ILCS 365/9	from Ch. 127, par. 359
9	20 ILCS 605/605-328	
10	20 ILCS 700/1004	from Ch. 127, par. 3701-4
11	20 ILCS 5060/5	
12	20 ILCS 5060/15 rep.	
13	30 ILCS 105/5.270	from Ch. 127, par. 141.270
14	30 ILCS 105/5.637 rep.	
15	30 ILCS 105/5.706 rep.	
16	30 ILCS 105/5.728 rep.	
17	30 ILCS 105/5.869 rep.	
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20	105 ILCS 124/Act rep.	
21	215 ILCS 5/511.111	from Ch. 73, par. 1065.58-111
22	215 ILCS 5/513b6	
23	305 ILCS 5/5C-7	from Ch. 23, par. 5C-7
24	305 ILCS 5/12-4.50	
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14	65 ILCS 5/11-74.4-4	from Ch. 24, par. 11-74.4-4
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