

HB3942



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB3942

Introduced 2/25/2025, by Rep. Robyn Gabel

SYNOPSIS AS INTRODUCED:

Makes appropriations for the ordinary and contingent expenses of the Department of Revenue for the fiscal year beginning July 1, 2025, as follows:

General Funds	\$53,038,700
Other State Funds	\$1,411,072,700
Federal Funds	<u>\$500,000</u>
Total	\$1,464,611,400

OMB104 00045 AAV 10045 b

A BILL FOR

1 AN ACT concerning appropriations.

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

4 ARTICLE 1

5 Section 5. The following named sums, or so much thereof as
6 may be necessary, respectively, for the objects and purposes
7 hereinafter named, are appropriated to meet the ordinary and
8 contingent expenses of the Department of Revenue:

GOVERNMENT SERVICES

10 PAYABLE FROM THE PERSONAL PROPERTY TAX REPLACEMENT FUND:

11 For a portion of the state's share of state's

12 attorneys' and assistant state's

13 attorneys' salaries, including

14 prior years' costs 18,750,000

15 For a portion of the state's share of county

16 public defenders' salaries pursuant

17 to Section 3-4007 of the Counties Code,

18 including prior years' costs 10,700,000

19 For the State's share of county

20 supervisors of assessments or

21 county assessors' salaries, as

22 provided by law, including prior

23 years' costs 4,340,000

1	For additional compensation for local assessors, as provided by Sections 4-10 and 4-15 of the Property Tax Code	350,000
4	For additional compensation for local assessors, as provided by Section 4-20 of the Property Tax Code	510,000
7	For additional compensation for county treasurers, as provided by Section 3-10007 of the Counties Code	663,000
10	For the annual stipend for sheriffs as provided in subsection (d) of Section 4-6300 and Section 4-8002 of the Counties Code.....	663,000
14	For the annual stipend to county coroners pursuant to Section 4-6002 of the Counties Code, including prior years' costs	663,000
17	For additional compensation for county auditors, pursuant to Section 4-6001 of the Counties Code, including prior years' costs.....	<u>123,500</u>
21	Total	\$36,762,500
22	PAYABLE FROM MOTOR FUEL TAX FUND:	
23	For Reimbursement to International Fuel Tax Agreement Member States	32,000,000
25	For Refunds.....	<u>45,000,000</u>
26	Total	\$77,000,000

PAYABLE FROM UNDERGROUND STORAGE TANK FUND:

For Refunds as provided for in Section
13a.8 of the Motor Fuel Tax Law..... 12,000

PAYABLE FROM STATE AND LOCAL SALES TAX REFORM FUND:

For allocation to Chicago for additional
1.25% Use Tax pursuant to Public Act 86-0928 190,000,000

PAYABLE FROM THE MUNICIPAL TELECOMMUNICATIONS FUND:

For refunds associated with the
Simplified Municipal Telecommunications Tax Act 12,000

PAYABLE FROM LOCAL GOVERNMENT DISTRIBUTIVE FUND:

For allocation to local governments

for additional 1.25% Use Tax

pursuant to Public Act 86-0928 600,000,000

PAYABLE FROM LOCAL GOVERNMENT VIDEO GAMING

DISTRIBUTIVE FUND:

For allocation to local governments

of the net terminal income tax per

the Video Gaming Act 250,000,000

PAYABLE FROM SENIOR CITIZENS REAL ESTATE

DEFERRED TAX REVOLVING FUND:

For payments to counties as required

by the Senior Citizens Real

Estate Tax Deferral Act, including

prior years' cost 6,500,000

PAYABLE FROM ILLINOIS GAMING LAW ENFORCEMENT FUND:

26 For Allocation to Local Law

1 Enforcement Agencies for joint state and
2 local efforts in Administration of the
3 Charitable Games Act and the Illinois Pull
4 Tabs and Jar Games Act 750,000

5 Section 10. The sum of \$8,000,000, or so much thereof as
6 may be necessary, is appropriated from the State and Local
7 Sales Tax Reform Fund to the Department of Revenue for the
8 purpose stated in Section 6z-17 of the State Finance Act and
9 Section 2-2.04 of the Downstate Public Transportation Act for
10 allocation to Madison County.

11 Section 15. The sum of \$53,038,700, or so much thereof as
12 may be necessary, is appropriated from the General Revenue
13 Fund to the Department of Revenue for operational expenses.

14 Section 20. The sum of \$1,000,000, or so much thereof as
15 may be necessary, is appropriated from the Tax Compliance and
16 Administration Fund to the Department of Revenue for Refunds
17 associated with the Illinois Secure Choice Savings Program
18 Act.

19 Section 25. The sum of \$118,886,300, or so much thereof as
20 may be necessary, is appropriated from the Tax Compliance and
21 Administration Fund to the Department of Revenue for
22 operational expenses.

1 Section 30. The following named sums, or so much thereof
2 as may be necessary, respectively, for the objects and
3 purposes hereinafter named, are appropriated to meet the
4 ordinary and contingent expenses of the Department of Revenue:

5 TAX ADMINISTRATION AND ENFORCEMENT

6 PAYABLE FROM TAX COMPLIANCE AND ADMINISTRATION FUND:

7 For Administration of the Drycleaner

8 Environmental Response Trust Fund Act 169,400

9 For Administration of the Simplified

10 Telecommunications Act 3,608,400

11 For administrative costs associated

12 with the Municipality Sales Tax

13 as directed in Section 11-74.3-3

14 of the Illinois Municipal Code 252,500

15 For administration of the Cigarette

16 Retailer Enforcement Act 1,468,000

17 Total \$5,498,300

18 Section 35. The amount of \$1,500,000, or so much thereof
19 as may be necessary, is appropriated from the Cannabis
20 Regulation Fund to the Department of Revenue for operational
21 expenses associated with the Cannabis Regulation and Tax Act.

22 Section 40. The sum of \$500,000, or so much thereof as may
23 be necessary, is appropriated from the Tennessee Valley

1 Authority Local Trust Fund to the Department of Revenue for
2 tax receipt distributions pursuant to Section 13 of the
3 Tennessee Valley Authority Act.

4 Section 45. The sum of \$11,620,000, or so much thereof as
5 may be necessary, is appropriated from the Personal Property
6 Tax Replacement Fund to the Department of Revenue for a
7 portion of the state's share of county sheriff's salaries
8 pursuant to action taken by the 102nd General Assembly,
9 including prior years' costs.

10 Section 50. The sum of \$58,472,300, or so much thereof as
11 may be necessary, is appropriated from the Motor Fuel Tax Fund
12 to the Department of Revenue for operational expenses.

13 Section 55. The sum of \$41,930,200, or so much thereof as
14 may be necessary, is appropriated from the Personal Property
15 Tax Replacement Fund to the Department of Revenue for
16 operational expenses.

17 Section 60. The sum of \$2,640,700, or so much thereof as
18 may be necessary, is appropriated from the Underground Storage
19 Tank Fund to the Department of Revenue for operational
20 expenses.

21 Section 65. The sum of \$488,400, or so much thereof as may

1 be necessary, is appropriated from the Illinois Gaming Law
2 Enforcement Fund to the Department of Revenue for operational
3 expenses.

4 Section 99. Effective date. This Act takes effect July 1,
5 2025.