Rep. Eva-Dina Delgado

Filed: 10/28/2025

AMENDMENT TO SENATE BILL 2111

AMENDMENT NO. _____. Amend Senate Bill 2111 by replacing everything after the enacting clause with the following:

"Article 2.

Section 2-1. Short title. This Article may be cited as the Interagency Coordinating Committee on Transit Innovation, Integration, and Reform Act. References in this Article to "this Act" mean this Article.

Section 2-5. Definitions. As used in this Act:

"Committee" means the Interagency Coordinating Committee on Transit Innovation, Integration, and Reform established under this Act.

"Department" means the Department of Transportation.

"Secretary" means the Secretary of Transportation.

Section 2-10. Establishment of the Committee.

(a) The Department shall establish an Interagency Coordinating Committee on Transit Innovation, Integration, and Reform.

(b) The Committee shall advise the Department on strategies and initiatives that improve access to transit and better integrate transit with intercity rail and intercity bus networks in Illinois outside of the Northeast Illinois region.

(c) The Committee shall focus on data-driven and evidence-based strategies to improve transit outside of the Northeast Illinois region, including, but not limited to, strategies that improve safety, data collection and use, technology deployment, the use of innovative project delivery, governance of transit in Illinois, funding programs, and interagency collaboration.

(d) The Committee shall focus on improving the attractiveness of downstate transit providers for State and federal funding opportunities and grants.

(e) The Committee shall focus on strategies to better connect intercity rail and bus networks to transit systems and hubs that are located outside of the Northeast Illinois region.

(f) The Committee shall interface with the Blue-Ribbon Commission on Transportation Infrastructure Funding and Policy as needed.

(g) The Committee shall be consulted for feedback and

recommendations to be included in the Department's Public Transportation Plan.

(h) The Department shall provide administrative support to the Committee.

Section 2-15. Committee membership. The Committee shall include the following members, appointed by the Secretary:

(1) one member representing rural public transit providers operating outside of the Northern Illinois Transit Authority service area;

(2) one member representing small urban public transit providers operating outside of the Northern Illinois Transit Authority service area;

(3) two members representing regional public transit providers operating outside of the Northern Illinois Transit Authority service area;

(4) one member representing intercity rail providers;

(5) one member representing intercity bus providers;

(6) one member representing statewide or regional business organizations with interests in transportation, workforce development, or economic growth;

(7) one member representing an Illinois university that generates significant ridership for the transit system or intercity bus and rail systems near the university's facilities;

(8) one member representing individuals with

disabilities;

(9) one member representing a labor organization that represents workers employed by downstate transit systems, intercity bus providers, or intercity rail providers;

(10) one member representing large urban transit agencies;

(11) one or more members representing the Department that are involved in transit grant administration, project implementation, or procurement;

(12) additional representatives as determined necessary by the Secretary to ensure subject-matter expertise, community representation, and geographic diversity; and

(13) one member who shall serve as chair of the Committee.

The members shall serve without compensation but may be reimbursed for necessary expenses associated with service on the Committee.

Section 2-20. Committee duties.

(a) The Committee shall:

(1) develop strategies and recommendations to improve the connectivity of existing and future intercity rail and intercity bus services to transit hubs and systems located outside of the Northeastern Illinois region;

(2) develop strategies for improving the collection,

aggregation, and use of transit data, including budgeting models, ridership forecasting, equity analysis, and performance metrics;

(3) promote the adoption and joint procurement of advanced technologies, such as demand-responsive transit platforms, real-time data systems, mobile fare collection, fleet management tools, and other technologies the Committee may find to improve transit service and operations;

(4) develop goals and objectives to reduce duplication of services and achieve public transportation, intercity bus and intercity passenger rail coverage that is as complete as possible;

(5) develop objectives for providing essential transportation services to the transportation disadvantaged and for providing technical assistance to communities that are addressing transportation gaps that affect low-income populations;

(6) develop recommendations for public transit providers operating outside of the Northern Illinois Transit Authority service area to use innovative strategies, including federal fund braiding, to meet local match requirements for State or federal grants to fund transportation projects;

(7) review and make recommendations on increasing efficiency in procurement;

(8) recommend and support shared services or regionalized administrative functions to reduce costs and improve operational efficiency;

(9) explore and advise on the use of innovative project delivery models, including design-build, progressive design-build, construction manager general contractor, and public-private partnerships;

(10) consider changes to existing and future funding programs; and

(11) submit recommendations for inclusion in the Department's final Public Transportation Plan.

(b) The Committee shall produce a report with its recommendations no later than 2 years after the effective date of this Act.

(c) the Department may procure consulting assistance necessary to support to work of the Committee.

Section 2-25. Repeal. This Act is repealed on January 1, 2035.

Article 3

Section 3-1. Short title. This Act may be cited as the Extremely High Wealth Mark-to-Market Tax Act. References in this Article to "this Act" mean this Article.

Section 3-3. Definitions. As used in this Act:

"Basis" means the fair market value of an asset on December 31 of the taxable year immediately preceding the taxable year in which the gain or loss is calculated under this Act. If the asset is acquired by the taxpayer during the taxable year, then the basis shall be the taxpayer's basis in the asset for the purpose of calculating capital gains under the federal Internal Revenue Code.

"Net income" has the meaning given to that term in Section 202 of the Illinois Income Tax Act.

"Phase-in cap amount" means an amount equal to one-fourth of the worth of a taxpayer's net assets in excess of $1,000,000,000 on December 31 of the taxable year for which gains or losses are calculated under this Act.

"Resident taxpayer" means an individual, other than a nonresident of the State or a part-year resident of the State, who is subject to the tax imposed under subsections (a) and (b) of Section 201 of the Illinois Income Tax Act for the taxable year.

"Taxable year" or "tax year" has the meaning ascribed to the term "taxable year" in Section 1501 of the Illinois Income Tax Act.

Section 3-5. Tax imposed; tax years ending on or after December 31, 2026 and ending prior to December 31, 2027.

(a) Notwithstanding any other provision of law, for tax

years ending on or after December 31, 2026 and ending prior to December 31, 2027, a resident taxpayer with net assets worth $1,000,000,000 or more on December 31, 2026 shall recognize gains or losses as if each asset owned by that taxpayer had been sold for its fair market value on December 31, 2026. An amount equal to the lesser of (i) the difference between the total fair market value, on December 31, 2026, of all assets held by the taxpayer on that date and the combined basis of all assets held by the taxpayer on that date or (ii) the phase-in cap amount shall be included in the taxpayer's net income for that tax year for the purpose of calculating the tax due under the Illinois Income Tax Act. Proper adjustment shall be made in the amount of any gain or loss subsequently realized for gains or losses taken into account under this subsection. At the taxpayer's option, the tax payable as a result of this Section shall either be payable in one installment or else shall be payable annually in 10 equal installments beginning in the year of the effective date of this Act and with all such installment payments commencing after the initial installment payment also being subject to an annual nondeductible deferral charge of 7.5% annually.

(b) For resident taxpayers who would recognize net gains as a result of this Section except for the operation of this sentence, if the taxpayer can show that any portion of those gains was accumulated prior to the taxpayer becoming a resident taxpayer of Illinois, and if the taxpayer can also

show that a portion of those gains was previously taxed by any state or jurisdiction in which the taxpayer was a resident prior to becoming a resident of Illinois, then credit shall be provided in the amount of the tax on those gains that was paid to any such prior state or jurisdiction. Any credits so provided by this subsection, however, shall not exceed the lesser of the total tax owed under this Section on such gains and the tax imposed on such gains by such other prior states or jurisdictions in which the taxpayer was a resident prior to becoming a resident individual of Illinois.

Section 3-10. Tax imposed; tax years ending on or after December 31, 2027.

(a) For taxable years ending on or after December 31, 2027, a resident taxpayer with net assets worth $1,000,000,000 or more on December 31 of the tax year shall recognize gains or losses as if each asset owned by that taxpayer on December 31 of the tax year had been sold for its fair market value on December 31 of the tax year but with adjustment made for taxes paid on gains in previous years. Any resulting net gains from these deemed sales, up to the phase-in cap amount, shall be included in the taxpayer's income for such taxable year. Proper adjustment shall be made in the amount of any gain or loss subsequently realized for gain or loss taken into account under the preceding sentence. To the extent that the losses of a taxpayer exceed the taxpayer's gains, such net losses shall

not be recognized in such taxable year and shall instead carry forward indefinitely.

(b) For resident taxpayers who would recognize net gains as a result of this Section except for the operation of this sentence, if the taxpayer can show that any portion of those gains was accumulated prior to the taxpayer becoming a resident taxpayer of Illinois, and if the taxpayer can also show that a portion of those gains was previously taxed by any state or jurisdiction in which the taxpayer was a resident prior to becoming a resident of Illinois, then credit shall be provided in the amount of the tax on those gains that was paid to any such prior state or jurisdiction. Any credits so provided by this subsection, however, shall not exceed the lesser of the total tax owed under this Section on such gains and the tax imposed on such gains by such other prior states or jurisdictions in which the taxpayer was a resident prior to becoming a resident individual of Illinois.

Section 3-20. Net worth calculation.

(a) As used in this Act, the term "asset" means all real or personal property, whether tangible or intangible and wherever situated, that is: (1) owned by the taxpayer; (2) owned by the taxpayer's spouse, minor children, or any trust or estate of which the taxpayer is a beneficiary; (3) contributed by the taxpayer, or the taxpayer's spouse, minor children, or any trust or estate of which the taxpayer is a beneficiary, to any

private foundation, donor advised fund, and any other entity described in Section 501(c) or Section 527 of the Internal Revenue Code of which the taxpayer, or the taxpayer's spouse, minor children, or any trust or estate of which the taxpayer is a beneficiary, is a substantial contributor (as such term is defined in Section 4958(c)(3)(B)(i) of the Internal Revenue Code); and (4) without duplication, all gifts and donations made within the past 5 years by the taxpayer, or the taxpayer's spouse, minor children, or any trust or estate of which the taxpayer is a beneficiary, as if such gifts and donations were still owned by the taxpayer. As used in this Section, "net assets" means the fair market value of the taxpayer's assets less the fair market value of the taxpayer's liabilities and, in appropriate cases as determined by the Department of Revenue, liabilities of such other persons described in this Section.

(b) The term "assets" includes the real or personal property described in subsection (a), but only to the extent allowable under the Illinois Constitution, the United States Constitution, and any other governing federal law.

Section 3-25. Fair market value.

(a) The fair market value of each asset owned by the taxpayer shall be the price at which the asset would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having

reasonable knowledge of relevant facts. The value of a particular asset shall not be the price that a forced sale of the property would produce. Further, the fair market value of an asset shall not be its sale price in a market other than a market in which the item is most commonly sold to the public, taking into account the location of the item wherever appropriate. In the case of an asset that is generally obtained by the public in the retail market, the fair market value of such an asset shall be the price at which the item or a comparable item would be sold at retail.

(b) For purposes of this Section, any feature of an asset, such as a poison pill, that was added with the intent, and has the effect, of reducing the value of the asset shall be disregarded, and no valuation or other discount shall be taken into account if it would have the effect of reducing the value of a pro rata economic interest in an asset below the pro rata portion of the value of the entire asset.

Section 3-30. Administration.

(a) The Department of Revenue shall amend or create tax forms as necessary for the reporting of gains by assets. Assets shall be listed with (i) a description of the asset, (ii) the asset category, (iii) the year the asset was acquired, (iv) the adjusted Illinois basis of the asset as of December 31 of the tax year, (v) the fair market value of the asset as of December 31 of the tax year, and (vi) the amount of

gain that would be taxable under this Act, unless the Department determines that one or more categories is not appropriate for a particular type of asset.

(b) Asset categories separately listed shall include, but shall not be limited to, the following:

(1) stock held in any publicly traded corporation;

(2) stock held in any private C corporation;

(3) stock held in any S corporation;

(4) interests in any private equity or hedge fund organized as a partnership;

(5) interests in any other partnerships;

(6) interests in any other noncorporate businesses;

(7) bonds and interest bearing savings accounts, cash and deposits;

(8) interests in mutual funds or index funds;

(9) put and call options;

(10) futures contracts;

(11) financial assets held offshore reported on IRS tax form 8938;

(12) real property;

(13) art and collectibles;

(14) pension funds;

(15) other assets;

(16) debts and liabilities; and

(17) assets not owned by the taxpayer but which count toward the $1,000,000,000 threshold pursuant to Section

3-20.

(c) The Department shall specifically request the filing of such forms by any resident individual expected to have net assets in excess of $1,000,000,000. Such taxpayers shall include, but not be limited to, taxpayers with an adjusted gross income summed over the previous 10 years in excess of $600,000,000.

Section 3-35. Mark-to-market in other states. If a resident taxpayer becomes an Illinois resident subsequent to paying tax to another state as a result of recognizing gain or loss pursuant to any mark-to-market or deemed-realization regime of that other state, proper adjustment shall be made in the amount of any gain or loss subsequently realized for gain or loss taken into account under such mark-to-market or deemed-realization regime of that other state for purposes of computing gain or loss under Sections 3-5 or 3-10 of this Act.

Section 3-40. Collection. The Department of Revenue shall collect the taxes imposed under this Act. Money collected under this Act from a resident taxpayer residing within the service area of the Northern Illinois Transit Authority, after deducting amounts necessary for administration and enforcement by the Department, shall be paid into the Northern Illinois Transit Authority Occupation and Use Tax Replacement Fund. Money collected under this Act from a resident taxpayer

residing outside the service area of the Northern Illinois Transit Authority, after deducting amounts necessary for administration and enforcement by the Department, shall be paid into the Downstate Public Transportation Fund in the State treasury.

Section 3-45. Rules. The Department of Revenue shall adopt rules necessary or appropriate to carry out the purposes of this Act, including rules to prevent the use of year-end transfers, related parties, or other arrangements to avoid its provisions.

Article 4

Section 4-1. Short title. This Act may be cited as the Amusement Tax Act. References in this Article to "this Act" mean this Article.

Section 4-5. Definitions. As used in this Act:

"Amusement" means:

(1) any exhibition, performance, presentation, or show for entertainment purposes, including, but not limited to, any theatrical, dramatic, musical, or spectacular performance, promotional show, motion picture show, flower show, athletic contest, sport, game, or similar exhibition, such as boxing, wrestling, skating, dancing,

swimming, racing, or exhibitions involving persons riding on animals or vehicles, baseball, basketball, softball, football, tennis, golf, hockey, track and field games, bowling, or billiard or pool games;

(2) any paid television programming, whether transmitted by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar means.

"Amusement" does not include lawful gambling at a casino, as that term is defined in the Illinois Gambling Act.

"Automatic amusement device" means any machine that, upon the insertion of a coin, slug, token, card, or similar object, or upon any other payment method, may be operated by the public generally for use as a game, entertainment, or amusement, whether or not the device registers a score, including, but not limited to, jukeboxes, marble machines, pinball machines, movie and video booths or stands, and all games, operations, or any similar transactions under any name by which they may be indicated. If a machine consists of more than one game monitor that permits individuals to play separate games simultaneously, each separate game monitor shall be deemed an automatic amusement device.

"Charges paid" means the gross amount of consideration paid for the privilege to enter, witness, view, or participate in an amusement, valued in money, whether received in money or otherwise, including cash, credits, property, and services, determined without any deduction for costs or expenses. The

term "charges paid" includes any charges that the patron pays incidental to obtaining the privilege to enter, witness, view, or participate in an amusement, including, but not limited to, any related markups, service fees, convenience fees, facilitation fees, cancellation fees, and other charges, regardless of terminology. "Charges paid" does not include charges that are added on account of the tax imposed by this Act or on account of any other tax imposed on the charge.

"Department" means the Department of Revenue.

"License" means a ticket or other license granted for the privilege of entering, witnessing, viewing, or participating in an amusement, or the opportunity to obtain the privilege to enter, witness, view, or participate in an amusement, and includes, but is not limited to, a permanent seat license.

"Live theatrical, live musical, or other live cultural performance" means a live performance in any discipline that is commonly regarded as part of the fine arts, including, but not limited to, live theater, music, opera, drama, comedy, ballet, modern or traditional dance, and book or poetry readings. The term does not include athletic events, races, or performances conducted at adult entertainment cabarets.

"Operator" means any person who sells or resells a ticket or other license to an amusement for consideration or who, directly through an agreement or arrangement with another party, collects the charges paid for the sale or resale of a ticket or other license to an amusement. "Operator" includes,

but is not limited to, persons engaged in the business of selling or reselling tickets or other licenses to amusements, whether online, in person, or otherwise. "Operator" also includes persons who are engaged in the business of facilitating the sale or resale of tickets or other licenses to amusements, whether online, in person, or otherwise. "Operator" does not include banks, credit card companies, payment processors, or other persons whose involvement is limited to performing functions similar to those performed by such entities.

"Owner" means:

(1) a person who has an ownership or leasehold interest in a building, structure, vehicle, boat, area, or other place and who (i) presents, conducts, or operates an amusement in that place or (ii) allows, by agreement or otherwise, another person to present, conduct, or operate an amusement in that place; or

(2) a person who has an ownership or leasehold interest in an amusement or a proprietary interest in an amusement that entitles the person to all or a portion of the proceeds, after payment of reasonable expenses, from the operation, conduct, or presentation of the amusement, excluding proceeds from nonamusement services and sales of tangible personal property; and

(3) a person who operates a community antenna television system or wireless cable television system, or

any person receiving consideration from a patron for furnishing, transmitting, or otherwise providing access to paid television programming.

"Paid television" means programming that can be viewed on a television or other screen and is transmitted by cable, fiber optics, laser, microwave, radio, satellite, or similar means to members of the public for consideration.

"Patron" means a person who acquires the privilege to enter, witness, view, or participate in an amusement.

"Person" means any natural individual, firm, society, foundation, institution, partnership, limited liability company, association, joint-stock company, joint venture, public or private corporation, receiver, executor, trustee or other representative appointed by the order of any court, or any other entity recognized by law.

"Resale" means the resale of a ticket or other license to an amusement to an independent and unrelated third party after the ticket or license has been sold by the owner, manager, or operator of the amusement or the owner, manager, or operator of the place where the amusement is being held.

"Reseller" means a person who resells a ticket or other license to an amusement for consideration. "Reseller" includes, but is not limited to, a ticket broker and applies whether the ticket is resold by bidding, consignment, or otherwise, and whether the ticket is resold in person, at a site on the Internet, or by other means.

"Special seating area" means an enclosed or substantially enclosed apartment-style room containing or making available amenities for the exclusive use of patrons who have permission to use that room, including, but not limited to, luxury suites, super suites, or skyboxes, or similar areas. Those amenities may include, but are not limited to, televisions (including closed-circuit capacity), bathrooms, refrigerators, telephone service, storage sinks, living room or lounge furniture, special spectator seating, food, heat, air conditioning, and parking.

"Ticket" means property that confers the privilege to enter, witness, view, or participate in an amusement, whether or not expressed in a tangible form.

Section 4-10. Tax imposed.

(a) Except as otherwise provided in this Act, beginning on July 1, 2026, an amusement tax is imposed upon the patrons of every amusement occurring within the State. Except as otherwise provided, the rate of tax shall be 7% of the admission fees or other charges paid for the privilege of entering, witnessing, viewing, or participating in the amusement.

(b) The tax imposed by subsection (a) shall not apply to the following persons or privileges:

(1) patrons of automatic amusement devices;

(2) patrons of master sports wagering licensees;

(3) the privilege of witnessing or participating in any stock show or business show that is not open to the general public;

(4) the privilege of hiring a pedicab;

(5) the privilege of witnessing or participating in any amateur production or activity conducted by a not-for-profit organization that is operated exclusively for charitable, educational, or religious purposes;

(6) the privilege of participating in any amateur event, including, but not limited to, an amateur athletic event, if:

(A) the event takes place primarily on the public way or other public property;

(B) all required permits for the event are obtained;

(C) the event, or the organization conducting the event, is open to the public; and

(D) at least 100 individuals pay to participate in the event;

(7) the privilege of witnessing or participating in any amusement sponsored or conducted by any of the following organizations or institutions if (i) those organizations or institutions are not-for-profit institutions or organizations, (ii) the proceeds from the amusement, after payment of reasonable expenses, inure exclusively to the benefit of the organization or

institution, and (iii) no part of the net earnings inure to the benefit of any private shareholder or person:

(A) religious, educational, and charitable institutions, societies, or organizations;

(B) societies or organizations for the prevention of cruelty to children or animals;

(C) societies or organizations conducted and maintained for the purpose of civic improvement; or

(D) fraternal organizations, legion posts, and social and political groups that occasionally conduct or sponsor amusements, but not more often than twice yearly;

(E) organizations that are affiliated with the armed services of the United States or any National Guard organization, any reserve officers' association, or any organization for posts of war veterans, including, but not limited to, any auxiliary unit or society of such a post or organization, if the post, organization, unit, or society is organized in the State of Illinois and if no part of the earnings inure to the benefit of any private shareholder or person;

(F) organizations or associations created and maintained for the purpose of benefiting the members, or the dependents or heirs of members, of the police or fire departments of any political subdivision of the State of Illinois; or

(G) societies or organizations that are established for the sole purpose of maintaining symphony orchestras, opera performances, or artistic presentations, including, but not limited to, musical presentations, if the society or organization: (i) receives substantial support from voluntary contributions; (ii) is a not-for-profit institution where no part of the net earnings inure to the benefit of any private shareholder or person; and (iii) either (a) bears all risk of financial loss from its presentation of the amusement and the amusement is limited to an engagement of not more than 8 calendar days over the course of a calendar year or (b) is substantially and materially involved in the production and performance of the amusement; if an amusement is sponsored or conducted by 2 or more artistic societies or organizations under this subparagraph (G), the requirements of clauses (i) and (ii) must be met by each of those artistic societies or organizations, but the requirements of subsection (iii) may be met by any of those artistic societies or organizations individually or in combination;

(8) the privilege of entering, witnessing, viewing, or participating in any amusement that occurs in any auditorium, theater, or other space if the maximum capacity of that auditorium, theater, or other space,

including all balconies and other sections, is not more than 1,500 persons.

(c) None of the exemptions set forth in subsection (b) of this Section shall apply to a person or privilege unless a written notice of the exemption is filed with the Department by the person seeking the exemption at least (i) 30 calendar days prior to the amusement or (ii) 15 calendar days prior to the date on which admission tickets to the amusement are first made available for sale, whichever is earlier. The notice shall be on a form prescribed by the Department and shall contain all information and materials necessary to permit the Department to consider whether the exemption claimed by the applicant is applicable. If applicable, the notice shall contain information and materials necessary to demonstrate that the proceeds intended to inure exclusively to the benefit of the exempt entity or entities are reasonably anticipated to equal at least 10% of the gross revenues from the amusement.

Upon the request of the person filing the notice under this subsection, the Department shall indicate, within 14 calendar days after receiving the notice, whether the claimed exemption does or does not apply or whether additional information is necessary to make a determination.

(d) Initiation fees and membership dues paid to a health club, racquetball club, tennis club or a similar club or organization shall be exempt from the tax imposed in subsection (a) if the club or organization is organized and

operated on a membership basis and for the recreational purposes of its members and its members' guests. The exemption under this subsection shall not apply to any fees paid on a per-event or a per-admission basis.

(e) The tax imposed under subsection (a) shall apply to and be imposed upon 100% of the admission fees or other charges (including, but not limited to, the gross lease or rental amount) paid for the privilege of using special seating areas to witness or to view an amusement. However, the amusement tax that would otherwise be due upon those charges shall be reduced by any other taxes imposed on those charges if those taxes are separately stated and paid by the patron either directly or as an authorized reimbursement.

(f) It shall be presumed that all amusements are subject to tax under this Act unless the contrary is established by books, records, or other documentary evidence.

(g) In the case of amusements that are delivered electronically to mobile devices, the provisions of the Illinois Mobile Telecommunications Sourcing Conformity Act may be used for the purpose of determining which customers and charges are subject to the tax imposed by this Act.

(h) For the purpose of determining the amount of the amusement tax due under this Act, admission fees or other charges shall be computed exclusive of this tax, any federal, State, or local taxes imposed upon the amusement patron for amusement services and any separately stated optional charges

for nonamusement services or for the sale or use of tangible personal property. The fact that the patron could have avoided the charge by obtaining the privilege from or through a different owner, manager, or operator, pursuant to different terms, or through a course of performance that would have avoided the obligation to pay the charge, does not make the charge optional.

(i) It is unlawful for any person to produce, present, conduct, or resell tickets to any amusement without collecting the tax under this Act except as provided in this Act.

(j) Notwithstanding subsection (a), the rate of tax imposed under this Act upon the buyer of a ticket or other license in a resale transaction shall be equal to 7% of the admission fees or other charges paid for the ticket or other license in the resale transaction.

Section 4-15. Collection, payment, and accounting.

(a) It shall be the joint and several duty of every owner, manager, or operator of an amusement or of a place where an amusement is being held, and of every reseller, to secure from each patron or buyer the tax imposed by this Act and to remit the tax to the Department not later than the 15th day of each calendar month for all admission fees or other charges received during the immediately preceding calendar month. A verified statement of admission fees or charges in a form prescribed by the Department shall accompany each remittance.

(b) Every person required to collect and remit the tax imposed by this Act shall keep accurate books and records, including original source documents and books of entry denoting the transactions that gave rise, or may have given rise, to the tax liability or any exemption that may be claimed. All such books, records, and accounts shall be available for inspection by the Department at all reasonable times during business hours of the day.

Section 4-20. Incorporation of the Retailers' Occupation Tax Act. All of the provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6b, and 6c of the Retailers' Occupation Tax Act that are not inconsistent with this Act, and Section 3-7 of the Uniform Penalty and Interest Act, shall apply, as far as practicable, to the subject matter of this Act to the same extent as if such provisions were included in this Act.

Section 4-25. Tax not imposed if prohibited. The tax under this Act is not imposed upon any activity that may not under the Constitution and statutes of the United States be made the subject of taxation by this State.

Section 4-30. Distribution of proceeds. Proceeds that are collected under this Act from within the metropolitan region, as defined in the Northern Illinois Transit Authority Act, shall be collected by the Department and deposited into the

trust fund referenced in subsection (n) of Section 4.03 of the Northern Illinois Transit Authority Act. Notwithstanding the provisions of subsection (n) of Section 4.03 of the Northern Illinois Transit Authority Act, 100% of the proceeds deposited into that trust fund under the provisions of this Section shall be allocated to the Northern Illinois Transit Authority. Proceeds that are collected under this Act from outside of the metropolitan region shall be deposited into the Downstate Public Transportation Fund.

Section 4-35. Rules. The Department may adopt rules for the implementation and administration of this Act.".

Article 5.

Section 5-1. Short title. This Article may be cited as the People Over Parking Act. References in this Article to "this Act" mean this Article.

Section 5-5. Definitions. As used in this Act:

"Car-share vehicles" means motor vehicles that are operated as part of a regional fleet by a public or private car-sharing company or organization and provide hourly or daily service.

"Commercial development project" means a development project that is undertaken for the development of land for

commercial use, including residential housing, multi-family housing, mixed-use housing, and non-residential commercial developments.

"Development project" means a project undertaken for the purpose of development of land. "Development project" includes (i) a project involving the issuance of a permit for construction or reconstruction, (ii) a housing development project, or (iii) a commercial development project. "Development project" does not include a project where any portion is designated for use as a hotel, motel, bed-and-breakfast inn, or other transient lodging, except where a portion of a housing development project is designated for use as a residential hotel.

"Efficiency living unit" has the meaning ascribed to that term in the 2018 International Building Code, Sixth Version (November 2021).

"Elderly housing", "low-income household", "moderate-income household", "multi-family housing", and "very low-income household" have the meanings ascribed to those terms in the Illinois Affordable Housing Act.

"Housing development project" means a development project consisting of (i) residential units only, (ii) mixed-use developments consisting of residential and nonresidential uses with at least two-thirds of the square footage designated for residential use, or (iii) transitional housing or supportive housing.

"Maximum automobile parking requirements" means any law, code, or policy that limits a maximum number of off-street, private parking spaces for new residential and commercial developments.

"Minimum automobile parking requirements" means any law, code, or policy that requires a minimum number of off-street, private parking spaces for new residential and commercial developments.

"On-street parking" means parking of vehicles on public streets or thoroughfares located within the physical boundaries of a municipality.

"Public transportation corridor" means a street on which one or more bus routes have a combined frequency of bus service interval of 15 minutes or less during the morning and afternoon peak commute periods.

"Public transportation hub" means: (i) a rail transit station, (ii) a boat or ferry terminal served by either a bus stop or rail transit station, and (iii) an intersection of 2 or more bus routes with a combined frequency of bus service interval of 15 minutes or less during the morning and afternoon peak commute periods.

"Residential hotel" means any building containing 6 or more guest rooms or efficiency living units that is used or intended or designed to be used, rented, hired out, or occupied for sleeping purposes by guests and that is also the primary residence of those guests. "Residential hotel" does

not include any building containing 6 or more guest rooms or efficiency living units primarily used by transient guests who do not occupy the building as their primary residence.

Section 5-10. Minimum automobile parking requirements prohibited. Except as otherwise provided in Section 5-15, a unit of local government may not impose or enforce any minimum automobile parking requirements on a development project if the project is located within one-half mile of a public transportation hub or one-eighth mile of a public transportation corridor.

Section 5-15. Exceptions and limitations to prohibited minimum automobile parking requirements.

(a) If a development project provides automobile parking voluntarily, then a unit of local government may impose on the development project requirements for parking spaces to be made available for car-share vehicles, for parking spaces to be shared with the public, or for parking spaces to be made available only for a fee. A unit of local government may not require voluntarily provided parking to be provided free of charge.

(b) Section 5-10 does not apply to minimum automobile parking requirements if the requirements conflict with a contractual agreement or approved site plan with the unit of local government that was executed or approved on or before

the effective date of this Act. However, Section 5-10 applies to an amendment or extension to the contractual agreement or approved site plan if the amendment or extension increases automobile parking requirements.

(c) A development project may voluntarily build additional parking that is not shared with the public.

(d) Nothing in this Act shall be interpreted to prevent a unit of local government from regulating access to on-street parking.

(e) Nothing in this Act prevents a unit of local government from enacting or enforcing local laws that establish a maximum parking requirement.

(f) Nothing in this Act prevents a unit of local government from enacting or enforcing local laws that establish a minimum parking requirement for bicycles, including electric-assisted bicycles.

Section 5-90. Home rule. A home rule unit may not regulate minimum automobile parking requirements in a manner inconsistent with this Act. This Act is a limitation under subsection (i) of Section 6 of Article VII of the Illinois Constitution on the concurrent exercise by home rule units of powers and functions exercised by the State.

Section 5-95. Conflict with other laws. To the extent that this Act conflicts with any other provision of law, this Act

controls.

Section 5-300. The State Officials and Employees Ethics Act is amended by changing Sections 75-5 and 75-10 as follows:

(5 ILCS 430/75-5)

Sec. 75-5. Application of the State Officials and Employees Ethics Act to the Regional Transit Boards and Regional Development Authorities.

(a) The provisions of Articles 1, 5, 10, 15, 20, and 50 of this Act, as well as this Article, apply to Regional Transit Boards and Regional Development Authorities. As used in Articles 1, 5, 10, 15, 20, 50, and 75, (i) "appointee" and "officer" include a person appointed to serve on the board of a Regional Transit Board or a board of a Regional Development Authority, and (ii) "employee" and "State employee" include: (A) a full-time, part-time, or contractual employee of a Regional Transit Board or a Regional Development Authority; and (B) Authority leaders of a Regional Development Authority. As used in this subsection, "Authority leader" has the meaning given to that term in the various Acts and Laws creating the Regional Development Authorities.

(b) The Executive Ethics Commission shall have jurisdiction over all board members and employees of the Regional Transit Boards and Regional Development Authorities. The Executive Inspector General appointed by the Governor

shall have jurisdiction over all board members, employees, vendors, and others doing business with the Regional Transit Boards and Regional Development Authorities to investigate allegations of fraud, waste, abuse, mismanagement, misconduct, nonfeasance, misfeasance, malfeasance, or violations of this Act.

(Source: P.A. 103-517, eff. 8-11-23.)

(5 ILCS 430/75-10)

Sec. 75-10. Coordination between Executive Inspector General and Inspectors General appointed by Regional Transit Boards.

(a) Nothing in this amendatory Act of the 96th General Assembly precludes a Regional Transit Board from appointing or employing an Inspector General to serve under the jurisdiction of a Regional Transit Board to receive complaints and conduct investigations in accordance with an ordinance or resolution adopted by that respective Board, provided he or she is approved by the Executive Ethics Commission. A Regional Transit Board shall notify the Executive Ethics Commission within 10 days after employing or appointing a person to serve as Inspector General, and the Executive Ethics Commission shall approve or reject the appointment or employment of the Inspector General. Any notification not acted upon by the Executive Ethics Commission within 60 days after its receipt shall be deemed to have received the approval of the Executive

Ethics Commission. Within 30 days after the effective date of this amendatory Act of the 96th General Assembly, a Regional Transit Board shall notify the Executive Ethics Commission of any person serving on the effective date of this amendatory Act as an Inspector General for the Regional Transit Board, and the Executive Ethics Commission shall approve or reject the appointment or employment within 30 days after receipt of the notification, provided that any notification not acted upon by the Executive Ethics Commission within 30 days shall be deemed to have received approval. No person rejected by the Executive Ethics Commission shall serve as an Inspector General for a Regional Transit Board for a term of 5 years after being rejected by the Commission. For purposes of this subsection (a), any person appointed or employed by a Transit Board to receive complaints and investigate allegations of fraud, waste, abuse, mismanagement, misconduct, nonfeasance, misfeasance, malfeasance, or violations of this Act shall be considered an Inspector General and shall be subject to approval of the Executive Ethics Commission.

(b) The Executive Inspector General appointed by the Governor shall have exclusive jurisdiction to investigate complaints or allegations of violations of this Act and, in his or her discretion, may investigate other complaints or allegations. Unless created by statute, no Regional Transit Board or Regional Development Authority shall create or retain an investigative body that investigates matters under the

Executive Inspector General's jurisdiction. Complaints or allegations of a violation of this Act received by an Inspector General appointed or employed by a Regional Transit Board shall be immediately referred to the Executive Inspector General. The Executive Inspector General shall have authority to assume responsibility and investigate any complaint or allegation received by an Inspector General appointed or employed by a Regional Transit Board. In the event the Executive Inspector General provides written notification of intent to assume investigatory responsibility for a complaint, allegation, or ongoing investigation, the Inspector General appointed or employed by a Regional Transit Board shall cease review of the complaint, allegation, or ongoing investigation and provide all information to the Executive Inspector General. The Executive Inspector General may delegate responsibility for an investigation to the Inspector General appointed or employed by a Regional Transit Board. In the event the Executive Inspector General provides an Inspector General appointed or employed by a Regional Transit Board with written notification of intent to delegate investigatory responsibility for a complaint, allegation, or ongoing investigation, the Executive Inspector General shall provide all information to the Inspector General appointed or employed by a Regional Transit Board.

(c) An Inspector General appointed or employed by a Regional Transit Board shall provide a monthly activity report

to the Executive Inspector General indicating:

(1) the total number of complaints or allegations received since the date of the last report and a description of each complaint;

(2) the number of investigations pending as of the reporting date and the status of each investigation;

(3) the number of investigations concluded since the date of the last report and the result of each investigation; and

(4) the status of any investigation delegated by the Executive Inspector General.

An Inspector General appointed or employed by a Regional Transit Board and the Executive Inspector General shall cooperate and share resources or information as necessary to implement the provisions of this Article.

(d) Reports filed under this Section are exempt from the Freedom of Information Act and shall be deemed confidential. Investigatory files and reports prepared by the Office of the Executive Inspector General and the Office of an Inspector General appointed or employed by a Regional Transit Board may be disclosed between the Offices as necessary to implement the provisions of this Article.

(Source: P.A. 96-1528, eff. 7-1-11.)

Section 5-305. The Secretary of State Act is amended by adding Section 37.5 as follows:

(15 ILCS 305/37.5 new)

Sec. 37.5. Certification of eligibility for visitor paratransit service.

(a) The Secretary of State may issue guidance and develop standardized forms that an entity that is required to provide complementary paratransit service in Illinois under 49 CFR Part 37, Subpart F may use to determine and document the eligibility of persons for that service.

(b) The Secretary of State shall ensure that the guidance issued and forms developed under subsection (a) merely describe the process that must be followed to document a person's eligibility for complementary paratransit service under 49 CFR Part 37, Subpart F and do not require the disclosure or recording of any specific information about an individual's disability.

Section 5-500. The Illinois Identification Card Act is amended by changing Section 4 as follows:

(15 ILCS 335/4) (from Ch. 124, par. 24)

Sec. 4. Identification card.

(a) In accordance with the requirements of this Section, the Secretary of State shall issue a standard Illinois Identification Card, as well as a mobile Illinois Identification Card, to any natural person who is a resident

of the State of Illinois who applies for such a card, or renewal thereof. No identification card shall be issued to any person who holds a valid foreign state identification card, license, or permit unless the person first surrenders to the Secretary of State the valid foreign state identification card, license, or permit. The card shall be prepared and supplied by the Secretary of State and shall include a photograph and signature or mark of the applicant. However, the Secretary of State may provide by rule for the issuance of Illinois Identification Cards without photographs if the applicant has a bona fide religious objection to being photographed or to the display of his or her photograph. The Illinois Identification Card may be used for identification purposes in any lawful situation only by the person to whom it was issued. As used in this Act, "photograph" means any color photograph or digitally produced and captured image of an applicant for an identification card. As used in this Act, "signature" means the name of a person as written by that person and captured in a manner acceptable to the Secretary of State.

(a-5) If an applicant for an identification card has a current driver's license or instruction permit issued by the Secretary of State, the Secretary may require the applicant to utilize the same residence address and name on the identification card, driver's license, and instruction permit records maintained by the Secretary. The Secretary may

promulgate rules to implement this provision.

(a-10) If the applicant is a judicial officer as defined in Section 1-10 of the Judicial Privacy Act or a peace officer, the applicant may elect to have his or her office or work address listed on the card instead of the applicant's residence or mailing address. The Secretary may promulgate rules to implement this provision. For the purposes of this subsection (a-10), "peace officer" means any person who by virtue of his or her office or public employment is vested by law with a duty to maintain public order or to make arrests for a violation of any penal statute of this State, whether that duty extends to all violations or is limited to specific violations.

(a-15) The Secretary of State may provide for an expedited process for the issuance of an Illinois Identification Card. The Secretary shall charge an additional fee for the expedited issuance of an Illinois Identification Card, to be set by rule, not to exceed $75. All fees collected by the Secretary for expedited Illinois Identification Card service shall be deposited into the Secretary of State Special Services Fund. The Secretary may adopt rules regarding the eligibility, process, and fee for an expedited Illinois Identification Card. If the Secretary of State determines that the volume of expedited identification card requests received on a given day exceeds the ability of the Secretary to process those requests in an expedited manner, the Secretary may decline to provide

expedited services, and the additional fee for the expedited service shall be refunded to the applicant.

(a-20) The Secretary of State shall issue a standard Illinois Identification Card to a person committed to the Department of Corrections, the Department of Juvenile Justice, a Federal Bureau of Prisons facility located in Illinois, or a county jail or county department of corrections as follows: ~~if the person has a social security number,~~

(1) A committed person who has previously held an Illinois Identification Card or an Illinois driver's license shall submit an Identification Card verification form to the Secretary of State, including a photograph taken by the correctional facility, proof of residency upon discharge, and a social security number, if the committed person has a social security number. If the committed person does not have a social security number and is eligible for a social security number, the Secretary of State shall not issue a standard Illinois Identification Card until the committed person obtains a social security number. If the committed person's photograph and demographic information matches an existing Illinois Identification Card or Illinois driver's license and the Secretary of State verifies the applicant's social security number with the Social Security Administration, the Secretary of State shall issue the committed person a standard Illinois Identification Card. If the photograph

or demographic information matches an existing Illinois Identification Card or Illinois driver's license in another person's name or identity, a standard Illinois Identification Card shall not be issued until the committed person submits a certified birth certificate and social security card to the Secretary of State and the Secretary of State verifies the identity of the committed person. If the Secretary of State cannot find a match to an existing Illinois Identification Card or Illinois driver's license, the committed person may apply for a standard Illinois Identification card as described in paragraph (2).

(2) A committed person who has not previously held an Illinois Identification Card or Illinois driver's license or for whom a match cannot be found as described in paragraph (1) shall submit an Illinois Identification Card verification form, including a photograph taken by the correctional facility, a certified birth certificate, proof of residency upon discharge, and a social security number, if the committed has a social security number. If the committed person does not have a social security number and is eligible for a social security number, the Secretary of State shall not issue a standard Illinois Identification Card until the committed person obtains a social security number. If the Secretary of State verifies the applicant's social security number with the Social

Security Administration, the Secretary of State shall issue the committed person a standard Illinois Identification Card.

The Illinois Identification Card verification form described in this subsection shall be prescribed by the Secretary of State. The Secretary of State and correctional facilities in this State shall establish a secure method to transfer the form.

(a-25) The Secretary of State shall issue a limited-term Illinois Identification Card valid for 90 days to a committed person upon release on parole, mandatory supervised release, aftercare release, final discharge, or pardon from the Department of Corrections, the Department of Juvenile Justice, a Federal Bureau of Prisons facility located in Illinois, or a county jail or county department of corrections, if the released person does not obtain a standard Illinois Identification Card as described in subsection (a-20) prior to release but does present a Secretary of State prescribed Identification Card verification form completed by the correctional facility, verifying the released person's date of birth, social security number, if the person has a social security number, and his or her Illinois residence address. The verification form must have been completed no more than 30 days prior to the date of application for the Illinois Identification Card.

Prior to the expiration of the 90-day period of the

limited-term Illinois Identification Card, if the released person submits to the Secretary of State a certified copy of his or her birth certificate and his or her social security card, if the person has a social security number, or other documents authorized by the Secretary, a standard Illinois Identification Card shall be issued. A limited-term Illinois Identification Card may not be renewed.

This subsection shall not apply to a released person who was unable to obtain a standard Illinois Identification Card because his or her photograph or demographic information matched an existing Illinois Identification Card or Illinois driver's license in another person's name or identity or to a released person who does not have a social security number and is eligible for a social security number.

(a-30) The Secretary of State shall issue a standard Illinois Identification Card to a person upon conditional release or absolute discharge from the custody of the Department of Human Services, if the person presents a certified copy of his or her birth certificate, social security card, if the person has a social security number, or other documents authorized by the Secretary, and a document proving his or her Illinois residence address. The Secretary of State shall issue a standard Illinois Identification Card to a person prior to his or her conditional release or absolute discharge if personnel from the Department of Human Services bring the person to a Secretary of State location with the

required documents. Documents proving residence address may include any official document of the Department of Human Services showing the person's address after release and a Secretary of State prescribed verification form, which may be executed by personnel of the Department of Human Services.

(a-35) The Secretary of State shall issue a limited-term Illinois Identification Card valid for 90 days to a person upon conditional release or absolute discharge from the custody of the Department of Human Services, if the person is unable to present a certified copy of his or her birth certificate and social security card, if the person has a social security number, or other documents authorized by the Secretary, but does present a Secretary of State prescribed verification form completed by the Department of Human Services, verifying the person's date of birth and social security number, if the person has a social security number, and a document proving his or her Illinois residence address. The verification form must have been completed no more than 30 days prior to the date of application for the Illinois Identification Card. The Secretary of State shall issue a limited-term Illinois Identification Card to a person no sooner than 14 days prior to his or her conditional release or absolute discharge if personnel from the Department of Human Services bring the person to a Secretary of State location with the required documents. Documents proving residence address shall include any official document of the Department

of Human Services showing the person's address after release and a Secretary of State prescribed verification form, which may be executed by personnel of the Department of Human Services.

(b) The Secretary of State shall issue a special Illinois Identification Card, which shall be known as an Illinois Person with a Disability Identification Card, to any natural person who is a resident of the State of Illinois, who is a person with a disability as defined in Section 4A of this Act, who applies for such card, or renewal thereof. No Illinois Person with a Disability Identification Card shall be issued to any person who holds a valid foreign state identification card, license, or permit unless the person first surrenders to the Secretary of State the valid foreign state identification card, license, or permit. The Secretary of State shall charge no fee to issue such card. The card shall be prepared and supplied by the Secretary of State, and shall include a photograph and signature or mark of the applicant, a designation indicating that the card is an Illinois Person with a Disability Identification Card, and shall include a comprehensible designation of the type and classification of the applicant's disability as set out in Section 4A of this Act. However, the Secretary of State may provide by rule for the issuance of Illinois Person with a Disability Identification Cards without photographs if the applicant has a bona fide religious objection to being photographed or to

the display of his or her photograph. If the applicant so requests, the card shall include a description of the applicant's disability and any information about the applicant's disability or medical history which the Secretary determines would be helpful to the applicant in securing emergency medical care. If a mark is used in lieu of a signature, such mark shall be affixed to the card in the presence of 2 ~~two~~ witnesses who attest to the authenticity of the mark. The Illinois Person with a Disability Identification Card may be used for identification purposes in any lawful situation by the person to whom it was issued.

The Illinois Person with a Disability Identification Card may be used as adequate documentation of disability in lieu of a physician's determination of disability, a determination of disability from a physician assistant, a determination of disability from an advanced practice registered nurse, or any other documentation of disability whenever any State law requires that a person with a disability provide such documentation of disability, however an Illinois Person with a Disability Identification Card shall not qualify the cardholder to participate in any program or to receive any benefit which is not available to all persons with like disabilities. Notwithstanding any other provisions of law, an Illinois Person with a Disability Identification Card, or evidence that the Secretary of State has issued an Illinois Person with a Disability Identification Card, shall not be

used by any person other than the person named on such card to prove that the person named on such card is a person with a disability or for any other purpose unless the card is used for the benefit of the person named on such card, and the person named on such card consents to such use at the time the card is so used.

An optometrist's determination of a visual disability under Section 4A of this Act is acceptable as documentation for the purpose of issuing an Illinois Person with a Disability Identification Card.

When medical information is contained on an Illinois Person with a Disability Identification Card, the Office of the Secretary of State shall not be liable for any actions taken based upon that medical information.

The Secretary of State shall add a marker or box to the Illinois Person with a Disability Identification Card that can be used to record and demonstrate that the holder of the card has presented documentation of certification of eligibility to receive complementary paratransit services under 49 CFR Part 37, Subpart F by an entity that is required to provide those services in the State.

(c) The Secretary of State shall provide that each original or renewal Illinois Identification Card or Illinois Person with a Disability Identification Card issued to a person under the age of 21 shall be of a distinct nature from those Illinois Identification Cards or Illinois Person with a

Disability Identification Cards issued to individuals 21 years of age or older. The color designated for Illinois Identification Cards or Illinois Person with a Disability Identification Cards for persons under the age of 21 shall be at the discretion of the Secretary of State.

(c-1) Each original or renewal Illinois Identification Card or Illinois Person with a Disability Identification Card issued to a person under the age of 21 shall display the date upon which the person becomes 18 years of age and the date upon which the person becomes 21 years of age.

(c-3) The General Assembly recognizes the need to identify military veterans living in this State for the purpose of ensuring that they receive all of the services and benefits to which they are legally entitled, including healthcare, education assistance, and job placement. To assist the State in identifying these veterans and delivering these vital services and benefits, the Secretary of State is authorized to issue Illinois Identification Cards and Illinois Person with a Disability Identification Cards with the word "veteran" appearing on the face of the cards. This authorization is predicated on the unique status of veterans. The Secretary may not issue any other identification card which identifies an occupation, status, affiliation, hobby, or other unique characteristics of the identification card holder which is unrelated to the purpose of the identification card.

(c-5) Beginning on or before July 1, 2015, the Secretary

of State shall designate a space on each original or renewal identification card where, at the request of the applicant, the word "veteran" shall be placed. The veteran designation shall be available to a person identified as a veteran under subsection (b) of Section 5 of this Act who was discharged or separated under honorable conditions.

(d) The Secretary of State may issue a Senior Citizen discount card, to any natural person who is a resident of the State of Illinois who is 60 years of age or older and who applies for such a card or renewal thereof. The Secretary of State shall charge no fee to issue such card. The card shall be issued in every county and applications shall be made available at, but not limited to, nutrition sites, senior citizen centers and Area Agencies on Aging. The applicant, upon receipt of such card and prior to its use for any purpose, shall have affixed thereon in the space provided therefor his signature or mark.

(e) The Secretary of State, in his or her discretion, may designate on each Illinois Identification Card or Illinois Person with a Disability Identification Card a space where the card holder may place a sticker or decal, issued by the Secretary of State, of uniform size as the Secretary may specify, that shall indicate in appropriate language that the card holder has renewed his or her Illinois Identification Card or Illinois Person with a Disability Identification Card.

(f)(1) The Secretary of State may issue a mobile

identification card to an individual who is otherwise eligible to hold a physical credential in addition to, and not instead of, an identification card if the Secretary of State has issued an identification card to the person. The data elements that are used to build an electronic credential must match the individual's current Department record.

(2) The Secretary may enter into agreements or contract with an agency of the State, another state, the United States, or a third party to facilitate the issuance, use, and verification of a mobile identification card issued by the Secretary or another state.

(3) Any mobile identification card issued by the Secretary shall be in accordance with the most recent AAMVA standards.

(4) The Secretary shall design the mobile identification card in a manner that allows the credential holder to maintain physical possession of the device on which the mobile identification card is accessed during verification.

(g) The verification process shall be implemented to require:

(1) the relying parties to authenticate electronic credentials in accordance with applicable AAMVA standards prior to acceptance of the electronic credential;

(2) the Secretary to ensure that electronic credential data is subject to all jurisdictional data security and privacy protection laws and regulations; and

(3) the relying parties to request only electronic

credential data elements that are necessary to complete the transaction for which data is being requested.

(h) Privacy and tracking of data shall be restricted by implementing the following requirements:

(1) the relying parties shall retain only electronic credential data elements for which the relying party explicitly obtained consent from the electronic credential holder and shall inform the electronic credential holder of the use and retention period of the electronic data elements;

(2) the Secretary shall use an electronic credential system that is designed to maximize the privacy of the credential holder in accordance with State and federal law and shall not track or compile information without the credential holder's consent; and

(3) the Department shall only compile and disclose information regarding the use of the credential as required by State or federal law.

(i)(1) The electronic credential holder shall be required to have the holder's ~~their~~ physical credential on the holder's ~~their~~ person for all purposes for which an identification card is required. No person, public entity, private entity, or agency shall establish a policy that requires an electronic credential instead of a physical credential.

(2) Electronic credential systems shall be designed so that there is no requirement for the electronic credential

holder to display or relinquish possession of the credential holder's mobile device to relying parties for the acceptance of an electronic credential.

(3) When required by law and upon request by law enforcement, a credential holder must provide the credential holder's physical credential.

(4) Any law or regulation that requires an individual to surrender the individual's ~~their~~ physical credential to law enforcement does not apply to the device on which an electronic credential has been provisioned.

(j) A person may be required to produce when so requested a physical identification card to a law enforcement officer, a representative of a State or federal department or agency, or a private entity and is subject to all applicable laws and consequences for failure to produce such an identification card.

(k) The Secretary of State shall adopt such rules as are necessary to implement a mobile identification card.

(l) The display of a mobile identification card shall not serve as consent or authorization for a law enforcement officer, or any other person, to search, view, or access any other data or application on the mobile device. If a person presents the person's mobile device to a law enforcement officer for purposes of displaying a mobile identification card, the law enforcement officer shall promptly return the mobile device to the person once the officer has had an

opportunity to verify the identity of the person. Except for willful and wanton misconduct, any law enforcement officer, court, or officer of the court presented with the device shall be immune from any liability resulting from damage to the mobile device.

(m) The fee to install the application to display a mobile identification card as defined in this subsection shall not exceed $6.

(n) As used in this Section:

"AAMVA" means the American Association of Motor Vehicle Administrators.

"Credential" means a driver's license, learner's permit, or identification card.

"Credential holder" means the individual to whom a mobile driver's license or a mobile identification card is issued.

"Data element" means a distinct component of a customer's information that is found on the Department's customer record.

"Department" means the Secretary of State Department of Driver Services.

"Electronic credential" means an electronic extension of the departmental issued physical credential that conveys identity and complies with AAMVA's mobile driver license Implementation guidelines and the ISO/IEC 18013-5 standard.

"Electronic credential system" means a digital process that includes a method for provisioning electronic credentials, requesting and transmitting electronic credential

data elements, and performing tasks to maintain the system.

"Full profile" means all the information provided on an identification card.

"ISO" means the International Organization for Standardization, which creates uniform processes and procedures.

"Limited profile" means a portion of the information provided on an Identification Card.

"Mobile identification card" means a data file that is available on any mobile device that has connectivity to the Internet through an application that allows the mobile device to download the data file from the Secretary of State, that contains all the data elements visible on the face and back of an identification card, and that displays the current status of the identification card. "Mobile identification card" does not include a copy, photograph, or image of an Illinois Identification Card that is not downloaded through the application on a mobile device.

"Physical credential" means a Department-issued ~~Department issued~~ document that conveys identity in accordance with the Illinois Identification Card Act.

"Provision" means the initial loading of an electronic credential onto a device.

"Relying party" means the entity to which the credential holder presents the electronic credential.

"Verification process" means a method of authenticating

the electronic credential through the use of secured encryption communication.

(o) ~~(f)~~ Upon providing the required documentation, at the request of the applicant, the identification card may reflect Gold Star Family designation. The Secretary shall designate a space on each original or renewal of an identification card for such designation. This designation shall be available to a person eligible for Gold Star license plates under subsection (f) of Section 6-106 of the Illinois Vehicle Code.

(Source: P.A. 102-299, eff. 8-6-21; 103-210, eff. 7-1-24; 103-345, eff. 1-1-24; 103-605, eff. 7-1-24; 103-782, eff. 8-6-24; 103-824, eff. 1-1-25; 103-933, eff. 1-1-25; revised 11-26-24.)

Section 5-800. The Department of Transportation Law of the Civil Administrative Code of Illinois is amended by changing Sections 2705-203 and 2705-440 and by adding Sections 2705-592, 2705-594, 2705-596, and 2705-598 as follows:

(20 ILCS 2705/2705-203)

Sec. 2705-203. Transportation asset management plan and performance-based programming.

(a) The General Assembly declares it to be in the public interest that a project prioritization process be developed and implemented to: improve the efficiency and effectiveness of the State's transportation system and transportation

safety; enhance movement and multi-modal connections of people and goods; mitigate environmental impacts; and promote inclusive economic growth throughout the State.

(b) In accordance with Section 2705-200, the Department of Transportation shall develop and publish a statewide multi-modal transportation improvement program for all transportation facilities under its jurisdiction. The development of the program shall use the following methods:

(1) use transportation system information to make investment and policy decisions to achieve statewide and regional performance goals established in the State's long-range transportation plan;

(2) ensure transportation investment decisions emerge from an objective and quantifiable technical analysis;

(3) evaluate the need and financial support necessary for maintaining, expanding, and modernizing existing transportation infrastructure;

(4) ensure that all State transportation funds invested are directed to support progress toward the achievement of performance targets established in the State's long-range transportation plan;

(5) make investment decisions transparent and accessible to the public;

(6) consider emissions and increase infrastructure resilience to climate change; and

(7) reduce disparities in transportation system

performance experienced by racially marginalized communities, low-income to moderate-income consumers, and other disadvantaged groups and populations identified under the Environmental Justice Act.

(c) The Department shall develop a risk-based, statewide highway system asset management plan in accordance with 23 U.S.C. 119 and 23 CFR Part 515 to preserve and improve the condition of highway and bridge assets and enhance the performance of the system while minimizing the life-cycle cost. The asset management plan shall be made publicly available on the Department's website.

(d) The Department shall develop a needs-based transit asset management plan for State-supported public transportation assets, including vehicles, facilities, equipment, and other infrastructure in accordance with 49 CFR Part 625. The goal of the transit asset management plan is to preserve and modernize capital transit assets that will enhance the performance of the transit system. Federally required transit asset management plans developed by the Northern Illinois Transit Authority ~~Regional Transportation Authority (RTA)~~ or Service Boards ~~service boards~~, as defined in Section 1.03 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, shall become the transportation asset management plans for all public transportation assets owned and operated by the Service Boards ~~service boards~~. The Department's transit asset management plan shall be made

publicly available on the Department's website. The Northern Illinois Transit Authority ~~RTA~~ shall be responsible for making public transit asset management plans for its service area publicly available.

(e) The Department shall develop a performance-based project selection process to prioritize taxpayer investment in State-owned transportation assets that add capacity. The goal of the process is to select projects through an evaluation process. This process shall provide the ability to prioritize projects based on geographic regions. The Department shall solicit input from localities, metropolitan planning organizations, transit authorities, transportation authorities, representatives of labor and private businesses, the public, community-based organizations, and other stakeholders in its development of the prioritization process pursuant to this subsection.

The selection process shall include a defined public process by which candidate projects are evaluated and selected. The process shall include both a quantitative analysis of the evaluation factors and qualitative review by the Department. The Department may apply different weights to the performance measures based on regional geography or project type. Projects selected as part of the process will be considered for inclusion in the State's multi-year transportation program and the annual element of the multi-year program. Starting April 1, 2022, no new capacity

project shall be included in the multi-year transportation plan or annual element without being evaluated under the selection process described in this Section. Existing projects in the multi-year highway improvement program may be included regardless of the outcome of using the performance-based project selection tool. The policies that guide the performance-based project selection process shall be derived from State and regional long-range transportation plans. The Department shall certify that it is making progress toward the goals included in the State's long-range transportation plan. All plan and program development based on the project selection process described in this subsection shall include consideration of regional balance. The selection process shall be based on an objective and quantifiable analysis that considers, at a minimum, the goals identified in the long-range transportation plan and shall:

(1) consider emissions and increase infrastructure resilience due to climate change; ~~and~~

(2) reduce disparities in transportation system performance experienced by racially marginalized communities, low-income to moderate-income consumers, and other disadvantaged groups and populations identified under the Environmental Justice Act; and~~.~~

(3) evaluate project potential for mode shift away from single-occupancy vehicles and commercial motor vehicles.

(f) The prioritization process developed under subsection (e) may apply only to State jurisdiction projects and not to:

(1) projects funded by the Congestion Mitigation and Air Quality Improvement funds apportioned to the State pursuant to 23 U.S.C. 104(b)(4) and State matching funds;

(2) projects funded by the Highway Safety Improvement Program funds apportioned to the State pursuant to 23 U.S.C. 104(b)(3) and State matching funds;

(3) projects funded by the Transportation Alternatives funds set-aside pursuant to 23 U.S.C. 133(h) and State matching funds;

(4) projects funded by the National Highway Freight Program pursuant to 23 U.S.C. 167 and State matching funds;

(5) funds to be allocated to urban areas based on population under federal law; and

(6) any new federal program that requires competitive selection, distribution to local public agencies, or specific eligibility.

(g) A summary of the project evaluation process, measures, program, and scores for all candidate projects shall be published on the Department website in a timely manner.

(Source: P.A. 102-573, eff. 8-24-21.)

(20 ILCS 2705/2705-440) (was 20 ILCS 2705/49.25h)

Sec. 2705-440. Intercity Rail Service.

(a) For the purposes of providing intercity railroad passenger service within this State and throughout the United States, the Department is authorized to enter into agreements with any state, state agency, unit ~~units~~ of local government or political subdivision ~~subdivisions~~, the Commuter Rail Division of the Northern Illinois Transit ~~Regional Transportation~~ Authority (or a public corporation on behalf of that Division), architecture or engineering firm ~~firms~~, the National Railroad Passenger Corporation, any carrier, or any individual, corporation, partnership, or public or private entity. The cost related to such services shall be borne in such proportion as, by agreement or contract the parties may desire.

(b) In providing any intercity railroad passenger service as provided in this Section, the Department shall have the following additional powers:

(1) to enter into trackage use agreements with rail carriers;

(1.5) to freely lease or otherwise contract for any purpose any of the locomotives, passenger railcars, and other rolling stock equipment or accessions to any state or state agency, public or private entity, or quasi-public entities;

(2) to enter into haulage agreements with rail carriers;

(3) to lease or otherwise contract for use,

maintenance, servicing, and repair of any needed locomotives, rolling stock, stations, or other facilities, the lease or contract having a term not to exceed 50 years (but any multi-year contract shall recite that the contract is subject to termination and cancellation, without any penalty, acceleration payment, or other recoupment mechanism, in any fiscal year for which the General Assembly fails to make an adequate appropriation to cover the contract obligation);

(4) to enter into management agreements;

(5) to include in any contract indemnification of carriers or other parties for any liability with regard to intercity railroad passenger service;

(6) to obtain insurance for any losses or claims with respect to the service;

(7) to promote the use of the service;

(8) to make grants to any body politic and corporate, any unit of local government, or the Commuter Rail Division of the Northern Illinois Transit ~~Regional Transportation~~ Authority to cover all or any part of any capital or operating costs of the service and to enter into agreements with respect to those grants;

(9) to set any fares or make other regulations with respect to the service, consistent with any contracts for the service; and

(10) to otherwise enter into any contracts necessary

or convenient to provide rail services, operate or maintain locomotives, passenger railcars, and other rolling stock equipment or accessions, including the lease or use of such locomotives, railcars, equipment, or accessions.

(c) All service provided under this Section shall be exempt from all regulations by the Illinois Commerce Commission ~~(~~other than for safety matters~~)~~. ~~To the extent the service is provided by the Commuter Rail Division of the Regional Transportation Authority (or a public corporation on behalf of that Division), it shall be exempt from safety regulations of the Illinois Commerce Commission to the extent the Commuter Rail Division adopts its own safety regulations.~~

(d) In connection with any powers exercised under this Section, the Department

(1) shall not have the power of eminent domain; and

(2) shall not directly operate any railroad service with its own employees.

(e) Any contract with the Commuter Rail Division of the Northern Illinois Transit ~~Regional Transportation~~ Authority (or a public corporation on behalf of the Division) under this Section shall provide that all costs in excess of revenue received by the Division generated from intercity rail service provided by the Division shall be fully borne by the Department, and no funds for operation of commuter rail service shall be used, directly or indirectly, or for any

period of time, to subsidize the intercity rail operation. If at any time the Division does not have sufficient funds available to satisfy the requirements of this Section, the Division shall forthwith terminate the operation of intercity rail service. The payments made by the Department to the Division for the intercity rail passenger service shall not be made in excess of those costs or as a subsidy for costs of commuter rail operations. This shall not prevent the contract from providing for efficient coordination of service and facilities to promote cost effective operations of both intercity rail passenger service and commuter rail services with cost allocations as provided in this paragraph.

(f) Whenever the Department enters into an agreement with any carrier for the Department's payment of such railroad required maintenance expenses necessary for intercity passenger service, the Department may deposit such required maintenance funds into an escrow account. Whenever the Department enters into an agreement with any State or State agency, any public or private entity or quasi-public entity for the lease, rental or use of locomotives, passenger railcars, and other rolling stock equipment or accessions, the Department may deposit such receipts into a separate escrow account. For purposes of this subsection, "escrow account" ~~an escrow account~~ means any fiduciary account established with (i) any banking corporation which is both organized under the Illinois Banking Act and authorized to accept and administer

trusts in this State, or (ii) any national banking association which has its principal place of business in this State and which also is authorized to accept and administer trusts in this State. The funds in any required maintenance escrow account may be withdrawn by the carrier or entity in control of the railroad being maintained, only with the consent of the Department, pursuant to a written maintenance agreement and pursuant to a maintenance plan that shall be updated each year. The funds in an escrow account holding lease payments, use fees, or rental payments may be withdrawn by the Department, only with the consent of the Midwest Fleet Pool Board and deposited into the High-Speed Rail Rolling Stock Fund. The moneys deposited in the escrow accounts shall be invested and reinvested, pursuant to the direction of the Department, in bonds and other interest bearing obligations of this State, or in such accounts, certificates, bills, obligations, shares, pools, or other securities as are authorized for the investment of public funds under the Public Funds Investment Act. Escrow accounts created under this subsection shall not have terms that exceed 20 years. At the end of the term of an escrow account holding lease payments, use fees, or rental payments, the remaining balance shall be deposited in the High-Speed Rail Rolling Stock Fund, a special fund that is created in the State treasury ~~Treasury~~. Moneys in the High-Speed Rail Rolling Stock Fund may be used for any purpose related to locomotives, passenger railcars, and other

rolling stock equipment. The Department shall prepare a report for presentation to the Comptroller and the Treasurer each year that shows the amounts deposited and withdrawn, the purposes for withdrawal, the balance, and the amounts derived from investment.

(g) Whenever the Department enters into an agreement with any carrier, State or State agency, any public or private entity, or quasi-public entity for costs related to procurement and maintenance of locomotives, passenger railcars, and other rolling stock equipment or accessions, the Department shall deposit such receipts into the High-Speed Rail Rolling Stock Fund. Additionally, the Department may make payments into the High-Speed Rail Rolling Stock Fund for the State's share of the costs related to locomotives, passenger railcars, and other rolling stock equipment.

(Source: P.A. 103-707, eff. 1-1-25; revised 11-22-24.)

(20 ILCS 2705/2705-592 new)

Sec. 2705-592. Bus rapid transit and related technologies. To improve public transportation service across the State, the Department, the Illinois State Toll Highway Authority, and counties and municipalities shall collaborate with and provide support to the Northern Illinois Transit Authority and other public transit providers in the implementation of bus rapid transit and bus priority service using the expressway, tollway, and other roadway systems. The Department, in

cooperation with the Northern Illinois Transit Authority, other public transit providers, the Illinois State Toll Highway Authority, and counties and municipalities, shall evaluate and refine technologies and operations approaches to bus rapid transit and bus priority operations and make recommendations to the Northern Illinois Transit Authority and other public transit providers. The Department shall work with public transit providers to research, evaluate, and, where appropriate, implement vehicle infrastructure, intelligent transportation systems, and other technologies to improve the quality and safety of public transportation on roadway systems.

(20 ILCS 2705/2705-594 new)

Sec. 2705-594. Transit Integration Policy Development Committee.

(a) The Transit Integration Policy Development Committee is created within the Department to better integrate transit policy, planning, and design into Department decisions and highway planning and design. The Committee shall consist of the following members:

(1) the Secretary or the Secretary's designee;

(2) representatives of the Department that are involved in highway or intermodal project implementation, design, planning, or programming, as designated by the Secretary; and

(3) transportation experts from outside the Department, including, but not limited to, staff of a metropolitan planning organization or local transportation department, as designated by the Secretary.

(b) The Committee shall recommend new policies and processes or shall review and recommend revisions to existing policies and processes for:

(1) identifying existing, planned, and potential future transit corridors;

(2) soliciting in a timely fashion and evaluating feedback from local transit agencies and local governments as it pertains to Department projects on existing, planned, and potential future transit corridors;

(3) coordinating with local transit authorities, intercity bus operators, and local governments on the delivery of bus priority projects;

(4) incorporating designing for transit vehicles and intercity buses on highway projects in the Department's Design and Environment Manual, including design to facilitate bus-on-shoulder operations; and

(5) developing a cost and maintenance policy for construction and maintenance of future facilities in partnership with transit agencies.

(c) The Committee shall research global best practices on optimizing roadways for public transportation services.

(d) The Committee shall consult with highway and transit

experts, transit users, and other individuals and groups with knowledge and experience on how to optimize roadways for public transportation service.

(e) The Department shall implement policies and processes based on recommendations developed by the Transit Integration Policy Development Committee under subsection (b) and shall publish, by January 1, 2027, a report on the modifications to the Department's policies and procedures based on input from the Transit Integration Policy Development Committee. The report shall include the Department's identification of statutory provisions that the Department believes make it difficult or impossible for the Department to implement its recommended best practices for optimizing its highways for public transit service and users.

(f) The Transit Integration Policy Development Committee shall review and evaluate the Department's implementation of policies and processes created or revised under subsection (f). The Committee shall publish a report on the status of the Department's implementation of these policies and procedures by January 1, 2030.

(g) This Section is repealed January 1, 2030.

(20 ILCS 2705/2705-596 new)

Sec. 2705-596. Transit Coordination Oversight Officer.

(a) Within 12 months after the effective date of this amendatory Act of the 104th General Assembly and until January

1, 2030, the Secretary shall designate a Transit Coordination Oversight Officer within the Department. The Transit Coordination Oversight Officer shall be tasked with the following:

(1) overseeing the Department's implementation of the policies and processes recommended by the Transit Integration Policy Development Committee;

(2) leading coordination across the Department to publish the Department's reports outlined in Section 2705-594 of this Code; and

(3) liaising with transit agencies, metropolitan planning organizations, and members of the public to solicit and evaluate feedback on the Department's implementation of transit-related policies and processes.

(b) Beginning January 1, 2030, the Department may employ a Transit Coordination Oversight Officer.

(20 ILCS 2705/2705-598 new)

Sec. 2705-598. Planning study on improvements needed at the Joliet train station. The Department shall conduct a planning study on improvements needed at the Joliet train station for potential extensions of passenger rail service to Peoria and other locations outside of the counties of Cook, DuPage, Kane, Lake, McHenry, and Will.

Section 5-805. The Illinois Procurement Code is amended by

adding Section 20-25.3 as follows:

(30 ILCS 500/20-25.3 new)

Sec. 20-25.3. Procurement of transition consultant by the Department of Transportation.

(a) Notwithstanding any other provision of this Code or any law to the contrary, the Department of Transportation shall identify a method of source selection that will make it possible to procure and contract with a consultant to assist with the transition from the Regional Transportation Authority to the Northern Illinois Transit Authority as set out in Section 1.04. The source selection method identified by the Department of Transportation is not limited to those otherwise set forth in this Code. The transition consultant shall assist the Department of Transportation and the interim Northern Illinois Transit Authority Board to develop a transition plan, including the transition of functions between the Service Boards and the Authority, the evaluation of existing policy processes, and the development of a process for efficient and effective operations by both the Northern Illinois Transit Authority and the Service Boards.

(b) The method of source selection shall be by an expedited, competitive process approved by the Chief Procurement Officer appointed under paragraph (4) of subsection (a) of Section 10-20.

(c) All potential contractors shall be registered in the

Illinois Procurement Gateway vendor portal prior to contract execution.

(d) Except for Sections 5-5, 5-7, 10-10, 20-75, 20-80, 20-120, 20-155, 20-160, and 25-60, paragraph (5) of subsection (b) of Section 15-25, and Article 50 and any rules adopted under those Sections and Article, this Code does not apply to procurements required by this Section, notwithstanding any other provision of this Code or any law to the contrary.

(e) This Section is inoperative 2 years after the effective date of this amendatory Act of the 104th General Assembly.

Section 5-810. The Illinois Income Tax Act is amended by changing Sections 203 and 901 as follows:

(35 ILCS 5/203) (from Ch. 120, par. 2-203)

Sec. 203. Base income defined.

(a) Individuals.

(1) In general. In the case of an individual, base income means an amount equal to the taxpayer's adjusted gross income for the taxable year as modified by paragraph (2).

(2) Modifications. The adjusted gross income referred to in paragraph (1) shall be modified by adding thereto the sum of the following amounts:

(A) An amount equal to all amounts paid or accrued

to the taxpayer as interest or dividends during the taxable year to the extent excluded from gross income in the computation of adjusted gross income, except stock dividends of qualified public utilities described in Section 305(e) of the Internal Revenue Code;

(B) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income in the computation of adjusted gross income for the taxable year;

(C) An amount equal to the amount received during the taxable year as a recovery or refund of real property taxes paid with respect to the taxpayer's principal residence under the Revenue Act of 1939 and for which a deduction was previously taken under subparagraph (L) of this paragraph (2) prior to July 1, 1991, the retrospective application date of Article 4 of Public Act 87-17. In the case of multi-unit or multi-use structures and farm dwellings, the taxes on the taxpayer's principal residence shall be that portion of the total taxes for the entire property which is attributable to such principal residence;

(D) An amount equal to the amount of the capital gain deduction allowable under the Internal Revenue Code, to the extent deducted from gross income in the computation of adjusted gross income;

(D-5) An amount, to the extent not included in adjusted gross income, equal to the amount of money withdrawn by the taxpayer in the taxable year from a medical care savings account and the interest earned on the account in the taxable year of a withdrawal pursuant to subsection (b) of Section 20 of the Medical Care Savings Account Act or subsection (b) of Section 20 of the Medical Care Savings Account Act of 2000;

(D-10) For taxable years ending after December 31, 1997, an amount equal to any eligible remediation costs that the individual deducted in computing adjusted gross income and for which the individual claims a credit under subsection (l) of Section 201;

(D-15) For taxable years 2001 and thereafter, an amount equal to the bonus depreciation deduction taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code;

(D-16) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-15), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (Z) with respect to that property.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (Z) and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (Z), then an amount equal to that subtraction modification.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(D-17) An amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification

required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred. For taxable years ending on and after December 31, 2025, for purposes of applying this paragraph in the case of a taxpayer to which Section 163(j) of the Internal Revenue Code applies for the taxable year, the reduction in the amount of interest for which a deduction is allowed by reason of Section 163(j) shall be treated as allocable first to persons who are not foreign persons referred to in this paragraph and then to such foreign persons.

For taxable years ending before December 31, 2025, this paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income

with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing

evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

For taxable years ending on or after December 31, 2025, this paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing

to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(D-18) An amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion

business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(a)(2)(D-17) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this

subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

For taxable years ending before December 31, 2025, this paragraph shall not apply to the following:

(i) any item of intangible expenses or costs paid, accrued, or incurred, directly or indirectly, from a transaction with a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois

income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

For taxable years ending on or after December 31, 2025, this paragraph shall not apply to the following:

(i) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a

principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(D-19) For taxable years ending on or after December 31, 2008, an amount equal to the amount of insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were

paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(a)(2)(D-17) or Section 203(a)(2)(D-18) of this Act;

(D-20) For taxable years beginning on or after January 1, 2002 and ending on or before December 31, 2006, in the case of a distribution from a qualified

tuition program under Section 529 of the Internal Revenue Code, other than (i) a distribution from a College Savings Pool created under Section 16.5 of the State Treasurer Act or (ii) a distribution from the Illinois Prepaid Tuition Trust Fund, an amount equal to the amount excluded from gross income under Section 529(c)(3)(B). For taxable years beginning on or after January 1, 2007, in the case of a distribution from a qualified tuition program under Section 529 of the Internal Revenue Code, other than (i) a distribution from a College Savings Pool created under Section 16.5 of the State Treasurer Act, (ii) a distribution from the Illinois Prepaid Tuition Trust Fund, or (iii) a distribution from a qualified tuition program under Section 529 of the Internal Revenue Code that (I) adopts and determines that its offering materials comply with the College Savings Plans Network's disclosure principles and (II) has made reasonable efforts to inform in-state residents of the existence of in-state qualified tuition programs by informing Illinois residents directly and, where applicable, to inform financial intermediaries distributing the program to inform in-state residents of the existence of in-state qualified tuition programs at least annually, an amount equal to the amount excluded from gross income under Section 529(c)(3)(B).

For the purposes of this subparagraph (D-20), a qualified tuition program has made reasonable efforts if it makes disclosures (which may use the term "in-state program" or "in-state plan" and need not specifically refer to Illinois or its qualified programs by name) (i) directly to prospective participants in its offering materials or makes a public disclosure, such as a website posting; and (ii) where applicable, to intermediaries selling the out-of-state program in the same manner that the out-of-state program distributes its offering materials;

(D-20.5) For taxable years beginning on or after January 1, 2018, in the case of a distribution from a qualified ABLE program under Section 529A of the Internal Revenue Code, other than a distribution from a qualified ABLE program created under Section 16.6 of the State Treasurer Act, an amount equal to the amount excluded from gross income under Section 529A(c)(1)(B) of the Internal Revenue Code;

(D-21) For taxable years beginning on or after January 1, 2007, in the case of transfer of moneys from a qualified tuition program under Section 529 of the Internal Revenue Code that is administered by the State to an out-of-state program, an amount equal to the amount of moneys previously deducted from base

income under subsection (a)(2)(Y) of this Section;

(D-21.5) For taxable years beginning on or after January 1, 2018, in the case of the transfer of moneys from a qualified tuition program under Section 529 or a qualified ABLE program under Section 529A of the Internal Revenue Code that is administered by this State to an ABLE account established under an out-of-state ABLE account program, an amount equal to the contribution component of the transferred amount that was previously deducted from base income under subsection (a)(2)(Y) or subsection (a)(2)(HH) of this Section;

(D-22) For taxable years beginning on or after January 1, 2009, and prior to January 1, 2018, in the case of a nonqualified withdrawal or refund of moneys from a qualified tuition program under Section 529 of the Internal Revenue Code administered by the State that is not used for qualified expenses at an eligible education institution, an amount equal to the contribution component of the nonqualified withdrawal or refund that was previously deducted from base income under subsection (a)(2)(y) of this Section, provided that the withdrawal or refund did not result from the beneficiary's death or disability. For taxable years beginning on or after January 1, 2018: (1) in the case of a nonqualified withdrawal or

refund, as defined under Section 16.5 of the State Treasurer Act, of moneys from a qualified tuition program under Section 529 of the Internal Revenue Code administered by the State, an amount equal to the contribution component of the nonqualified withdrawal or refund that was previously deducted from base income under subsection (a)(2)(Y) of this Section, and (2) in the case of a nonqualified withdrawal or refund from a qualified ABLE program under Section 529A of the Internal Revenue Code administered by the State that is not used for qualified disability expenses, an amount equal to the contribution component of the nonqualified withdrawal or refund that was previously deducted from base income under subsection (a)(2)(HH) of this Section;

(D-23) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(D-24) For taxable years ending on or after December 31, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;

(D-25) In the case of a resident, an amount equal to the amount of tax for which a credit is allowed pursuant to Section 201(p)(7) of this Act;

(D-26) The amount recognized as a net gain for the taxable year under the Extremely High Wealth Mark-to-Market Tax Act.

and by deducting from the total so obtained the sum of the following amounts:

(E) For taxable years ending before December 31, 2001, any amount included in such total in respect of any compensation (including but not limited to any compensation paid or accrued to a serviceman while a prisoner of war or missing in action) paid to a resident by reason of being on active duty in the Armed Forces of the United States and in respect of any compensation paid or accrued to a resident who as a governmental employee was a prisoner of war or missing in action, and in respect of any compensation paid to a resident in 1971 or thereafter for annual training performed pursuant to Sections 502 and 503, Title 32, United States Code as a member of the Illinois National Guard or, beginning with taxable years ending on or after December 31, 2007, the National Guard of any other state. For taxable years ending on or after December 31, 2001, any amount included in such total in respect of any compensation (including but not limited to any compensation paid or accrued to a serviceman while a prisoner of war or missing in action) paid to a resident by reason of being a member

of any component of the Armed Forces of the United States and in respect of any compensation paid or accrued to a resident who as a governmental employee was a prisoner of war or missing in action, and in respect of any compensation paid to a resident in 2001 or thereafter by reason of being a member of the Illinois National Guard or, beginning with taxable years ending on or after December 31, 2007, the National Guard of any other state. The provisions of this subparagraph (E) are exempt from the provisions of Section 250;

(F) An amount equal to all amounts included in such total pursuant to the provisions of Sections 402(a), 402(c), 403(a), 403(b), 406(a), 407(a), and 408 of the Internal Revenue Code, or included in such total as distributions under the provisions of any retirement or disability plan for employees of any governmental agency or unit, or retirement payments to retired partners, which payments are excluded in computing net earnings from self employment by Section 1402 of the Internal Revenue Code and regulations adopted pursuant thereto;

(G) The valuation limitation amount;

(H) An amount equal to the amount of any tax imposed by this Act which was refunded to the taxpayer and included in such total for the taxable year;

(I) An amount equal to all amounts included in such total pursuant to the provisions of Section 111 of the Internal Revenue Code as a recovery of items previously deducted from adjusted gross income in the computation of taxable income;

(J) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act, and conducts substantially all of its operations in a River Edge Redevelopment Zone or zones. This subparagraph (J) is exempt from the provisions of Section 250;

(K) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (J) of paragraph (2) of this subsection shall not be eligible for the deduction provided under this subparagraph (K);

(L) For taxable years ending after December 31, 1983, an amount equal to all social security benefits and railroad retirement benefits included in such total pursuant to Sections 72(r) and 86 of the

Internal Revenue Code;

(M) With the exception of any amounts subtracted under subparagraph (N), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2) and 265(a)(2) of the Internal Revenue Code, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(a)(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, for taxable years ending on or after December 31, 2011, Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount included in gross income under Section 87 of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(N) An amount equal to all amounts included in such total which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest

net of bond premium amortization;

(O) An amount equal to any contribution made to a job training project established pursuant to the Tax Increment Allocation Redevelopment Act;

(P) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code or of any itemized deduction taken from adjusted gross income in the computation of taxable income for restoration of substantial amounts held under claim of right for the taxable year;

(Q) An amount equal to any amounts included in such total, received by the taxpayer as an acceleration in the payment of life, endowment or annuity benefits in advance of the time they would otherwise be payable as an indemnity for a terminal illness;

(R) An amount equal to the amount of any federal or State bonus paid to veterans of the Persian Gulf War;

(S) An amount, to the extent included in adjusted gross income, equal to the amount of a contribution made in the taxable year on behalf of the taxpayer to a medical care savings account established under the Medical Care Savings Account Act or the Medical Care Savings Account Act of 2000 to the extent the

contribution is accepted by the account administrator as provided in that Act;

(T) An amount, to the extent included in adjusted gross income, equal to the amount of interest earned in the taxable year on a medical care savings account established under the Medical Care Savings Account Act or the Medical Care Savings Account Act of 2000 on behalf of the taxpayer, other than interest added pursuant to item (D-5) of this paragraph (2);

(U) For one taxable year beginning on or after January 1, 1994, an amount equal to the total amount of tax imposed and paid under subsections (a) and (b) of Section 201 of this Act on grant amounts received by the taxpayer under the Nursing Home Grant Assistance Act during the taxpayer's taxable years 1992 and 1993;

(V) Beginning with tax years ending on or after December 31, 1995 and ending with tax years ending on or before December 31, 2004, an amount equal to the amount paid by a taxpayer who is a self-employed taxpayer, a partner of a partnership, or a shareholder in a Subchapter S corporation for health insurance or long-term care insurance for that taxpayer or that taxpayer's spouse or dependents, to the extent that the amount paid for that health insurance or long-term care insurance may be deducted under Section 213 of the Internal Revenue Code, has not been deducted on

the federal income tax return of the taxpayer, and does not exceed the taxable income attributable to that taxpayer's income, self-employment income, or Subchapter S corporation income; except that no deduction shall be allowed under this item (V) if the taxpayer is eligible to participate in any health insurance or long-term care insurance plan of an employer of the taxpayer or the taxpayer's spouse. The amount of the health insurance and long-term care insurance subtracted under this item (V) shall be determined by multiplying total health insurance and long-term care insurance premiums paid by the taxpayer times a number that represents the fractional percentage of eligible medical expenses under Section 213 of the Internal Revenue Code of 1986 not actually deducted on the taxpayer's federal income tax return;

(W) For taxable years beginning on or after January 1, 1998, all amounts included in the taxpayer's federal gross income in the taxable year from amounts converted from a regular IRA to a Roth IRA. This paragraph is exempt from the provisions of Section 250;

(X) For taxable year 1999 and thereafter, an amount equal to the amount of any (i) distributions, to the extent includible in gross income for federal income tax purposes, made to the taxpayer because of

his or her status as a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim and (ii) items of income, to the extent includible in gross income for federal income tax purposes, attributable to, derived from or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime immediately prior to, during, and immediately after World War II, including, but not limited to, interest on the proceeds receivable as insurance under policies issued to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime by European insurance companies immediately prior to and during World War II; provided, however, this subtraction from federal adjusted gross income does not apply to assets acquired with such assets or with the proceeds from the sale of such assets; provided, further, this paragraph shall only apply to a taxpayer who was the first recipient of such assets after their recovery and who is a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim. The amount of and the eligibility for any public assistance, benefit, or similar entitlement is not affected by the inclusion

of items (i) and (ii) of this paragraph in gross income for federal income tax purposes. This paragraph is exempt from the provisions of Section 250;

(Y) For taxable years beginning on or after January 1, 2002 and ending on or before December 31, 2004, moneys contributed in the taxable year to a College Savings Pool account under Section 16.5 of the State Treasurer Act, except that amounts excluded from gross income under Section 529(c)(3)(C)(i) of the Internal Revenue Code shall not be considered moneys contributed under this subparagraph (Y). For taxable years beginning on or after January 1, 2005, a maximum of $10,000 contributed in the taxable year to (i) a College Savings Pool account under Section 16.5 of the State Treasurer Act or (ii) the Illinois Prepaid Tuition Trust Fund, except that amounts excluded from gross income under Section 529(c)(3)(C)(i) of the Internal Revenue Code shall not be considered moneys contributed under this subparagraph (Y). For purposes of this subparagraph, contributions made by an employer on behalf of an employee, or matching contributions made by an employee, shall be treated as made by the employee. This subparagraph (Y) is exempt from the provisions of Section 250;

(Z) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction

is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation deduction taken for the taxable year on the taxpayer's federal income tax return on property for which the bonus depreciation deduction was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not including the bonus depreciation deduction;

(2) for taxable years ending on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429);

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0;

(iii) for property on which a bonus depreciation deduction of 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals the depreciation deduction that would be allowed on that property if the taxpayer had made the election under Section 168(k)(7) of the Internal Revenue Code to not claim bonus depreciation on that property; and

(iv) for property on which a bonus depreciation deduction of a percentage other than 30%, 50% or 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals "y" multiplied by 100 times the percentage bonus depreciation on the property (that is, 100(bonus%)) and then divided by 100 times 1 minus the percentage bonus depreciation on the property (that is, 100(1-bonus%)).

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of property may not exceed the amount of the bonus depreciation deduction taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code. This subparagraph (Z) is exempt from the provisions of

Section 250;

(AA) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-15), then an amount equal to that addition modification.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (Z) and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-15), then an amount equal to that addition modification.

The taxpayer is allowed to take the deduction under this subparagraph only once with respect to any one piece of property.

This subparagraph (AA) is exempt from the provisions of Section 250;

(BB) Any amount included in adjusted gross income, other than salary, received by a driver in a ridesharing arrangement using a motor vehicle;

(CC) The amount of (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under

Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of that addition modification, and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of that addition modification. This subparagraph (CC) is exempt from the provisions of Section 250;

(DD) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business

income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(a)(2)(D-17) for interest paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (DD) is exempt from the provisions of Section 250;

(EE) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(a)(2)(D-18) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to

the same foreign person. This subparagraph (EE) is exempt from the provisions of Section 250;

(FF) An amount equal to any amount awarded to the taxpayer during the taxable year by the Court of Claims under subsection (c) of Section 8 of the Court of Claims Act for time unjustly served in a State prison. This subparagraph (FF) is exempt from the provisions of Section 250;

(GG) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section 203(a)(2)(D-19), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph (GG), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (GG). This subparagraph (GG) is exempt from the provisions of Section 250;

(HH) For taxable years beginning on or after January 1, 2018 and prior to January 1, 2028, a maximum

of $10,000 contributed in the taxable year to a qualified ABLE account under Section 16.6 of the State Treasurer Act, except that amounts excluded from gross income under Section 529(c)(3)(C)(i) or Section 529A(c)(1)(C) of the Internal Revenue Code shall not be considered moneys contributed under this subparagraph (HH). For purposes of this subparagraph (HH), contributions made by an employer on behalf of an employee, or matching contributions made by an employee, shall be treated as made by the employee;

(II) For taxable years that begin on or after January 1, 2021 and begin before January 1, 2026, the amount that is included in the taxpayer's federal adjusted gross income pursuant to Section 61 of the Internal Revenue Code as discharge of indebtedness attributable to student loan forgiveness and that is not excluded from the taxpayer's federal adjusted gross income pursuant to paragraph (5) of subsection (f) of Section 108 of the Internal Revenue Code;

(JJ) For taxable years beginning on or after January 1, 2023, for any cannabis establishment operating in this State and licensed under the Cannabis Regulation and Tax Act or any cannabis cultivation center or medical cannabis dispensing organization operating in this State and licensed under the Compassionate Use of Medical Cannabis

Program Act, an amount equal to the deductions that were disallowed under Section 280E of the Internal Revenue Code for the taxable year and that would not be added back under this subsection. The provisions of this subparagraph (JJ) are exempt from the provisions of Section 250;

(KK) To the extent includible in gross income for federal income tax purposes, any amount awarded or paid to the taxpayer as a result of a judgment or settlement for fertility fraud as provided in Section 15 of the Illinois Fertility Fraud Act, donor fertility fraud as provided in Section 20 of the Illinois Fertility Fraud Act, or similar action in another state;

(LL) For taxable years beginning on or after January 1, 2026, if the taxpayer is a qualified worker, as defined in the Workforce Development through Charitable Loan Repayment Act, an amount equal to the amount included in the taxpayer's federal adjusted gross income that is attributable to student loan repayment assistance received by the taxpayer during the taxable year from a qualified community foundation under the provisions of the Workforce Development through Charitable Loan Repayment Act.

This subparagraph (LL) is exempt from the provisions of Section 250; ~~and~~

(MM) For taxable years beginning on or after January 1, 2025, if the taxpayer is an eligible resident as defined in the Medical Debt Relief Act, an amount equal to the amount included in the taxpayer's federal adjusted gross income that is attributable to medical debt relief received by the taxpayer during the taxable year from a nonprofit medical debt relief coordinator under the provisions of the Medical Debt Relief Act. This subparagraph (MM) is exempt from the provisions of Section 250; and ~~.~~

(NN) An amount eligible to be taken as a loss in the taxable year under the Extremely High Wealth Mark-to-Market Tax Act that is not otherwise deducted under this Act.

(b) Corporations.

(1) In general. In the case of a corporation, base income means an amount equal to the taxpayer's taxable income for the taxable year as modified by paragraph (2).

(2) Modifications. The taxable income referred to in paragraph (1) shall be modified by adding thereto the sum of the following amounts:

(A) An amount equal to all amounts paid or accrued to the taxpayer as interest and all distributions received from regulated investment companies during the taxable year to the extent excluded from gross

income in the computation of taxable income;

(B) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income in the computation of taxable income for the taxable year;

(C) In the case of a regulated investment company, an amount equal to the excess of (i) the net long-term capital gain for the taxable year, over (ii) the amount of the capital gain dividends designated as such in accordance with Section 852(b)(3)(C) of the Internal Revenue Code and any amount designated under Section 852(b)(3)(D) of the Internal Revenue Code, attributable to the taxable year (this amendatory Act of 1995 (Public Act 89-89) is declarative of existing law and is not a new enactment);

(D) The amount of any net operating loss deduction taken in arriving at taxable income, other than a net operating loss carried forward from a taxable year ending prior to December 31, 1986;

(E) For taxable years in which a net operating loss carryback or carryforward from a taxable year ending prior to December 31, 1986 is an element of taxable income under paragraph (1) of subsection (e) or subparagraph (E) of paragraph (2) of subsection (e), the amount by which addition modifications other than those provided by this subparagraph (E) exceeded

subtraction modifications in such earlier taxable year, with the following limitations applied in the order that they are listed:

(i) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to December 31, 1986 shall be reduced by the amount of addition modification under this subparagraph (E) which related to that net operating loss and which was taken into account in calculating the base income of an earlier taxable year, and

(ii) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to December 31, 1986 shall not exceed the amount of such carryback or carryforward;

For taxable years in which there is a net operating loss carryback or carryforward from more than one other taxable year ending prior to December 31, 1986, the addition modification provided in this subparagraph (E) shall be the sum of the amounts computed independently under the preceding provisions of this subparagraph (E) for each such taxable year;

(E-5) For taxable years ending after December 31, 1997, an amount equal to any eligible remediation costs that the corporation deducted in computing

adjusted gross income and for which the corporation claims a credit under subsection (l) of Section 201;

(E-10) For taxable years 2001 and thereafter, an amount equal to the bonus depreciation deduction taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code;

(E-11) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (E-10), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (T) with respect to that property.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (T) and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (T), then an amount equal to that subtraction modification.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(E-12) An amount equal to the amount otherwise allowed as a deduction in computing base income for

interest paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred. For taxable years ending on and after December 31, 2025, for purposes of applying this

paragraph in the case of a taxpayer to which Section 163(j) of the Internal Revenue Code applies for the taxable year, the reduction in the amount of interest for which a deduction is allowed by reason of Section 163(j) shall be treated as allocable first to persons who are not foreign persons referred to in this paragraph and then to such foreign persons.

For taxable years ending before December 31, 2025, this paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the

avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

For taxable years ending on or after December 31, 2025, this paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable

year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(E-13) An amount equal to the amount of intangible

expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or

indirectly paid, incurred, or accrued. The preceding sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(b)(2)(E-12) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

For taxable years ending before December 31, 2025, this paragraph shall not apply to the following:

(i) any item of intangible expenses or costs paid, accrued, or incurred, directly or indirectly, from a transaction with a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income

with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

For taxable years ending on or after December 31, 2025, this paragraph shall not apply to the following:

(i) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section

304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(E-14) For taxable years ending on or after December 31, 2008, an amount equal to the amount of insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group

(including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(b)(2)(E-12) or Section 203(b)(2)(E-13) of this Act;

(E-15) For taxable years beginning after December 31, 2008, any deduction for dividends paid by a captive real estate investment trust that is allowed to a real estate investment trust under Section 857(b)(2)(B) of the Internal Revenue Code for dividends paid;

(E-16) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(E-17) For taxable years ending on or after December 31, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;

(E-18) for taxable years beginning after December

31, 2018, an amount equal to the deduction allowed under Section 250(a)(1)(A) of the Internal Revenue Code for the taxable year;

(E-19) for taxable years ending on or after June 30, 2021, an amount equal to the deduction allowed under Section 250(a)(1)(B)(i) of the Internal Revenue Code for the taxable year;

(E-20) for taxable years ending on or after June 30, 2021, an amount equal to the deduction allowed under Sections 243(e) and 245A(a) of the Internal Revenue Code for the taxable year;

(E-21) the amount that is claimed as a federal deduction when computing the taxpayer's federal taxable income for the taxable year and that is attributable to an endowment gift for which the taxpayer receives a credit under the Illinois Gives Tax Credit Act;

and by deducting from the total so obtained the sum of the following amounts:

(F) An amount equal to the amount of any tax imposed by this Act which was refunded to the taxpayer and included in such total for the taxable year;

(G) An amount equal to any amount included in such total under Section 78 of the Internal Revenue Code;

(H) In the case of a regulated investment company, an amount equal to the amount of exempt interest

dividends as defined in subsection (b)(5) of Section 852 of the Internal Revenue Code, paid to shareholders for the taxable year;

(I) With the exception of any amounts subtracted under subparagraph (J), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2) and 265(a)(2) and amounts disallowed as interest expense by Section 291(a)(3) of the Internal Revenue Code, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(a)(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, 291(a)(3), and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, for tax years ending on or after December 31, 2011, amounts disallowed as deductions by Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount included in gross income under Section 87 of the Internal Revenue Code and the policyholders' share of tax-exempt interest of a life insurance company under Section 807(a)(2)(B) of the Internal Revenue Code (in the case of a life insurance company with gross income from a decrease in reserves for the tax year) or Section 807(b)(1)(B) of the Internal Revenue Code (in the case of a life insurance company allowed a

deduction for an increase in reserves for the tax year); the provisions of this subparagraph are exempt from the provisions of Section 250;

(J) An amount equal to all amounts included in such total which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(K) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act and conducts substantially all of its operations in a River Edge Redevelopment Zone or zones. This subparagraph (K) is exempt from the provisions of Section 250;

(L) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in

subparagraph (K) of paragraph 2 of this subsection shall not be eligible for the deduction provided under this subparagraph (L);

(M) For any taxpayer that is a financial organization within the meaning of Section 304(c) of this Act, an amount included in such total as interest income from a loan or loans made by such taxpayer to a borrower, to the extent that such a loan is secured by property which is eligible for the River Edge Redevelopment Zone Investment Credit. To determine the portion of a loan or loans that is secured by property eligible for a Section 201(f) investment credit to the borrower, the entire principal amount of the loan or loans between the taxpayer and the borrower should be divided into the basis of the Section 201(f) investment credit property which secures the loan or loans, using for this purpose the original basis of such property on the date that it was placed in service in the River Edge Redevelopment Zone. The subtraction modification available to the taxpayer in any year under this subsection shall be that portion of the total interest paid by the borrower with respect to such loan attributable to the eligible property as calculated under the previous sentence. This subparagraph (M) is exempt from the provisions of Section 250;

(M-1) For any taxpayer that is a financial organization within the meaning of Section 304(c) of this Act, an amount included in such total as interest income from a loan or loans made by such taxpayer to a borrower, to the extent that such a loan is secured by property which is eligible for the High Impact Business Investment Credit. To determine the portion of a loan or loans that is secured by property eligible for a Section 201(h) investment credit to the borrower, the entire principal amount of the loan or loans between the taxpayer and the borrower should be divided into the basis of the Section 201(h) investment credit property which secures the loan or loans, using for this purpose the original basis of such property on the date that it was placed in service in a federally designated Foreign Trade Zone or Sub-Zone located in Illinois. No taxpayer that is eligible for the deduction provided in subparagraph (M) of paragraph (2) of this subsection shall be eligible for the deduction provided under this subparagraph (M-1). The subtraction modification available to taxpayers in any year under this subsection shall be that portion of the total interest paid by the borrower with respect to such loan attributable to the eligible property as calculated under the previous sentence;

(N) Two times any contribution made during the taxable year to a designated zone organization to the extent that the contribution (i) qualifies as a charitable contribution under subsection (c) of Section 170 of the Internal Revenue Code and (ii) must, by its terms, be used for a project approved by the Department of Commerce and Economic Opportunity under Section 11 of the Illinois Enterprise Zone Act or under Section 10-10 of the River Edge Redevelopment Zone Act. This subparagraph (N) is exempt from the provisions of Section 250;

(O) An amount equal to: (i) 85% for taxable years ending on or before December 31, 1992, or, a percentage equal to the percentage allowable under Section 243(a)(1) of the Internal Revenue Code of 1986 for taxable years ending after December 31, 1992, of the amount by which dividends included in taxable income and received from a corporation that is not created or organized under the laws of the United States or any state or political subdivision thereof, including, for taxable years ending on or after December 31, 1988, dividends received or deemed received or paid or deemed paid under Sections 951 through 965 of the Internal Revenue Code, exceed the amount of the modification provided under subparagraph (G) of paragraph (2) of this subsection (b) which is

related to such dividends, and including, for taxable years ending on or after December 31, 2008, dividends received from a captive real estate investment trust; plus (ii) 100% of the amount by which dividends, included in taxable income and received, including, for taxable years ending on or after December 31, 1988, dividends received or deemed received or paid or deemed paid under Sections 951 through 964 of the Internal Revenue Code and including, for taxable years ending on or after December 31, 2008, dividends received from a captive real estate investment trust, from any such corporation specified in clause (i) that would but for the provisions of Section 1504(b)(3) of the Internal Revenue Code be treated as a member of the affiliated group which includes the dividend recipient, exceed the amount of the modification provided under subparagraph (G) of paragraph (2) of this subsection (b) which is related to such dividends. For taxable years ending on or after June 30, 2021, (i) for purposes of this subparagraph, the term "dividend" does not include any amount treated as a dividend under Section 1248 of the Internal Revenue Code, and (ii) this subparagraph shall not apply to dividends for which a deduction is allowed under Section 245(a) of the Internal Revenue Code. For taxable years ending on or after December 31, 2025,

50% of the amount of global intangible low-taxed income received or deemed received or paid or deemed paid under Section 951A of the Internal Revenue Code. This subparagraph (O) is exempt from the provisions of Section 250 of this Act;

(P) An amount equal to any contribution made to a job training project established pursuant to the Tax Increment Allocation Redevelopment Act;

(Q) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code;

(R) On and after July 20, 1999, in the case of an attorney-in-fact with respect to whom an interinsurer or a reciprocal insurer has made the election under Section 835 of the Internal Revenue Code, 26 U.S.C. 835, an amount equal to the excess, if any, of the amounts paid or incurred by that interinsurer or reciprocal insurer in the taxable year to the attorney-in-fact over the deduction allowed to that interinsurer or reciprocal insurer with respect to the attorney-in-fact under Section 835(b) of the Internal Revenue Code for the taxable year; the provisions of this subparagraph are exempt from the provisions of Section 250;

(S) For taxable years ending on or after December 31, 1997, in the case of a Subchapter S corporation, an amount equal to all amounts of income allocable to a shareholder subject to the Personal Property Tax Replacement Income Tax imposed by subsections (c) and (d) of Section 201 of this Act, including amounts allocable to organizations exempt from federal income tax by reason of Section 501(a) of the Internal Revenue Code. This subparagraph (S) is exempt from the provisions of Section 250;

(T) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation deduction taken for the taxable year on the taxpayer's federal income tax return on property for which the bonus depreciation deduction was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not including the bonus depreciation deduction;

(2) for taxable years ending on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by

0.429); and

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429);

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0;

(iii) for property on which a bonus depreciation deduction of 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals the depreciation deduction that would be allowed on that property if the taxpayer had made the election under Section 168(k)(7) of the Internal Revenue Code to not claim bonus depreciation on that property; and

(iv) for property on which a bonus depreciation deduction of a percentage other than 30%, 50% or 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals "y" multiplied

by 100 times the percentage bonus depreciation on the property (that is, 100(bonus%)) and then divided by 100 times 1 minus the percentage bonus depreciation on the property (that is, 100(1-bonus%)).

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of property may not exceed the amount of the bonus depreciation deduction taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code. This subparagraph (T) is exempt from the provisions of Section 250;

(U) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (E-10), then an amount equal to that addition modification.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (T) and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (E-10), then an amount equal to that addition modification.

The taxpayer is allowed to take the deduction

under this subparagraph only once with respect to any one piece of property.

This subparagraph (U) is exempt from the provisions of Section 250;

(V) The amount of: (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of such addition modification, (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of such addition modification, and (iii) any insurance premium income (net of deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-19), Section 203(b)(2)(E-14), Section 203(c)(2)(G-14), or Section

203(d)(2)(D-9), but not to exceed the amount of that addition modification. This subparagraph (V) is exempt from the provisions of Section 250;

(W) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(b)(2)(E-12) for interest paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (W) is exempt from the provisions of Section 250;

(X) An amount equal to the income from intangible property taken into account for the taxable year (net

of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(b)(2)(E-13) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same foreign person. This subparagraph (X) is exempt from the provisions of Section 250;

(Y) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section 203(b)(2)(E-14), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance

company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph (Y), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (Y). This subparagraph (Y) is exempt from the provisions of Section 250;

(Z) The difference between the nondeductible controlled foreign corporation dividends under Section 965(e)(3) of the Internal Revenue Code over the taxable income of the taxpayer, computed without regard to Section 965(e)(2)(A) of the Internal Revenue Code, and without regard to any net operating loss deduction. This subparagraph (Z) is exempt from the provisions of Section 250; and

(AA) For taxable years beginning on or after January 1, 2023, for any cannabis establishment operating in this State and licensed under the Cannabis Regulation and Tax Act or any cannabis cultivation center or medical cannabis dispensing organization operating in this State and licensed under the Compassionate Use of Medical Cannabis Program Act, an amount equal to the deductions that were disallowed under Section 280E of the Internal

Revenue Code for the taxable year and that would not be added back under this subsection. The provisions of this subparagraph (AA) are exempt from the provisions of Section 250.

(3) Special rule. For purposes of paragraph (2)(A), "gross income" in the case of a life insurance company, for tax years ending on and after December 31, 1994, and prior to December 31, 2011, shall mean the gross investment income for the taxable year and, for tax years ending on or after December 31, 2011, shall mean all amounts included in life insurance gross income under Section 803(a)(3) of the Internal Revenue Code.

(c) Trusts and estates.

(1) In general. In the case of a trust or estate, base income means an amount equal to the taxpayer's taxable income for the taxable year as modified by paragraph (2).

(2) Modifications. Subject to the provisions of paragraph (3), the taxable income referred to in paragraph (1) shall be modified by adding thereto the sum of the following amounts:

(A) An amount equal to all amounts paid or accrued to the taxpayer as interest or dividends during the taxable year to the extent excluded from gross income in the computation of taxable income;

(B) In the case of (i) an estate, $600; (ii) a

trust which, under its governing instrument, is required to distribute all of its income currently, $300; and (iii) any other trust, $100, but in each such case, only to the extent such amount was deducted in the computation of taxable income;

(C) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income in the computation of taxable income for the taxable year;

(D) The amount of any net operating loss deduction taken in arriving at taxable income, other than a net operating loss carried forward from a taxable year ending prior to December 31, 1986;

(E) For taxable years in which a net operating loss carryback or carryforward from a taxable year ending prior to December 31, 1986 is an element of taxable income under paragraph (1) of subsection (e) or subparagraph (E) of paragraph (2) of subsection (e), the amount by which addition modifications other than those provided by this subparagraph (E) exceeded subtraction modifications in such taxable year, with the following limitations applied in the order that they are listed:

(i) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to

December 31, 1986 shall be reduced by the amount of addition modification under this subparagraph (E) which related to that net operating loss and which was taken into account in calculating the base income of an earlier taxable year, and

(ii) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to December 31, 1986 shall not exceed the amount of such carryback or carryforward;

For taxable years in which there is a net operating loss carryback or carryforward from more than one other taxable year ending prior to December 31, 1986, the addition modification provided in this subparagraph (E) shall be the sum of the amounts computed independently under the preceding provisions of this subparagraph (E) for each such taxable year;

(F) For taxable years ending on or after January 1, 1989, an amount equal to the tax deducted pursuant to Section 164 of the Internal Revenue Code if the trust or estate is claiming the same tax for purposes of the Illinois foreign tax credit under Section 601 of this Act;

(G) An amount equal to the amount of the capital gain deduction allowable under the Internal Revenue Code, to the extent deducted from gross income in the

computation of taxable income;

(G-5) For taxable years ending after December 31, 1997, an amount equal to any eligible remediation costs that the trust or estate deducted in computing adjusted gross income and for which the trust or estate claims a credit under subsection (l) of Section 201;

(G-10) For taxable years 2001 and thereafter, an amount equal to the bonus depreciation deduction taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code; and

(G-11) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (G-10), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (R) with respect to that property.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (R) and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (R), then an amount equal to that subtraction modification.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(G-12) An amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts

included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred. For taxable years ending on and after December 31, 2025, for purposes of applying this paragraph in the case of a taxpayer to which Section 163(j) of the Internal Revenue Code applies for the taxable year, the reduction in the amount of interest for which a deduction is allowed by reason of Section 163(j) shall be treated as allocable first to persons who are not foreign persons referred to in this paragraph and then to such foreign persons.

For taxable years ending before December 31, 2025, this paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable

year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

For taxable years ending on or after December 31, 2025, this paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or

incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to

regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(G-13) An amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross

income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(c)(2)(G-12) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes: (1) expenses, losses, and costs for or related to the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

For taxable years ending before December 31, 2025, this paragraph shall not apply to the following:

(i) any item of intangible expenses or costs

paid, accrued, or incurred, directly or indirectly, from a transaction with a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if the taxpayer establishes by clear and convincing

evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

For taxable years ending on or after December 31, 2025, this paragraph shall not apply to the following:

(i) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if

the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(G-14) For taxable years ending on or after December 31, 2008, an amount equal to the amount of insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The

addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(c)(2)(G-12) or Section 203(c)(2)(G-13) of this Act;

(G-15) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(G-16) For taxable years ending on or after December 31, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;

(G-17) the amount that is claimed as a federal deduction when computing the taxpayer's federal

taxable income for the taxable year and that is attributable to an endowment gift for which the taxpayer receives a credit under the Illinois Gives Tax Credit Act;

and by deducting from the total so obtained the sum of the following amounts:

(H) An amount equal to all amounts included in such total pursuant to the provisions of Sections 402(a), 402(c), 403(a), 403(b), 406(a), 407(a) and 408 of the Internal Revenue Code or included in such total as distributions under the provisions of any retirement or disability plan for employees of any governmental agency or unit, or retirement payments to retired partners, which payments are excluded in computing net earnings from self employment by Section 1402 of the Internal Revenue Code and regulations adopted pursuant thereto;

(I) The valuation limitation amount;

(J) An amount equal to the amount of any tax imposed by this Act which was refunded to the taxpayer and included in such total for the taxable year;

(K) An amount equal to all amounts included in taxable income as modified by subparagraphs (A), (B), (C), (D), (E), (F) and (G) which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the

Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(L) With the exception of any amounts subtracted under subparagraph (K), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2) and 265(a)(2) of the Internal Revenue Code, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(a)(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, (iii) for taxable years ending on or after December 31, 2011, Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount included in gross income under Section 87 of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(M) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge

Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act and conducts substantially all of its operations in a River Edge Redevelopment Zone or zones. This subparagraph (M) is exempt from the provisions of Section 250;

(N) An amount equal to any contribution made to a job training project established pursuant to the Tax Increment Allocation Redevelopment Act;

(O) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (M) of paragraph (2) of this subsection shall not be eligible for the deduction provided under this subparagraph (O);

(P) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code;

(Q) For taxable year 1999 and thereafter, an amount equal to the amount of any (i) distributions, to the extent includible in gross income for federal income tax purposes, made to the taxpayer because of

his or her status as a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim and (ii) items of income, to the extent includible in gross income for federal income tax purposes, attributable to, derived from or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime immediately prior to, during, and immediately after World War II, including, but not limited to, interest on the proceeds receivable as insurance under policies issued to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime by European insurance companies immediately prior to and during World War II; provided, however, this subtraction from federal adjusted gross income does not apply to assets acquired with such assets or with the proceeds from the sale of such assets; provided, further, this paragraph shall only apply to a taxpayer who was the first recipient of such assets after their recovery and who is a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim. The amount of and the eligibility for any public assistance, benefit, or similar entitlement is not affected by the inclusion

of items (i) and (ii) of this paragraph in gross income for federal income tax purposes. This paragraph is exempt from the provisions of Section 250;

(R) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation deduction taken for the taxable year on the taxpayer's federal income tax return on property for which the bonus depreciation deduction was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not including the bonus depreciation deduction;

(2) for taxable years ending on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied

by 0.429);

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0;

(iii) for property on which a bonus depreciation deduction of 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals the depreciation deduction that would be allowed on that property if the taxpayer had made the election under Section 168(k)(7) of the Internal Revenue Code to not claim bonus depreciation on that property; and

(iv) for property on which a bonus depreciation deduction of a percentage other than 30%, 50% or 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals "y" multiplied by 100 times the percentage bonus depreciation on the property (that is, 100(bonus%)) and then divided by 100 times 1 minus the percentage bonus depreciation on the property (that is, 100(1-bonus%)).

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of

property may not exceed the amount of the bonus depreciation deduction taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code. This subparagraph (R) is exempt from the provisions of Section 250;

(S) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (G-10), then an amount equal to that addition modification.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (R) and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (G-10), then an amount equal to that addition modification.

The taxpayer is allowed to take the deduction under this subparagraph only once with respect to any one piece of property.

This subparagraph (S) is exempt from the provisions of Section 250;

(T) The amount of (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction

with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of such addition modification and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of such addition modification. This subparagraph (T) is exempt from the provisions of Section 250;

(U) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the

unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(c)(2)(G-12) for interest paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (U) is exempt from the provisions of Section 250;

(V) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(c)(2)(G-13) for intangible expenses and costs

paid, accrued, or incurred, directly or indirectly, to the same foreign person. This subparagraph (V) is exempt from the provisions of Section 250;

(W) in the case of an estate, an amount equal to all amounts included in such total pursuant to the provisions of Section 111 of the Internal Revenue Code as a recovery of items previously deducted by the decedent from adjusted gross income in the computation of taxable income. This subparagraph (W) is exempt from Section 250;

(X) an amount equal to the refund included in such total of any tax deducted for federal income tax purposes, to the extent that deduction was added back under subparagraph (F). This subparagraph (X) is exempt from the provisions of Section 250;

(Y) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section 203(c)(2)(G-14), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph

(Y), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (Y). This subparagraph (Y) is exempt from the provisions of Section 250;

(Z) For taxable years beginning after December 31, 2018 and before January 1, 2026, the amount of excess business loss of the taxpayer disallowed as a deduction by Section 461(l)(1)(B) of the Internal Revenue Code; and

(AA) For taxable years beginning on or after January 1, 2023, for any cannabis establishment operating in this State and licensed under the Cannabis Regulation and Tax Act or any cannabis cultivation center or medical cannabis dispensing organization operating in this State and licensed under the Compassionate Use of Medical Cannabis Program Act, an amount equal to the deductions that were disallowed under Section 280E of the Internal Revenue Code for the taxable year and that would not be added back under this subsection. The provisions of this subparagraph (AA) are exempt from the provisions of Section 250.

(3) Limitation. The amount of any modification otherwise required under this subsection shall, under regulations prescribed by the Department, be adjusted by

any amounts included therein which were properly paid, credited, or required to be distributed, or permanently set aside for charitable purposes pursuant to Internal Revenue Code Section 642(c) during the taxable year.

(d) Partnerships.

(1) In general. In the case of a partnership, base income means an amount equal to the taxpayer's taxable income for the taxable year as modified by paragraph (2).

(2) Modifications. The taxable income referred to in paragraph (1) shall be modified by adding thereto the sum of the following amounts:

(A) An amount equal to all amounts paid or accrued to the taxpayer as interest or dividends during the taxable year to the extent excluded from gross income in the computation of taxable income;

(B) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income for the taxable year;

(C) The amount of deductions allowed to the partnership pursuant to Section 707 (c) of the Internal Revenue Code in calculating its taxable income;

(D) An amount equal to the amount of the capital gain deduction allowable under the Internal Revenue Code, to the extent deducted from gross income in the

computation of taxable income;

(D-5) For taxable years 2001 and thereafter, an amount equal to the bonus depreciation deduction taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code;

(D-6) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-5), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (O) with respect to that property.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (O) and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (O), then an amount equal to that subtraction modification.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(D-7) An amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or

indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred. For taxable years ending on and after December 31, 2025, for purposes of applying this paragraph in the case of a taxpayer to which Section

163(j) of the Internal Revenue Code applies for the taxable year, the reduction in the amount of interest for which a deduction is allowed by reason of Section 163(j) shall be treated as allocable first to persons who are not foreign persons referred to in this paragraph and then to such foreign persons.

For taxable years ending before December 31, 2025, this paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid

pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

For taxable years ending on or after December 31, 2025, this paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable year, paid, accrued, or incurred, the interest

to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act; and

(D-8) An amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in

computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred or accrued. The preceding

sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(d)(2)(D-7) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets;

For taxable years ending on or after December 31, 2025, this paragraph shall not apply to the following:

(i) any item of intangible expenses or costs paid, accrued, or incurred, directly or indirectly, from a transaction with a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

For taxable years ending on or after December 31,

2025, this paragraph shall not apply to the following:

(i) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(D-9) For taxable years ending on or after December 31, 2008, an amount equal to the amount of insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under

Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(d)(2)(D-7) or Section 203(d)(2)(D-8) of this Act;

(D-10) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(D-11) For taxable years ending on or after December 31, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;

(D-12) the amount that is claimed as a federal deduction when computing the taxpayer's federal taxable income for the taxable year and that is attributable to an endowment gift for which the taxpayer receives a credit under the Illinois Gives Tax Credit Act;

and by deducting from the total so obtained the following amounts:

(E) The valuation limitation amount;

(F) An amount equal to the amount of any tax imposed by this Act which was refunded to the taxpayer and included in such total for the taxable year;

(G) An amount equal to all amounts included in taxable income as modified by subparagraphs (A), (B), (C) and (D) which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(H) Any income of the partnership which constitutes personal service income as defined in Section 1348(b)(1) of the Internal Revenue Code (as in effect December 31, 1981) or a reasonable allowance for compensation paid or accrued for services rendered by partners to the partnership, whichever is greater; this subparagraph (H) is exempt from the provisions of Section 250;

(I) An amount equal to all amounts of income distributable to an entity subject to the Personal Property Tax Replacement Income Tax imposed by subsections (c) and (d) of Section 201 of this Act including amounts distributable to organizations

exempt from federal income tax by reason of Section 501(a) of the Internal Revenue Code; this subparagraph (I) is exempt from the provisions of Section 250;

(J) With the exception of any amounts subtracted under subparagraph (G), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2) and 265(a)(2) of the Internal Revenue Code, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(a)(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, (iii) for taxable years ending on or after December 31, 2011, Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount included in gross income under Section 87 of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(K) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act and conducts substantially all of its operations from a River Edge Redevelopment

Zone or zones. This subparagraph (K) is exempt from the provisions of Section 250;

(L) An amount equal to any contribution made to a job training project established pursuant to the Real Property Tax Increment Allocation Redevelopment Act;

(M) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (K) of paragraph (2) of this subsection shall not be eligible for the deduction provided under this subparagraph (M);

(N) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code;

(O) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation

deduction taken for the taxable year on the taxpayer's federal income tax return on property for which the bonus depreciation deduction was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not including the bonus depreciation deduction;

(2) for taxable years ending on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429);

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0;

(iii) for property on which a bonus depreciation deduction of 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals the depreciation deduction that would be allowed

on that property if the taxpayer had made the election under Section 168(k)(7) of the Internal Revenue Code to not claim bonus depreciation on that property; and

(iv) for property on which a bonus depreciation deduction of a percentage other than 30%, 50% or 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals "y" multiplied by 100 times the percentage bonus depreciation on the property (that is, 100(bonus%)) and then divided by 100 times 1 minus the percentage bonus depreciation on the property (that is, 100(1-bonus%)).

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of property may not exceed the amount of the bonus depreciation deduction taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code. This subparagraph (O) is exempt from the provisions of Section 250;

(P) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-5), then an amount

equal to that addition modification.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (O) and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-5), then an amount equal to that addition modification.

The taxpayer is allowed to take the deduction under this subparagraph only once with respect to any one piece of property.

This subparagraph (P) is exempt from the provisions of Section 250;

(Q) The amount of (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of such addition modification and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section

203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of such addition modification. This subparagraph (Q) is exempt from Section 250;

(R) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(d)(2)(D-7) for interest paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (R) is exempt from Section 250;

(S) An amount equal to the income from intangible property taken into account for the taxable year (net

of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(d)(2)(D-8) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (S) is exempt from Section 250;

(T) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section 203(d)(2)(D-9), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance

company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph (T), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (T). This subparagraph (T) is exempt from the provisions of Section 250; and

(U) For taxable years beginning on or after January 1, 2023, for any cannabis establishment operating in this State and licensed under the Cannabis Regulation and Tax Act or any cannabis cultivation center or medical cannabis dispensing organization operating in this State and licensed under the Compassionate Use of Medical Cannabis Program Act, an amount equal to the deductions that were disallowed under Section 280E of the Internal Revenue Code for the taxable year and that would not be added back under this subsection. The provisions of this subparagraph (U) are exempt from the provisions of Section 250.

(e) Gross income; adjusted gross income; taxable income.

(1) In general. Subject to the provisions of paragraph (2) and subsection (b)(3), for purposes of this Section

and Section 803(e), a taxpayer's gross income, adjusted gross income, or taxable income for the taxable year shall mean the amount of gross income, adjusted gross income or taxable income properly reportable for federal income tax purposes for the taxable year under the provisions of the Internal Revenue Code. Taxable income may be less than zero. However, for taxable years ending on or after December 31, 1986, net operating loss carryforwards from taxable years ending prior to December 31, 1986, may not exceed the sum of federal taxable income for the taxable year before net operating loss deduction, plus the excess of addition modifications over subtraction modifications for the taxable year. For taxable years ending prior to December 31, 1986, taxable income may never be an amount in excess of the net operating loss for the taxable year as defined in subsections (c) and (d) of Section 172 of the Internal Revenue Code, provided that when taxable income of a corporation (other than a Subchapter S corporation), trust, or estate is less than zero and addition modifications, other than those provided by subparagraph (E) of paragraph (2) of subsection (b) for corporations or subparagraph (E) of paragraph (2) of subsection (c) for trusts and estates, exceed subtraction modifications, an addition modification must be made under those subparagraphs for any other taxable year to which the taxable income less than zero (net operating loss) is

applied under Section 172 of the Internal Revenue Code or under subparagraph (E) of paragraph (2) of this subsection (e) applied in conjunction with Section 172 of the Internal Revenue Code.

(2) Special rule. For purposes of paragraph (1) of this subsection, the taxable income properly reportable for federal income tax purposes shall mean:

(A) Certain life insurance companies. In the case of a life insurance company subject to the tax imposed by Section 801 of the Internal Revenue Code, life insurance company taxable income, plus the amount of distribution from pre-1984 policyholder surplus accounts as calculated under Section 815a of the Internal Revenue Code;

(B) Certain other insurance companies. In the case of mutual insurance companies subject to the tax imposed by Section 831 of the Internal Revenue Code, insurance company taxable income;

(C) Regulated investment companies. In the case of a regulated investment company subject to the tax imposed by Section 852 of the Internal Revenue Code, investment company taxable income;

(D) Real estate investment trusts. In the case of a real estate investment trust subject to the tax imposed by Section 857 of the Internal Revenue Code, real estate investment trust taxable income;

(E) Consolidated corporations. In the case of a corporation which is a member of an affiliated group of corporations filing a consolidated income tax return for the taxable year for federal income tax purposes, taxable income determined as if such corporation had filed a separate return for federal income tax purposes for the taxable year and each preceding taxable year for which it was a member of an affiliated group. For purposes of this subparagraph, the taxpayer's separate taxable income shall be determined as if the election provided by Section 243(b)(2) of the Internal Revenue Code had been in effect for all such years;

(F) Cooperatives. In the case of a cooperative corporation or association, the taxable income of such organization determined in accordance with the provisions of Section 1381 through 1388 of the Internal Revenue Code, but without regard to the prohibition against offsetting losses from patronage activities against income from nonpatronage activities; except that a cooperative corporation or association may make an election to follow its federal income tax treatment of patronage losses and nonpatronage losses. In the event such election is made, such losses shall be computed and carried over in a manner consistent with subsection (a) of Section

207 of this Act and apportioned by the apportionment factor reported by the cooperative on its Illinois income tax return filed for the taxable year in which the losses are incurred. The election shall be effective for all taxable years with original returns due on or after the date of the election. In addition, the cooperative may file an amended return or returns, as allowed under this Act, to provide that the election shall be effective for losses incurred or carried forward for taxable years occurring prior to the date of the election. Once made, the election may only be revoked upon approval of the Director. The Department shall adopt rules setting forth requirements for documenting the elections and any resulting Illinois net loss and the standards to be used by the Director in evaluating requests to revoke elections. Public Act 96-932 is declaratory of existing law;

(G) Subchapter S corporations. In the case of: (i) a Subchapter S corporation for which there is in effect an election for the taxable year under Section 1362 of the Internal Revenue Code, the taxable income of such corporation determined in accordance with Section 1363(b) of the Internal Revenue Code, except that taxable income shall take into account those items which are required by Section 1363(b)(1) of the

Internal Revenue Code to be separately stated; and (ii) a Subchapter S corporation for which there is in effect a federal election to opt out of the provisions of the Subchapter S Revision Act of 1982 and have applied instead the prior federal Subchapter S rules as in effect on July 1, 1982, the taxable income of such corporation determined in accordance with the federal Subchapter S rules as in effect on July 1, 1982; and

(H) Partnerships. In the case of a partnership, taxable income determined in accordance with Section 703 of the Internal Revenue Code, except that taxable income shall take into account those items which are required by Section 703(a)(1) to be separately stated but which would be taken into account by an individual in calculating his taxable income.

(3) Recapture of business expenses on disposition of asset or business. Notwithstanding any other law to the contrary, if in prior years income from an asset or business has been classified as business income and in a later year is demonstrated to be non-business income, then all expenses, without limitation, deducted in such later year and in the 2 immediately preceding taxable years related to that asset or business that generated the non-business income shall be added back and recaptured as business income in the year of the disposition of the

asset or business. Such amount shall be apportioned to Illinois using the greater of the apportionment fraction computed for the business under Section 304 of this Act for the taxable year or the average of the apportionment fractions computed for the business under Section 304 of this Act for the taxable year and for the 2 immediately preceding taxable years.

(f) Valuation limitation amount.

(1) In general. The valuation limitation amount referred to in subsections (a)(2)(G), (c)(2)(I) and (d)(2)(E) is an amount equal to:

(A) The sum of the pre-August 1, 1969 appreciation amounts (to the extent consisting of gain reportable under the provisions of Section 1245 or 1250 of the Internal Revenue Code) for all property in respect of which such gain was reported for the taxable year; plus

(B) The lesser of (i) the sum of the pre-August 1, 1969 appreciation amounts (to the extent consisting of capital gain) for all property in respect of which such gain was reported for federal income tax purposes for the taxable year, or (ii) the net capital gain for the taxable year, reduced in either case by any amount of such gain included in the amount determined under subsection (a)(2)(F) or (c)(2)(H).

(2) Pre-August 1, 1969 appreciation amount.

(A) If the fair market value of property referred to in paragraph (1) was readily ascertainable on August 1, 1969, the pre-August 1, 1969 appreciation amount for such property is the lesser of (i) the excess of such fair market value over the taxpayer's basis (for determining gain) for such property on that date (determined under the Internal Revenue Code as in effect on that date), or (ii) the total gain realized and reportable for federal income tax purposes in respect of the sale, exchange or other disposition of such property.

(B) If the fair market value of property referred to in paragraph (1) was not readily ascertainable on August 1, 1969, the pre-August 1, 1969 appreciation amount for such property is that amount which bears the same ratio to the total gain reported in respect of the property for federal income tax purposes for the taxable year, as the number of full calendar months in that part of the taxpayer's holding period for the property ending July 31, 1969 bears to the number of full calendar months in the taxpayer's entire holding period for the property.

(C) The Department shall prescribe such regulations as may be necessary to carry out the purposes of this paragraph.

(g) Double deductions. Unless specifically provided otherwise, nothing in this Section shall permit the same item to be deducted more than once.

(h) Legislative intention. Except as expressly provided by this Section there shall be no modifications or limitations on the amounts of income, gain, loss or deduction taken into account in determining gross income, adjusted gross income or taxable income for federal income tax purposes for the taxable year, or in the amount of such items entering into the computation of base income and net income under this Act for such taxable year, whether in respect of property values as of August 1, 1969 or otherwise.

(Source: P.A. 103-8, eff. 6-7-23; 103-478, eff. 1-1-24; 103-592, Article 10, Section 10-900, eff. 6-7-24; 103-592, Article 170, Section 170-90, eff. 6-7-24; 103-605, eff. 7-1-24; 103-647, eff. 7-1-24; 104-6, eff. 6-16-25; 104-417, eff. 8-15-25.)

(35 ILCS 5/901)

Sec. 901. Collection authority.

(a) In general. The Department shall collect the taxes imposed by this Act. The Department shall collect certified past due child support amounts under Section 2505-650 of the Department of Revenue Law of the Civil Administrative Code of

Illinois. Except as provided in subsections (b), (c), (e), (f), (g), and (h) of this Section, money collected pursuant to subsections (a) and (b) of Section 201 of this Act shall be paid into the General Revenue Fund in the State treasury; money collected pursuant to subsections (c) and (d) of Section 201 of this Act shall be paid into the Personal Property Tax Replacement Fund, a special fund in the State treasury ~~Treasury~~; and money collected under Section 2505-650 of the Department of Revenue Law of the Civil Administrative Code of Illinois shall be paid into the Child Support Enforcement Trust Fund, a special fund outside the State treasury ~~Treasury~~, or to the State Disbursement Unit established under Section 10-26 of the Illinois Public Aid Code, as directed by the Department of Healthcare and Family Services.

(b) Local Government Distributive Fund. Beginning August 1, 2017 and continuing through July 31, 2022, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of: (i) 6.06% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 4.95% individual income tax rate after July 1, 2017) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month; (ii) 6.85% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 7% corporate income tax rate after July 1, 2017) of the net revenue realized from the

tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month; and (iii) beginning February 1, 2022, 6.06% of the net revenue realized from the tax imposed by subsection (p) of Section 201 of this Act upon electing pass-through entities. Beginning August 1, 2022 and continuing through July 31, 2023, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of: (i) 6.16% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month; (ii) 6.85% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month; and (iii) 6.16% of the net revenue realized from the tax imposed by subsection (p) of Section 201 of this Act upon electing pass-through entities. Beginning August 1, 2023, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of: (i) 6.47% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month; (ii) 6.85% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month; and (iii) 6.47% of the net revenue realized from the tax imposed by subsection

(p) of Section 201 of this Act upon electing pass-through entities. Net revenue realized for a month shall be defined as the revenue from the tax imposed by subsections (a) and (b) of Section 201 of this Act which is deposited into the General Revenue Fund, the Education Assistance Fund, the Income Tax Surcharge Local Government Distributive Fund, the Fund for the Advancement of Education, and the Commitment to Human Services Fund during the month minus the amount paid out of the General Revenue Fund in State warrants during that same month as refunds to taxpayers for overpayment of liability under the tax imposed by subsections (a) and (b) of Section 201 of this Act.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this subsection (b) to be transferred by the Treasurer into the Local Government Distributive Fund from the General Revenue Fund shall be directly deposited into the Local Government Distributive Fund as the revenue is realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act.

(c) Deposits Into Income Tax Refund Fund.

(1) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. Beginning

with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal year 2011, the Annual Percentage shall be 8.75%. For fiscal year 2012, the Annual Percentage shall be 8.75%. For fiscal year 2013, the Annual Percentage shall be 9.75%. For fiscal year 2014, the Annual Percentage shall be 9.5%. For fiscal year 2015, the Annual Percentage shall be 10%. For fiscal year 2018, the Annual Percentage shall be 9.8%. For fiscal year 2019, the Annual Percentage shall be 9.7%. For fiscal year 2020, the Annual Percentage shall be 9.5%. For fiscal year 2021, the Annual Percentage shall be 9%. For fiscal year 2022, the Annual Percentage shall be 9.25%. For fiscal year 2023, the Annual Percentage shall be 9.25%. For fiscal year 2024, the Annual Percentage shall be 9.15%. For fiscal year 2025, the Annual Percentage shall be 9.15%. For fiscal year 2026, the Annual Percentage shall be 9.15%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, minus the amounts

transferred into the Income Tax Refund Fund from the Tobacco Settlement Recovery Fund, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 7.6%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(2) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal year 2011, the Annual Percentage shall be 17.5%. For fiscal year 2012, the Annual Percentage shall be 17.5%. For fiscal year 2013, the Annual Percentage shall be 14%. For fiscal year 2014, the Annual Percentage shall be 13.4%. For fiscal year 2015, the Annual Percentage shall be 14%. For fiscal year 2018, the Annual Percentage shall be 17.5%. For fiscal year

2019, the Annual Percentage shall be 15.5%. For fiscal year 2020, the Annual Percentage shall be 14.25%. For fiscal year 2021, the Annual Percentage shall be 14%. For fiscal year 2022, the Annual Percentage shall be 15%. For fiscal year 2023, the Annual Percentage shall be 14.5%. For fiscal year 2024, the Annual Percentage shall be 14%. For fiscal year 2025, the Annual Percentage shall be 14%. For fiscal year 2026, the Annual Percentage shall be 14%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 23%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(3) The Comptroller shall order transferred and the

Treasurer shall transfer from the Tobacco Settlement Recovery Fund to the Income Tax Refund Fund (i) $35,000,000 in January, 2001, (ii) $35,000,000 in January, 2002, and (iii) $35,000,000 in January, 2003.

(d) Expenditures from Income Tax Refund Fund.

(1) Beginning January 1, 1989, money in the Income Tax Refund Fund shall be expended exclusively for the purpose of paying refunds resulting from overpayment of tax liability under Section 201 of this Act and for making transfers pursuant to this subsection (d), except that in State fiscal years 2022 and 2023, moneys in the Income Tax Refund Fund shall also be used to pay one-time rebate payments as provided under Sections 208.5 and 212.1.

(2) The Director shall order payment of refunds resulting from overpayment of tax liability under Section 201 of this Act from the Income Tax Refund Fund only to the extent that amounts collected pursuant to Section 201 of this Act and transfers pursuant to this subsection (d) and item (3) of subsection (c) have been deposited and retained in the Fund.

(3) As soon as possible after the end of each fiscal year, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the Personal Property Tax Replacement Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount

collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year over the amount of refunds resulting from overpayment of tax liability under subsections (c) and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year.

(4) As soon as possible after the end of each fiscal year, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Personal Property Tax Replacement Fund to the Income Tax Refund Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount of refunds resulting from overpayment of tax liability under subsections (c) and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year over the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year.

(4.5) As soon as possible after the end of fiscal year 1999 and of each fiscal year thereafter, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the General Revenue Fund any surplus remaining in the Income Tax Refund Fund as of the end of such fiscal year; excluding for fiscal years 2000, 2001, and 2002 amounts attributable to transfers under item (3) of subsection (c)

less refunds resulting from the earned income tax credit, and excluding for fiscal year 2022 amounts attributable to transfers from the General Revenue Fund authorized by Public Act 102-700. For purposes of this item (4.5), "surplus" means the cash balance in the Income Tax Refund Fund at the end of such fiscal year, less amounts attributable to transfers under item (3) of this subsection (d).

(5) This Act shall constitute an irrevocable and continuing appropriation from the Income Tax Refund Fund for the purposes of (i) paying refunds upon the order of the Director in accordance with the provisions of this Section and (ii) paying one-time rebate payments under Sections 208.5 and 212.1.

(e) Deposits into the Education Assistance Fund and the Income Tax Surcharge Local Government Distributive Fund. On July 1, 1991, and thereafter, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 7.3% into the Education Assistance Fund in the State treasury ~~Treasury~~. Beginning July 1, 1991, and continuing through January 31, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 3.0% into the Income Tax Surcharge Local Government Distributive Fund in the State

treasury ~~Treasury~~. Beginning February 1, 1993 and continuing through June 30, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 4.4% into the Income Tax Surcharge Local Government Distributive Fund in the State treasury ~~Treasury~~. Beginning July 1, 1993, and continuing through June 30, 1994, of the amounts collected under subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 1.475% into the Income Tax Surcharge Local Government Distributive Fund in the State treasury ~~Treasury~~.

(f) Deposits into the Fund for the Advancement of Education. Beginning February 1, 2015, the Department shall deposit the following portions of the revenue realized from the tax imposed upon individuals, trusts, and estates by subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, into the Fund for the Advancement of Education:

(1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and

(2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (f) on or after the effective date of the

reduction.

(g) Deposits into the Commitment to Human Services Fund. Beginning February 1, 2015, the Department shall deposit the following portions of the revenue realized from the tax imposed upon individuals, trusts, and estates by subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, into the Commitment to Human Services Fund:

(1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and

(2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (g) on or after the effective date of the reduction.

(h) Deposits into the Tax Compliance and Administration Fund. Beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department, an amount equal to 1/12 of 5% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department from the tax imposed by subsections (a), (b), (c), and (d) of Section 201 of this Act,

net of deposits into the Income Tax Refund Fund made from those cash receipts.

(i) Notwithstanding any other provision of law, the tax collected from gains realized under the Extremely High Wealth Mark-to-Market Tax Act shall be deposited into (1) the Northern Illinois Transit Authority Authority Occupation and Use Tax Replacement Fund if the tax was collected from a person residing within the service area of the Northern Illinois Transit Authority or (2) the Downstate Public Transportation Fund if the tax was collected from a person residing outside the service area of the Northern Illinois Transit Authority.

(Source: P.A. 103-8, eff. 6-7-23; 103-154, eff. 6-30-23; 103-588, eff. 6-5-24; 104-2, eff. 6-16-25; 104-6, eff. 6-16-25; revised 9-10-25.)

Section 5-900. The Metropolitan Transit Authority Act is amended by changing Sections 1, 2, 5, 6, 7, 9a, 9b, 11, 12a, 12b, 12c, 15, 18, 19, 20, 21, 23, 27, 28, 28a, 28d, 29, 31, 38, and 42 and by adding Sections 19.5, 33.10, and 51.5 as follows:

(70 ILCS 3605/1) (from Ch. 111 2/3, par. 301)

Sec. 1. This Act shall be known and may be cited as the Chicago Transit Authority Act, and for the purposes of legal obligations created prior to this amendatory Act of the 104th General Assembly, it may also be cited as the "Metropolitan Transit Authority Act."

(Source: Laws 1945, p. 1171.)

(70 ILCS 3605/2) (from Ch. 111 2/3, par. 302)

Sec. 2. When used in this Act:

"Transportation System" means all plants, equipment, property and rights useful for transportation of passengers for hire except taxicabs and includes, without limiting the generality of the foregoing, street railways, elevated railroads, subways and underground railroads, motor vehicles, trolley buses, motor buses and any combination thereof.

~~"Metropolitan area of Cook County" embraces all the territory in the County of Cook, State of Illinois East of the east line of Range Eleven (11), East of the Third Principal Meridian of the United States Government survey.~~

~~"Metropolitan area" means the metropolitan area of Cook County, as above defined.~~

"Authority" means Chicago Transit Authority created by this Act.

"Board" means Chicago Transit Board.

"Governor" means Governor of the State of Illinois.

"Mayor" means Mayor of the City of Chicago.

"Metropolitan area" has the meaning given to the term "metropolitan region" in the Northern Illinois Transit Authority Act.

"Motor vehicle" means every vehicle which is self-propelled or which is propelled by electric power

obtained from overhead trolley wires but not operated on rails.

"Municipal government" means a "municipality" as defined in Section 1 of Article VII of the Illinois Constitution.

"Supermajority vote" means a supermajority vote by the Northern Illinois Transit Authority as defined in the Northern Illinois Transit Authority Act.

"Unit of local government" has the meaning ascribed to it in Section 1 of Article VII of the Illinois Constitution.

(Source: P.A. 98-709, eff. 7-16-14.)

(70 ILCS 3605/6) (from Ch. 111 2/3, par. 306)

Sec. 6. Subject to the powers and duties of the Northern Illinois Transit Authority created by the Northern Illinois Transit Authority Act, the Chicago Transit ~~The~~ Authority shall have power to acquire, construct, own, operate and maintain for public service a transportation system in the metropolitan area of Cook County and outside thereof to the extent herein provided and all the powers necessary or convenient to accomplish the purposes of this Act, including, without limiting the generality of the foregoing, the specific powers enumerated herein.

(Source: Laws 1955, p. 1166.)

(70 ILCS 3605/7) (from Ch. 111 2/3, par. 307)

Sec. 7. General powers.

(a) The Board of the Authority shall:

(1) oversee the operations and management of the Authority;

(2) convey the Northern Illinois Transit Authority's goals, priorities, and requirements to the Authority; and

(3) convey information, concerns, and recommendations from the Authority to the Executive Director and Board of the Northern Illinois Transit Authority.

(b) The Board shall manage the debt that was issued and outstanding by the Authority and ensure that the obligations owed to bondholders are fulfilled.

(c) The Board may not issue new debt, except for:

(1) debt or other financial instruments designed to refinance or retire debt that was issued and outstanding on the effective date of this amendatory Act of the 104th General Assembly;

(2) debt or other financial instruments in the amounts, terms and conditions, and other requirements provided for in the Full Funding Grant Agreement in the form in which it was executed on January 10, 2025, and in effect on the date of this amendatory Act of the 104th General Assembly (Project ID No. IL-2025-001-00), commonly known as the Red Line Extension Project, and to refinance or retire debt that was issued pursuant to the Full Funding Grant Agreement in the form in which it was executed on January 10, 2025; and

(3) debt or other financial instruments in the amounts, terms and conditions, and other requirements provided for in the Full Funding Grant Agreement in the form in which it was executed on January 9, 2017, and in effect on the date of this amendatory Act of the 104th General Assembly (Project ID No. IL-2017-002-00), commonly known as the Red and Purple Modernization Phase One Project, and to refinance or retire debt that was issued pursuant to the Full Funding Grant Agreement in the form in which it was executed on January 9, 2017.

The Authority shall receive revenues sufficient to satisfy the financial obligation of the above instruments under the Northern Illinois Transit Authority Act.

All material changes in the amount, terms and conditions, or other requirements of the projects covered by the Full Funding Agreements in paragraphs (2) and (3) and occurring after the effective date of this amendatory Act of the 104th General Assembly are subject to the review and approval of the Board of the Northern Illinois Transit Authority. The Authority shall cooperate with the Northern Illinois Transit Authority on the use of alternative issuers of debt or other financial instruments or other efforts by the Northern Illinois Transit Authority to reduce the debt expense of the above-referenced projects, including pursuit of additional funding sources. The authorization provided in paragraphs (2) and (3) of this subsection shall expire on December 31, 2032.

(d) In addition to any powers provided in this Act, the Authority shall have all of the powers specified in Section 2.20 of the Northern Illinois Transit Authority Act, except that the powers specified in paragraph (v) of subsection (a) of Section 2.20 must be delegated to the Authority by the Board of the Northern Illinois Transit Authority.

(e) The Board shall also have the power to:

(1) cooperate with the Northern Illinois Transit Authority in the exercise by the Northern Illinois Transit Authority of all the powers granted to the Northern Illinois Transit Authority by the Northern Illinois Transit Authority Act;

(2) receive funds from the Northern Illinois Transit Authority under Sections 2.02, 4.01, 4.02, 4.09, and 4.10 of the Northern Illinois Transit Authority Act, as provided in the Northern Illinois Transit Authority Act;

(3) receive financial grants from the Northern Illinois Transit Authority;

(4) adopt ordinances and rules to regulate the use, operation, and maintenance of its property and facilities; and

(5) carry into effect the powers granted to the Authority, with any necessary fines or penalties, such as the suspension of riding privileges or confiscation of fare media under Section 2.40 of the Northern Illinois Transit Authority Act, as the Board deems proper.

(f) The Authority shall use powers delegated to it by the Northern Illinois Transit Authority to oversee the delivery of public transportation in the metropolitan region, provided that the Northern Illinois Transit Authority shall retain primary responsibility for setting fares, service standards, schedules, and coordinated fare collection so that the public transportation system in the metropolitan region operates on a one-network, one-timetable, one-ticket model for transit users. ~~The Authority shall have power to acquire by purchase, condemnation, lease, gift or otherwise all or any part of the plant, equipment, property, rights in property, reserve funds, employees' pension or retirement funds, special funds, franchises, licenses, patents, permits and papers, documents and records belonging to any public utility operating a transportation system within the metropolitan area of Cook County, together with all or any part of the right of way, equipment, fixed facilities and other property of any kind of any such utility extending beyond the boundaries of the metropolitan area of Cook County and forming part of an integrated suburban rapid transit, rail transportation facility or motor bus operation connecting with rapid transit or electric railway lines in super highways of the Authority or leading to the unification and integration of a unified rapid transit, rail, and motor bus operation in and about the metropolitan area of Cook County. Such properties upon acquisition by or lease to the Authority shall become and be~~

~~operated as part of the transportation system of the Authority and the Authority shall have all powers in connection with such properties and such operations as are conferred by this Act with respect to the transportation system of the Authority located within the metropolitan area of Cook County. The Authority shall also have the power to enter into agreements to operate any such lines extending beyond the boundaries of the metropolitan area; such agreements to be subject to all other provisions of this Act. The Authority shall have power to contract for or lease for operation and maintenance by the Authority, any municipally owned local transportation subways or other municipally owned local transportation facilities or the facilities of any common carrier or the facilities of any local Mass Transit District, organized under the "Local Mass Transit Act", approved July 21, 1959, as heretofore and hereafter amended, whether such subways or facilities are within or without the metropolitan area of Cook County. The Authority shall have the power to contract with any local Mass Transit District, organized under the "Local Mass Transit Act", approved July 21, 1959, as heretofore and hereafter amended, or with any common carrier for the construction and operation of a transportation system, whether such transportation system is within or without the metropolitan area of Cook County. However, the Authority shall not have power to operate a motor bus facility, the major part of which is used for local transportation of passengers in any city,~~

~~village or incorporated town, unless and until the Authority shall have secured the right to operate motor buses in such municipality for local transportation of passengers in the manner stated in Section 11 of this Act.~~

(Source: P.A. 76-1548.)

(70 ILCS 3605/9a) (from Ch. 111 2/3, par. 309a)

Sec. 9a. In addition to all its other powers, the Authority shall, in all its dealings with the Northern Illinois Transit ~~Regional Transportation~~ Authority established by the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~", enacted by the 78th General Assembly,~~ have the following powers:

(a) (blank); ~~to cooperate with the Regional Transportation Authority in the exercise by the Regional Transportation Authority of all the powers granted it by such Act;~~

(b) (blank); ~~to receive funds from the Regional Transportation Authority pursuant to Sections 2.02, 4.01, 4.02, 4.09 and 4.10 of the "Regional Transportation Authority Act", all as provided in the "Regional Transportation Authority Act";~~

(c) to receive financial grants from the Northern Illinois Transit ~~Regional Transportation~~ Authority or a Service Board, as defined in the Northern Illinois Transit ~~" Regional Transportation~~ Authority Act~~"~~, upon such terms and conditions as shall be set forth in a grant contract between either the

Authority and the Northern Illinois Transit ~~Regional Transportation~~ Authority or the Authority and another Service Board, which contract or agreement may be for such number of years or duration as the parties may agree, all as provided in the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~"~~;

(d) to acquire from the Northern Illinois Transit ~~Regional Transportation~~ Authority any Public Transportation Facility, as defined in the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~"~~, by purchase contract, gift, grant, exchange for other property or rights in property, lease (or sublease) or installment or conditional purchase contracts, which contracts or leases may provide for consideration to be paid in annual installments during a period not exceeding 40 years; such property may be acquired subject to such conditions, restrictions, liens or security or other interests of other parties as the Authority may deem appropriate and in each case the Authority may acquire or dispose of a joint, leasehold, easement, license or other partial interest in such property;

(e) to sell, sell by installment contract, lease (or sublease) as lessor, or transfer to, or grant to or provide for the use by the Northern Illinois Transit ~~Regional Transportation~~ Authority any Public Transportation Facility, as defined in the Northern Illinois Transit ~~" Regional Transportation~~ Authority Act~~"~~, upon such terms and for such

consideration, or for no consideration, as the Authority may deem proper;

(f) to cooperate with the Northern Illinois Transit ~~Regional Transportation~~ Authority for the protection of employees of the Authority and users of public transportation facilities against crime and unsafe conditions and also to protect such facilities; such cooperation may include, without limitation, agreements for the coordination or merger of police or security forces;

(g) to file such budgets, financial plans and reports with and transfer such records, papers, or documents to the Northern Illinois Transit ~~Regional Transportation~~ Authority as may be agreed upon with, or required by the Northern Illinois Transit ~~Regional Transportation~~ Authority, all as provided in the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~"~~.

(Source: P.A. 90-273, eff. 7-30-97.)

(70 ILCS 3605/9b) (from Ch. 111 2/3, par. 309b)

Sec. 9b. The Authority shall comply with the requirements imposed upon a Service Board in Sections 4.09(d) and 4.11 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act and with the requirements of Section 2.11 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act. ~~The Authority shall present evidence that it has complied with Section 27a of this Act to the Regional Transportation~~

~~Authority.~~

(Source: P.A. 102-559, eff. 8-20-21.)

(70 ILCS 3605/12a) (from Ch. 111 2/3, par. 312a)

Sec. 12a. (a) In addition to other powers provided in Section 12b, the Authority may issue its notes from time to time, in anticipation of tax receipts of the Northern Illinois Transit ~~Regional Transportation~~ Authority allocated to the Authority or of other revenues or receipts of the Authority, in order to provide money for the Authority to cover any cash flow deficit which the Authority anticipates incurring. Provided, however, that no such notes may be issued unless the annual cost thereof is incorporated in a budget or revised budget of the Authority which has been approved by the Northern Illinois Transit ~~Regional Transportation~~ Authority. Any such notes are referred to as "Working Cash Notes". Provided further that, the board shall not issue and have outstanding or demand and direct that the Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority issue and have outstanding more than an aggregate of $40,000,000 in Working Cash Notes. No Working Cash Notes shall be issued for a term of longer than 18 months. Proceeds of Working Cash Notes may be used to pay day to day operating expenses of the Authority, consisting of wages, salaries and fringe benefits, professional and technical services (including legal, audit, engineering and other consulting

services), office rental, furniture, fixtures and equipment, insurance premiums, claims for self-insured amounts under insurance policies, public utility obligations for telephone, light, heat and similar items, travel expenses, office supplies, postage, dues, subscriptions, public hearings and information expenses, fuel purchases, and payments of grants and payments under purchase of service agreements for operations of Transportation Agencies ~~transportation agencies~~, prior to the receipt by the Authority from time to time of funds for paying such expenses. Proceeds of the Working Cash Notes shall not be used (i) to increase or provide a debt service reserve fund for any bonds or notes other than Working Cash Notes of the same Series, or (ii) to pay principal of or interest or redemption premium on any capital bonds or notes, whether as such amounts become due or by earlier redemption, issued by the Authority or a transportation agency to construct or acquire public transportation facilities, or to provide funds to purchase such capital bonds or notes.

(b) The ordinance providing for the issuance of any such notes shall fix the date or dates of maturity, the dates on which interest is payable, any sinking fund account or reserve fund account provisions and all other details of such notes and may provide for such covenants or agreements necessary or desirable with regard to the issue, sale and security of such notes. The Authority shall determine and fix the rate or rates of interest of its notes issued under this Act in an ordinance

adopted by the Board prior to the issuance thereof, none of which rates of interest shall exceed that permitted in the Bond Authorization Act. Interest may be payable annually or semi-annually, or at such other times as determined by the Board. Notes issued under this Section may be issued as serial or term obligations, shall be of such denomination or denominations and form, including interest coupons to be attached thereto, be executed in such manner, shall be payable at such place or places and bear such date as the Board shall fix by the ordinance authorizing such note and shall mature at such time or times, within a period not to exceed 18 months from the date of issue, and may be redeemable prior to maturity with or without premium, at the option of the Board, upon such terms and conditions as the Board shall fix by the ordinance authorizing the issuance of such notes. The Board may provide for the registration of notes in the name of the owner as to the principal alone or as to both principal and interest, upon such terms and conditions as the Board may determine. The ordinance authorizing notes may provide for the exchange of such notes which are fully registered, as to both principal and interest, with notes which are registerable as to principal only. All notes issued under this Section by the Board shall be sold at a price which may be at a premium or discount but such that the interest cost (excluding any redemption premium) to the Board of the proceeds of an issue of such notes, computed to stated maturity according to standard

tables of bond values, shall not exceed that permitted in the Bond Authorization Act. Such notes shall be sold at such time or times as the Board shall determine. The notes may be sold either upon competitive bidding or by negotiated sale (without any requirement of publication of intention to negotiate the sale of such notes), as the Board shall determine by ordinance adopted with the affirmative votes of at least 4 Directors. In case any officer whose signature appears on any notes or coupons authorized pursuant to this Section shall cease to be such officer before delivery of such notes, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until such delivery. Neither the Directors of the Northern Illinois Transit ~~Regional Transportation~~ Authority, the Directors of the Authority nor any person executing any bonds or notes thereof shall be liable personally on any such bonds or notes or coupons by reason of the issuance thereof.

(c) All notes of the Authority issued pursuant to this Section shall be general obligations of the Authority to which shall be pledged the full faith and credit of the Authority, as provided in this Section. Such notes shall be secured as provided in the authorizing ordinance, which may, notwithstanding any other provision of this Act, include in addition to any other security, a specific pledge or assignment of and lien on or security interest in any or all tax receipts of the Northern Illinois Transit ~~Regional~~

~~Transportation~~ Authority allocated to the Authority and on any or all other revenues or moneys of the Authority from whatever source which may by law be utilized for debt service purposes and a specific pledge or assignment of and lien on or security interest in any funds or accounts established or provided for by the ordinance of the Board authorizing the issuance of such notes. Any such pledge, assignment, lien or security interest for the benefit of holders of notes of the Authority shall be valid and binding from the time the notes are issued without any physical delivery or further act, and shall be valid and binding as against and prior to the claims of all other parties having claims of any kind against the Authority or any other person irrespective of whether such other parties have notice of such pledge, assignment, lien or security interest. The obligations of the Authority incurred pursuant to this Section shall be superior to and have priority over any other obligations of the Authority except for obligations under Section 12. The Board may provide in the ordinance authorizing the issuance of any notes issued pursuant to this Section for the creation of, deposits in, and regulation and disposition of sinking fund or reserve accounts relating to such notes. The ordinance authorizing the issuance of any notes pursuant to this Section may contain provisions as part of the contract with the holders of the notes, for the creation of a separate fund to provide for the payment of principal and interest on such notes and for the deposit in such fund from any or all the

tax receipts of the Northern Illinois Transit ~~Regional Transportation~~ Authority allocated to the Authority and from any or all such other moneys or revenues of the Authority from whatever source which may by law be utilized for debt service purposes, all as provided in such ordinance, of amounts to meet the debt service requirements on such notes, including principal and interest, and any sinking fund or reserve fund account requirements as may be provided by such ordinance, and all expenses incident to or in connection with such fund and accounts or the payment of such notes. Such ordinance may also provide limitations on the issuance of additional notes of the Authority. No such notes of the Authority shall constitute a debt of the State of Illinois.

(d) The ordinance of the Board authorizing the issuance of any notes may provide additional security for such notes by providing for appointment of a corporate trustee (which may be any trust company or bank having the powers of a trust company within the State) with respect to such notes. The ordinance shall prescribe the rights, duties and powers of the trustee to be exercised for the benefit of the Authority and the protection of the holders of such notes. The ordinance may provide for the trustee to hold in trust, invest and use amounts in funds and accounts created as provided by the ordinance with respect to the notes. The ordinance shall provide that amounts so paid to the trustee which are not required to be deposited, held or invested in funds and

accounts created by the ordinance with respect to notes or used for paying notes to be paid by the trustee to the Authority.

(e) Any notes of the Authority issued pursuant to this Section shall constitute a contract between the Authority and the holders from time to time of such notes. In issuing any note, the Board may include in the ordinance authorizing such issue a covenant as part of the contract with the holders of the notes, that as long as such obligations are outstanding, it shall make such deposits, as provided in paragraph (c) of this Section. A certified copy of the ordinance authorizing the issuance of any such obligations shall be filed at or prior to the issuance of such obligations with the Northern Illinois Transit ~~Regional Transportation~~ Authority, Comptroller of the State of Illinois and the Illinois Department of Revenue.

(f) The State of Illinois pledges to and agrees with the holders of the notes of the Authority issued pursuant to this Section that the State will not limit or alter the rights and powers vested in the Authority by this Act or in the Northern Illinois Transit ~~Regional Transportation~~ Authority by the Northern Illinois Transit ~~Regional Transportation~~ Authority Act so as to impair the terms of any contract made by the Authority with such holders or in any way impair the rights and remedies of such holders until such notes, together with interest thereon, with interest on any unpaid installments of interest, and all costs and expenses in connection with any

action or proceedings by or on behalf of such holders, are fully met and discharged. In addition, the State pledges to and agrees with the holders of the notes of the Authority issued pursuant to this Section that the State will not limit or alter the basis on which State funds are to be paid to the Authority as provided in the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, or the use of such funds, so as to impair the terms of any such contract. The Board is authorized to include these pledges and agreements of the State in any contract with the holders of bonds or notes issued pursuant to this Section.

(g) The Board shall not at any time issue, sell or deliver any Interim Financing Notes pursuant to this Section which will cause it to have issued and outstanding at any time in excess of $40,000,000 of Working Cash Notes. Notes which are being paid or retired by such issuance, sale or delivery of notes, and notes for which sufficient funds have been deposited with the paying agency of such notes to provide for payment of principal and interest thereon or to provide for the redemption thereof, all pursuant to the ordinance authorizing the issuance of such notes, shall not be considered to be outstanding for the purposes of this paragraph.

(h) The Board, subject to the terms of any agreements with noteholders as may then exist, shall have power, out of any funds available therefor, to purchase notes of the Authority

which shall thereupon be cancelled.

(i) In addition to any other authority granted by law, the State Treasurer may, with the approval of the Governor, invest or reinvest, at a price not to exceed par, any State money in the State treasury that ~~Treasury which~~ is not needed for current expenditures due or about to become due in Interim Financing Notes. In the event of a default on an interim financing note issued by the Chicago Transit Authority in which State money in the State treasury was invested, the Treasurer may, after giving notice to the Authority, certify to the Comptroller the amounts of the defaulted interim financing note, in accordance with any applicable rules of the Comptroller, and the Comptroller must deduct and remit to the State treasury the certified amounts or a portion of those amounts from the following proportions of payments of State funds to the Authority:

(1) in the first year after default, one-third of the total amount of any payments of State funds to the Authority;

(2) in the second year after default, two-thirds of the total amount of any payments of State funds to the Authority; and

(3) in the third year after default and for each year thereafter until the total invested amount is repaid, the total amount of any payments of State funds to the Authority.

(Source: P.A. 100-201, eff. 8-18-17; 101-485, eff. 8-23-19.)

(70 ILCS 3605/12b) (from Ch. 111 2/3, par. 312b)

Sec. 12b. Working Cash Borrowing. In addition to the powers provided in Section 12a, the Board with the affirmative vote of 5 of its Directors may request ~~demand and direct~~ the Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority to issue Working Cash Notes at such time and in such amounts and having such maturities as the Authority deems proper, provided however any such borrowing shall have been specifically identified in the budget of the Authority as approved by the Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority. Provided further, that the Board may not issue and have outstanding or demand and direct the Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority to issue and have outstanding more than an aggregate of $40,000,000 in Working Cash Notes.

(Source: P.A. 83-885; 83-886.)

(70 ILCS 3605/12c)

Sec. 12c. Retiree Benefits Bonds and Notes.

(a) In addition to all other bonds or notes that it is authorized to issue, the Authority is authorized to issue its bonds or notes for the purposes of providing funds for the Authority to make the deposits described in Section 12c(b)(1) and (2), for refunding any bonds authorized to be issued under

this Section, as well as for the purposes of paying costs of issuance, obtaining bond insurance or other credit enhancement or liquidity facilities, paying costs of obtaining related swaps as authorized in the Bond Authorization Act ("Swaps"), providing a debt service reserve fund, paying Debt Service (as defined in paragraph (i) of this Section 12c), and paying all other costs related to any such bonds or notes.

(b)(1) After its receipt of a certified copy of a report of the Auditor General of the State of Illinois meeting the requirements of Section 3-2.3 of the Illinois State Auditing Act, the Authority may issue $1,348,550,000 aggregate original principal amount of bonds and notes. After payment of the costs of issuance and necessary deposits to funds and accounts established with respect to debt service, the net proceeds of such bonds or notes shall be deposited only in the Retirement Plan for Chicago Transit Authority Employees and used only for the purposes required by Section 22-101 of the Illinois Pension Code. Provided that no less than $1,110,500,000 has been deposited in the Retirement Plan, remaining proceeds of bonds issued under this subparagraph (b)(1) may be used to pay costs of issuance and make necessary deposits to funds and accounts with respect to debt service for bonds and notes issued under this subparagraph or subparagraph (b)(2).

(2) After its receipt of a certified copy of a report of the Auditor General of the State of Illinois meeting the requirements of Section 3-2.3 of the Illinois State Auditing

Act, the Authority may issue $639,680,000 aggregate original principal amount of bonds and notes. After payment of the costs of issuance and necessary deposits to funds and accounts established with respect to debt service, the net proceeds of such bonds or notes shall be deposited only in the Retiree Health Care Trust and used only for the purposes required by Section 22-101B of the Illinois Pension Code. Provided that no less than $528,800,000 has been deposited in the Retiree Health Care Trust, remaining proceeds of bonds issued under this subparagraph (b)(2) may be used to pay costs of issuance and make necessary deposits to funds and accounts with respect to debt service for bonds and notes issued under this subparagraph or subparagraph (b)(1).

(3) In addition, refunding bonds are authorized to be issued for the purpose of refunding outstanding bonds or notes issued under this Section 12c.

(4) The bonds or notes issued under 12c(b)(1) shall be issued as soon as practicable after the Auditor General issues the report provided in Section 3-2.3(b) of the Illinois State Auditing Act. The bonds or notes issued under 12c(b)(2) shall be issued as soon as practicable after the Auditor General issues the report provided in Section 3-2.3(c) of the Illinois State Auditing Act.

(5) With respect to bonds and notes issued under subparagraph (b), scheduled aggregate annual payments of interest or deposits into funds and accounts established for

the purpose of such payment shall commence within one year after the bonds and notes are issued. With respect to principal and interest, scheduled aggregate annual payments of principal and interest or deposits into funds and accounts established for the purpose of such payment shall be not less than 70% in 2009, 80% in 2010, and 90% in 2011, respectively, of scheduled payments or deposits of principal and interest in 2012 and shall be substantially equal beginning in 2012 and each year thereafter. For purposes of this subparagraph (b), "substantially equal" means that debt service in any full year after calendar year 2011 is not more than 115% of debt service in any other full year after calendar year 2011 during the term of the bonds or notes. For the purposes of this subsection (b), with respect to bonds and notes that bear interest at a variable rate, interest shall be assumed at a rate equal to the rate for United States Treasury Securities - State and Local Government Series for the same maturity, plus 75 basis points. If the Authority enters into a Swap with a counterparty requiring the Authority to pay a fixed interest rate on a notional amount, and the Authority has made a determination that such Swap was entered into for the purpose of providing substitute interest payments for variable interest rate bonds or notes of a particular maturity or maturities in a principal amount equal to the notional amount of the Swap, then during the term of the Swap for purposes of any calculation of interest payable on such bonds or notes, the interest rate on

the bonds or notes of such maturity or maturities shall be determined as if such bonds or notes bore interest at the fixed interest rate payable by the Authority under such Swap.

(6) No bond or note issued under this Section 12c shall mature later than December 31, 2040.

(c) The Chicago Transit Board shall provide for the issuance of bonds or notes as authorized in this Section 12c by the adoption of an ordinance. The ordinance, together with the bonds or notes, shall constitute a contract among the Authority, the owners from time to time of the bonds or notes, any bond trustee with respect to the bonds or notes, any related credit enhancer and any provider of any related Swaps.

(d) The Authority is authorized to cause the proceeds of the bonds or notes, and any interest or investment earnings on the bonds or notes, and of any Swaps, to be invested until the proceeds and any interest or investment earnings have been deposited with the Retirement Plan or the Retiree Health Care Trust.

(e) Bonds or notes issued pursuant to this Section 12c may be general obligations of the Authority, to which shall be pledged the full faith and credit of the Authority, or may be obligations payable solely from particular sources of funds all as may be provided in the authorizing ordinance. The authorizing ordinance for the bonds and notes, whether or not general obligations of the Authority, may provide for the Debt Service (as defined in paragraph (i) of this Section 12c) to

have a claim for payment from particular sources of funds, including, without limitation, amounts to be paid to the Authority or a bond trustee. The authorizing ordinance may provide for the means by which the bonds or notes (and any related Swaps) may be secured, which may include, a pledge of any revenues or funds of the Authority from whatever source which may by law be utilized for paying Debt Service. In addition to any other security, upon the written approval of the Northern Illinois Transit ~~Regional Transportation~~ Authority by a supermajority ~~the affirmative~~ vote ~~of 12 of its then Directors~~, the ordinance may provide a specific pledge or assignment of and lien on or security interest in amounts to be paid to the Authority by the Northern Illinois Transit ~~Regional Transportation~~ Authority and direct payment thereof to the bond trustee for payment of Debt Service with respect to the bonds or notes, subject to the provisions of existing lease agreements of the Authority with any public building commission. The authorizing ordinance may also provide a specific pledge or assignment of and lien on or security interest in and direct payment to the trustee of all or a portion of the moneys otherwise payable to the Authority from the City of Chicago pursuant to an intergovernmental agreement with the Authority to provide financial assistance to the Authority. Any such pledge, assignment, lien or security interest for the benefit of owners of bonds or notes shall be valid and binding from the time the bonds or notes are issued,

without any physical delivery or further act, and shall be valid and binding as against and prior to the claims of all other parties having claims of any kind against the Authority or any other person, irrespective of whether such other parties have notice of such pledge, assignment, lien or security interest, all as provided in the Local Government Debt Reform Act, as it may be amended from time to time. The bonds or notes of the Authority issued pursuant to this Section 12c shall have such priority of payment and as to their claim for payment from particular sources of funds, including their priority with respect to obligations of the Authority issued under other Sections of this Act, all as shall be provided in the ordinances authorizing the issuance of the bonds or notes. The ordinance authorizing the issuance of any bonds or notes under this Section may provide for the creation of, deposits in, and regulation and disposition of sinking fund or reserve accounts relating to those bonds or notes and related agreements. The ordinance authorizing the issuance of any such bonds or notes authorized under this Section 12c may contain provisions for the creation of a separate fund to provide for the payment of principal of and interest on those bonds or notes and related agreements. The ordinance may also provide limitations on the issuance of additional bonds or notes of the Authority.

(f) Bonds or notes issued under this Section 12c shall not constitute an indebtedness of the Northern Illinois Transit

~~Regional Transportation~~ Authority, the State of Illinois, or of any other political subdivision of or municipality within the State, except the Authority.

(g) The ordinance of the Chicago Transit Board authorizing the issuance of bonds or notes pursuant to this Section 12c may provide for the appointment of a corporate trustee (which may be any trust company or bank having the powers of a trust company within Illinois) with respect to bonds or notes issued pursuant to this Section 12c. The ordinance shall prescribe the rights, duties, and powers of the trustee to be exercised for the benefit of the Authority and the protection of the owners of bonds or notes issued pursuant to this Section 12c. The ordinance may provide for the trustee to hold in trust, invest and use amounts in funds and accounts created as provided by the ordinance with respect to the bonds or notes in accordance with this Section 12c. The Authority may apply, as it shall determine, any amounts received upon the sale of the bonds or notes to pay any Debt Service on the bonds or notes. The ordinance may provide for a trust indenture to set forth terms of, sources of payment for and security for the bonds and notes.

(h) The State of Illinois pledges to and agrees with the owners of the bonds or notes issued pursuant to Section 12c that the State of Illinois will not limit the powers vested in the Authority by this Act to pledge and assign its revenues and funds as security for the payment of the bonds or notes, or

vested in the Northern Illinois Transit ~~Regional Transportation~~ Authority by the Northern Illinois Transit ~~Regional Transportation~~ Authority Act or this Act, so as to materially impair the payment obligations of the Authority under the terms of any contract made by the Authority with those owners or to materially impair the rights and remedies of those owners until those bonds or notes, together with interest and any redemption premium, and all costs and expenses in connection with any action or proceedings by or on behalf of such owners are fully met and discharged. The Authority is authorized to include these pledges and agreements of the State of Illinois in any contract with owners of bonds or notes issued pursuant to this Section 12c.

(i) For purposes of this Section, "Debt Service" with respect to bonds or notes includes, without limitation, principal (at maturity or upon mandatory redemption), redemption premium, interest, periodic, upfront, and termination payments on Swaps, fees for bond insurance or other credit enhancement, liquidity facilities, the funding of bond or note reserves, bond trustee fees, and all other costs of providing for the security or payment of the bonds or notes.

(j) The Authority shall adopt a procurement program with respect to contracts relating to the following service providers in connection with the issuance of debt for the benefit of the Retirement Plan for Chicago Transit Authority Employees: underwriters, bond counsel, financial advisors, and

accountants. The program shall include goals for the payment of not less than 30% of the total dollar value of the fees from these contracts to minority-owned businesses and women-owned businesses as defined in the Business Enterprise for Minorities, Women, and Persons with Disabilities Act. The Authority shall conduct outreach to minority-owned businesses and women-owned businesses. Outreach shall include, but is not limited to, advertisements in periodicals and newspapers, mailings, and other appropriate media. The Authority shall submit to the General Assembly a comprehensive report that shall include, at a minimum, the details of the procurement plan, outreach efforts, and the results of the efforts to achieve goals for the payment of fees. The service providers selected by the Authority pursuant to such program shall not be subject to approval by the Northern Illinois Transit ~~Regional Transportation~~ Authority, and the Northern Illinois Transit ~~Regional Transportation~~ Authority's approval pursuant to subsection (e) of this Section 12c related to the issuance of debt shall not be based in any way on the service providers selected by the Authority pursuant to this Section.

(k) No person holding an elective office in this State, holding a seat in the General Assembly, serving as a director, trustee, officer, or employee of the Northern Illinois Transit ~~Regional Transportation~~ Authority or the Chicago Transit Authority, including the spouse or minor child of that person, may receive a legal, banking, consulting, or other fee related

to the issuance of any bond issued by the Chicago Transit Authority pursuant to this Section.

(Source: P.A. 100-391, eff. 8-25-17.)

(70 ILCS 3605/15) (from Ch. 111 2/3, par. 315)

Sec. 15. To the extent permitted by the Northern Illinois Transit Authority Act, the ~~The~~ Authority shall have power to apply for and accept grants and loans from the Federal Government or any agency or instrumentality thereof, from the State, or from any county, municipal corporation or other political subdivision of the State to be used for any of the purposes of the Authority, including, but not by way of limitation, grants and loans in aid of mass transportation and for studies in mass transportation, and may provide matching funds when necessary to qualify for such grants or loans. The Authority may enter into any agreement with the Federal Government, the State, and any county, municipal corporation or other political subdivision of the State in relation to such grants or loans; provided that such agreement does not conflict with any of the provisions of any trust agreement securing the payment of bonds or certificates of the Authority.

The Authority may also accept from the State ~~state~~, or from any county or other political subdivision, or from any municipal corporation, or school district, or school authorities, grants or other funds authorized by law to be

paid to the Authority for any of the purposes of this Act.
(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3605/19) (from Ch. 111 2/3, par. 319)

Sec. 19. (a) This Section is repealed on July 1, 2026.

(b) The governing and administrative body of the Authority shall be a board consisting of seven members, to be known as Chicago Transit Board. Members of the Board shall be residents of the metropolitan area and persons of recognized business ability. No member of the Board of the Authority shall hold any other office or employment under the Federal, State or any County or any municipal government, or any other unit of local government, except an honorary office without compensation or an office in the National Guard. No employee of the Authority shall hold any other office or employment under the Federal, State or any County or any municipal government, or any other unit of local government, except an office with compensation not exceeding $15,000 annually or a position in the National Guard or the United States military reserves. Provided, however, that the Chairman may be a member of the Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority. No member of the Board or employee of the Authority shall have any private financial interest, profit or benefit in any contract, work or business of the Authority nor in the sale or lease of any property to or from the Authority. The salary of each member of the initial Board shall be $15,000.00 per

annum, and such salary shall not be increased or diminished during his or her term of office. ~~The salaries of successor members of the Board shall be fixed by the Board and shall not be increased or diminished during their respective terms of office.~~ No Board member shall be allowed any fees, perquisites or emoluments, reward or compensation for his or her services as a member or officer of the Authority aside from his or her salary or pension, but he or she shall be reimbursed for actual expenses incurred by him or her in the performance of his or her duties.

(Source: P.A. 98-709, eff. 7-16-14.)

(70 ILCS 3605/19.5 new)

Sec. 19.5. Chicago Transit Board.

(a) The governing body of the Chicago Transit Authority shall be the Chicago Transit Board. Beginning July 1, 2026, the Board shall consist of 7 members appointed as follows:

(1) Two members appointed by the Governor, with the advice and consent of the Senate, including:

(A) a member with an initial term of 5 years who shall serve as a member of the Northern Illinois Transit Authority; and

(B) a member with an initial term of 3 years.

(2) Three members appointed by the Mayor of Chicago, with the advice and consent of the City Council of the City of Chicago, including:

(A) a member with an initial term of 3 years who shall serve as a member of the Northern Illinois Transit Authority;

(B) a member with an initial term of 5 years; and

(C) a member with an initial term of 3 years.

(3) Two members appointed by the President of the Cook County Board of Commissioners, with the advice and consent of the Cook County Board of Commissioners, including:

(A) a member with an initial term of 3 years who shall serve as a member of the Northern Illinois Transit Authority; and

(B) a member with an initial term of 5 years.

(b) The subsequent terms of each director appointed under subsection (a) shall be 5 years.

(c) The Chair of the Board shall be elected by a simple majority vote by the members of the Board from among the members of the Board.

(d) Initial appointments of members under subsection (a) must be made in time for the members to begin their terms on July 1, 2026.

(e) On July 1, 2026, the terms of all members serving on the effective date of this amendatory Act of the 104th General Assembly, and of any members appointed to fill a vacancy, shall immediately expire. If a vacancy on the Board occurs before July 1, 2026, then the vacancy shall be filled under Section 21. Members serving on the effective date of this

amendatory Act of the 104th General Assembly may be reappointed under subsection (a).

(f) The members of the Board shall receive an annual salary of $15,000, except that members of the Board who are also members of the Board of the Northern Illinois Transit Authority shall receive $5,000 per year in addition to the compensation the members receive for serving on the Board of the Northern Illinois Transit Authority.

(g) Directors shall have diverse and substantial relevant experience and expertise for overseeing the planning, operation, and funding of a regional transportation system, including, but not limited to, backgrounds in urban and regional planning, management of large capital projects, labor and workforce development, business management, public administration, transportation, and community organizations.

(h) Those responsible for appointing Directors shall strive to assemble a set of Directors that, to the greatest extent possible, reflects the ethnic, cultural, economic, racial, and geographic diversity of the metropolitan region.

(70 ILCS 3605/20) (from Ch. 111 2/3, par. 320)

Sec. 20.

(a) This Section is repealed on July 1, 2026.

(b) Within sixty (60) days after the adoption of this Act by the electors of one or more cities, villages and incorporated towns within the metropolitan area having a

population in the aggregate of at least 100,000 according to the Federal census of 1940, the Governor, by and with the advice and consent of the Senate, shall appoint three members of the Board for initial terms expiring September first of the years 1947, 1948 and 1949, respectively, at least one of which members shall be a resident of that portion of the metropolitan area which is outside the corporate limits of the City of Chicago, and the Mayor, with advice and consent of the City Council of the City of Chicago, shall appoint four members of the Board for initial terms expiring September first of the years 1946, 1950, 1951 and 1952, respectively. At the expiration of the term of any member appointed by the Governor his successor shall be appointed by the Governor, and at the expiration of the term of any member appointed by the Mayor his successor shall be appointed by the Mayor in like manner, and with like regard as to the place of residence of the appointee, as appointments for the initial terms. All successors shall hold office for the term of seven years from the first day of September of the year in which they are appointed, except in case of an appointment to fill a vacancy. In case of vacancy in the office of any member appointed by the Governor during the recess of the Senate, the Governor shall make a temporary appointment until the next meeting of the Senate when he shall nominate some person to fill such office; and any person so nominated, who is confirmed by the Senate, shall hold his office during the remainder of the term and

until his successor shall be appointed and qualified. If the Senate is not in session at the time this Act takes effect, the Governor shall make temporary appointments as in case of vacancies. Each appointment by the Governor shall be subject to approval by the Mayor, and each appointment by the Mayor shall be subject to approval by the Governor and, when so approved, the Governor and the Mayor shall certify their respective appointments and approvals to the Secretary of State. If the Governor or the Mayor does not approve or disapprove the appointment by the Mayor or the Governor, respectively, within 15 days after receipt thereof, the person is appointed. Within thirty days after certification and approval of his appointment, and before entering upon the duties of his office, each member of the Board shall take and subscribe the constitutional oath of office and file it in the office of the Secretary of State.

(Source: P.A. 79-938.)

(70 ILCS 3605/21) (from Ch. 111 2/3, par. 321)

Sec. 21. Members of the Board shall hold office until their respective successors have been appointed and have qualified. Any member may resign from his or her office, to take effect when his or her successor has been appointed and has qualified. An appointing authority ~~The Governor and the Mayor, respectively,~~ may remove any member of the Board appointed by him or her in case of incompetency, neglect of

duty, or malfeasance in office. They may give him or her a copy of the charges against him or her and an opportunity to be publicly heard in person or by counsel in his or her own defense upon not less than 10 days' notice. The Governor may remove any member in response to a summary report received from the Executive Inspector General in accordance with Section 20-50 of the State Officials and Employees Ethics Act, provided he or she has an opportunity to be publicly heard in person or by counsel prior to removal. In case of failure to qualify within the time required, or of abandonment of his or her office, or in case of death, conviction of a crime or removal from office, his or her office shall become vacant. Each vacancy shall be filled for the unexpired term by appointment in like manner, and with like regard as to the place of residence of the appointee, as in case of expiration of the term of a member of the Board.

(Source: P.A. 96-1528, eff. 7-1-11.)

(70 ILCS 3605/23) (from Ch. 111 2/3, par. 323)

Sec. 23. Regular meetings of the Board shall be held at least once in each calendar month, the time and place of such meetings to be fixed by the Board. Four members of the Board shall constitute a quorum for the transaction of business. All action of the Board shall be by ordinance or resolution and the affirmative vote of at least 4 ~~four~~ members shall be necessary for the adoption of any ordinance or resolution. All such

ordinances and resolutions before taking effect shall be approved by the chairman of the Board, and if he shall approve thereof he shall sign the same, and such as he shall not approve he shall return to the Board with his objections thereto in writing at the next regular meeting of the Board occurring after the passage thereof. But in case the chairman shall fail to return any ordinance or resolution with his objections thereto by the time aforesaid, he shall be deemed to have approved the same and it shall take effect accordingly. Upon the return of any ordinance or resolution by the chairman with his objections, the vote by which the same was passed shall be reconsidered by the Board, and if upon such reconsideration said ordinance or resolution is passed by the affirmative vote of at least 5 ~~five~~ members, it shall go into effect notwithstanding the veto of the chairman. All ordinances, resolutions and all proceedings of the Authority and all documents and records in its possession shall be public records, and open to public inspection, except such documents and records as shall be kept or prepared by the Board for use in negotiations, action or proceedings to which the Authority is a party.

Open meetings of the Board shall be broadcast to the public and maintained in real-time on the Board's website using a high-speed Internet connection. Recordings of each meeting broadcast shall be posted to the Board's website within a reasonable time after the meeting and shall be

maintained as public records to the extent practicable, as determined by the Board. Compliance with the provisions of this amendatory Act of the 98th General Assembly does not relieve the Board of its obligations under the Open Meetings Act.

(Source: P.A. 98-1139, eff. 6-1-15.)

(70 ILCS 3605/27) (from Ch. 111 2/3, par. 327)

Sec. 27. The Board may appoint an Executive Director with the advice and consent of the Board of the Northern Illinois Transit Authority. The Executive Director shall have demonstrated experience with one or more of the following areas: (i) public transportation system operations; (ii) infrastructure capital project management; or (iii) legal or human resource management for a public agency. The Executive Director shall also meet any qualifications that may be set, by ordinance, by the Northern Illinois Transit Authority. The Chair of the Board of the Northern Illinois Transit Authority and the Executive Director of the Northern Illinois Transit Authority shall be included in the process for choosing the Executive Director of the Authority, including membership in any search committee. The Executive Director ~~who~~ shall be a person of recognized ability and experience in the operation of transportation systems and shall ~~to~~ hold office during the pleasure of the Board. The Executive Director shall have management of the properties and business of the Authority and

the employees thereof, subject to the general control of the Board, shall direct the enforcement of all ordinances, resolutions, rules, and regulations of the Board, and shall perform such other duties and powers as may be prescribed from time to time by the Board Northern Illinois Transit Authority in an ordinance describing the position's role, powers, and responsibilities. The Board may appoint a General Counsel and a Chief Engineer, and shall provide for the appointment of other officers, attorneys, engineers, consultants, agents and employees as may be necessary for the construction, extension, operation, maintenance, and policing of its properties. It shall define their duties and require bonds of such of them as the Board may designate. The Executive Director, General Counsel, Chief Engineer, and all other officers provided for pursuant to this section shall be exempt from taking and subscribing to any oath of office. The compensation of the Executive Director, General Counsel, Chief Engineer, and all other officers, attorneys, consultants, agents and employees shall be fixed by the Board.

~~In the policing of its properties the Board may provide for the appointment and maintenance, from time to time, of such police force as it may find necessary and practicable to aid and supplement the police forces of any municipality in the protection of its property and the protection of the persons and property of its passengers and employees, or otherwise in furtherance of the purposes for which such~~

~~Authority was organized. The members of such police force shall have and exercise like police powers to those conferred upon the police of cities. Neither the Authority, the members of its Board nor its officers or employees shall be held liable for failure to provide a security or police force or, if a security or police force is provided, for failure to provide adequate police protection or security, failure to prevent the commission of crimes by fellow passengers or other third persons or for the failure to apprehend criminals.~~

(Source: P.A. 84-939; 87-597.)

(70 ILCS 3605/28) (from Ch. 111 2/3, par. 328)

Sec. 28. The Board shall classify all the offices, positions and grades of regular and exempt employment required, excepting that of the Chairman of the Board, the Executive Director, Secretary, Treasurer, General Counsel, and Chief Engineer, with reference to the duties, job title, job schedule number, and the compensation fixed therefor, and adopt rules governing appointments to any of such offices or positions on the basis of merit and efficiency. The job title shall be generally descriptive of the duties performed in that job, and the job schedule number shall be used to identify a job title and to further classify positions within a job title. No unlawful discrimination, as defined and prohibited in the Illinois Human Rights Act, shall be made in any term or aspect of employment. There shall not be discrimination based

upon political reasons or factors. ~~No discrimination shall be made in any appointment or promotion to any office, position, or grade of regular employment because of race, creed, color, sex, national origin, physical or mental disability unrelated to ability, or political or religious affiliations.~~ No officer or employee in regular employment shall be discharged or demoted except for cause which is detrimental to the service. Any officer or employee in regular employment who is discharged or demoted may file a complaint in writing with the Board within ten days after notice of his or her discharge or demotion. If an employee is a member of a labor organization the complaint may be filed by such organization for and on ~~in~~ behalf of such employee. The Board shall grant a hearing on such complaint within thirty (30) days after it is filed. The time and place of the hearing shall be fixed by the Board and due notice thereof given to the complainant, the labor organization by or through which the complaint was filed and the Executive Director. The hearing shall be conducted by the Board, or any member thereof or any officers' committee or employees' committee appointed by the Board. The complainant may be represented by counsel. If the Board finds, or approves a finding of the member or committee appointed by the Board, that the complainant has been unjustly discharged or demoted, he or she shall be restored to his or her office or position with back pay. The decision of the Board shall be final and not subject to review. The Board may designate such offices,

positions, and grades of employment as exempt as it deems necessary for the efficient operation of the business of the Authority. The total number of employees occupying exempt offices, positions, or grades of employment may not exceed 3% of the total employment of the Authority. All exempt offices, positions, and grades of employment shall be at will. No unlawful discrimination, as defined and prohibited in the Illinois Human Rights Act, shall be made in any term or aspect of employment. There shall not be discrimination based upon political reasons or factors. ~~No discrimination shall be made in any appointment or promotion to any office, position, or grade of exempt employment because of race, creed, color, sex, national origin, physical or mental disability unrelated to ability, or religious or political affiliation.~~ The Board may abolish any vacant or occupied office or position. Additionally, the Board may reduce the force of employees for lack of work or lack of funds as determined by the Board. When the number of positions or employees holding positions of regular employment within a particular job title and job schedule number are reduced, those employees with the least company seniority in that job title and job schedule number shall be first released from regular employment service. For a period of one year, an employee released from service shall be eligible for reinstatement to the job title and job schedule number from which he or she was released, in order of company seniority, if additional force of employees is required.

"Company seniority" as used in this Section means the overall employment service credited to an employee by the Authority since the employee's most recent date of hire irrespective of job titles held. If 2 or more employees have the same company seniority date, time in the affected job title and job schedule number shall be used to break the company seniority tie. For purposes of this Section, company seniority shall be considered a working condition. When employees are represented by a labor organization that has a labor agreement with the Authority, the wages, hours, and working conditions (including, but not limited to, seniority rights) shall be governed by the terms of the agreement. Exempt employment shall not include any employees who are represented by a labor organization that has a labor agreement with the Authority.

No employee, officer, or agent of the Chicago Transit Board may receive a bonus that exceeds 10% of his or her annual salary unless that bonus has been reviewed for a period of 14 days by the Northern Illinois Transit ~~Regional Transportation~~ Authority Board. After 14 days, the bonus shall be considered reviewed. This Section does not apply to usual and customary salary adjustments.

(Source: P.A. 98-1027, eff. 1-1-15; 99-143, eff. 7-27-15.)

(70 ILCS 3605/28a) (from Ch. 111 2/3, par. 328a)

Sec. 28a. (a) The Board may deal with and enter into written contracts with the employees of the Authority through

accredited representatives of such employees or representatives of any labor organization authorized to act for such employees, concerning wages, salaries, hours, working conditions and pension or retirement provisions; provided, nothing herein shall be construed to permit hours of labor in excess of those provided by law or to permit working conditions prohibited by law. In case of dispute over wages, salaries, hours, working conditions, or pension or retirement provisions the Board may arbitrate any question or questions and may agree with such accredited representatives or labor organization that the decision of a majority of any arbitration board shall be final, provided each party shall agree in advance to pay half of the expense of such arbitration.

No contract or agreement shall be made with any labor organization, association, group or individual for the employment of members of such organization, association, group or individual for the construction, improvement, maintenance, operation or administration of any property, plant or facilities under the jurisdiction of the Authority, where such organization, association, group or individual denies on the ground of race, creed, color, sex, religion, physical or mental disability unrelated to ability, or national origin membership and equal opportunities for employment to any citizen of Illinois.

(b)(1) The provisions of this paragraph (b) apply to

collective bargaining agreements (including extensions and amendments of existing agreements) entered into on or after January 1, 1984.

(2) The Board shall deal with and enter into written contracts with their employees, through accredited representatives of such employees authorized to act for such employees concerning wages, salaries, hours, working conditions, and pension or retirement provisions about which a collective bargaining agreement has been entered prior to the effective date of this amendatory Act of 1983. Any such agreement of the Authority shall provide that the agreement may be reopened if the amended budget submitted pursuant to Section 2.18a of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act is not approved by the Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority. The agreement may not include a provision requiring the payment of wage increases based on changes in the Consumer Price Index. The Board shall not have the authority to enter into collective bargaining agreements with respect to inherent management rights, which include such areas of discretion or policy as the functions of the employer, standards of services, its overall budget, the organizational structure and selection of new employees and direction of personnel. Employers, however, shall be required to bargain collectively with regard to policy matters directly affecting wages, hours and terms and conditions of employment, as well as the impact

thereon upon request by employee representatives. To preserve the rights of employers and exclusive representatives which have established collective bargaining relationships or negotiated collective bargaining agreements prior to the effective date of this amendatory Act of 1983, employers shall be required to bargain collectively with regard to any matter concerning wages, hours or conditions of employment about which they have bargained prior to the effective date of this amendatory Act of 1983.

(3) The collective bargaining agreement may not include a prohibition on the use of part-time operators on any service operated by or funded by the Board, except where prohibited by federal law.

(4) Within 30 days of the signing of any such collective bargaining agreement, the Board shall determine the costs of each provision of the agreement, prepare an amended budget incorporating the costs of the agreement, and present the amended budget to the Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority for its approval under Section 4.11 of the Northern Illinois Transit ~~Regional Transportation~~ Act. The Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority may approve the amended budget by a supermajority ~~an affirmative~~ vote ~~of 12 of its then Directors~~. If the budget is not approved by the Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority, the agreement may be reopened and its terms may be

renegotiated. Any amended budget which may be prepared following renegotiation shall be presented to the Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority for its approval in like manner.

(Source: P.A. 99-143, eff. 7-27-15.)

(70 ILCS 3605/28d)

Sec. 28d. Employment contracts. Except as otherwise provided in Section 28a, before the Chicago Transit Board may enter into or amend any employment contract in excess of $100,000, the Chicago Transit Board must submit that contract or amendment to the Northern Illinois Transit ~~Regional Transportation~~ Authority Board for review for a period of 14 days. After 14 days, the contract shall be considered reviewed. This Section applies only to contracts entered into or amended on or after the effective date of this amendatory Act of the 98th General Assembly.

(Source: P.A. 98-1027, eff. 1-1-15.)

(70 ILCS 3605/31) (from Ch. 111 2/3, par. 331)

Sec. 31. The Board shall have power to pass all ordinances and make all rules and regulations proper or necessary to regulate the use, operation and maintenance of its property and facilities, and to carry into effect the powers granted to the Authority, with such fines or penalties~~, including ordinances, rules, and regulations concerning the suspension~~

~~of riding privileges or confiscation of fare media under Section 2.40 of the Regional Transportation Authority Act, as may be deemed proper.~~ No fine or penalty shall exceed $300.00, and no imprisonment shall exceed six (6) months for one offense. All fines and penalties shall be imposed by ordinances, which shall be published in a newspaper of general circulation published in the metropolitan area. No such ordinance shall take effect until ten days after its publication.

(Source: P.A. 103-281, eff. 1-1-24.)

(70 ILCS 3605/33.10 new)

Sec. 33.10. Budget and program. The Authority, subject to the powers of the Northern Illinois Transit Authority, shall, by ordinance, appropriate money to perform the Authority's purposes and provide for payment of debts and expenses of the Authority. Each year, as part of the process set forth in Section 4.11 of the Northern Illinois Transit Authority Act, the Authority shall prepare and publish a comprehensive annual budget and proposed 5-Year Capital Program document, and a financial plan for the 2 years thereafter describing the state of the Authority and presenting for the forthcoming fiscal year and the 2 following years the Authority's plans for such operations and capital expenditures as it intends to undertake and the means by which it intends to finance them. The proposed budget, financial plan, and 5-Year Capital Program shall be

based on the Northern Illinois Transit Authority's estimate of funds to be made available to the Board by or through the Authority and shall conform in all respects to the requirements established by the Northern Illinois Transit Authority. The proposed budget, financial plan, and 5-Year Capital Program shall contain a statement of the funds estimated to be on hand at the beginning of the fiscal year, the funds estimated to be received from all sources for the year and the funds estimated to be on hand at the end of the year. The fiscal year of the Authority shall be the same as the fiscal year of the Northern Illinois Transit Authority. The proposed budget, financial plan, and 5-Year Capital Program shall be included in the Northern Illinois Transit Authority's public hearings under Section 4.11 of the Northern Illinois Transit Authority Act. The budget, financial plan, and 5-Year Capital Program shall then be finalized by the Northern Illinois Transit Authority as provided in Section 4.11. The ordinance adopted by the Northern Illinois Transit Authority as provided in Section 4.11 shall appropriate the sums of money as are deemed necessary to defray all necessary expenses and obligations of the Authority, specifying purposes and the objects or programs for which appropriations are made and the amount appropriated for each object or program. Additional appropriations, transfers between items, and other changes in the ordinance that do not alter the basis upon which the balanced budget determination was made by the Board of the

Northern Illinois Transit Authority may be made from time to time by the Authority.

(70 ILCS 3605/38) (from Ch. 111 2/3, par. 338)

Sec. 38. To assure modern, attractive transportation service the Board may establish a depreciation policy which makes provision for the continuous and prompt replacement of worn out and obsolete property and the Board may make provision for such depreciation of the property of the Authority as is not offset by current expenditures for maintenance, repairs and replacements under such rules and regulations as may be prescribed by the Board. The Board from time to time shall make a determination of the relationship between the service condition of the properties of the Authority and the then established depreciation rates and reserves and from time to time may make adjustments or modifications of such rates in such amounts as it may deem appropriate because of experienced and estimated consumption of service life of road, plant, and equipment. All depreciation policies shall be in accordance with such policy set by the Northern Illinois Transit Authority.

(Source: Laws 1945, p. 1171.)

(70 ILCS 3605/42) (from Ch. 111 2/3, par. 342)

Sec. 42. The Board may investigate all means of transportation and the management thereof, the enforcement of

its ordinances, rules and regulations, and the action, conduct and efficiency of all officers, agents and employees of the Authority. In the conduct of such investigations the Board may hold public hearings on its own motion, and shall do so on complaint or petition of any municipality which has adopted this Act or which has granted rights to the Authority by ordinance. ~~Each member of the Board shall have power to administer oaths, and the Secretary, by order of the Board, shall issue subpoenas to secure the attendance and testimony of witnesses, and the production of books and papers relevant to such investigations and to any hearing before the Board or any member thereof or any officers' committee or employees' committee appointed by the Board to hear any complaint of an officer or employee who has been discharged or demoted.~~

~~Any circuit court of this State, upon application of the Board, or any member thereof, may in its discretion compel the attendance of witnesses, the production of books and papers, and giving of testimony before the Board or before any member thereof or any officers' committee or employees' committee appointed by the Board, by attachment for contempt or otherwise in the same manner as the production of evidence may be compelled before the court.~~

(Source: P.A. 83-334.)

(70 ILCS 3605/51.5 new)

Sec. 51.5. Visitor paratransit service.

(a) Upon certifying that a person is eligible to receive complementary paratransit services under 49 CFR Part 37, Subpart F or within 10 business days after receiving a certified person's request for documentation of eligibility for those services, the Authority shall provide the person with documentation of the person's certification of eligibility for those services.

(b) If a person provides the Authority with documentation of the person's certification of eligibility to receive complementary paratransit services under 49 CFR Part 37, Subpart F, then the Authority shall provide those services to the person within one business day after receiving the documentation.

(c) The procedures used by the Authority to document a person's certification of eligibility for complementary paratransit services under 49 CFR Part 37, Subpart F shall not require the disclosure or recording of any specific information about an individual's disability.

(70 ILCS 3605/3 rep.)

(70 ILCS 3605/4 rep.)

(70 ILCS 3605/6.1 rep.)

(70 ILCS 3605/8 rep.)

(70 ILCS 3605/8.5 rep.)

(70 ILCS 3605/10 rep.)

(70 ILCS 3605/11.1 rep.)

(70 ILCS 3605/12 rep.)
(70 ILCS 3605/13 rep.)
(70 ILCS 3605/16 rep.)
(70 ILCS 3605/17 rep.)
(70 ILCS 3605/22 rep.)
(70 ILCS 3605/27a rep.)
(70 ILCS 3605/30 rep.)
(70 ILCS 3605/32 rep.)
(70 ILCS 3605/34 rep.)
(70 ILCS 3605/44 rep.)
(70 ILCS 3605/46 rep.)
(70 ILCS 3605/47 rep.)
(70 ILCS 3605/51 rep.)
(70 ILCS 3605/52 rep.)

Section 5-903. The Metropolitan Transit Authority Act is amended by repealing Sections 3, 4, 6.1, 8, 8.5, 10, 11.1, 12, 13, 16, 17, 22, 27a, 30, 32, 34, 44, 46, 47, 51, and 52.

Section 5-905. The Local Mass Transit District Act is amended by adding Sections 5.08 and 8.8 as follows:

(70 ILCS 3610/5.08 new)

Sec. 5.08. Transit-supportive development and trail-supportive development.

(a) As used in this Section:

"Transit-supportive development" means residential,

commercial, and governmental facilities and supporting infrastructure improvements that are designed to facilitate access to and use of public transit or public trails and that are located within either (i) one-half mile of a public transportation station or (ii) one-eighth mile of a bus stop on a public transportation bus route.

"Trail-supportive development" means residential, commercial, and governmental facilities, and supporting infrastructure improvements that are (i) located within one-quarter mile of a public trail and (ii) designed to facilitate access to and use of public transit or public trails.

(b) The Board of Trustees of any Transit District may acquire, construct, own, operate, or maintain for public service transit-supportive developments and trail-supportive developments in the metropolitan region and may exercise all powers necessary or convenient to accomplish the purposes of this Section.

(c) The Board of Trustees of any Transit District may acquire by purchase, condemnation, lease, gift, or otherwise any property and rights useful for its transit-supportive development purposes and may sell, lease, transfer, or convey any property or rights when no longer useful or to exchange the same for other property or rights that are useful for its purposes.

(d) In addition to other powers provided in this

amendatory Act of the 104th General Assembly, the Board of Trustees of any Transit District may enter into contracts and agreements with governmental, not-for-profit, and for-profit entities for the development, construction, and operation of transit-supportive developments and trail-supportive developments.

(e) The Board of Trustees of any Transit District shall have the continuing power to borrow money for (i) the purpose of acquiring, constructing, reconstructing, extending, or improving transit-supportive developments and trail-supportive developments or any part of those developments and (ii) the purpose of acquiring property and equipment useful for the construction, reconstruction, extension, improvement, or operation of its transit-supportive developments and trail-supportive developments or any part of those developments.

(f) This Section does not exempt the Board of Trustees of any Transit District from complying with land use regulations applicable to the property involved in a transit-supportive development or trail-supportive development.

(70 ILCS 3610/8.8 new)

Sec. 8.8. Visitor paratransit service.

(a) Upon certifying that a person is eligible to receive complementary paratransit services under 49 CFR Part 37, Subpart F or within 10 business days after receiving a

certified person's request for documentation of eligibility for those services, a district shall provide the person with documentation of the person's certification of eligibility for those services.

(b) If a person provides a district with documentation of the person's certification of eligibility to receive complementary paratransit services under 49 CFR Part 37, Subpart F, then the district shall provide those services to the person within one business day after receiving the documentation.

(c) The procedures used by a district to document a person's certification of eligibility for complementary paratransit services under 49 CFR Part 37, Subpart F shall not require the disclosure or recording of any specific information about an individual's disability.

Section 5-910. The Regional Transportation Authority Act is amended by changing Sections 1.01, 1.02, 1.03, 2.01, 2.01a, 2.01b, 2.01c, 2.03, 2.04, 2.05, 2.07, 2.08, 2.09, 2.10, 2.10a, 2.12b, 2.14, 2.16, 2.18a, 2.19, 2.24, 2.30, 2.39, 2.40, 2.41, 3.01, 3.03, 3.04, 3.05, 3A.01, 3A.02, 3A.03, 3A.05, 3A.06, 3A.07, 3A.08, 3A.09, 3A.12, 3A.14, 3B.01, 3B.02, 3B.03, 3B.05, 3B.06, 3B.09, 3B.12, 3B.26, 4.01, 4.03, 4.03.3, 4.04, 4.06, 4.09, 4.11, 4.13, 4.14, 4.15, 5.03, 5.05, and 5.15 and by adding Sections 2.01f, 2.01g, 2.06.2, 2.10b, 2.11, 2.11.05, 2.11.10, 2.11.15, 2.11.20, 2.11.25, 2.11.30, 2.11.35, 2.43,

2.44, 2.45, 2.46, 2.47, 2.48, 2.49, 2.50, 3.13, 3A.15.5, 3B.02.5, 3B.10.5, 3B.14.5, 3B.27, 3B.28, 3B.29 4.01b, 4.06.05, 5.17, 5.20, 5.25, 5.30, and 5.35 and Articles VI and VII as follows:

(70 ILCS 3615/1.01) (from Ch. 111 2/3, par. 701.01)

Sec. 1.01. Short Title; references to Act.

(a) This Act shall be known and may be cited as the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~"~~.

(b) References to this Act. For the purposes of outstanding debt obligations and for other purposes, this Act may continue to be referred to as the Regional Transportation Authority Act.

(Source: P.A. 78-3rd S.S.-5.)

(70 ILCS 3615/1.02) (from Ch. 111 2/3, par. 701.02)

Sec. 1.02. Findings and Purpose.

(a) The General Assembly finds;

(1) ~~(i)~~ Public transportation is, as provided in Section 7 of Article XIII of the Illinois Constitution, an essential public purpose for which public funds may be expended and that Section authorizes the State to provide financial assistance to units of local government for distribution to providers of public transportation. There is an urgent need to reform and continue a unit of local

government to assure the proper management of public transportation and to receive and distribute State or federal operating assistance and to raise and distribute revenues for local operating assistance. System generated revenues are not adequate for such service and a public need exists to provide for, aid and assist public transportation in the northeastern area of the State, consisting of Cook, DuPage, Kane, Lake, McHenry and Will Counties.

(2) ~~(ii)~~ Comprehensive and coordinated regional public transportation is essential to the public health, safety, and welfare. It is essential to economic well-being, maintenance of full employment, conservation of sources of energy and land for open space and reduction of traffic congestion and for providing and maintaining a healthful environment for the benefit of present and future generations in the metropolitan region. Public transportation improves ~~the mobility of the public and improves~~ access to jobs, commercial facilities, schools, and cultural attractions. Public transportation decreases air pollution and other environmental hazards resulting from excessive use of automobiles and allows for more efficient land use and planning.

(3) Transportation in the metropolitan region is being threatened by ~~(iii) Because system generated receipts are not presently adequate, public transportation facilities~~

~~and services in the northeastern area are in~~ grave financial conditions ~~condition~~. With existing methods of financing, coordination, structure, and management, the public transportation system is ~~and relative convenience of automobiles, such public transportation facilities are~~ not providing adequate public transportation to ensure ~~insure~~ the public health, safety, and welfare.

(3.5) The COVID-19 pandemic caused unprecedented disruption in public transportation ridership and operations from which the service providers have yet to fully recover and the pandemic-related federal funding support for public transportation operations has expired. Although ridership levels continue to improve from the lowest levels observed during the pandemic, net ridership levels have not recovered to pre-pandemic levels. Furthermore, the system experienced persistent losses in ridership, service quality, and financial stability for many years before the pandemic. These systemic issues, combined with the changes in passenger behaviors, experiences, and commuting patterns since the pandemic, create conditions untenable to a sustainable and thriving public transportation system.

(4) ~~(iv)~~ Additional commitments to the public transportation needs of persons with disabilities, the economically disadvantaged, and the elderly are necessary. Further, additional commitments to the public transit

needs of persons who currently reside in areas with limited, infrequent, or no public transit service are needed to eliminate existing public transit deserts and ensure that all residents of the metropolitan region have access to frequent, reliable, safe, and interconnected transit options.

(5) ~~(v)~~ To solve these problems, it is necessary to provide for the creation and empowerment of the Northern Illinois Transit Authority ~~a regional transportation authority~~ with the powers necessary to insure adequate public transportation.

(b) (Blank). ~~The General Assembly further finds, in connection with this amendatory Act of 1983:~~

~~(i) Substantial, recurring deficits in the operations of public transportation services subject to the jurisdiction of the Regional Transportation Authority and periodic cash shortages have occurred either of which could bring about a loss of public transportation services throughout the metropolitan region at any time;~~

~~(ii) A substantial or total loss of public transportation services or any segment thereof would create an emergency threatening the safety and well-being of the people in the northeastern area of the State; and~~

~~(iii) To meet the urgent needs of the people of the metropolitan region that such an emergency be averted and~~

~~to provide financially sound methods of managing the provision of public transportation services in the northeastern area of the State, it is necessary, while maintaining and continuing the existing Authority, to modify the powers and responsibilities of the Authority, to reallocate responsibility for operating decisions, to change the composition and appointment of the Board of Directors thereof, and to immediately establish a new Board of Directors.~~

(c) (Blank). ~~The General Assembly further finds in connection with this amendatory Act of the 95th General Assembly:~~

~~(i) The economic vitality of northeastern Illinois requires regionwide and systemwide efforts to increase ridership on the transit systems, constrain road congestion within the metropolitan region, and allocate resources for transportation so as to assist in the development of an adequate, efficient, geographically equitable and coordinated regional transportation system that is in a state of good repair.~~

~~(ii) To achieve the purposes of this amendatory Act of the 95th General Assembly, the powers and duties of the Authority must be enhanced to improve overall planning and coordination, to achieve an integrated and efficient regional transit system, to advance the mobility of transit users, and to increase financial transparency of~~

~~the Authority and the Service Boards.~~

(d) It is the purpose of this Act to provide for, aid and assist public transportation in the northeastern area of the State without impairing the overall quality of existing public transportation by providing for the creation of a single authority responsive to the people and elected officials of the area and with the power and competence to develop, implement, and enforce plans that promote adequate, efficient, geographically equitable and coordinated public transportation, provide financial review of the providers of public transportation in the metropolitan region and facilitate public transportation provided by Service Boards which is attractive and economical to users, comprehensive, coordinated among its various elements, economical, safe, efficient and coordinated with area and State plans.

(e) It is the intent of this Act to continue and maintain the existence of the Regional Transportation Authority, notwithstanding a change in its name and appointment powers and authorities, and is in no way intended to change, modify, or restrict the rights of existing Regional Transit Authority bondholders or to change or repeal the non-impairment covenant in the current Regional Transportation Authority legislation.

(Source: P.A. 98-1027, eff. 1-1-15; 99-143, eff. 7-27-15.)

(70 ILCS 3615/1.03) (from Ch. 111 2/3, par. 701.03)

Sec. 1.03. Definitions. As used in this Act:

"Authority" means the Northern Illinois Transit Authority (formerly the Regional Transportation Authority). ~~/~~

"Board" means the Board of Directors of the Northern Illinois Transit Authority (formerly the Board of Directors of the Regional Transportation Authority). ~~/~~

"Construct or acquire" means plan, design, construct, reconstruct, improve, modify, extend, landscape, expand or acquire. ~~/~~

"Limited English proficient individual" means an individual who does not speak English as the individual's primary language and who has a limited ability to read, speak, write, or understand English.

"Metropolitan Region" means all territory included within the territory of the Authority as provided in this Act, and such territory as may be annexed to the Authority. ~~/~~

"Municipality", "County" and "Unit of Local Government" have the meanings given to such terms in Section 1 of Article VII of the Illinois Constitution. ~~/~~

"Operate" means operate, maintain, administer, repair, promote and any other acts necessary or proper with regard to such matters. ~~/~~

"Passenger miles traveled" means the cumulative sum of the distances ridden by each passenger.

"Public Transportation" means the transportation or conveyance of persons within the metropolitan region by means available to the general public, including groups of the

general public with special needs, except for transportation by automobiles not used for conveyance of the general public as passengers. ~~;~~

"Public Transportation Facilities" means all equipment or property, real or personal, or rights therein, useful or necessary for providing, maintaining or administering public transportation within the metropolitan region or otherwise useful for carrying out or meeting the purposes or powers of the Authority, except it shall not include roads, streets, highways or bridges or toll highways or toll bridges for general public use. ~~; and~~

"Qualified interpreter" or "qualified translator" means an individual proficient in both English and the non-English language used by the limited English proficient individual, with demonstrated ability to interpret or translate accurately and impartially.

"Service Boards" means the Board of the Commuter Rail Division of the Authority, the Board of the Suburban Bus Division of the Authority, and the Board of the Chicago Transit Authority established pursuant to the Chicago Transit Authority Act ~~"Metropolitan Transit Authority Act", approved April 12, 1945, as now or hereafter amended~~.

"Service standards" means quantitative and qualitative attributes of public transit service as well as the appropriate level of service to be provided across the metropolitan region.

"Supermajority vote" means the affirmative vote of:

(1) until July 1, 2026, 12 of the Authority's then Directors; or

(2) beginning July 1, 2026, 12 of the Authority's then Directors if there are:

(A) at least 2 affirmative votes from Directors appointed under subsection (a) of Section 3.01;

(B) at least 2 affirmative votes from Directors appointed under subsection (a-5) of Section 3.01;

(C) at least 2 affirmative votes from Directors appointed under subsection (b) of Section 3.01; and

(D) at least 2 affirmative votes from Directors appointed under subsection (b-5) of Section 3.01.

"Transportation Agency" means any individual, firm, partnership, corporation, association, body politic, municipal corporation, public authority, unit of local government or other person, other than the Authority and the Service Boards, which provides public transportation, any local mass transit district created pursuant to the ~~"~~Local Mass Transit District Act~~", as now or hereafter amended,~~ and any urban transportation district created pursuant to the ~~"~~Urban Transportation District Act~~", as now or hereafter amended~~, which districts are located in whole or in part within the metropolitan region.

"Unlinked passenger trips" means the number of passengers who board public transportation vehicles. Passengers are

counted each time they board vehicles no matter how many vehicles they use to travel from their origin to destination.

"Vehicle revenue hours" means the hours that vehicles are scheduled to or actually travel while in revenue service. "Vehicle revenue hours" includes layover or recovery time. "Vehicle revenue hours" does not include deadhead, operator training, vehicle maintenance testing, and other non-revenue uses of vehicles.

"Vehicle revenue miles" means the miles that vehicles are scheduled to or actually travel while in revenue service. "Vehicle revenue miles" includes distances traveled during layover or recovery time. "Vehicle revenue miles" does not include deadhead, operator training, vehicle maintenance testing, and other non-revenue uses of vehicles.

"Vital documents" means materials critical for obtaining services or understanding rider rights, including fare schedules, safety information, service announcements, and notices of rights or responsibilities.

(Source: P.A. 83-885; 83-886.)

(70 ILCS 3615/2.01) (from Ch. 111 2/3, par. 702.01)

Sec. 2.01. General Allocation of Responsibility for Public Transportation.

(a) In order to accomplish the purposes as set forth in this Act, the responsibility for planning, operating, and funding public transportation in the metropolitan region shall

be allocated as described in this Act. The Authority shall:

(i) create and adopt plans that implement the public policy of the State to provide adequate, efficient, geographically equitable and coordinated public transportation throughout the metropolitan region;

(ii) set goals, objectives, and standards for the Authority, the Service Boards, and Transportation Agencies ~~transportation agencies~~;

(iii) develop and use service standards and performance standards to objectively and transparently determine the level, nature, and kinds of public transportation that should be provided throughout the metropolitan region ~~performance measures to inform the public about the extent to which the provision of public transportation in the metropolitan region meets those goals, objectives, and standards~~;

(iv) budget and allocate operating and capital funds made available to support public transportation in the metropolitan region;

(v) provide financial oversight of the Service Boards; ~~and~~

(vi) coordinate the provision of public transportation and the investment in public transportation facilities to enhance the integration of public transportation throughout the metropolitan region, all as provided in this Act; ~~.~~

(vii) set fares and plan, procure, and operate an integrated fare collection system;

(viii) conduct operations, service, and capital planning;

(ix) provide design and construction oversight of capital projects;

(x) be responsible for ensuring that public transportation service in the metropolitan region complies with Title VI of the Civil Rights Act of 1964; and

(xi) subject to applicable land use laws, develop or participate in residential and commercial development on and in the vicinity of public transportation stations and routes as deemed necessary to facilitate transit-supportive land uses, increase public transportation ridership, generate revenue, and improve access to jobs and other opportunities in the metropolitan region by public transportation.

The Service Boards shall, on a continuing basis provide for the metropolitan region public transportation service of ~~determine~~ the level, nature, and kind determined by the Authority ~~of public transportation which should be provided for the metropolitan region~~ in order to meet the plans, goals, objectives, and standards adopted by the Authority. The Service Boards may provide public transportation by purchasing such service from Transportation Agencies ~~transportation agencies~~ through purchase of service agreements, by grants to

such agencies or by operating such service, all pursuant to this Act and the Chicago Transit Authority Act ~~"Metropolitan Transit Authority Act", as now or hereafter amended~~. Certain of its actions to implement the responsibilities allocated to the Authority in this subsection (a) shall be taken in 3 public documents adopted by a supermajority ~~the affirmative~~ vote ~~of at least 12 of its then Directors~~: a ~~A~~ Strategic Plan; a 5-Year ~~Five Year~~ Capital Program; and an Annual Budget and 2-Year ~~Two-Year~~ Financial Plan.

The Authority has ultimate responsibility for providing the metropolitan region with a high-quality public transportation system and, subject to the requirements of this Act and applicable law and agreements, shall have the final responsibility for allocating duties among the Service Boards and between the Service Boards and the Authority itself. Nothing in this Act shall prevent the Authority from delegating to the Service Boards powers and duties in addition to those expressly assigned to the Service Boards under this Act.

(b) The Authority shall subject the operating and capital plans and expenditures of the Service Boards ~~in the metropolitan region with regard to public transportation~~ to continuing review so that the Authority may budget and expend its funds with maximum effectiveness and efficiency. The Authority shall conduct audits of each of the Service Boards no less than every 5 years. Such audits shall ~~may~~ include

management, performance, financial, and infrastructure condition audits. The Authority may conduct management, performance, financial, and infrastructure condition audits of Transportation Agencies ~~transportation agencies~~ that receive funds from the Authority. The Authority may direct a Service Board to conduct any such audit of a Transportation Agency ~~transportation agency~~ that receives funds from such Service Board, and the Service Board shall comply with such request to the extent it has the right to do so. These audits of the Service Boards or Transportation Agencies ~~transportation agencies~~ may be project or service specific audits to evaluate their achievement of the goals and objectives of that project or service and their compliance with any applicable requirements.

The Authority shall have ready access at any time to information regarding Service Board operations and has the right to demand and receive information from a Service Board concerning any aspect of the Service Board's operations at any time.

(Source: P.A. 98-1027, eff. 1-1-15.)

(70 ILCS 3615/2.01a)

Sec. 2.01a. Strategic Plan.

(a) By a supermajority ~~the affirmative~~ vote ~~of at least 12 of its then Directors~~, the Authority shall adopt a Strategic Plan, no less than every 5 years, after consultation with the

Service Boards and after holding a minimum of 3 public hearings in Cook County, at least one of which shall be held in the City of Chicago, and one public hearing in each of the other counties in the region. The Executive Director of the Authority shall review the Strategic Plan on an ongoing basis and make recommendations to the Board of the Authority with respect to any update or amendment of the Strategic Plan. The Strategic Plan shall describe the specific actions to be taken by the Authority and the Service Boards to provide adequate, efficient, and coordinated public transportation.

(b) The Strategic Plan shall identify goals and objectives with respect to:

(i) increasing ridership and passenger miles on public transportation funded by the Authority;

(ii) increasing per capita transit ridership and the share of trips taken by transit in the region;

(iii) using public transportation to reduce greenhouse gas and other emissions from the transportation sector;

(iv) ~~(ii)~~ coordination of public transportation services and the investment in public transportation facilities to enhance the integration of public transportation throughout the metropolitan region;

(v) ~~(iii)~~ coordination of fare and transfer policies to promote transfers by riders among Service Boards, Transportation Agencies ~~transportation agencies~~, and public transportation modes, which may include goals and

objectives for development of a universal fare instrument that riders may use interchangeably on all public transportation funded by the Authority, and methods to be used to allocate revenues from transfers;

(vi) ~~(iv)~~ improvements in public transportation facilities to bring those facilities into a state of good repair, enhancements that attract ridership and improve customer service, and expansions needed to serve areas with sufficient demand for public transportation;

(vii) ~~(v)~~ access for transit-dependent populations, including low-income communities, seniors, students, and people with disabilities ~~access by low-income communities to places of employment, utilizing analyses provided by the Chicago Metropolitan Agency for Planning regarding employment and transportation availability, and giving consideration to the location of employment centers in each county and the availability of public transportation at off peak hours and on weekends~~;

(viii) access by low-income communities to places of employment, using analyses provided by the Chicago Metropolitan Agency for Planning regarding employment and transportation availability, and giving consideration to the location of employment centers in each county and the availability of public transportation at off-peak hours and on weekends;

(ix) ~~(vi)~~ the financial viability of the public

transportation system, including both operating and capital programs;

~~(vii) limiting road congestion within the metropolitan region and enhancing transit options to improve mobility; and~~

(x) improving roadway operations within the metropolitan region to enhance transit options and to improve mobility;

(xi) land use policies, practices, and incentives that make more effective use of public transportation services and facilities as community assets and encourage locating the siting of businesses, homes, and public facilities near public transportation services and facilities to provide convenient and affordable travel for residents, customers, and employees in the metropolitan region;

(xii) policies, practices, and incentives that will better integrate public transportation with other active modes of transportation; and

(xiii) ~~(viii)~~ such other goals and objectives that advance the policy of the State to provide adequate, efficient, geographically equitable and coordinated public transportation in the metropolitan region.

(c) The Strategic Plan shall establish the process and criteria by which proposals for capital improvements by the Authority, a Service Board, or a Transportation Agency ~~transportation agency~~ will be evaluated by the Authority for

inclusion, as proposed or with modifications, in the 5-Year ~~Five-Year~~ Capital Program, which shall be in accordance with the prioritization process set forth in Section 2.39. Proposals for capital improvements may include criteria for:

(i) allocating funds among maintenance, enhancement, and expansion improvements;

(ii) projects to be funded from the Innovation, Coordination, and Enhancement Fund;

(iii) projects intended to improve or enhance ridership or customer service;

(iv) design and location of station or transit improvements intended to promote transfers, increase ridership, and support transit-oriented land development;

(v) assessing the impact of projects on the ability to operate and maintain the existing transit system; and

(vi) other criteria that advance the goals and objectives of the Strategic Plan.

(d) The Strategic Plan shall establish performance standards and measurements regarding the adequacy, efficiency, geographic equity and coordination of public transportation services in the region and the implementation of the goals and objectives in the Strategic Plan. At a minimum, such standards and measures shall include customer-related performance data measured by line, route, or sub-region, as determined by the Authority, on the following:

(i) travel times and on-time performance;

(ii) ridership data;

(iii) equipment failure rates;

(iv) employee and customer safety; ~~and~~

(v) crowding;

(vi) cleanliness of vehicles and stations;

(vii) service productivity; and

(viii) ~~(v)~~ customer satisfaction.

~~The Service Boards and transportation agencies that receive funding from the Authority or Service Boards shall prepare, publish, and submit to the Authority such reports with regard to these standards and measurements in the frequency and form required by the Authority; however, the frequency of such reporting shall be no less than annual. The Service Boards shall publish such reports on their respective websites. The Authority shall compile and publish such reports on its website. Such performance standards and measures shall not be used as the basis for disciplinary action against any employee of the Authority or Service Boards, except to the extent the employment and disciplinary practices of the Authority or Service Board provide for such action.~~

(e) The Strategic Plan shall identify innovations to improve the delivery of public transportation and the construction of public transportation facilities.

(f) The Strategic Plan shall describe the expected financial condition of public transportation in the metropolitan region prospectively over a 10-year period, which

may include information about the cash position and all known obligations of the Authority and the Service Boards including operating expenditures, debt service, contributions for payment of pension and other post-employment benefits, the expected revenues from fares, tax receipts, grants from the federal, State, and local governments for operating and capital purposes and issuance of debt, the availability of working capital, and the resources needed to achieve the goals and objectives described in the Strategic Plan.

(g) In developing the Strategic Plan, the Authority shall rely on such demographic and other data, forecasts, and assumptions developed by the Chicago Metropolitan Agency for Planning with respect to the patterns of population density and growth, projected commercial and residential development, and environmental factors, within the metropolitan region and in areas outside the metropolitan region that may impact public transportation utilization in the metropolitan region. The Authority shall also consult with the Illinois Department of Transportation's Office of Planning and Programming when developing the Strategic Plan. Before adopting or amending any Strategic Plan, the Authority shall consult with the Chicago Metropolitan Agency for Planning regarding the consistency of the Strategic Plan with the Regional Comprehensive Plan adopted pursuant to the Regional Planning Act.

(h) The Authority may adopt, by a supermajority ~~the affirmative~~ vote ~~of at least 12 of its then Directors~~,

sub-regional or corridor plans for specific geographic areas of the metropolitan region in order to improve the adequacy, efficiency, geographic equity and coordination of existing, or the delivery of new, public transportation. Such plans may also address areas outside the metropolitan region that may impact public transportation utilization in the metropolitan region. In preparing a sub-regional or corridor plan, the Authority may identify changes in operating practices or capital investment in the sub-region or corridor that could increase ridership, reduce costs, improve coordination, or enhance transit-oriented development. The Authority shall consult with any affected Service Boards in the preparation of any sub-regional or corridor plans.

(i) (Blank). ~~If the Authority determines, by the affirmative vote of at least 12 of its then Directors, that, with respect to any proposed new public transportation service or facility, (i) multiple Service Boards or transportation agencies are potential service providers and (ii) the public transportation facilities to be constructed or purchased to provide that service have an expected construction cost of more than $25,000,000, the Authority shall have sole responsibility for conducting any alternatives analysis and preliminary environmental assessment required by federal or State law. Nothing in this subparagraph (i) shall prohibit a Service Board from undertaking alternatives analysis and preliminary environmental assessment for any public~~

~~transportation service or facility identified in items (i) and (ii) above that is included in the Five-Year Capital Program as of the effective date of this amendatory Act of the 95th General Assembly; however, any expenditure related to any such public transportation service or facility must be included in a Five Year Capital Program under the requirements of Sections 2.01b and 4.02 of this Act.~~

(Source: P.A. 98-1027, eff. 1-1-15.)

(70 ILCS 3615/2.01b)

Sec. 2.01b. The 5-Year ~~Five-Year~~ Capital Program. By a supermajority ~~the affirmative~~ vote ~~of at least 12 of its then Directors~~, the Authority, after consultation with the Service Boards and after holding a minimum of 3 public hearings in Cook County, at least one one of which shall be held in the City of Chicago, and one public hearing in each of the other counties in the metropolitan region, shall each year adopt a 5-Year ~~Five Year~~ Capital Program that shall include each capital improvement to be undertaken by the Authority or, on behalf of the Authority, by a Service Board or Transportation Agency, ~~or on behalf of a Service Board~~ provided that the Authority finds that the improvement meets any criteria for capital improvements contained in the Strategic Plan, is not inconsistent with any sub-regional or corridor plan adopted by the Authority, and can be funded within amounts available with respect to the capital and operating costs of such

improvement. Prior to submitting their proposed capital projects to the Authority, each Service Board shall hold at least one meeting for consideration of the capital projects being submitted to the Authority with representatives of labor organizations that have collective bargaining agreements with the respective Service Board. The Program shall be based on any criteria for capital improvements contained in the Strategic Plan, the capital project prioritization process, the service standards, the transit asset management plans required by 49 CFR 625.25, and other criteria determined by the Authority so long as the improvements are not inconsistent with any subregional or corridor plan adopted by the Authority and can be funded within amounts available with respect to the capital and operating costs of the improvement.

In reviewing proposals for improvements to be included in a 5-Year ~~Five Year~~ Capital Program, the Authority may give priority to improvements that are intended to bring public transportation facilities into a state of good repair. Before adopting a 5-Year Capital Program, the Authority shall consult with the Chicago Metropolitan Agency for Planning regarding the consistency of the 5-Year Capital Program with the Regional Comprehensive Plan adopted under the Regional Planning Act. The 5-Year ~~Five-Year~~ Capital Program shall also identify capital improvements to be undertaken by a Service Board, a Transportation Agency ~~transportation agency~~, or a unit of local government and funded by the Authority from

amounts in the Innovation, Coordination, and Enhancement Fund, provided that no improvement that is included in the 5-Year ~~Five-Year~~ Capital Program as of the effective date of this amendatory Act of the 95th General Assembly may receive funding from the Innovation, Coordination, and Enhancement Fund. ~~Before adopting a Five Year Capital Program, the Authority shall consult with the Chicago Metropolitan Agency for Planning regarding the consistency of the Five Year Capital Program with the Regional Comprehensive Plan adopted pursuant to the Regional Planning Act.~~

Beginning on January 1, 2027, for each improvement identified in the 5-year Capital Program, the Authority shall identify the entity responsible for implementing the project. The Authority shall retain responsibility for larger or comprehensive improvements such as Regionally Significant Projects, as designated by the Chicago Metropolitan Agency for Planning; new service infrastructure such as a new rail line or a new BRT corridor; large-scale rebuild of existing service infrastructure; new service vehicle or rolling stock purchases; or improvements that will be used by multiple Service Boards. The Authority shall assign to the appropriate Service Board responsibility for projects such as general service infrastructure renewal; improvements to non-service facilities; overhauls of railcars and vehicles; routine maintenance; and projects that will be completed entirely by Service Board employees.

(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3615/2.01c)

Sec. 2.01c. Innovation, Coordination, and Enhancement Fund.

(a) The Authority shall establish an Innovation, Coordination, and Enhancement Fund and deposit into the Fund an amount equal to $10,000,000 in 2008, and, each year thereafter, an amount equal to the amount deposited in the previous year increased or decreased by the percentage growth or decline in revenues received by the Authority from taxes imposed under Section 4.03 in the previous year. Amounts on deposit in such Fund and interest and other earnings on those amounts may be used by the Authority, upon a supermajority ~~the affirmative~~ vote ~~of 12 of its then Directors~~, and after a public participation process, for operating or capital grants or loans to Service Boards, Transportation Agencies ~~transportation agencies~~, or units of local government that advance the goals and objectives identified by the Authority in its Strategic Plan, provided that no improvement that has been included in a 5-Year ~~Five-Year~~ Capital Program as of January 18, 2008 (the effective date of Public Act 95-708) ~~this amendatory Act of the 95th General Assembly~~ may receive any funding from the Innovation, Coordination, and Enhancement Fund. Unless the Board has determined by a supermajority vote ~~of 12 of its then Directors~~ that an emergency exists requiring

the use of some or all of the funds then in the Innovation, Coordination, and Enhancement Fund, such funds may only be used to enhance the coordination and integration of public transportation and develop and implement innovations to improve the quality and delivery of public transportation.

(b) Any grantee that receives funds from the Innovation, Coordination, and Enhancement Fund for the operation of eligible programs must (i) implement such programs within one year of receipt of such funds and (ii) within 2 years following commencement of any program utilizing such funds, determine whether it is desirable to continue the program, and upon such a determination, either incorporate such program into its annual operating budget and capital program or discontinue such program. No additional funds from the Innovation, Coordination, and Enhancement Fund may be distributed to a grantee for any individual program beyond 2 years unless the Authority by a supermajority ~~the affirmative~~ vote ~~of at least 12 of its then Directors~~ waives this limitation. Any such waiver will be with regard to an individual program and with regard to a one-year period ~~one year period~~, and any further waivers for such individual program require a subsequent vote of the Board.

(Source: P.A. 97-399, eff. 8-16-11; revised 7-10-25.)

(70 ILCS 3615/2.01f new)

Sec. 2.01f. Service planning.

(a) Beginning December 2027, the Authority shall develop a regionally coordinated Service Plan that describes all transit service to be provided in the coming year or years. The Authority may plan service for periods of not less than 1 year and not more than 3 years.

(b) To assist in the development of Service Plans, the Authority may issue a request for proposed service plans to all Service Boards. Requests for proposed service plans must indicate the first and last years for which service will be planned and must not cover more than 3 years. Requests for proposed service plans may not be issued to less than all Service Boards.

(c) For years in which the Authority is engaged in Service Planning, it shall commence the process by issuing a request for proposed service plans to all the Service Boards by the preceding December 15. The requests for proposed service plans may include:

(1) a description of service improvements and changes that the Authority desires to carry out its Strategic Plan and to implement its service standards;

(2) a description of the estimates of revenue for the next fiscal year that the Authority has received from the Director of the Governor's Office of Management and Budget;

(3) a directive to the Service Boards to prepare service coverage and service-level scenarios assuming

various specified budget allocations for each Service Board;

(4) a description of the degree to which Service Boards may make changes to the programmed location, frequency, days, and hours of service provided by the Service Board as compared to the approved service plan and the circumstances under which the changes shall be permitted;

(5) the opportunity for the Service Boards to propose service improvements along with estimated costs; and

(6) requests for information the Authority deems necessary for the Authority to assess how to most effectively and equitably allocate funds among the Service Boards, including estimates of the resources needed to provide each service-level scenario.

(d) By March 31 following the request for proposed service plans, each Service Board shall present preliminary service proposals in several public hearings conducted by the Authority. A minimum of 3 public hearings shall be held in Cook County, including one in the City of Chicago, and one public hearing shall be held in each of the other counties in the region.

(e) By June 30 following the request for proposed service plans, each Service Board shall submit a proposed service plan in response to the Authority's request, prepared in the format requested by the Authority. Proposed service plans shall

outline:

(1) the operating funding assumptions used by the Service Board to determine that the proposed service is feasible, including any estimates of resources that were requested by the Authority;

(2) the location, frequency, days and hours of service, and other details of the service that the Service Board shall provide;

(3) the reasons for any changes made to the location, frequency, days, and hours of service provided by the Service Board from the previous service plan;

(4) the service requirements applicable to the service provided by the Service Board covering issues such as reliability, cleanliness, and safety; and

(5) requirements relating to the Service Board's compliance with Authority fare technology and fare integration efforts, information technology systems, customer communication systems and protocols, branding and advertising efforts, coordination of schedules, and other requirements designed to improve the integration and quality of public transportation in the metropolitan region.

(f) Before voting on any final regionwide Service Plan, the Authority shall hold at least one public hearing on the regionwide Service Plan.

(g) Before voting on any final regionwide Service Plan,

the Authority shall hold at least one meeting for consideration of the regionwide Service Plan with the county board of each of the several counties in the metropolitan region in which the Service Board provides service.

(h) The Board shall review the proposed service plans and compile the plans into a revised, regionwide Service Plan. The Board shall only approve the revised, regionwide Service Plan if it meets the service standards set forth in the Strategic Plan as best as possible considering projected available funds. If the Board fails to approve the revised, regionwide Service Plan, then the Board shall notify each Service Board of any deficiencies identified in that Service Board's contributions to the revised, regionwide Service Plan. The Board shall also notify each Service Board if its reasons for changes from the previous approved service plan fail to comply with any guidance provided by the Board in the previous request for service plans as described in paragraph (4) of subsection (e). Service Boards shall not continue to operate service changes that the Board deems to have failed to comply with guidance provided by the Board, unless the service is included in the forthcoming regionwide service plan.

(i) If the Board has not found that the revised, regionwide Service Plan meets the service standards, the Board shall adopt a regionwide Service Plan that does. In all cases, the Board shall adopt a regionwide Service Plan by no later than August 31 following the request for plans.

(70 ILCS 3615/2.01g new)

Sec. 2.01g. Performance audits.

(a) The Auditor General shall conduct a performance audit of the Authority and Service Boards every 5 years. The Authority and Service Boards shall enter into an intergovernmental agreement with the Auditor General to facilitate the audit.

(b) When conducting an audit of the Authority, the Auditor General shall:

(1) focus on the quality and cost-effectiveness of the public transportation system, including comparative assessments against the performance of transit systems in comparable metropolitan regions around the world;

(2) include recommendations for improvements informed by applicable industry best practices and any legislation or other steps that governmental bodies could take to facilitate such improvements; and

(3) assess the efficacy of the public transportation system in providing affordable transportation; connecting residents to jobs, education, and other opportunities; and improving the environment.

When conducting an audit, the Auditor General shall give consideration to limitations experienced by the Commuter Rail Board due to shared infrastructure with freight rail.

(c) The Authority may suggest areas of emphasis for the

Auditor General to consider, and the Auditor General may, in the Auditor General's discretion, structure the audit and recommendations to help achieve the goal of a well-functioning and efficient regional public transportation system.

(d) The Auditor General and the Authority shall coordinate the timing of performance audits so that the findings are available to the Authority at the time when it begins preparing its Strategic Plan and 5-Year Capital Program.

(e) The Authority shall reimburse the Auditor General for the costs incurred in conducting the performance audits.

(70 ILCS 3615/2.03) (from Ch. 111 2/3, par. 702.03)

Sec. 2.03. Operations. A Service Board may provide public transportation by operating public transportation facilities. A Service Board may enter into operating agreements with any individual, corporation or other person or private or public entity to operate such facilities on behalf of the Service Board. Beginning in 2029, Service Boards may only provide service adhering as closely as possible to that described in the regionwide service plan most recently adopted by the Authority, in the planned scenario that is the closest to the actual revenue available for that year, except as allowed under guidance provided by the Board in the previous request for service plans as described in paragraph (4) of subsection (e) of Section 2.01f.

(Source: P.A. 83-886.)

(70 ILCS 3615/2.04) (from Ch. 111 2/3, par. 702.04)

Sec. 2.04. Fares and Nature of Service.

(a) The Authority shall have the sole authority to: (i) set and coordinate fares and charges for public transit services in the metropolitan region, including public transportation provided by Transportation Agencies pursuant to purchase of service or grant agreements with the Authority, and (ii) establish the nature and standards of public transit to be provided in accordance with the Strategic Plan and service standards. ~~Whenever a Service Board provides any public transportation by operating public transportation facilities, the Service Board shall provide for the level and nature of fares or charges to be made for such services, and the nature and standards of public transportation to be so provided that meet the goals and objectives adopted by the Authority in the Strategic Plan. Provided, however that if the Board adopts a budget and financial plan for a Service Board in accordance with the provisions in Section 4.11(b)(5), the Board may consistent with the terms of any purchase of service contract provide for the level and nature of fares to be made for such services under the jurisdiction of that Service Board, and the nature and standards of public transportation to be so provided.~~

(b) Whenever a Service Board provides any public transportation ~~pursuant to grants made after June 30, 1975,~~ to

Transportation Agencies ~~transportation agencies~~ for operating expenses (other than with regard to experimental programs) or pursuant to any purchase of service agreement, the purchase of service agreement or grant contract shall provide for the level and nature of fares or charges to be made for such services, and the nature and standards of public transportation to be so provided. A Service Board shall require all Transportation Agencies ~~transportation agencies~~ with which it contracts, or from which it purchases transportation services or to which it makes grants to provide half fare transportation for their student riders if any of such agencies provide for half fare transportation to their student riders.

(c) In so providing for the fares or charges and the nature and standards of public transportation, any purchase of service agreements or grant contracts shall provide, among other matters, for the terms or cost of transfers or interconnections between different modes of transportation and different public Transportation Agencies ~~transportation agencies~~, schedules or routes of such service, changes which may be made in such service, the nature and condition of the facilities used in providing service, the manner of collection and disposition of fares or charges, the records and reports to be kept and made concerning such service, for interchangeable tickets or other coordinated or uniform methods of collection of charges, and shall further require

that the Transportation Agency ~~transportation agency~~ comply with any determination made by the Board of the Authority under and subject to the provisions of Section 2.12b of this Act. In regard to any such service, the Authority and the Service Boards shall give attention to and may undertake programs to promote use of public transportation and to provide coordinated ticket sales and passenger information. In the case of a grant to a Transportation Agency ~~transportation agency~~ which remains subject to Illinois Commerce Commission supervision and regulation, the Service Boards shall exercise the powers set forth in this Section in a manner consistent with such supervision and regulation by the Illinois Commerce Commission.

(d) The Authority shall develop and implement a regionally coordinated and consolidated fare collection system. ~~By January 1, 2013, the Authority, in consultation with the Service Boards and the general public, must develop a policy regarding transfer fares on all fixed route public transportation services provided by the Service Boards. The policy shall also set forth the fare sharing agreements between the Service Boards that apply to interagency fare passes and tickets. The policy established by the Authority shall be submitted to each of the Service Boards for its approval or comments and objection. After receiving the policy, the Service Boards have 90 days to approve or take other action regarding the policy. If all of the Service~~

~~Boards agree to the policy, then a regional agreement shall be created and signed by each of the Service Boards. The terms of the agreement may be changed upon petition by any of the Service Boards and by agreement of the other Service Boards.~~

(e) The Authority may delegate the responsibility for all or some aspects of physical fare collection to the Service Boards. ~~By January 1, 2015, the Authority must develop and implement a regional fare payment system. The regional fare payment system must use and conform with established information security industry standards and requirements of the financial industry. The system must allow consumers to use contactless credit cards, debit cards, and prepaid cards to pay for all fixed-route public transportation services. Beginning in 2012 and each year thereafter until 2015, the Authority must submit an annual report to the Governor and General Assembly describing the progress of the Authority and each of the Service Boards in implementing the regional fare payment system. The Authority must adopt rules to implement the requirements set forth in this Section.~~

(f) Prior to adopting any fare structure ordinance, the Authority shall allow a reasonable time for public input and hold public hearings under subsection (e-5) of Section 5.01.

(g) The Authority shall submit the proposed fare structure ordinance to each Service Board for feedback.

(h) By no later than January 1, 2028, the Authority, in coordination with the Service Boards, shall undertake a joint

procurement for a next generation fare collection system, which shall include, among other things, a unified mobile ticket application, that shall be procured and implemented by the Authority by February 1, 2030, as a unified regional fare payment system. All agreements for, or related to, a regional fare payment system must include provisions for data sharing that allow the Authority and the Service Boards access to all data generated by the fare collection system.

(i) Whenever the Authority adopts a fare policy establishing or modifying interagency passes, tickets, or transfers, the policy shall also set forth the fare-sharing agreements between the Service Boards that apply to the revenue raised from interagency fare passes, tickets, and transfers. Except as specified in such an agreement, all fare revenue generated and received by the Authority shall be disbursed by the Authority to the Service Board responsible for generating the revenue.

(j)(1) The Authority shall have sole authority over and be responsible for administering all special fare programs, including free and reduced fares for seniors and people with disabilities, and other special fare programs.

(2) To the extent required by Section 3-33-160 of the Chicago Municipal Code, the Authority and the Chicago Transit Agency shall provide for free rides for active duty military personnel in uniform or with appropriate identification, and disabled veterans of the United States Armed Forces.

(3) Any fixed-route public transportation services provided by, or under grant or purchase of service contracts of, a Service Board shall be provided without charge to senior citizens aged 65 and older, and all persons with a disability, who meet the income eligibility limitation set forth in subsection (a-5) of Section 4 of the Senior Citizens and Persons with Disabilities Property Tax Relief Act, under such conditions as shall be prescribed by Authority. The Department on Aging shall furnish all information reasonably necessary to determine eligibility, including updated lists of individuals who are eligible for services without charge under this Section. After an initial eligibility determination is made, an individual's eligibility for free services shall automatically renew every 5 years after receipt by the Authority of a copy of the individual's government-issued identification card validating Illinois residency. Nothing in this Section shall relieve the Authority from providing reduced fares as may be required by federal law. The Authority shall provide the Department of Public Health with a monthly list of all riders that receive free or reduced fares under this subsection. The list shall include an individual's name, address, and date of birth. The Department of Public Health shall, within 2 weeks after receipt of the list, report back to the Authority any discrepancies that indicate that a rider receiving free or reduced fare services is deceased. The Authority, upon receipt of the report from the Department of

Public Health, shall take appropriate steps to remove any deceased individual's name from the list of individuals eligible under the free or reduced fare programs.

(4) By no later than 2 years after the effective date of this amendatory Act of the 104th General Assembly, the Authority shall develop a program across public transportation service providers for providing free services to a rider for any additional fares for the duration of a daily, weekly, monthly, or 30-day pass once the rider has purchased enough regular one-way fares to reach an amount that is no less than the cost of an applicable pass.

(k) The Authority shall provide regular annual reports to the Governor and General Assembly on progress made in implementing the changes made to this Act by this amendatory Act of the 104th General Assembly under subsections (f) and (g) of this Section as outlined under Section 2.44.

(Source: P.A. 97-85, eff. 7-7-11.)

(70 ILCS 3615/2.05) (from Ch. 111 2/3, par. 702.05)

Sec. 2.05. Centralized Services; Acquisition and Construction.

(a) The Authority may at the request of two or more Service Boards, serve, or designate a Service Board to serve, as a centralized purchasing agent for the Service Boards so requesting.

(b) The Authority may at the request of two or more Service

Boards perform other centralized services such as ridership information and transfers between services under the jurisdiction of the Service Boards where such centralized services financially benefit the region as a whole. Provided, however, that the Board may require transfers only upon a supermajority ~~an affirmative~~ vote ~~of 12 of its then Directors~~.

(c) A Service Board or the Authority may for the benefit of a Service Board, to meet its purposes, construct or acquire any public transportation facility for use by a Service Board or for use by any Transportation Agency ~~transportation agency~~ and may acquire any such facilities from any Transportation Agency ~~transportation agency~~, including also without limitation any reserve funds, employees' pension or retirement funds, special funds, franchises, licenses, patents, permits and papers, documents and records of the agency. In connection with any such acquisition from a Transportation Agency ~~transportation agency~~ the Authority may assume obligations of the Transportation Agency ~~transportation agency~~ with regard to such facilities or property or public transportation operations of such agency.

In connection with any construction or acquisition, the Authority shall make relocation payments as may be required by federal law or by the requirements of any federal agency authorized to administer any federal program of aid.

(d) The Authority shall, after consulting with the Service Boards, develop regionally coordinated and consolidated sales,

marketing, advertising, and public information programs that promote the use and coordination of, and transfers among, public transportation services in the metropolitan region. The Authority shall develop and adopt, with a supermajority ~~the affirmative~~ vote ~~of at least 12 of its then Directors~~, rules and regulations for the Authority and the Service Boards regarding such programs to ensure that the Service Boards' independent programs conform with the Authority's regional programs.

(e) By July 1, 2028, the Authority shall manage digital and web-based trip-planning and real-time vehicle arrival information for use by riders for all public transportation services in northeastern Illinois, including demand-response modes. Relevant Service Board infrastructure, digital assets, technology, administrative support, and contracts may be transferred to the Authority for future centralized customer information services.

(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3615/2.06.2 new)

Sec. 2.06.2. Pedestrian access to transit.

(a) As part of its Strategic Plan, the Authority shall identify and prioritize sidewalk and other improvements needed to provide safe pedestrian access to transit service stops.

(b) When any unit of local government in the metropolitan region undertakes a new construction or reconstruction project

on a roadway under its jurisdiction that has bus stops, rail stations, or other fixed location transit service stops where a person can board or alight public transportation vehicles or that intersects with a roadway that provides access to the transit service stop within one-quarter mile, then the project scope may include the addition of sidewalks or shared-use paths to connect the transit stops to any existing sidewalks or paths within 500 feet of the project. The unit of local government in the metropolitan region may also include the addition of concrete sidewalk boarding areas, which may connect to the sidewalk, for any existing or new transit stops within the project limits and may add a shelter, if appropriate, based on rules the Authority develops for transit service stops.

(c) If a unit of local government in the metropolitan region includes a project listed subsection (b) in its construction or reconstruction project, then the unit of local government may seek reimbursement from the Authority for capital costs associated with the requirements of this Section, including signal improvements, ADA accommodations, and other pay items appurtenant to the construction of sidewalks, shelters, and concrete boarding areas. If right-of-way acquisition is required to construct the improvements, then the unit of local government may elect not to include these improvements in its construction contract. Units of local government in the metropolitan region shall

comply with all applicable requirements of the Department of Transportation in carrying out improvements under this Section.

(d) The Authority shall, by ordinance, provide rules for the program described in this Section, including rules restricting reimbursement to pay items not already required by the Department of Transportation, and it may elect to establish an annual not-to-exceed amount for the program and require cost-sharing by grantees. The Authority shall use only capital funding for any program established under this Section.

(70 ILCS 3615/2.07) (from Ch. 111 2/3, par. 702.07)

Sec. 2.07. Extraterritorial authority ~~Extra territorial Authority~~. To ~~In order to~~ provide or assist any transportation of members of the general public between points in the metropolitan region and points outside the metropolitan region, whether in this State, ~~or in~~ Wisconsin, or Indiana, the Authority may ~~at the request and for the benefit of a Service Board, by ordinance,~~ enter into agreements with any unit of local government, individual, corporation or other business entity, or other person or public agency in or of any such state or any private entity for such service. Such agreements may provide for participation by the Authority ~~a Service Board~~ in providing such service and for grants by the Authority ~~a Service Board~~ in connection with any such service,

and may, subject to federal and State law, set forth any terms relating to such service, including coordinating such service with public transportation in the metropolitan region. Such agreement may be for such number of years or duration as the parties may agree. In regard to any such agreements or grants, the Authority ~~a Service Board~~ shall consider the benefit to the metropolitan region and the financial contribution with regard to such service made or to be made from public funds in such areas served outside the metropolitan region. Nothing in this Section prevents the Board of the Commuter Rail Division of the Authority from entering into agreements to provide service, or the Northeast Illinois Regional Commuter Railroad Corporation from providing service, between points outside the metropolitan region when it is deemed beneficial to the State, the Authority, the Services Boards, or the Northeast Illinois Regional Commuter Railroad Corporation.

(Source: P.A. 83-886.)

(70 ILCS 3615/2.08) (from Ch. 111 2/3, par. 702.08)

Sec. 2.08. Protection Against Crime. The Authority shall cooperate with the various State, municipal, sheriff's and transportation agency police forces in the metropolitan region for the protection of employees and consumers of public transportation services and public transportation facilities against crime. The Authority may provide by ordinance for an Authority police force to aid, coordinate and supplement other

police forces in protecting persons and property and reducing the threats of crime with regard to public transportation. Such police shall have the same powers with regard to such protection of persons and property as those exercised by police of municipalities and may include members of other police forces in the metropolitan region. The Authority shall establish minimum standards for selection and training of members of such police force employed by it. Training shall be accomplished at schools certified by the Illinois Law Enforcement Training Standards Board established pursuant to the Illinois Police Training Act. Such training shall be subject to the rules and standards adopted pursuant to Section 7 of that Act. The Authority may participate in any training program conducted under that Act. The Authority may provide for the coordination or consolidation of security services and police forces maintained with regard to public transportation services and facilities by various transportation agencies and may contract with any municipality or county in the metropolitan region to provide protection of persons or property with regard to public transportation. Employees of the Authority or of any transportation agency affected by any action of the Authority under this Section shall be provided the protection set forth in Section 2.16. Neither the Authority, the Suburban Bus Division, the Commuter Rail Division, the Chicago Transit Authority, nor any of their Directors, officers, or employees shall be held liable for

failure to provide a security or police force or, if a security or police force is provided, for failure to provide adequate police protection or security, failure to prevent the commission of crimes by fellow passengers or other third persons or for the failure to apprehend criminals.

(Source: P.A. 91-357, eff. 7-29-99.)

(70 ILCS 3615/2.09) (from Ch. 111 2/3, par. 702.09)

Sec. 2.09. Research and Development.

(a) The Authority ~~and the Service Boards~~ shall study public transportation problems and developments; encourage experimentation in developing new public transportation technology, financing methods, and management procedures; conduct, in cooperation with other public and private agencies, studies, demonstrations, ~~and demonstration~~ and development projects to test and develop methods for improving public transportation, for reducing its costs to users or for increasing public use; and conduct, sponsor, and participate in other studies and experiments, which may include fare demonstration programs, and transportation technology pilot programs, in conjunction with private parties and public agencies, including the United States Department of Transportation, the Department of Transportation, the Illinois State Toll Highway Authority, and the Chicago Metropolitan Agency for Planning, as are useful in ~~to~~ achieving the purposes of this Act. ~~The cost for any such item authorized by~~

~~this Section may be exempted by the Board in a budget ordinance from the "costs" included in determining that the Authority and its service boards meet the farebox recovery ratio or system generated revenues recovery ratio requirements of Sections 3A.10, 3B.10, 4.01(b), 4.09 and 4.11 of this Act and Section 34 of the Metropolitan Transit Authority Act during the Authority's fiscal year which begins January 1, 1986 and ends December 31, 1986, provided that the cost of any item authorized herein must be specifically approved within the budget adopted pursuant to Sections 4.01 and 4.11 of this Act for that fiscal year.~~

(b) (Blank). ~~To improve public transportation service in areas of the metropolitan region with limited access to commuter rail service, the Authority and the Suburban Bus Division shall evaluate the feasibility of implementing new bus rapid transit services using the expressway and tollway systems in the metropolitan region. The Illinois Department of Transportation and the Illinois Toll Highway Authority shall work cooperatively with the Authority and the Suburban Bus Division in that evaluation and in the implementation of bus rapid transit services. The Authority and the Suburban Bus Division, in cooperation with the Illinois Department of Transportation, shall develop a bus rapid transit demonstration project on Interstate 55 located in Will, DuPage, and Cook Counties. This demonstration project shall test and refine approaches to bus rapid transit operations in~~

~~the expressway or tollway shoulder or regular travel lanes and shall investigate technology options that facilitate the shared use of the transit lane and provide revenue for financing construction and operation of public transportation facilities.~~

(c) (Blank). ~~The Suburban Bus Division and the Authority shall cooperate in the development, funding, and operation of programs to enhance access to job markets for residents in south suburban Cook County. Beginning in 2008, the Authority shall allocate to the Suburban Bus Division an amount not less than $3,750,000, and beginning in 2009 an amount not less than $7,500,000 annually for the costs of such programs.~~

(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3615/2.10) (from Ch. 111 2/3, par. 702.10)

Sec. 2.10. Protection of the Environment.

(a) The Authority shall take all feasible and prudent steps to minimize environmental disruption and pollution arising from its activities and from public transportation activities of Transportation Agencies acting under purchase of service or grant agreements. In carrying out its purposes and powers under this Act, the Authority shall seek to reduce environmental disruption and pollution arising from all forms of transportation of persons within the metropolitan region. The Authority shall employ persons with skills and responsibilities for determining how to minimize such

disruption and pollution.

(b) In recognition of the fact that the transportation sector accounts for approximately one-third of the greenhouse gases generated in the State and that public transportation moves people with fewer emissions than other motorized modes of transportation, the Authority shall work cooperatively with the Department of Transportation, the Illinois State Toll Highway, the Chicago Metropolitan Agency for Planning, and other units of government in the region to assist them in using investments in public transportation facilities and operations as a tool to help them meet their greenhouse gas emission reduction goals. To the maximum extent allowed by law, the Authority is eligible to receive funding and other assistance from local, state, and federal sources so the Authority can assist in using improved and expanded public transportation in the metropolitan region to reduce greenhouse gas emissions and other pollution generated by the transportation sector. ~~The Authority and the Service Boards shall take all feasible and prudent steps to minimize environmental disruption and pollution arising from its activities or from public transportation activities of transportation agencies acting pursuant to purchase of service agreements. In carrying out its purposes and powers under this Act, the Authority and the Service Boards shall seek to reduce environmental disruption and pollution arising from all forms of transportation of persons within the metropolitan region. The Service Boards~~

~~shall employ persons with skills and responsibilities for determining means to minimize such disruption and pollution.~~

(Source: P.A. 83-886.)

(70 ILCS 3615/2.10a)

Sec. 2.10a. Zero-emission buses.

(a) As used in this Section:

"Zero-emission bus" means a bus that is:

(1) designed to carry more than 10 passengers and is used to carry passengers for compensation.

(2) a zero-emission vehicle; and

(3) not a taxi.

"Zero-emission vehicle" means a fuel cell or electric vehicle that:

(1) is a motor vehicle;

(2) is made by a commercial manufacturer;

(3) is manufactured primarily for use on public streets, roads, and highways;

(4) has a maximum speed capability of at least 55 miles per hour;

(5) is powered entirely by electricity or powered by combining hydrogen and oxygen, which runs the motor;

(6) has an operating range of at least 100 miles; and

(7) produces only water vapor and heat as byproducts.

(b) The Authority ~~On or after July 1, 2026, a Service Board~~ may not enter into a new contract to purchase a bus that is not

a zero-emission bus for the purpose of a ~~the~~ Service Board's transit bus fleet.

(c) For the purposes of determining compliance with this Section, the Authority ~~a Service Board~~ shall not be deemed to be in violation of this Section when failure to comply is due to:

(1) the unavailability of zero-emission buses from a manufacturer or funding to purchase zero-emission buses;

(2) the lack of necessary charging, fueling, or storage facilities or funding to procure charging, fueling, or storage facilities; or

(3) the inability of a third party to enter into a contractual or commercial relationship with the Authority ~~a Service Board~~ that is necessary to carry out the purposes of this Section.

(Source: P.A. 103-281, eff. 1-1-24.)

(70 ILCS 3615/2.10b new)

Sec. 2.10b. Traffic law enforcement.

(a) The Authority shall cooperate with local governments and law enforcement agencies in the metropolitan region on the enforcement of laws designed to protect the quality and safety of public transportation operations, such as laws prohibiting unauthorized vehicles from blocking bus stops, bus lanes, or other facilities designated for use by transit vehicles and transit users.

(b) Local governments and law enforcement agencies in the metropolitan region may accept photographic, video, or other records derived from cameras and other sensors on public transportation vehicles and facilities as prima facie evidence of a violation of laws that protect the quality and safety of public transportation operations.

(c) The Authority may establish by rule an enforcement program that covers jurisdictions in the metropolitan region that lack laws that protect the quality and safety of public transportation operations or that, in the Authority's sole discretion, fail to adequately enforce laws protecting the quality and safety of public transit operations.

(d) An enforcement program established under this Section shall contain the following elements:

(1) clear definitions of what constitutes a civil violation, such as provisions specifying the number of feet around bus stops where unauthorized vehicles are prohibited from parking;

(2) publication on the Authority's website of descriptions and locations of public transportation facilities that are subject to the Authority's enforcement program and other pertinent information about the enforcement program, and clearly posted signs on or near such public transportation facilities visible to drivers;

(3) a description of the types of evidence, such as bus camera photos or video, which are sufficient to make a

prima facie case that a vehicle or person has violated an Authority enforcement rule;

(4) provision of adequate notice of an alleged violation to the registered owner of the vehicle, including, but not limited to: the date, time and location of any violation; the particular regulation violated; the fine and any penalty that may be assessed for late payment; the vehicle make and model, or a photograph of the vehicle; the state registration number of the vehicle; the identification number of the person issuing the notice; information as to the availability of a hearing in which the violation may be contested on its merits; and, service of the notice by first-class mail;

(5) an administrative adjudication process that gives registered vehicle owners an opportunity to appear before a neutral party appointed by the Authority to contest the violation on its merits;

(6) a process through which the hearing officer may consider in defense of a violation: (i) that the motor vehicle or registration plates or digital registration plates of the motor vehicle were stolen before the violation occurred and not under the control of or in the possession of the owner or lessee at the time of the violation; (ii) that the motor vehicle was hijacked before the violation occurred and not under the control of or in the possession of the owner or lessee at the time of the

violation; (iii) that the driver of the vehicle entered the designated bus lane in order to yield the right-of-way to an emergency vehicle; (iv) that the motor vehicle was under the control of or in the possession of a lessee pursuant to a written lease agreement at the time of the violation, so the lessee should be held liable for the violation; or (v) any other evidence or issues provided by Authority rulemaking;

(7) use of tools, such as remote hearings and allowance of online submission of documents contesting an alleged violation, to provide alleged violators an adequate opportunity to contest their alleged violation;

(8) civil violation fees that are no higher than the highest administrative fees imposed for similar violations by other public agencies in the metropolitan region; and

(9) appropriate and legally required data privacy and personal identifying information protections.

(e) The Authority shall:

(1) cooperate with local governments and law enforcement agencies to help improve their enforcement of their laws that are designed to improve the quality and safety of public transportation operations;

(2) inform and consult with local governments and law enforcement agencies in jurisdictions in which the Authority is establishing and operating an enforcement program under subsections (c) and (d); and

(3) enter into a revenue sharing agreement with each local government in jurisdictions in which the Authority is establishing and operating an enforcement program under subsections (c) and (d).

(i) The agreement shall specify what share of fee revenue resulting from violations within the jurisdiction of a local government shall be disbursed by the Authority to that local government.

(ii) The share of revenue retained by the Authority under the agreement shall be at least sufficient to cover administrative and equipment-related costs required to operate the enforcement program within that jurisdiction.

(f) In its enforcement programs, if any, under subsection (c) and through its cooperation with local governments and law enforcement agencies on their enforcement programs, the Authority shall strive for as much standardization as feasible throughout the metropolitan region in enforcement programs designed to improve the quality and safety of public transportation operations.

(70 ILCS 3615/2.11) (from Ch. 111 2/3, par. 702.11)

Sec. 2.11. Safety.

(a) The Service Boards may establish, enforce and facilitate achievement and maintenance of standards of safety against accidents with respect to public transportation

provided by the Service Boards or by Transportation Agencies ~~transportation agencies~~ pursuant to purchase of service agreements with the Service Boards. However, Sections 18c-7401 and 18c-7402 of the Illinois Commercial Transportation Law and all rules adopted by the Illinois Commerce Commission adopted under Sections 18c-7401 and 18c-7402 of the Illinois Commercial Transportation Law shall continue to apply to the ~~The provisions of general or special orders, rules or regulations issued by the Illinois Commerce Commission pursuant to Section 57 of "An Act concerning public utilities", approved June 29, 1921, as amended, which pertain to public transportation and public transportation facilities of railroads will continue to apply until the Service Board determines that different standards are necessary to protect such health and safety.~~

(b) (Blank).

(c) The security portion of the system safety program, investigation reports, surveys, schedules, lists, or data compiled, collected, or prepared by or for the Authority under this subsection, shall not be subject to discovery or admitted into evidence in federal or State court or considered for other purposes in any civil action for damages arising from any matter mentioned or addressed in such reports, surveys, schedules, lists, data, or information.

(d) Neither the Authority nor its directors, officers, or employees nor any Service Board subject to this Section nor

its directors, officers, or employees shall be held liable in any civil action for any injury to any person or property for any acts or omissions or failure to act under this Section or pursuant to 49 CFR Part 659 as now or hereafter amended.

(e) Nothing in this Section alleviates an individual's duty to comply with the State Officials and Employees Ethics Act.

(Source: P.A. 102-559, eff. 8-20-21.)

(70 ILCS 3615/2.11.05 new)

Sec. 2.11.05. NITA Law Enforcement Task Force.

(a) The Cook County Sheriff shall establish a multijurisdictional NITA Law Enforcement Task Force led by the Cook County Sheriff's Office in cooperation with the Chicago Police Department, the METRA Police, the Illinois State Police, the sheriff's offices of other counties in the metropolitan region, and other municipal police departments in the metropolitan region. Law enforcement agencies within the metropolitan region not explicitly named in this subsection may participate on the Task Force upon request of the Cook County Sheriff.

(b) The Task Force shall be created under an intergovernmental agreement and be dedicated to combating violent and other types of crime with the primary mission of preservation of life and reducing the occurrence and the fear of crime on the public transit system of the Northern Illinois

Transit Authority. The objectives of the Task Force shall include, but shall not be limited to, reducing and preventing violent crimes and other illegal activities. The Task Force shall also assist and coordinate with the Chief Transit Safety Officer in the Chief Transit Safety Officer's efforts to enforce the Authority's and Service Boards' codes of conduct and to solve quality of life issues for transit riders and staff.

(c) The Task Force may develop and acquire information, training, tools, and resources necessary to implement a data-driven approach to policing, with an emphasis on:

(1) preventing violent crime in known hotspots, property crime, and code of conduct violations that are crimes; and

(2) identifying and arresting persons accused of violent crime.

(d) The Task Force may use information sharing, partnerships, crime analysis, and evidence-based practices to assist in the reduction of violent crime, property crime, and other code of conduct violations.

(e) The Task Force shall recognize and use best practices of community-oriented policing and procedural justice. The Task Force may develop potential partnerships with faith-based and community organizations to achieve its goals, including, but not limited to, partnering with social service organizations, to assist persons experiencing homelessness

obtain shelter and other services and to assist persons experiencing a mental health or behavioral crisis in connecting with appropriate services.

(f) The Task Force shall identify and use best practices in deflection and diversion programs and other community-based services to redirect low level offenders and persons charged with nonviolent offenses.

(g) The Task Force shall engage in violence suppression strategies, including, but not limited to, details in identified locations that have shown to be the most prone to gun violence and violent crime, focused deterrence against violent gangs and groups considered responsible for the violence in the transit system, and other intelligence driven methods deemed necessary to implement the Task Force's objectives.

(h) To implement this Section, the Cook County Sheriff may establish intergovernmental agreements with law enforcement agencies in accordance with the Intergovernmental Cooperation Act.

(i) Law enforcement agencies that are party to an intergovernmental agreement established under subsection (b) or (h) and that participate in activities described in subsections (c) through (g) may claim funds to defray increased costs incurred by participation in the Task Force from any available moneys provided in support of the Task Force.

(j) The Chicago Police Department shall use any resources provided for participation in the Task Force to supplement, not supplant, existing force strength currently assigned to the Mass Transit Unit within the Chicago Police Department.

(k) The Authority shall provide technical, operational, and material assistance to the Task Force as necessary. The Authority's Chief Transit Safety Officer or the Chief Transit Safety Officer's designee shall participate in the Task Force to facilitate information sharing.

(l) The Task Force shall coordinate with the Chief Transit Safety Officer to identify which code of conduct violations and quality of life issues shall fall under the Task Force's purview, which shall fall under the transit ambassadors' purview, and which shall require the Task Force and transit ambassadors to respond.

(m) Within 6 months after the effective date of this amendatory Act of the 104th General Assembly, the Task Force shall prepare a report of recommendations for ongoing law enforcement strategies, tactics, and best practices for the Northern Illinois Transit Authority transit system. The report shall also make recommendations to be used by the Authority in implementing a sworn law enforcement officer crime prevention program on public transportation and a crime prevention plan to protect public transportation employees and riders in the metropolitan region. The Report shall be submitted to the Coordinated Safety Response Council created under Section

2.11.20.

(n) The Task Force shall disband 3 years after the effective date of this amendatory Act of the 104th General Assembly or upon the Authority's transition to a sworn law enforcement officer crime prevention program on public transportation and a crime prevention plan to protect public transportation employees and riders in the metropolitan region, whichever event occurs first.

(o) Prior to disbanding, the Task Force shall cooperate with the Office of Transit Safety and Experience to develop a plan to transition from the Task Force to a sworn law enforcement officer crime prevention program on public transportation and a crime prevention plan to protect public transportation employees and riders in the metropolitan region.

(70 ILCS 3615/2.11.10 new)

Sec. 2.11.10. Vote on sworn officer crime prevention program.

(a) Within 1 year after the effective date of this amendatory Act of the 104th General Assembly, the Authority shall vote to implement a sworn law enforcement officer crime prevention program on public transportation and a crime prevention plan to protect public transportation employees and riders in the metropolitan region.

(b) The strategy to be implemented using sworn law

enforcement to respond to crime on public transportation in the metropolitan region and to protect public transportation employees and riders shall be approved by a supermajority vote. In taking this vote, the Board shall consider recommendations provided by the NITA Law Enforcement Task Force, findings from the Coordinated Safety Council's report on the feasibility, advisability, and necessity of the program, and recommendations from the Safety Subcommittee.

(c) Within 60 days of the vote to implement a sworn law enforcement officer crime prevention program on public transportation and a crime prevention plan to protect public transportation employees and riders in the metropolitan region, the Office of Transit Safety and Experience shall develop an Operational Plan to implement the selected strategy. The Operational Plan shall include the steps and schedule for transitioning from the Task Force to the sworn law enforcement officer crime prevention program on public transportation and the crime prevention plan to protect public transportation employees and riders in the metropolitan region.

(70 ILCS 3615/2.11.15 new)

Sec. 2.11.15. Office of Transit Safety and Experience.

(a) The Authority shall establish an Office of Transit Safety and Experience.

(b) The Office shall be responsible for:

(1) developing, implementing, and overseeing a regionwide safety strategy, working with the Coordinated Safety Response Council;

(2) promoting code of conduct compliance and the safety of riders and workers;

(3) developing safety standards under subsection (a) of Section 2.11.30;

(4) making recommendations relating to system safety for inclusion in the Authority's Strategic Plan, Annual Budget and 2-Year Financial Plan, 5-Year Capital Program, and other projects and programs;

(5) making any reports and plans regarding rider and worker safety required under this Act;

(6) overseeing the enforcement and facilitation of the achievement and maintenance of safety standards, the implementation of safety tools and technologies, and the conducting of customer satisfaction polling under Section 2.11;

(7) coordinating and liaising with law enforcement agencies, the Task Force, social service agencies, and other government agencies or nongovernmental agencies serving the metropolitan region on safety issues and initiatives;

(8) strategizing and partnering with law enforcement agencies as appropriate to ensure as much as possible that the response to safety incidents on public transit

facilities occurs pursuant to the sworn law enforcement officer crime prevention program on public transportation, the crime prevention plan to protect public transportation employees and riders in the metropolitan region, and the incident response deployment strategy developed by the Safety Coordination Council;

(9) developing and overseeing policies and programs to assist riders in their use of the transit system and to connect them to other beneficial government and social services, including through partnerships and contracts with social service agencies and nongovernmental agencies that conduct outreach and provide assistance to unhoused riders;

(10) collecting and analyzing data on safety incidents occurring on public transportation in the metropolitan region; and

(11) developing and implementing policies and procedures for riders to provide compliments and complaints about their experiences on public transportation in the metropolitan region.

(c) The Executive Director of the Authority shall, subject to the Board's approval, designate a full-time Chief Transit Safety Officer to lead and manage the Office of Transit Safety and Experience. The Chief Transit Safety Officer shall have previously served in a supervisory capacity at a law enforcement agency and report directly to the Executive

Director. The Chief Transit Safety Officer shall receive the same training that all members of the Coordinated Safety Response Council receive under subsection (h) of Section 2.11.20.

(d) Personnel within the Office for Transit Safety and Experience may be organized or assigned into bureaus, sections, or divisions as determined by the Executive Director pursuant to the authority granted by this Act.

(e) To implement this Section, the Authority may establish intergovernmental agreements with law enforcement agencies in accordance with the Intergovernmental Cooperation Act.

(f) To implement this Section, the Authority shall enter into contracts with nongovernmental agencies to provide, or create using the staff of the Authority, programs that offer outreach and assistance to riders that are unhoused, that suffer from mental health issues, or that otherwise may benefit from social services in order to implement the recommendations of the study conducted by the Coordinated Safety Response Council within 12 months of the delivery of the report.

(g) Law enforcement agencies that are party to intergovernmental agreements and nongovernmental agencies that enter into contracts with the Authority to implement the sworn law enforcement officer crime prevention program on public transportation, the crime prevention plan to protect public transportation employees and riders in the metropolitan

region, the incident response deployment strategy, or a combination thereof may claim funds to defray increased costs incurred by participation in those programs from any available moneys provided in support of the programs.

(h) The Chicago Police Department shall use any resources provided to implement the sworn law enforcement officer crime prevention program on public transportation, the crime prevention plan to protect public transportation employees and riders in the metropolitan region, the incident response deployment strategy or combination thereof to supplement, not supplant, existing force strength currently assigned to the Mass Transit Unit within the Chicago Police Department.

(70 ILCS 3615/2.11.20 new)

Sec. 2.11.20. Coordinated Safety Response Council.

(a) The Office of Transit Safety and Experience shall create a standing Coordinated Safety Response Council to facilitate collaboration and synchronization among government agencies and nongovernmental agencies to address safety issues and social service needs for individuals working or riding on public transportations in the metropolitan region.

(b) The Office of Transit Safety and Experience shall invite organizations to be members of the Coordinated Safety Response Council. Membership may include major law enforcement agencies and social service providers in the area served by the transit system. Membership shall include, at minimum,

staff representing:

(1) the Authority's Chief Transit Safety Officer;

(2) each Service Board;

(3) the Chair of the Riders Advisory Council;

(4) the Chair of the ADA Advisory Council;

(5) the Cook County State's Attorney's Office;

(6) the Cook County Sheriff's Office;

(7) the highest ranking officer of the NITA Law Enforcement Task Force;

(8) law enforcement agencies whose jurisdiction includes transit facilities operated by the Authority;

(9) the Chicago Police Department;

(10) the Chicago Department of Family and Support Services;

(11) representatives of the labor organizations representing bus and train operators for the Chicago Transit Authority;

(12) a representative from an organization currently providing alternative behavioral health, mobile crisis response;

(13) a representative from an organization participating in implementation of the Community Emergency Services and Supports Act;

(14) representatives from community-based organizations serving youth, people with disabilities, or individuals experiencing homelessness;

(15) a representative from the Department of Human Services; and

(16) a representative from a labor organization representing bus and train operators for the Commuter Rail Division.

(c) Within 9 months of the effective date of this amendatory Act of the 104th General Assembly, the Coordinated Safety Response Council shall issue a report on using sworn law enforcement officers to respond to crime on public transportation in the metropolitan region, which shall include:

(1) an assessment of the feasibility, advisability, and necessity of various strategies to use sworn law enforcement officers to respond to crime on public transportation in the metropolitan region; and

(2) the qualifications, composition, training, requirements, strategies, roles, and accountability measures, policies, and procedures necessary to implement the outlined strategies.

(d) In evaluating the feasibility, advisability, and necessity of various strategies to use sworn law enforcement to respond to crime on public transportation, the Coordinated Safety Response Council shall consider:

(1) data, outcomes, and recommendations from the NITA Law Enforcement Task Force;

(2) in a holistic manner, the Authority's safety

systems and programs, including the transit ambassador program, safety, surveillance, and communication technologies, infrastructure investments, and external partnerships and contracts and investments;

(3) the costs and risks associated with the various strategies; and

(4) making a recommendation on the optimal strategy to use law enforcement to respond to crime on public transportation in the metropolitan region.

(e) The Coordinated Safety Response Council shall be responsible for developing an incident response and long-term safety strategy, including, at minimum:

(1) the appropriate responses, including sworn law enforcement and social services, for different kinds of safety or code of conduct incidents on public transportation in the region;

(2) the organization responsible for deploying resources to provide the identified responses based on incident location and circumstances;

(3) the agreements, contracts, or communication protocols needed for the identified organizations to implement the incident response strategy; and

(4) the protocols necessary to address multijurisdiction participation in the NITA Law Enforcement Task Force and any future multijurisdictional collaborations, including:

(A) addressing legal questions of jurisdictional authority;

(B) creating consistent use of force standards;

(C) promoting consistent training across the multiple law enforcement entities participating in the NITA Law Enforcement Task Force; and

(D) clarifying the ordinance authority held by Chicago Transit Authority to allow multiple jurisdictions to lawfully participate in the NITA Law Enforcement Task Force.

(f) The incident response and long-term safety strategy shall consider actions and outcomes achievable given a baseline annual funding level of $95,000,000 from the Authority and a baseline level of spending by each local law enforcement agency participating in the council that is no less than that agency's spending relating to public transportation in Fiscal Year 2025.

(g) The Coordinated Safety Response Council shall complete a comprehensive review and evaluation of the incident response and long-term safety strategy no less than once every 3 years. The Coordinated Safety Response Council shall update the incident response and long-term safety strategy as it finds necessary in its evaluation.

(h) Members of the Coordinated Safety Response Council shall, at a minimum, receive or show proof that they have previously received training that is adequate in quality,

quantity, scope, and type, on the following topics:

(1) constitutional and other relevant law on police-community encounters, including the law on the use of force and stops, searches, and arrests;

(2) police tactics, including de-escalation;

(3) impartial policing;

(4) policing individuals in crisis;

(5) procedural justice; and

(6) cultural competency, including implicit bias and racial and ethnic sensitivity.

(i) The Authority shall implement the recommendations of the Coordinated Safety Response Council in a permanent long-term safety plan as soon as possible after the completion of each report.

(j) The Coordinated Safety Response Council shall study the current use of nongovernmental agencies that provide outreach and assistance to riders that (i) are unhoused, (ii) suffer from mental health issues, or (iii) otherwise may benefit from social services. Within 12 months of the effective date of this amendatory Act of the 104th General Assembly, the Coordinated Safety Response Council shall issue a report, which shall include, at a minimum:

(1) an analysis of the cost and effect of these programs on the population the programs serve and the broader effect the programs have on users of the system;

(2) any recommendations for changes or improvements to

existing programs;

(3) strategies and best practices to expand and improve these programs throughout the Service Boards; and

(4) the qualifications, composition, training, requirements, strategies, roles, and accountability measures, policies, and procedures necessary to implement the outlined recommendations.

(70 ILCS 3615/2.11.25 new)

Sec. 2.11.25. Safety Subcommittee.

(a) The Board shall create a standing Safety Subcommittee composed of, at minimum, one member from each appointing authority.

(b) The Safety Subcommittee shall:

(1) review the findings and recommendations of the Office of Transit Safety and Experience;

(2) examine data on safety-related issues facing the Authority, Service Boards, and transit users and workers;

(3) review efforts by the Authority to improve safety for workers and users of the public transportation system;

(4) make recommendations to improve system safety; and

(5) review the Authority's safety-related performance standards and reporting for accuracy and completeness and to ensure that the results are effectively conveyed to the public.

(70 ILCS 3615/2.11.30 new)

Sec. 2.11.30. Safety standards and investments.

(a) The Authority shall establish, enforce, and facilitate achievement and maintenance of standards of safety with respect to public transportation provided by the Authority or by Transportation Agencies under a purchase of service or grant agreement.

(b) The Authority shall establish standards for the design and maintenance of its facilities in ways that increase the safety of and perception of safety by users of the public transportation system. The standards shall address environmental factors that impact safety, such as the lighting of stations and bus stops.

(c) The Authority shall explore and, where appropriate, deploy technologies that enhance the safety of users of the public transportation system.

(d) The Authority shall ensure that public transportation system users on service provided by any Service Board or Transportation Agency can report safety issues in real time. The Authority shall develop and deploy a single feature in its mobile application that shall allow users of the public transportation system to report safety issues in real time to the Authority. The feature must connect users to law enforcement or other appropriate personnel who can respond to the user's safety concerns in a timely and meaningful manner. This feature shall be operational no later than 180 days of the

effective date of this amendatory Act of the 104th General Assembly.

(e) The Authority may establish standards for other investments to improve the safety of riders and workers as deemed appropriate.

(f) The Authority shall conduct customer satisfaction polling annually. The customer satisfaction polling shall collect quantitative and qualitative data about rider experience and safety, including questions that explore and measure the perception of safety, cleanliness, maintenance, availability, accessibility, dependability, rider information, and rider care by users of the public transportation system.

(g) In recognition of the fact that travel by public transportation is significantly safer than travel by other means of surface transportation, the Authority shall work cooperatively with the Department of Transportation, the Illinois State Toll Highway Authority, the Chicago Metropolitan Agency for Planning, and other units of government to assist them in using investments in public transportation facilities and operations as a tool to help the Department and units of local government meet their roadway crash, fatality, and serious injury reduction goals. To the maximum extent allowed by law, the Authority is eligible to receive funding and other assistance from local, State, and federal sources so the Authority can assist in using improved

and expanded public transportation in the metropolitan region to improve safety in the surface transportation sector.

(h) The security portion of the system safety program, investigation reports, surveys, schedules, lists, or data compiled, collected, or prepared by or for the Authority under this subsection shall be confidential and shall not be subject to discovery or admitted into evidence in federal or State court or considered for other purposes in any civil action for damages arising from any matter mentioned or addressed in the reports, surveys, schedules, lists, data, or information.

(i) Neither the Authority or its directors, officers, or employees nor a Service Board or the Service Board's directors, officers, or employees may be held liable in any civil action for any injury to any person or property for any acts or omissions or failure to act under this Section or under 49 CFR Part 659 as now or hereafter amended.

(j) Nothing in this Section alleviates an individual's duty to comply with the State Officials and Employees Ethics Act.

(70 ILCS 3615/2.11.35 new)

Sec. 2.11.35. Bus shields.

(a) As used in this Section, "security barrier" means a protective partition made of hard and durable materials designed to shield a fixed-route bus operator from physical assault or projectiles while maintaining visibility and

communication with passengers, that:

(1) extends from the bus floor to the bus ceiling;

(2) is capable of fully enclosing the bus operator's workstation and preventing the unwanted entry of persons, fluids, and objects into the bus operator's workstation; and

(3) does not impede the bus operator's lines of sight from the workstation to the exterior of the bus.

(b) The bus operator's workstation of any fixed-route bus operated in revenue service for the Authority, the Chicago Transportation Authority, and the Suburban Bus Division shall be equipped with a security barrier as conducive to the physical limitations of the vehicle.

(c) No later than January 1, 2027, the Authority shall consult with the Chicago Transportation Authority, the Suburban Bus Division, and representatives from each labor organization representing Chicago Transportation Authority fixed-route bus operators and Suburban Bus Division fixed-route bus operators regarding security barriers, including design, materials, specifications, selection, and installation.

(d) The Authority, the Chicago Transportation Authority, and the Suburban Bus Division shall complete installation of security barriers by January 1, 2028 for vehicles without limitations provided in subsection (b).

(e) The procurement of new fixed-route buses operated by

the Chicago Transportation Authority shall consider the implementation of security barriers and safety of bus operators.

(70 ILCS 3615/2.12b)

Sec. 2.12b. Coordination of Fares and Service. Upon the request of a Service Board, the Executive Director of the Authority may, upon the affirmative vote of 11 ~~9~~ of the then Directors of the Authority, intervene in any matter involving (i) a dispute between Service Boards or a Service Board and a Transportation Agency ~~transportation agency~~ providing service on behalf of a Service Board with respect to the terms of transfer between, and the allocation of revenues from fares and charges for, transportation services provided by the parties or (ii) a dispute between 2 Service Boards with respect to coordination of service, route duplication, or a change in service. Any Service Board or Transportation Agency ~~transportation agency~~ involved in such dispute shall meet with the Executive Director, cooperate in good faith to attempt to resolve the dispute, and provide any books, records, and other information requested by the Executive Director. If the Executive Director is unable to mediate a resolution of any dispute, he or she may provide a written determination recommending a change in the fares or charges or the allocation of revenues for such service or directing a change in the nature or provider of service that is the subject of the

dispute. The Executive Director shall base such determination upon the goals and objectives of the Strategic Plan established pursuant to Section 2.01a(b). Such determination shall be presented to the Board of the Authority and, if approved by the affirmative vote of at least 11 ~~9~~ of the then Directors of the Authority, shall be final and shall be implemented by any affected Service Board and Transportation Agency ~~transportation agency~~ within the time frame required by the determination.

(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3615/2.14) (from Ch. 111 2/3, par. 702.14)

Sec. 2.14. Appointment of Officers and Employees. The Authority may appoint, retain, and employ officers, attorneys, agents, engineers and employees. The officers shall include an Executive Director, who shall be the chief executive officer of the Authority, appointed by the Chair ~~Chairman~~ with the concurrence of 11 of the other then Directors of the Board. The initial Executive Director appointed under this amendatory act of the 104th General Assembly shall be confirmed by the Illinois State Senate. The Executive Director shall organize the staff of the Authority, shall allocate their functions and duties, may ~~shall~~ transfer such staff to the Service Boards or Transportation Agencies when deemed necessary or advisable ~~Suburban Bus Division and the Commuter Rail Division as is sufficient to meet their purposes~~, shall fix compensation and

conditions of employment of the staff of the Authority, and consistent with the policies of and direction from the Board, take all actions necessary to achieve its purposes, fulfill its responsibilities and carry out its powers, and shall have such other powers and responsibilities as the Board shall determine. The Executive Director must be an individual of proven transportation and management skills and may not be a member of the Board. The Authority may employ its own professional management personnel to provide professional and technical expertise concerning its purposes and powers and to assist it in assessing the performance of the Service Boards in the metropolitan region.

No employee, officer, or agent of the Authority may receive a bonus that exceeds 10% of his or her annual salary unless that bonus has been reviewed by the Board for a period of 14 days. After 14 days, the bonus ~~contract~~ shall be considered reviewed. This Section does not apply to usual and customary salary adjustments.

No unlawful discrimination, as defined and prohibited in the Illinois Human Rights Act, shall be made in any term or aspect of employment nor shall there be discrimination based upon political reasons or factors. The Authority shall establish regulations to insure that its discharges shall not be arbitrary and that hiring and promotion are based on merit.

The Authority shall be subject to the "Illinois Human Rights Act~~", as now or hereafter amended,~~ and the remedies and

procedure established under that Act ~~thereunder~~. The Authority shall file an affirmative action program for employment by it with the Department of Human Rights to ensure that applicants are employed and that employees are treated during employment, without regard to unlawful discrimination. Such affirmative action program shall include provisions relating to hiring, upgrading, demotion, transfer, recruitment, recruitment advertising, selection for training and rates of pay or other forms of compensation.

(Source: P.A. 98-1027, eff. 1-1-15.)

(70 ILCS 3615/2.16) (from Ch. 111 2/3, par. 702.16)

Sec. 2.16. Employee Protection.

(a) The Authority shall ensure ~~insure~~ that every employee of the Authority or of a Service Board or Transportation Agency ~~transportation agency~~ shall receive fair and equitable protection against actions of the Authority which shall not be less than those established pursuant to Section 13(c) of the Urban Mass Transportation Act of 1964, as amended (49 U.S.C. ~~Sec.~~ 5333(b) ~~1609(c)~~), and Section 405(b) of the Rail Passenger Service Act of 1970, as amended (45 U.S.C. ~~Sec.~~ 565(b)), and as prescribed by the United States Secretary of Labor thereunder, at the time of the protective agreement or arbitration decision providing protection.

(b) The Authority shall negotiate or arrange for the negotiation of such fair and equitable employee arrangements

with the employees, through their accredited representatives authorized to act for them. If agreement cannot be reached on the terms of such protective arrangement, any party may submit any matter in dispute to arbitration. In such arbitration, each party shall have the right to select non-voting arbitration board members. The impartial arbitrator will be selected by the American Arbitration Association and appointed from a current listing of the membership of the National Academy of Arbitrators, upon request of any party. The impartial arbitrator's decision shall be final and binding on all parties. Each party shall pay an equal proportionate share of the impartial arbitrator's fees and expenses.

(c) For purposes of Sections 2.15 through 2.19, "actions of the Authority" include its acquisition and operation of public transportation facilities, the execution of purchase of service agreements and grant contracts made under this Act and the coordination, reorganization, combining, leasing, merging of operations or the expansion or curtailment of public transportation service or facilities by the Authority, but does not include a failure or refusal to enter into a purchase of service agreement or grant contract.

(Source: P.A. 91-357, eff. 7-29-99.)

(70 ILCS 3615/2.18a) (from Ch. 111 2/3, par. 702.18a)

Sec. 2.18a. (a) The provisions of this Section apply to collective bargaining agreements (including extensions and

amendments to existing agreements) between Service Boards or Transportation Agencies ~~transportation agencies~~ subject to the jurisdiction of Service Boards and their employees, which are entered into after January 1, 1984.

(b) The Authority shall approve amended budgets prepared by Service Boards which incorporate the costs of collective bargaining agreements between Service Boards and their employees. The Authority shall approve such an amended budget provided that it determines by a supermajority ~~the affirmative~~ vote ~~of 12 of its then members~~ that the amended budget meets the standards established in Section 4.11.

(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3615/2.19) (from Ch. 111 2/3, par. 702.19)

Sec. 2.19. Labor Relations Procedures.

(a) Whenever the Authority proposes to operate or to enter into a contract to operate any new public transportation facility which may result in the displacement of employees or the rearrangement of the working forces of the Authority, ~~or of~~ the Service Boards ~~Chicago Transit Authority~~ or of any Transportation Agency ~~transportation agency~~, the Authority shall give at least 90 days written notice of such proposed operations to the representatives of the employees affected and the Authority shall provide for the selection of forces to perform the work of that facility on the basis of agreement between the Authority and the representatives of such

employees. In the event of failure to agree, the dispute may be submitted by the Authority or by any representative of the employees affected to final and binding arbitration by an impartial arbitrator to be selected by the American Arbitration Association from a current listing of arbitrators of the National Academy of Arbitrators.

(b) In case of any labor dispute not otherwise governed by this Act, by the Labor Management Relations Act, as amended, the Railway Labor Act, as amended, or by impasse resolution provisions in a collective bargaining or protective agreement involving the Authority, the Service Boards ~~Chicago Transit Authority~~ or any Transportation Agency ~~transportation agency~~ financed in whole or in part by the Authority and the employees of the Authority, the Service Boards, ~~or of the Chicago Transit Authority~~ or any such Transportation Agency ~~transportation agency~~, which is not settled by the parties thereto within 30 days from the date of commencement of negotiations, either party may request the assistance of a mediator appointed by either the State or Federal Mediation and Conciliation Service, who shall seek to resolve the dispute. In the event that the dispute is not resolved by mediation within a reasonable period, the mediator shall certify to the parties that an impasse exists. Upon receipt of the mediator's certification, any party to the dispute may, within 7 days, submit the dispute to a fact-finder ~~fact finder~~ who shall be selected by the parties pursuant to the rules of

the American Arbitration Association from a current listing of members of the National Academy of Arbitrators supplied by the AAA. The fact-finder ~~fact finder~~ shall have the duty to hold hearings, or otherwise take evidence from the parties under such other arrangements as they may agree. Upon completion of the parties' submissions, the fact-finder ~~fact finder~~ shall have the power to issue and make public findings and recommendations, or to refer the dispute back to the parties for such other appropriate action as he may recommend. In the event that the parties do not reach agreement after the issuance of the fact-finder's ~~fact finder's~~ report and recommendations, or in cases where neither party requests fact-finding ~~fact finding~~, the Authority shall offer to submit the dispute to arbitration by a board composed of 3 persons, one appointed by the Authority, one appointed by the labor organization representing the employees, and a third member to be agreed upon by the labor organization and the Authority. The member agreed upon by the labor organization and the Authority shall act as chairman of the board. The determination of the majority of the board of arbitration thus established shall be final and binding on all matters in dispute. If, after a period of 10 days from the date of the appointment of the two arbitrators representing the Authority and the labor organization, the third arbitrator has not been selected, then either arbitrator may request the American Arbitration Association to furnish from a current listing of

the membership of the National Academy of Arbitrators the names of 7 such members of the National Academy from which the third arbitrator shall be selected. The arbitrators appointed by the Authority and the labor organization, promptly after the receipt of such list, shall determine by lot the order of elimination, and thereafter each shall in that order alternately eliminate one name until only one name remains. The remaining person on the list shall be the third arbitrator. The term "labor dispute" shall be broadly construed and shall include any controversy concerning wages, salaries, hours, working conditions, or benefits, including health and welfare, sick leave, insurance, or pension or retirement provisions, but not limited thereto, and including any controversy concerning any differences or questions that may arise between the parties including but not limited to the making or maintaining of collective bargaining agreements, the terms to be included in such agreements, and the interpretation or application of such collective bargaining agreements and any grievance that may arise. Each party shall pay one-half of the expenses of such arbitration.

(Source: P.A. 83-886.)

(70 ILCS 3615/2.24) (from Ch. 111 2/3, par. 702.24)

Sec. 2.24. Drug and alcohol testing. The ~~Regional Transportation~~ Authority, and all of the Service Boards subject to the Authority, including the Chicago Transit

~~Transportation~~ Authority, shall be responsible for the establishment, maintenance, administration and enforcement of a comprehensive drug and alcohol testing program which is in absolute conformity with Federal statutes and regulations currently in effect.

(Source: P.A. 88-619, eff. 1-1-95.)

(70 ILCS 3615/2.30)

Sec. 2.30. Paratransit services.

(a) For purposes of this Act, "ADA paratransit services" shall mean those comparable or specialized transportation services provided by, or under grant or purchase of service contracts of, the Service Boards to individuals with disabilities who are unable to use fixed route transportation systems and who are determined to be eligible, for some or all of their trips, for such services under the Americans with Disabilities Act of 1990 and its implementing regulations.

(b) Beginning July 1, 2005, the Authority is responsible for the funding, from amounts on deposit in the ADA Paratransit Fund established under Section 2.01d of this Act, financial review and oversight of all ADA paratransit services that are provided by the Authority or by any of the Service Boards. The Suburban Bus Board shall operate or provide for the operation of all ADA paratransit services by no later than July 1, 2006, except that this date may be extended to the extent necessary to obtain approval from the Federal Transit

Administration of the plan prepared pursuant to subsection (c).

(c) No later than January 1, 2006, the Authority, in collaboration with the Suburban Bus Board and the Chicago Transit Authority, shall develop a plan for the provision of ADA paratransit services and submit such plan to the Federal Transit Administration for approval. Approval of such plan by the Authority shall require a supermajority vote ~~the affirmative votes of 12 of the then Directors~~. The Suburban Bus Board, the Chicago Transit Authority and the Authority shall comply with the requirements of the Americans with Disabilities Act of 1990 and its implementing regulations in developing and approving such plan including, without limitation, consulting with individuals with disabilities and groups representing them in the community, and providing adequate opportunity for public comment and public hearings. The plan shall include the contents required for a paratransit plan pursuant to the Americans with Disabilities Act of 1990 and its implementing regulations. The plan shall also include, without limitation, provisions to:

(1) maintain, at a minimum, the levels of ADA paratransit service that are required to be provided by the Service Boards pursuant to the Americans with Disabilities Act of 1990 and its implementing regulations;

(2) transfer the appropriate ADA paratransit services, management, personnel, service contracts and assets from

the Chicago Transit Authority to the Authority or the Suburban Bus Board, as necessary, by no later than July 1, 2006, except that this date may be extended to the extent necessary to obtain approval from the Federal Transit Administration of the plan prepared pursuant to this subsection (c);

(3) provide for consistent policies throughout the metropolitan region for scheduling of ADA paratransit service trips to and from destinations, with consideration of scheduling of return trips on a "will-call" open-ended basis upon request of the rider, if practicable, and with consideration of an increased number of trips available by subscription service than are available as of the effective date of this amendatory Act;

(4) provide that service contracts and rates, entered into or set after the approval by the Federal Transit Administration of the plan prepared pursuant to subsection (c) of this Section, with private carriers and taxicabs for ADA paratransit service are procured by means of an open procurement process;

(5) provide for fares, fare collection and billing procedures for ADA paratransit services throughout the metropolitan region;

(6) provide for performance standards for all ADA paratransit service transportation carriers, with consideration of door-to-door service;

(7) provide, in cooperation with the Illinois Department of Transportation, the Illinois Department of Public Aid and other appropriate public agencies and private entities, for the application and receipt of grants, including, without limitation, reimbursement from Medicaid or other programs for ADA paratransit services;

(8) provide for a system of dispatch of ADA paratransit services transportation carriers throughout the metropolitan region, with consideration of county-based dispatch systems already in place as of the effective date of this amendatory Act;

(9) provide for a process of determining eligibility for ADA paratransit services that complies with the Americans with Disabilities Act of 1990 and its implementing regulations;

(10) provide for consideration of innovative methods to provide and fund ADA paratransit services; and

(11) provide for the creation of one or more ADA advisory boards, or the reconstitution of the existing ADA advisory boards for the Service Boards, to represent the diversity of individuals with disabilities in the metropolitan region and to provide appropriate ongoing input from individuals with disabilities into the operation of ADA paratransit services.

(d) All revisions and annual updates to the ADA paratransit services plan developed pursuant to subsection (c)

of this Section, or certifications of continued compliance in lieu of plan updates, that are required to be provided to the Federal Transit Administration shall be developed by the Authority, in collaboration with the Suburban Bus Board and the Chicago Transit Authority, and the Authority shall submit such revision, update or certification to the Federal Transit Administration for approval. Approval of such revisions, updates or certifications by the Authority shall require a supermajority vote ~~the affirmative votes of 12 of the then Directors~~.

(e) The Illinois Department of Transportation, the Illinois Department of Public Aid, the Authority, the Suburban Bus Board and the Chicago Transit Authority shall enter into intergovernmental agreements as may be necessary to provide funding and accountability for, and implementation of, the requirements of this Section.

(f) By no later than April 1, 2007, the Authority shall develop and submit to the General Assembly and the Governor a funding plan for ADA paratransit services. Approval of such plan by the Authority shall require a supermajority vote ~~the affirmative votes of 12 of the then Directors~~. The funding plan shall, at a minimum, contain an analysis of the current costs of providing ADA paratransit services, projections of the long-term costs of providing ADA paratransit services, identification of and recommendations for possible cost efficiencies in providing ADA paratransit services, and

identification of and recommendations for possible funding sources for providing ADA paratransit services. The Illinois Department of Transportation, the Illinois Department of Public Aid, the Suburban Bus Board, the Chicago Transit Authority and other State and local public agencies as appropriate shall cooperate with the Authority in the preparation of such funding plan.

(g) Any funds derived from the federal Medicaid program for reimbursement of the costs of providing ADA paratransit services within the metropolitan region shall be directed to the Authority and shall be used to pay for or reimburse the costs of providing such services.

(h) Nothing in this amendatory Act shall be construed to conflict with the requirements of the Americans with Disabilities Act of 1990 and its implementing regulations.

(Source: P.A. 94-370, eff. 7-29-05; 95-708, eff. 1-18-08.)

(70 ILCS 3615/2.39)

Sec. 2.39. Prioritization process for ~~Northeastern Illinois~~ transit capital projects.

(a) The Authority shall develop a transparent prioritization process for metropolitan region transit capital projects to identify projects that will most effectively achieve the goals of the Strategic Plan and improve the quality of public transportation services contemplated by the service standards, to the extent service standards have been

adopted. ~~The Authority shall develop a transparent prioritization process for Northeastern Illinois transit projects receiving State capital funding. The prioritization process must consider, at a minimum: (1) access to key destinations such as jobs, retail, healthcare, and recreation, (2) reliability improvement, (3) capacity needs, (4) safety, (5) state of good repair, (6) racial equity and mobility justice, and (7) economic development. All State capital funding awards shall be made by the Regional Transportation Authority in accordance with the prioritization process. An appropriate public input process shall be established. The Authority shall make a report to the General Assembly each year describing the prioritization process and its use in funding awards.~~

(b) The Authority shall use the prioritization process when developing its 5-year Capital Program under Section 2.01b and for its other capital planning processes. ~~A summary of the project evaluation process, measures, program, and scores or prioritization criteria for all candidate projects shall be published on the Authority's website in a timely manner.~~

(c) The prioritization process must consider, at a minimum:

(1) increasing access to key destinations, such as jobs, retail, healthcare, and recreation;

(2) reliability improvements;

(3) capacity needs;

(4) safety;

(5) state of good repair;

(6) racial equity and mobility justice;

(7) environmental protection;

(8) the service standards;

(9) economic development; and

(10) improving physical access to bus stops, transit vehicles, and transit facilities. ~~Starting April 1, 2022, no project shall be included in the 5-year capital program, or amendments to that program, without being evaluated under the selection process described in this Section.~~

(d) All capital funding awards shall be made by the Authority in accordance with the prioritization process. An appropriate public input process shall be established. The Authority shall make a report to the General Assembly each year describing the prioritization process and its use in funding awards.

(e) A summary of the project evaluation process, measures, program, and scores or prioritization criteria for all candidate projects shall be published on the Authority's website in a timely manner.

(f) No project shall be included in the 5-year Capital Program, or amendments to that Program, without being evaluated under the selection process described in this Section.

(Source: P.A. 102-573, eff. 8-24-21.)

(70 ILCS 3615/2.40)

Sec. 2.40. Suspension of riding privileges and confiscation of fare media.

(a) As used in this Section, "demographic information" includes, but is not limited to, age, race, ethnicity, gender, and housing status, as that term is defined under Section 10 of the Bill of Rights for the Homeless Act.

(b) Suspension of riding privileges and confiscation of fare media are limited to:

(1) violations where the person's conduct places transit employees or transit passengers in reasonable apprehension of a threat to their safety or the safety of others, including assault and battery, as those terms are defined under Sections 12-1 and 12-3 of the Criminal Code of 2012;

(2) violations where the person's conduct places transit employees or transit passengers in reasonable apprehension of a threat of a criminal sexual assault, as that term is defined under Section 11-1.20 of the Criminal Code of 2012; and

(3) violations involving an act of public indecency, as that term is defined in Section 11-30 of the Criminal Code of 2012.

(c) Written notice shall be provided to an individual

regarding the suspension of the individual's riding privileges or confiscation of fare media. The notice shall be provided in person at the time of the alleged violation, except that, if providing notice in person at the time of the alleged violation is not practicable, then the Authority shall make a reasonable effort to provide notice to the individual by personal service, by mailing a copy of the notice by certified mail, return receipt requested, and first-class mail to the person's current address, or by emailing a copy of the notice to an email address on file, if available. If the person is known to be detained in jail, service shall be made as provided under Section 2-203.2 of the Code of Civil Procedure. The written notice shall be sufficient to inform the individual about the following:

(1) the nature of the suspension of riding privileges or confiscation of fare media;

(2) the person's rights and available remedies to contest or appeal the suspension of riding privileges or confiscation of fare media and to apply for reinstatement of riding privileges; and

(3) the procedures for adjudicating whether a suspension or confiscation is warranted and for applying for reinstatement of riding privileges, including the time and location of any hearing.

The process to determine whether a suspension or riding privileges or confiscation of fare media is warranted and the

length of the suspension shall be concluded within 30 business days after the individual receives notice of the suspension or confiscation.

Notwithstanding any other provision of this Section, no person shall be denied the ability to contest or appeal a suspension of riding privileges or confiscation of fare media, or to attend a hearing to determine whether a suspension or confiscation was warranted, because the person was detained in a jail.

(d) The Authority ~~Each Service Board~~ shall create an administrative suspension hearing process as follows:

(1) The Authority ~~A Service Board~~ shall designate an official to oversee the administrative process to decide whether a suspension is warranted and the length of the suspension.

(2) The accused and related parties, including legal counsel, may attend this hearing in person, by telephone, or virtually.

(3) The Authority ~~Service Board~~ shall present the suspension-related evidence and outline the evidence that supports the need for the suspension.

(4) The accused or the accused's legal counsel can present and may make an oral or written presentation and offer documents, including affidavits, in response to the Service Board's evidence.

(5) The Authority's ~~Service Board's~~ designated

official shall make a finding on the suspension.

(6) The value of unexpended credit or unexpired passes shall be reimbursed upon suspension of riding privileges or confiscation of fare media.

(7) The alleged victims of the violation and related parties, including witnesses who were present, may attend this hearing in person, by telephone, or virtually.

(8) The alleged victims of the violation and related parties, including witnesses who were present, can present and may make an oral or written presentation and offer documents, including affidavits, in response to the Service Board's evidence.

(e) The Authority ~~Each Service Board~~ shall create a process to appeal and reinstate ridership privileges. This information shall be provided to the suspended rider at the time of the Authority's ~~Service Board's~~ findings. A suspended rider is entitled to 2 appeals after the Authority's ~~Service Board's~~ finding to suspend the person's ridership. A suspended rider may petition the Authority ~~Service Board~~ to reinstate the person's ridership privileges one calendar year after the Authority's ~~Service Board's~~ suspension finding if the length of the suspension is more than one year.

(f) The Authority ~~Each Service Board~~ shall collect, report, and make publicly available in a quarterly timeframe the number and demographic information of people subject to suspension of riding privileges or confiscation of fare media,

the conduct leading to the suspension or confiscation, as well as the location and description of the location where the conduct occurred, such as identifying the transit station or transit line, date, and time of day, a citation to the statutory authority for which the accused person was arrested or charged, the amount, if any, on the fare media, and the length of the suspension.

(Source: P.A. 103-281, eff. 1-1-24.)

(70 ILCS 3615/2.41)

Sec. 2.41. Fast-track authority ~~Domestic Violence and Sexual Assault Regional Transit Authority Public Transportation Assistance Program~~.

(a) The Board may designate select projects in the 5-Year Capital Program to be authorized using a fast-track process to be approved along with the 5-Year Capital Program.

(1) To be considered for fast-track authorization, a project must meet each of the following criteria:

(A) It must have over $250,000,000 in 5-year funding programmed in the 5-Year Capital Program.

(B) It must have demonstrated local support in the affected area, as evidenced by comments at public meetings, letters of support from local officials, survey responses, or similar expressions of support.

(C) It must document benefits from techniques recognized to lower costs, such as the use of itemized

costs, standardized designs, or increased in-house staff to manage contracts.

(2) The Board shall hold the following hearings for each fast-track project to demonstrate how the project meets the eligibility criteria before final approval of the 5-Year Capital Program. Before adopting a 5-Year Capital Program with one or more fast-track projects, the Board must meet with and attempt to address concerns raised by (i) the county board president or county executive of each county within which any construction activity for the proposed fast-track projects is to be conducted; (ii) the mayor of Chicago if any fast-track project construction activity may occur within Chicago; and (iii) the Department of Transportation if any fast-track project construction activity will affect highway rights-of-way under State jurisdiction.

(b) Once the Board has presented the fast-track project, the Board may approve its fast-track status as part of the 5-year Capital Program. Upon confirmation of fast-track status, the Authority or the relevant Service Board shall notify the State and any unit of local government or public utility affected by any proposed construction, acquisition, or other activity related to the fast-track project. Any agreements, such as cost-sharing agreements for utility relocation, project betterments, and site access, between the Authority or a Service Board and the State, unit of local

government, private or public utilities, or private property owners shall be negotiated and executed before fast-track projects are finalized and construction contracts are executed.

(1) If construction related to the fast-track project will require access to a roadway or right-of-way that is under the jurisdiction of the State or a unit of local government, the Authority shall provide notice to the governmental entity from which the Authority anticipates seeking right-of-way access upon completion of the preliminary plan and shall provide updates throughout the planning stage. Upon completion of final plans, the Authority shall request access to roadways or right-of-ways, if necessary, from the government entity with jurisdiction over the property. The Authority's request must comply with any existing requirements of the State or unit of local government for access to its roadways or, at minimum, include detailed construction plans, safety measures, and plans for mitigating traffic and inconvenience caused by the work.

Once an access request is received and complete information has been provided, as determined by the State or unit of local government from which the Authority seeks access, the government entity with jurisdiction over the relevant roadway will have 60 days to process and respond to the Authority's request. If the State or unit of local

government requires additional information or adjustments to the Authority's plans, it will work with the Authority for an additional 45 days to complete its review. If the State or unit of local government fails or is unable to approve the Authority's request within 120 days, the Authority may report the delay to and seek immediate approval from the relevant representative of the State or unit of local government, which is the Regional Engineer of the Department of Transportation's District 1 Office if the request involves a State roadway; the relevant highway superintendent if the request involves a county roadway; the transportation commissioner if the request involves a municipality; or the chief executive officer of the relevant organization if the requests involves any other local governmental entity.

Upon completion of construction, the Authority shall comply with permit and State or unit of local governmental requirements and restore the roadway to its previous condition, unless otherwise agreed to by the State or unit of local government. The Authority shall provide a survey of the quality of the relevant infrastructure and shall allow the State or unit of local government to inspect the infrastructure. The Authority shall be responsible for any defect in infrastructure or other damage resulting from the Authority's actions. The Authority shall either repair or compensate the State or unit of local government for

any damages resulting from the Authority's actions. Unless previously agreed, at no point shall the Authority's use of State or unit of local governmental property be permanent, create a property interest, or affect the jurisdiction of the roadway.

(2) If a fast-track project requires the removal, relocation, or modification of any facility of a public utility, the Authority or the relevant Service Board shall provide reasonable notice to the affected public utility when the need for removal or relocation becomes known and shall provide updates throughout the planning stage. Upon completion of final plans, the Authority shall provide written notice to each affected public utility of the need to remove, relocate, or modify its facilities. The notice shall include detailed construction plans, safety measures, and plans for mitigating traffic and inconvenience caused by the work. If public utility facilities that are subject to removal or relocation are located within State or county highway rights-of-way, with the consent of the State or appropriate county highway authority, the Authority may coordinate with the Department of Transportation or county highway authority and the removal or relocation shall be subject to the terms of the Illinois Highway Code. Any other utility relocation or removal shall be subject to the terms of subsection (b) of Section 2.21.

~~(a) No later than 90 days after the effective date of this amendatory Act of the 103rd General Assembly, the Authority shall create the Domestic Violence and Sexual Assault Regional Transit Authority Public Transportation Assistance Program to serve residents of the Authority.~~

~~Through this Program, the Authority shall issue monetarily preloaded mass transit cards to The Network: Advocating Against Domestic Violence for survivor and victim use of public transportation through Chicago Transit Authority, the Suburban Bus Division, and the Commuter Rail Division.~~

~~The Authority shall coordinate with The Network: Advocating Against Domestic Violence to issue no less than 25,000 monetarily preloaded mass transit cards with a value of $20 per card for distribution to domestic violence and sexual assault service providers throughout the Authority's jurisdiction, including the counties of Cook, Kane, DuPage, Will, Lake, and McHenry.~~

~~The mass transit card shall be plastic or laminated and wallet sized, contain no information that would reference domestic violence or sexual assault services, and have no expiration date. The cards shall also be available electronically and shall be distributed to domestic violence and sexual assault direct service providers to distribute to survivors.~~

~~The total number of mass transit cards shall be distributed to domestic violence and sexual assault service~~

~~providers throughout the Authority's region based on the average number of clients served in 2021 and 2022 in comparison to the total number of mass transit cards granted by the Authority.~~

~~(b) The creation of the Program shall include an appointment of a domestic violence or sexual assault program service provider or a representative of the service provider's choosing to the Authority's Citizen Advisory Board.~~

~~The Network: Advocating Against Domestic Violence shall provide an annual report of the program, including a list of service providers receiving the mass transit cards, the total number of cards received by each service provider, and an estimated number of survivors and victims of domestic violence and sexual assault participating in the program. The report shall also include survivor testimonies of the program and shall include program provided recommendations on improving implementation of the Program. The report shall be provided to the Regional Transit Authority one calendar year after the creation of the Program.~~

~~In partnership with The Network: Advocating Against Domestic Violence, the Authority shall report this information to the Board and the Citizen Advisory Board and compile an annual report of the Program to the General Assembly and to domestic violence and sexual assault service providers in the service providers' jurisdiction and include recommendations for improving implementation of the Program.~~

(Source: P.A. 103-281, eff. 7-28-23.)

(70 ILCS 3615/2.43 new)

Sec. 2.43. Transit-supportive development.

(a) As used in this Section, "transit-supportive development" means residential improvements, commercial improvements, and supporting infrastructure improvements that are designed to facilitate access to and use of public transit.

(b) The Authority shall have power to acquire, construct, own, operate, or maintain for public service transit-supportive development in the metropolitan region and all the powers necessary or convenient to accomplish the purposes of this Section.

(c) The Authority shall have power to acquire by purchase, condemnation, lease, gift, or otherwise any property and rights useful for its transit-supportive development purposes; to sell, lease, transfer, or convey any property or rights when no longer useful; or to exchange the same for other property or rights that are useful for its purposes.

(d) In addition to other powers provided in this Act, the Authority shall have power to enter into contracts and agreements with governmental, not-for-profit, and for-profit entities for the development, construction, and operation of transit-supportive developments.

(e) The Authority shall have the continuing power to

borrow money for (i) the purpose of acquiring, constructing, reconstructing, extending, or improving transit-supportive developments or any part of those developments and (ii) the purpose of acquiring property and equipment useful for the construction, reconstruction, extension, improvement, or operation of its transit-supportive developments or any part of those developments.

(f) The Authority may use the powers of condemnation under subsection (c) over property within the jurisdiction of a municipality only if the corporate authorities of the municipality having jurisdiction of the property approve of the use of those powers by ordinance or resolution. The Authority may use the powers of condemnation under subsection (c) over property that is not within the jurisdiction of a municipality only if the county board or the board of commissioners of the county having jurisdiction of the property approve of the use of the powers by ordinance or resolution.

(g) This Section does not exempt the Authority from complying with land use regulations and other local laws applicable to the property involved in a transit-supportive development and the development itself.

(70 ILCS 3615/2.44 new)

Sec. 2.44. Transit-supportive development opportunity inventory.

(a) As used in this Section, "transit-supportive development" means residential and commercial infrastructure improvements that are (i) located within one-half mile of a public transportation station or within one-eighth of a mile of a bus stop on a public transportation bus route and (ii) designed to facilitate access to and use of public transit.

(b) The Authority shall develop an inventory of all real property owned by the Authority or the Service Boards to identify all property that could allow for transit-supportive development without impeding the operations of the Authority or Service Boards. The inventory shall identify, at minimum, any parcels owned by the Authority or by a Service Board that are (i) located within one-half mile of a public transportation station or within one-eighth of a mile of a bus stop on a public transportation bus route and (ii) are unimproved or contain improvements whose gross square footage (excluding parking facilities) is less than the total land square footage of the parcel.

(c) No later than 12 months after the effective date of this amendatory Act of the 104th General Assembly, the Authority shall provide for direct, public access to a database of all parcels of real property thus identified. The database shall include each parcel sortable and searchable by, at minimum:

(1) total land square footage;

(2) gross square footage of any improvements contained

within the parcel;

(3) the current use of the parcel by the current owner, including any restrictions on use imposed by Authority rule or agreement or by federal law;

(4) any parcel identification number that may be issued by the assessor of the county containing the parcel;

(5) zip code;

(6) parcel centroid longitude; and

(7) parcel centroid latitude.

(d) The database may also include parcels owned by other governmental agencies or nongovernmental organizations that are identified to the Authority by the entity owning them as suitable for allowing transit-supportive development. Any parcels included should be sortable and searchable as described in subsection (c).

(e) The Authority may establish and maintain this database through an accessible website or delegate this responsibility to the Chicago Metropolitan Agency for Planning if the Chicago Metropolitan Agency for Planning agrees to assume this responsibility.

(70 ILCS 3615/2.45 new)

Sec. 2.45. Transit-Supportive Development Incentive Program.

(a) As used in this Section, "transit-supportive

development" means commercial or residential development that is designed to expand the public transportation ridership base or to effectively connect public transportation users to such developments. "Transit-supportive development" includes, but is not limited to, laws and policies that further these objectives, capital improvements that foster communities with high per capita transit ridership, and public transportation operation improvements that support efforts to build communities with high per capita transit ridership.

(b) The Authority may establish a Transit-Supportive Development Incentive Program and authorize the deposit of Authority moneys into a Transit-Supportive Development Incentive Fund. Amounts on deposit in the Fund and interest and other earnings on those amounts may be used by the Authority, with the approval of its Directors and after a competitive application and scoring process that includes an opportunity for public participation, for operating or capital grants or loans to Service Boards, Transportation Agencies, or units of local government for the following purposes:

(1) investment in transit-supportive residential and commercial development, including developments on or in the vicinity of property owned by the Authority, a Service Board, or a Transportation Agency;

(2) grants to local governments to help cover the cost of drafting and implementing land use, parking, and other laws that are intended to encourage and shall reasonably

have the effect of allowing or supporting transit-supportive residential or commercial development; and

(3) providing resources for increased public transportation service in and around transit-supportive residential and commercial developments, especially newly created transit-supportive developments.

(c) If the Authority establishes such a program, the Authority shall develop and publish scoring criteria that it shall use in making awards from the Transit-Supportive Development Incentive Fund. The scoring criteria shall prioritize high-density development in and in the near vicinity of public transportation stations and routes and shall prioritize projects that (i) are likely to increase per capita public transportation ridership, (ii) serve disadvantaged and transit-dependent populations, and (iii) are located in jurisdictions that have land use and other policies that encourage the level of residential density and concentration of businesses in walkable districts accessible by public transportation required to support financially viable public transportation service with substantial ridership.

(d) Any grantee that receives funds under this Section must (i) implement such programs within one year after receipt of the funds and (ii) determine, within 2 years following commencement of any program using such funds, whether it has

resulted in increased use of public transportation by those residing in the area covered by the program or those accessing the area from outside the area. No additional funds under this Section may be distributed to a grantee for any individual program beyond 2 years unless the Board of the Authority waives this limitation. A waiver shall be with regard to an individual program and with regard to a one-year period, and any further waivers for an individual program require a subsequent vote of the Board.

(e) The Authority may reallocate unused funds deposited into the Transit-Supportive Development Incentive Fund to other Authority purposes and programs.

(70 ILCS 3615/2.46 new)

Sec. 2.46. Transit ambassadors.

(a) By July 1, 2027, the Authority shall implement a transit ambassador program to increase safety for passengers and personnel, provide passenger education and assistance, and help passengers navigate all transit systems under the Authority.

(b) To ensure regional competency and system integration, the Authority shall develop a transit ambassador training program with input from each Service Board and interested stakeholders and in alignment with subsection (d) of Section 25 of the Community Emergency Services and Support Act.

(c) The Service Boards in coordination with the Authority

shall deploy trained, unarmed personnel on buses, bus stops, trains, and stations to achieve the goals of the Transit Ambassador Program.

(d) Transit ambassador units may be composed of mobile and fixed post personnel.

(e) The responsibilities of a transit ambassador may include, but are not limited to:

(1) navigational and other passenger assistance;

(2) liaising with law enforcement, social services, and community resources to address unsafe conditions and to connect persons with relevant social, medical, and other services; and

(3) monitoring passenger activity and compliance with laws and rules.

(f) No less than 80% of transit ambassadors serving the Chicago Transit Authority shall be full-time employees of the Chicago Transit Authority. The Chicago Transit Authority shall bargain with the union representing current customer service employees to determine the initial conditions of employment for the transit ambassadors.

(g) Those persons employed by the Chicago Transit Authority as Customer Service Assistants, who meet the applicable Transit Ambassador qualifications and the requirements of the training program established pursuant to the Chicago Transit Authority Transit Ambassador Program, shall be hired prior to the hiring of any other personnel.

(h) Customer-facing employees of the Commuter Rail Division shall undergo the standard transit ambassador training program developed by the Authority.

(i) Existing employees of the Service Boards identified to complete the transit ambassador training shall do so by January 1, 2027.

(j) The Authority shall facilitate coordination between the Service Boards to ensure communication and continuity across all Service Boards.

(k) Beginning January 1, 2031, the Authority shall evaluate the efficacy of the program no less than every 5 years and identify needed changes and improvements.

(70 ILCS 3615/2.47 new)

Sec. 2.47. Language accessibility.

(a) As used in this Section:

"Limited English proficient individual" means an individual who does not speak English as the individual's primary language and who has a limited ability to read, speak, write, or understand English.

"Major languages" means a language with at least 50,000 native speakers in Illinois based on the last decennial census.

"Qualified interpreter" or "qualified translator" means an individual proficient in both English and the non-English language used by the limited English proficient individual,

with demonstrated ability to interpret or translate accurately and impartially.

"Vital documents" means materials critical for obtaining services or understanding rider rights, including fare schedules, safety information, service announcements, and notices of rights or responsibilities.

(b) The Authority and all Service Boards shall:

(1) arrange for a qualified translator to translate all vital documents into all major languages;

(2) provide oral interpretation services in major languages spoken by limited English proficient individuals by a qualified interpreter at customer service centers, by multilingual phone lines, or through on-demand interpreter services;

(3) post multilingual signage in major languages spoken by limited English proficient individuals, including "I Speak" language identification posters, in major transit hubs and vehicles; and

(4) include translation features in major languages spoken by limited English proficient individuals for digital platforms, applications, and real-time service updates.

(c) No later than January 1, 2027, and every 3 years thereafter, the Authority, in coordination with the Service Boards, shall develop and implement, and update every 3 years thereafter, a language access plan. The language access plan

shall:

(1) identify limited English proficient populations in the metropolitan area, based on census, rider surveys, and community input;

(2) describe language assistance services currently provided;

(3) implement a timeline for improvements and expansion of language assistance services; and

(4) designate staff responsible for compliance and monitoring.

(d) The Authority and all Service Boards shall conduct regular outreach to limited English proficient communities through culturally competent community organizations and ethnic media and include limited English proficient riders in service planning, language access evaluations, and public engagement sessions.

(e) The Authority shall develop and make available to all frontline and customer-facing staff training on legal obligations under federal law, proper use of language services, and cultural competency best practices. The Service Boards shall make best efforts to ensure that all new hires and existing customer-facing employees complete the training.

(f) No later than January 1, 2027, and each year thereafter, each Service Board shall submit annual language access progress reports to the Authority.

(g) The Authority shall conduct an annual compliance

review of at least one Service Board.

(70 ILCS 3615/2.48 new)

Sec. 2.48. One-day transit passes on the day of an amusement.

(a) As used in this Section:

"Amusement ticket" has the meaning given to that term in Section 4.03.

"One-day transit pass" means a pass that allows the holder unlimited rides on the transit systems operated by each Service Board.

(b) Beginning one year after the effective date of this amendatory Act of the 104th General Assembly, the Authority shall provide the holder of each amusement ticket that was subject to the surcharge under subsection (r) of Section 4.03 with a one-day transit pass for the day of the amusement or, in the case of a multi-day event, for each day that the amusement ticket allows the holder to enter the amusement.

(c) The Authority shall inform its employees and the employees of the Service Boards that a one-day transit pass shall be provided to the holder of an amusement ticket for each day that the amusement ticket allows the holder to enter the amusement.

(d) The Authority shall, by ordinance, adopt regulations to implement this Section.

(70 ILCS 3615/2.49 new)

Sec. 2.49. Medical service reimbursement.

(a) If the Village of Forest Park, the Village of Oak Park, the Village of River Forest, or the Village of Rosemont incur costs for the provision of first responder services, including, but not limited to, police, fire, paramedic, emergency medical technician, or ambulance responses, at a Chicago Transit Authority Blue Line or Green Line station that is located within its corporate boundaries, then the Authority shall reimburse the applicable village for those costs.

(b) Reimbursements shall be made by the Authority on an annual basis. The Village of Forest Park, the Village of Oak Park, the Village of River Forest, and the Village of Rosemont shall submit an itemized billing statement to the Authority no later than January 15 of each calendar year for the costs it incurred during the preceding calendar year. The Authority shall remit payment to the Village of Forest Park, the Village of Oak Park, the Village of River Forest, and the Village of Rosemont no later than February 6 following receipt of the billing statement.

(c) The Department of Transportation shall oversee implementation of this Section and may enter into intergovernmental agreements or adopt rules as necessary to administer and enforce the reimbursement process described in this Section.

(70 ILCS 3615/2.50 new)

Sec. 2.50. Renovations to terminals.

(a) The Authority shall remodel, renovate, or construct a new station at or near the Cicero/Laramie location on the Blue Line. The renovated or newly constructed station shall be completed and open for public operation no later than January 1, 2029.

(b) The Authority shall remodel, renovate, or construct a new station along the Green Line within the Englewood community area. The renovated or newly constructed station shall be completed and open for public operation no later than January 1, 2029.

(c) The Authority and Department of Transportation may enter into intergovernmental agreements with municipalities to share costs for repair and related right-of-way improvements for bridges used by the Green Line located outside of the City of Chicago.

(d) The Department of Transportation shall oversee implementation of this Section and may coordinate with the Authority and other relevant entities to ensure timely completion of the projects described in this Section.

(e) The Department of Transportation may provide financial assistance or grants or enter into cost-sharing agreements necessary to carry out the purposes of this Section using funds appropriated to it and funds made available through existing capital programs administered by the Department of

Transportation or the Authority.

(70 ILCS 3615/3.01) (from Ch. 111 2/3, par. 703.01)

Sec. 3.01. Board of Directors. The corporate authorities and governing and administrative body of the Authority shall be a Board consisting of 20 ~~13~~ Directors ~~until April 1, 2008, and 16 Directors thereafter,~~ appointed as follows:

(a) Five ~~Four~~ Directors appointed by the Mayor of the City of Chicago, with the advice and consent of the City Council of the City of Chicago~~, and, only until April 1, 2008, a fifth director who shall be the Chairman of the Chicago Transit Authority. After April 1, 2008, the Mayor of the City of Chicago, with the advice and consent of the City Council of the City of Chicago, shall appoint a fifth Director. The Directors appointed by the Mayor of the City of Chicago shall not be the Chairman or a Director of the Chicago Transit Authority~~. Each ~~such~~ Director shall reside in the City of Chicago. Directors appointed under this subsection shall include:

(1) one Director with an initial term of 5 years who shall serve as a member of the Board of the Chicago Transit Authority;

(2) one Director with an initial term of 3 years who shall serve as a member of the Board of the Chicago Transit Authority;

(3) one Director with an initial term of 5 years who shall serve as a director of the Suburban Bus Board;

(4) one Director with an initial term of 3 years who shall serve as a director of the Commuter Rail Board; and

(5) one Director with an initial term of 5 years.

(a-5) Five Directors appointed by the Governor, President of the Senate, or Speaker of the House of Representatives. Each Director appointed under this subsection shall reside in the metropolitan region. Directors appointed under this subsection shall include:

(1) one Director appointed by the Governor, with the advice and consent of the Senate, with an initial term of 5 years who shall serve as a member of the Board of the Chicago Transit Authority;

(2) one Director appointed by the Governor, with the advice and consent of the Senate, with an initial term of 3 years who shall serve as a director of the Suburban Bus Board;

(3) one Director appointed by the Governor, with the advice and consent of the Senate, with an initial term of 5 years who shall serve as a director of the Commuter Rail Board;

(4) one Director appointed by the President of the Senate with an initial term of 5 years; and

(5) one Director appointed by the Speaker of the House of Representatives with an initial term of 3 years.

(b) Five ~~Four~~ Directors appointed by the President of ~~votes of a majority of the members of~~ the Cook County Board of

Commissioners, with the advice and consent of the Cook County Board of Commissioners, including: ~~elected from districts, a majority of the electors of which reside outside Chicago. After April 1, 2008, a fifth Director appointed by the President of the Cook County Board with the advice and consent of the members of the Cook County Board. Each Director appointed under this subparagraph shall reside in that part of Cook County outside Chicago.~~

(1) one Director representing those communities in Cook County that are outside of the City of Chicago and north of Devon Avenue who shall reside in the area the Director represents, serve an initial term of 3 years, and serve as a director of the Suburban Bus Board;

(2) one Director representing those communities in Cook County that are outside of the City of Chicago, south of Devon Avenue, and north of Interstate 55, and in addition the Village of Summit who shall reside in the area the Director represents, serve an initial term of 5 years, and serve as a director of the Suburban Bus Board;

(3) one Director representing those communities in Cook County that are outside of the City of Chicago, south of Interstate 55, and west of the Interstate 57, excluding the communities of Summit, Dixmoor, Posen, Robbins, Midlothian, Oak Forest, and Tinley Park who shall reside in the area the Director represents, serve an initial term of 3 years, and serve as a director of the Commuter Rail

Board;

(4) one Director representing those communities in Cook County that are outside of the City of Chicago and east of Interstate 57, and, in addition, the communities of Dixmoor, Posen, Robbins, Midlothian, Oak Forest, and Tinley Park who shall reside in the area the Director represents, serve an initial term of 5 years, and serve as a director of the Commuter Rail Board; and

(5) one Director with an initial term of 3 years who shall serve as a member of the Board of the Chicago Transit Authority.

(b-5) Five Directors appointed by the chair of the county boards of Kane, Lake, McHenry, DuPage, and Will Counties. Each chair shall appoint one Director for the chair's county, with the advice and consent of the chair's county board. Each Director shall reside in the county from which the Director is appointed. Directors appointed under this subsection shall include:

(1) one Director appointed by the Chairman of the DuPage County Board with an initial term of 5 years who shall serve as a director of the Suburban Bus Board;

(2) one Director appointed by the Chairman of the Kane County Board with an initial term of 3 years who shall serve as a director of the Suburban Bus Board;

(3) one Director appointed by the Chairman of the Lake County Board with an initial term of 3 years who shall

serve as a director of the Commuter Rail Board;

(4) one Director appointed by the Chairman of the McHenry County Board with an initial term of 5 years who shall serve as a director of the Commuter Rail Board; and

(5) one Director appointed by the County Executive of Will County Board who shall reside in Will County, serve an initial term of 3 years, and serve as a director of the Suburban Bus Board.

(b-10) On July 1, 2026, the terms of all directors serving on the effective date of this amendatory Act of the 104th General Assembly and of any directors appointed to fill a vacancy shall immediately expire. If a vacancy on the Board occurs before July 1, 2026, then the vacancy shall be filled under Section 3.03. Directors serving on the effective date of this amendatory Act of the 104th General Assembly may be reappointed.

(b-15) Within 120 days of the effective date of this amendatory Act of the 104th General Assembly, the appointing authorities shall appoint, with the advice and consent required under this Section, a new Board of the Authority. Directors have been appointed when appointments are filed with and accepted by the Secretary of State in accordance with subsection (g). The initial Directors appointed after the effective date of this amendatory Act of the 104th General Assembly shall serve terms of office beginning on July 1, 2026.

(b-20) On the first meeting of the Board the Directors after the effective date of this amendatory Act of the 104th General Assembly, the Board of Directors shall, by majority vote, elect a Director to serve as Chair of the Board.

(b-25) The subsequent terms of each Director appointed after July 1, 2026 shall be 5 years.

(c) (Blank). ~~Until April 1, 2008, 3 Directors appointed by the Chairmen of the County Boards of DuPage, Kane, Lake, McHenry, and Will Counties, as follows:~~

~~(i) Two Directors appointed by the Chairmen of the county boards of Kane, Lake, McHenry and Will Counties, with the concurrence of not less than a majority of the Chairmen from such counties, from nominees by the Chairmen. Each such Chairman may nominate not more than 2 persons for each position. Each such Director shall reside in a county in the metropolitan region other than Cook or DuPage Counties.~~

~~(ii) One Director appointed by the Chairman of the DuPage County Board with the advice and consent of the DuPage County Board. Such Director shall reside in DuPage County.~~

(d) (Blank). ~~After April 1, 2008, 5 Directors appointed by the Chairmen of the County Boards of DuPage, Kane, Lake and McHenry Counties and the County Executive of Will County, as follows:~~

~~(i) One Director appointed by the Chairman of the Kane

~~County Board with the advice and consent of the Kane County Board. Such Director shall reside in Kane County.~~

~~(ii) One Director appointed by the County Executive of Will County with the advice and consent of the Will County Board. Such Director shall reside in Will County.~~

~~(iii) One Director appointed by the Chairman of the DuPage County Board with the advice and consent of the DuPage County Board. Such Director shall reside in DuPage County.~~

~~(iv) One Director appointed by the Chairman of the Lake County Board with the advice and consent of the Lake County Board. Such Director shall reside in Lake County.~~

~~(v) One Director appointed by the Chairman of the McHenry County Board with the advice and consent of the McHenry County Board. Such Director shall reside in McHenry County.~~

~~(vi) To implement the changes in appointing authority under this subparagraph (d) the three Directors appointed under subparagraph (c) and residing in Lake County, DuPage County, and Kane County respectively shall each continue to serve as Director until the expiration of their respective term of office and until his or her successor is appointed and qualified or a vacancy occurs in the office. Thereupon, the appointment shall be made by the officials given appointing authority with respect to the Director whose term has expired or office has become

~~vacant.~~

(e) (Blank). ~~The Chairman serving on the effective date of this amendatory Act of the 95th General Assembly shall continue to serve as Chairman until the expiration of his or her term of office and until his or her successor is appointed and qualified or a vacancy occurs in the office. Upon the expiration or vacancy of the term of the Chairman then serving upon the effective date of this amendatory Act of the 95th General Assembly, the Chairman shall be appointed by the other Directors, by the affirmative vote of at least 11 of the then Directors with at least 2 affirmative votes from Directors who reside in the City of Chicago, at least 2 affirmative votes from Directors who reside in Cook County outside the City of Chicago, and at least 2 affirmative votes from Directors who reside in the Counties of DuPage, Lake, Will, Kane, or McHenry. The chairman shall not be appointed from among the other Directors. The chairman shall be a resident of the metropolitan region.~~

(f) Except as otherwise provided by this Act, no Director shall, while serving as such, be an officer, ~~a~~ member of the Board of Directors or Trustees, ~~or~~ an employee of any Service Board or Transportation Agency, ~~transportation agency,~~ or ~~be~~ an employee of the State, ~~of Illinois or~~ any department or agency of the State ~~thereof~~, or ~~of~~ any municipality, county, or ~~any~~ other unit of local government ~~or receive any compensation from any elected or appointed office under the~~

~~Constitution and laws of Illinois~~; except that a Director may be a member of a school board, a member of the National Guard, or an elected official of a municipality, county, or other unit of local government.

(g) Each appointment made under this Section and under Section 3.03 shall be certified by the appointing authority and filed with the Secretary of State and ~~to~~ the Secretary of the Board. The Secretary of the Board ~~, which~~ shall maintain the certifications as part of the official records of the Authority.

(h) (Blank).

(i) Directors shall have diverse and substantial relevant experience and expertise for overseeing the planning, operation, and funding of a regional transportation system, including, but not limited to, backgrounds in urban and regional planning, management of large capital projects, labor and workforce development, business management, public administration, transportation, and community organizations.

(j) Those responsible for appointing Directors shall strive to assemble a set of Directors that, to the greatest extent possible, reflects the ethnic, cultural, economic, racial, and geographic diversity of the metropolitan region.

(Source: P.A. 98-709, eff. 7-16-14.)

(70 ILCS 3615/3.03) (from Ch. 111 2/3, par. 703.03)

Sec. 3.03. Terms, vacancies. Each Director shall hold

office for a term of 5 years, and until his successor has been appointed and has qualified. A vacancy shall occur upon resignation, death, conviction of a felony, or removal from office of a Director. Any Director may be removed from office (i) upon a supermajority vote ~~concurrence of not less than 11 Directors,~~ on a formal finding of incompetence, neglect of duty, or malfeasance in office or (ii) by the Governor in response to a summary report received from the Executive Inspector General in accordance with Section 20-50 of the State Officials and Employees Ethics Act, provided he or she has an opportunity to be publicly heard in person or by counsel prior to removal. Within 30 days after the office of any Director ~~member~~ becomes vacant for any reason, the appointing authorities of the Director ~~such member~~ shall make an appointment to fill the vacancy. A vacancy shall be filled for the unexpired term.

Whenever a vacancy for a Director, except as to the Chairman or those Directors appointed by the Mayor of the City of Chicago, exists for longer than 4 months, the new Director shall be chosen by election by all legislative members in the General Assembly representing the affected area. In order to qualify as a voting legislative member in this matter, the affected area must be more than 50% of the geographic area of the legislative district.

(Source: P.A. 95-708, eff. 1-18-08; 96-1528, eff. 7-1-11.)

(70 ILCS 3615/3.04) (from Ch. 111 2/3, par. 703.04)

Sec. 3.04. Compensation. Each Director including the Chairman, ~~except for the Chairman of the Chicago Transit Authority who shall not be compensated by the Authority,~~ shall be compensated at the rate of $15,000 ~~$25,000~~ per year. Payments shall be made monthly. A director shall not be eligible for pay for a month if the director is absent from any regularly scheduled meeting, unless due to illness or an emergency.

Directors shall be required to complete an annual training on financial management and procurement laws, policies, and procedures. Directors who failed to complete the required trainings shall not be eligible for compensation.

Officers of the Authority shall not be required to comply with the requirements of "An Act requiring certain custodians of public moneys to file and publish statements of the receipts and disbursements thereof", approved June 24, 1919, as now or hereafter amended.

(Source: P.A. 83-885; 83-886.)

(70 ILCS 3615/3.05) (from Ch. 111 2/3, par. 703.05)

Sec. 3.05. Meetings. The Board shall prescribe the times and places for meetings and the manner in which special meetings may be called. The Board shall comply in all respects with the ~~"~~Open Meetings Act~~", approved July 11, 1957, as now or hereafter amended~~. All records, documents and papers of the

Authority, other than those relating to matters concerning which closed sessions of the Board may be held, shall be available for public examination, subject to such reasonable regulations as the Board may adopt.

A majority of the Directors holding office shall constitute a quorum for the conduct of business. Except as otherwise provided in this Act, a supermajority vote ~~the affirmative votes of at least 9 Directors~~ shall be necessary for approving any contract or agreement, adopting any rule or regulation, and any other action required by this Act to be taken by resolution or ordinance.

~~The Board shall meet with the Regional Citizens Advisory Board at least once every 4 months.~~

Open meetings of the Board shall be broadcast to the public and maintained in real-time on the Board's website using a high-speed Internet connection. Recordings of each meeting broadcast shall be posted to the Board's website within a reasonable time after the meeting and shall be maintained as public records to the extent practicable, as determined by the Board. Compliance with the provisions of this amendatory Act of the 98th General Assembly does not relieve the Board of its obligations under the Open Meetings Act.

(Source: P.A. 98-1139, eff. 6-1-15.)

(70 ILCS 3615/3.13 new)

Sec. 3.13. Board members' professional development leadership training.

(a) In addition to any other training requirements that may be established under Illinois law or ordinance adopted by the Authority, every Director of the Board of the Authority and member of the Service Boards must participate in a mandatory training seminar within the first 3 months of the Director's or member's term of office. The training shall consist of at least 4 hours of professional development leadership training covering topics that shall include, but are not limited to, financial oversight and accountability, procurement, audits, fiduciary responsibilities of a member of a governing board, and conflicts of interest. The training shall be completed by each member of the board every 2 years.

(b) The training under this Section may be provided by the Authority's legal counsel or ethics officer or by other qualified providers. The Authority may contract with a qualified provider to provide the training required under this Section.

(c) Any Director of the Board of the Authority or member of the Service Boards who does not timely complete the training required under this Section is not eligible to serve on the Board of the Authority or the Service Board, unless (i) the Director or member completes the missed training within 30 days after the date the Director or member failed to complete the required training or (ii) the Director or member has a

legitimate medical excuse. Upon resolution of the circumstances giving rise to a legitimate medical excuse, the Director or member shall have 30 days to complete the required training. If the Director or member fails to complete the training required under this Section, then the secretary of the Board of the Authority or Service Board shall notify (i) the Chair of the Board of the Authority, (ii) the Service Board, if the Director or member is a member of a Service Board, and (iii) the authority that appointed the Director or member.

(d) A Director of the Board of the Authority or member of a Service Board in violation of this Section may not be compensated for service as a Director of the Board of the Authority or as a member of a Service Board.

(e) Failure of the Director or member to complete the training required by this Section does not affect the validity of any action taken by the Authority or the Service Board.

(70 ILCS 3615/3A.01) (from Ch. 111 2/3, par. 703A.01)

Sec. 3A.01. Suburban Bus Division. There is established within the Authority the Suburban Bus Division as the operating division responsible for providing public transportation by bus and as may be provided in this Act. Purchase of service agreements between a Transportation Agency ~~transportation agency~~ and the Authority in effect on the effective date of this amendatory Act shall remain in full

force and effect in accordance with the terms of such agreement. Such agreements ~~shall first be the responsibility of the Transition Board and, on the date of its creation,~~ shall be the responsibility of the Suburban Bus Division and its Board.

(Source: P.A. 83-885; 83-886.)

(70 ILCS 3615/3A.02) (from Ch. 111 2/3, par. 703A.02)

Sec. 3A.02. Suburban Bus Board.

(a) The governing body of the Suburban Bus Division shall be the Suburban Bus Board. Until July 1, 2026, the Suburban Bus Board shall consist ~~shall be a board consisting~~ of 13 directors appointed as follows:

(1) (a) Six Directors appointed by the members of the Cook County Board elected from that part of Cook County outside of Chicago, or in the event such Board of Commissioners becomes elected from single member districts, by those Commissioners elected from districts, a majority of the residents of which reside outside of Chicago from the chief executive officers of the municipalities, of that portion of Cook County outside of Chicago. Provided however, that:

(A) ~~(i)~~ One of the Directors shall be the chief executive officer of a municipality within the area of the Northwest Region defined in Section 3A.13;

(B) ~~(ii)~~ One of the Directors shall be the chief

executive officer of a municipality within the area of the North Central Region defined in Section 3A.13;

(C) ~~(iii)~~ One of the Directors shall be the chief executive officer of a municipality within the area of the North Shore Region defined in Section 3A.13;

(D) ~~(iv)~~ One of the Directors shall be the chief executive officer of a municipality within the area of the Central Region defined in Section 3A.13;

(E) ~~(v)~~ One of the Directors shall be the chief executive officer of a municipality within the area of the Southwest Region defined in Section 3A.13;

(F) ~~(vi)~~ One of the Directors shall be the chief executive officer of a municipality within the area of the South Region defined in Section 3A.13;

(2) ~~(b)~~ One Director by the Chairman of the Kane County Board who shall be a chief executive officer of a municipality within Kane County;

(3) ~~(c)~~ One Director by the Chairman of the Lake County Board who shall be a chief executive officer of a municipality within Lake County;

(4) ~~(d)~~ One Director by the Chairman of the DuPage County Board who shall be a chief executive officer of a municipality within DuPage County;

(5) ~~(e)~~ One Director by the Chairman of the McHenry County Board who shall be a chief executive officer of a municipality within McHenry County;

(6) ~~(f)~~ One Director by the Chairman of the Will County Board who shall be a chief executive officer of a municipality within Will County;

(7) ~~(g)~~ The Commissioner of the Mayor's Office for People with Disabilities, from the City of Chicago, who shall serve as an ex officio ~~ex officio~~ member; and

(8) ~~(h)~~ The Chairman by the Governor for the initial term, and thereafter by a majority of the Chairmen of the DuPage, Kane, Lake, McHenry and Will County Boards and the members of the Cook County Board elected from that part of Cook County outside of Chicago, or in the event such Board of Commissioners is elected from single member districts, by those Commissioners elected from districts, a majority of the electors of which reside outside of Chicago; and who after the effective date of this amendatory Act of the 95th General Assembly may not be a resident of the City of Chicago.

(b) Beginning July 1, 2026, the board shall consist of 11 directors appointed as follows:

(1) One director appointed by the Governor, with the advice and consent of the Senate. The director appointed under this paragraph shall have an initial term of 3 years. The director appointed under this paragraph shall also serve as a Director of the Northern Illinois Transit Authority.

(2) Two directors appointed by the Mayor of Chicago

with the advice and consent of the City Council of the City of Chicago, including:

(A) a director with an initial term of 5 years who shall serve as a Director on the Board of the Authority; and

(B) a director with an initial term of 3 years.

(3) Three directors appointed by the President of the Cook County Board of Commissioners with the advice and consent of the Cook County Board of Commissioners, including:

(A) a director with an initial term of 5 years who shall serve as a Director on the Board of the Authority;

(B) a director with an initial term of 3 years who shall serve as a Director on the Board of the Authority; and

(C) a director with an initial term of 5 years.

(4) One director appointed by the Chairman of the DuPage County Board. The director appointed under this paragraph shall have an initial term of 3 years. The director appointed under this paragraph shall also serve as a Director on the Board of the Authority.

(5) One director appointed by the Chairman of the Kane County Board. The director appointed under this paragraph shall have an initial term of 5 years. The director appointed under this paragraph shall also serve as a

Director on the Board of the Authority.

(6) One director appointed by the Chairman of the Lake County Board. The director appointed under this paragraph shall have an initial term of 5 years.

(7) One director appointed by the Chairman of the McHenry County Board. The director appointed under this paragraph shall have an initial term of 3 years.

(8) One director appointed by the County Executive of Will County Board. The director appointed under this paragraph shall reside in Will County. The director appointed under this paragraph shall have an initial term of 5 years. The director appointed under this paragraph shall also serve as a Director on the Board of the Authority.

(c) The subsequent terms of each director appointed under subsection (b) shall be 5 years.

(d) The Chairman of the Suburban Bus Board shall be elected by a simple majority vote by the directors of the Suburban Bus Board from among the directors of the Suburban Bus Board.

(e) Initial appointments of directors under subsection (b) must be made in time for the directors to begin their terms on July 1, 2026.

(f) On July 1, 2026, the terms of all directors appointed under subsection (a) and of any directors appointed to fill a vacancy shall immediately expire. If a vacancy on the Suburban

Bus Board occurs before July 1, 2026, then the vacancy shall be filled under Section 3A.03. Directors appointed under subsection (a) may be reappointed under subsection (b).

(g) Directors shall have diverse and substantial relevant experience or expertise in overseeing the planning, operation, or funding of a public transportation system, including, but not limited to, backgrounds in urban and regional planning, management of large capital projects, labor and workforce development, business management, public administration, transportation, and transit and ridership advocacy.

(h) Those responsible for appointing Directors shall strive to assemble a set of Directors that, to the greatest extent possible, reflects the ethnic, cultural, economic, racial, and geographic diversity of the metropolitan region.

~~Each appointment made under paragraphs (a) through (g) and under Section 3A.03 shall be certified by the appointing authority to the Suburban Bus Board which shall maintain the certifications as part of the official records of the Suburban Bus Board; provided that the initial appointments shall be certified to the Secretary of State, who shall transmit the certifications to the Suburban Bus Board following its organization.~~

~~For the purposes of this Section, "chief executive officer of a municipality" includes a former chief executive officer of a municipality within the specified Region or County, provided that the former officer continues to reside within~~

~~such Region or County.~~

(Source: P.A. 95-906, eff. 8-26-08.)

(70 ILCS 3615/3A.03) (from Ch. 111 2/3, par. 703A.03)

Sec. 3A.03. Terms, Vacancies. Each ~~The initial term of the directors appointed pursuant to subdivision (a) of Section 3A.02 shall expire on June 30, 1985; the initial term of the directors appointed pursuant to subdivisions (b) through (g) of Section 3A.02 shall expire on June 30, 1986. Thereafter, each~~ director shall serve ~~be appointed for a term of 4 years, and~~ until his successor has been appointed and qualified. A vacancy shall occur upon the resignation, death, conviction of a felony, or removal from office of a director. Any director may be removed from office (i) upon the concurrence of not less than 8 directors, on a formal finding of incompetence, neglect of duty, or malfeasance in office or (ii) by the Governor in response to a summary report received from the Executive Inspector General in accordance with Section 20-50 of the State Officials and Employees Ethics Act, provided he or she has an opportunity to be publicly heard in person or by counsel prior to removal. Within 30 days after the office of any director becomes vacant for any reason, the appointing authorities of such director shall make an appointment to fill the vacancy. A vacancy shall be filled for the unexpired term. ~~The initial directors other than the chairman shall be appointed within 180 days of November 9, 1983.~~

~~On June 1, 1984 the seat of any Director of the Suburban Bus Board not yet filled shall be deemed vacant and shall be chosen by the election of all the legislative members of the General Assembly representing the affected area. In order to qualify as a voting legislative member in this matter, the affected area must be more than 50% of the geographic area of the legislative district.~~

(Source: P.A. 96-1528, eff. 7-1-11.)

(70 ILCS 3615/3A.05) (from Ch. 111 2/3, par. 703A.05)

Sec. 3A.05. Appointment of officers and employees. The Suburban Bus Board shall, with the advice and consent of the Board of the Authority, appoint an Executive Director who shall be the chief executive officer of the Division, appointed, retained or dismissed with the concurrence of 6 ~~9~~ of the directors of the Suburban Bus Board. The Chair of the Board of the Authority and the Executive Director of the Authority shall be included in the process for choosing the Executive Director of the Suburban Bus Division, including membership in any search committee. The Executive Director of the Suburban Bus Division shall appoint, retain, and employ officers, attorneys, agents, engineers, employees and shall organize the staff, shall allocate their functions and duties, fix compensation and conditions of employment, and consistent with the policies of and direction from the Suburban Bus Board take all actions necessary to achieve its purposes, fulfill

its responsibilities and carry out its powers, and shall have such other powers and responsibilities as the Authority ~~Suburban Bus Board~~ shall determine in an ordinance describing the position's role, powers, and responsibilities. The Executive Director shall be an individual of proven transportation and management skills and may not be a director ~~member~~ of the Suburban Bus Board. The Executive Director of the Suburban Bus Division shall have demonstrated experience with one or more of the following areas: (i) public transportation system operations; (ii) infrastructure capital project management; or (iii) legal or human resource management for a public agency. The Executive Director of the Suburban Bus Division shall also meet any qualifications that may be set, by ordinance, by the Authority. The Suburban Bus Division may employ its own professional management personnel to provide professional and technical expertise concerning its purposes and powers and to assist it in assessing the performance of Transportation Agencies ~~transportation agencies~~ in the metropolitan region.

No employee, officer, or agent of the Suburban Bus Board may receive a bonus that exceeds 10% of his or her annual salary unless that bonus has been reviewed by the ~~Regional Transportation~~ Authority Board for a period of 14 days. After 14 days, the contract shall be considered reviewed. This Section does not apply to usual and customary salary adjustments.

No unlawful discrimination, as defined and prohibited in the Illinois Human Rights Act, shall be made in any term or aspect of employment nor shall there be discrimination based upon political reasons or factors. The Suburban Bus Board shall establish regulations to insure that its discharges shall not be arbitrary and that hiring and promotion are based on merit.

The Division shall be subject to the "Illinois Human Rights Act", as now or hereafter amended, and the remedies and procedure established thereunder. The Suburban Bus Board shall file an affirmative action program for employment by it with the Department of Human Rights to ensure that applicants are employed and that employees are treated during employment, without regard to unlawful discrimination. Such affirmative action program shall include provisions relating to hiring, upgrading, demotion, transfer, recruitment, recruitment advertising, selection for training and rates of pay or other forms of compensation.

(Source: P.A. 98-1027, eff. 1-1-15.)

(70 ILCS 3615/3A.06) (from Ch. 111 2/3, par. 703A.06)

Sec. 3A.06. Compensation. The members Chairman of the Suburban Bus Board shall receive an annual salary of $15,000, except that members of the Suburban Bus Board who are also members of the Board of the Authority shall receive $5,000 per year in addition to the compensation the members receive for

serving on the Board of the Authority~~, and the other members of the Suburban Bus Board shall receive an annual salary of $10,000~~. Each member shall be reimbursed for actual expenses incurred in the performance of his duties, not to exceed $5000 per year.

Officers of the Division shall not be required to comply with the requirements of the Public Funds Statement Publication Act ~~"An Act requiring certain custodians of public monies to file and publish statements of the receipts and disbursements thereof", approved June 24, 1919, as now or hereafter amended~~.

(Source: P.A. 84-939.)

(70 ILCS 3615/3A.07) (from Ch. 111 2/3, par. 703A.07)

Sec. 3A.07. Meetings. The Suburban Bus Board shall prescribe the time and places for meetings and the manner in which special meetings may be called. The Suburban Bus Board shall comply in all respects with the ~~"~~Open Meetings Act~~", as now or hereafter amended~~. All records, documents and papers of the Suburban Bus Division, other than those relating to matters concerning which closed sessions of the Suburban Bus Board may be held, shall be available for public examination, subject to such reasonable regulations as the Suburban Bus Board may adopt.

A majority of the members shall constitute a quorum for the conduct of business. The affirmative votes of at least 6 ~~7~~

members shall be necessary for any action required by this Act to be taken by ordinance.

Open meetings of the Board shall be broadcast to the public and maintained in real-time on the Board's website using a high-speed Internet connection. Recordings of each meeting broadcast shall be posted to the Board's website within a reasonable time after the meeting and shall be maintained as public records to the extent practicable, as determined by the Board. Compliance with the provisions of this Section ~~amendatory Act of the 98th General Assembly~~ does not relieve the Board of its obligations under the Open Meetings Act.

(Source: P.A. 98-1139, eff. 6-1-15.)

(70 ILCS 3615/3A.08) (from Ch. 111 2/3, par. 703A.08)

Sec. 3A.08. Jurisdiction. The Suburban Bus Board shall have jurisdiction to provide ~~Any~~ public transportation by bus and ADA paratransit services within the metropolitan region~~, other than public transportation by commuter rail or public transportation provided by the Chicago Transit Authority pursuant to agreements in effect on the effective date of this amendatory Act of 1983 or in the City of Chicago and any ADA paratransit services provided pursuant to Section 2.30 of the Regional Transportation Authority Act, shall be subject to the jurisdiction of the Suburban Bus Board~~.

(Source: P.A. 94-370, eff. 7-29-05.)

(70 ILCS 3615/3A.09) (from Ch. 111 2/3, par. 703A.09)

Sec. 3A.09. Powers ~~General powers~~.

(a) The Suburban Bus Board shall:

(1) oversee the operations and management of the Service Board;

(2) convey the Authority's goals, priorities, and requirements to the Service Board; and

(3) convey information, concerns, and recommendations from the Service Board to Authority leadership.

(b) The Suburban Bus Board shall manage the debt that was issued and outstanding by its service board predecessor to ensure that the obligations owed to bondholders are fulfilled.

(c) The Suburban Bus Board shall not have the power to issue new debt other than debt or other financial instruments designed to refinance or retire debt that was issued and outstanding on the effective date of this amendatory Act of the 104th General Assembly.

(d) The status and rights of employees of the Suburban Bus Board under any applicable statutes, any applicable collective bargaining agreements, or any pension, retirement, or annuity plan shall not be affected by this amendatory Act of the 104th General Assembly.

(e) In addition to any powers elsewhere provided to the Suburban Bus Board, it shall have all of the powers specified in Section 2.20 of this Act, except that ~~for~~ the powers

specified in Section 2.20(a)(v) must be delegated to the Suburban Bus Board by the Board of the Authority.

(f) The Suburban Bus Board shall also have the power:

(1) ~~(a)~~ to cooperate with the ~~Regional Transportation~~ Authority in the exercise by the ~~Regional Transportation~~ Authority of all the powers granted it by such Act;

(2) ~~(b)~~ to receive funds from the ~~Regional Transportation~~ Authority pursuant to Sections 2.02, 4.01, 4.02, 4.09 and 4.10 ~~of the Regional Transportation Authority Act, all as provided in the Regional Transportation Authority Act~~;

(3) ~~(c)~~ to receive financial grants from the ~~Regional Transportation~~ Authority or a Service Board~~, as defined in the Regional Transportation Authority Act,~~ upon such terms and conditions as shall be set forth in a grant contract between either the Suburban Bus Division and the ~~Regional Transportation~~ Authority or the Division and another Service Board, which contract or agreement may be for such number of years or duration as the parties agree~~, all as provided in the Regional Transportation Authority Act~~;

(4) ~~(d)~~ to perform all functions necessary for the provision of paratransit services under Section 2.30 of this Act; and

~~(e) to borrow money for the purposes of: (i)~~

~~constructing a new garage in the northwestern Cook County suburbs, (ii) converting the South Cook garage in Markham to a Compressed Natural Gas facility, (iii) constructing a new paratransit garage in DuPage County, (iv) expanding the North Shore garage in Evanston to accommodate additional indoor bus parking, and (v) purchasing new transit buses. For the purpose of evidencing the obligation of the Suburban Bus Board to repay any money borrowed as provided in this subsection, the Suburban Bus Board may issue revenue bonds from time to time pursuant to ordinance adopted by the Suburban Bus Board, subject to the approval of the Regional Transportation Authority of each such issuance by the affirmative vote of 12 of its then Directors; provided that the Suburban Bus Board may not issue bonds for the purpose of financing the acquisition, construction, or improvement of any facility other than those listed in this subsection (e). All such bonds shall be payable solely from the revenues or income or any other funds that the Suburban Bus Board may receive, provided that the Suburban Bus Board may not pledge as security for such bonds the moneys, if any, that the Suburban Bus Board receives from the Regional Transportation Authority pursuant to Section 4.03.3(f) of the Regional Transportation Authority Act. The bonds shall bear interest at a rate not to exceed the maximum rate authorized by the Bond Authorization Act and shall mature~~

~~at such time or times not exceeding 25 years from their respective dates. Bonds issued pursuant to this paragraph must be issued with scheduled principal or mandatory redemption payments in equal amounts in each fiscal year over the term of the bonds, with the first principal or mandatory redemption payment scheduled within the fiscal year in which bonds are issued or within the next succeeding fiscal year. At least 25%, based on total principal amount, of all bonds authorized pursuant to this Section shall be sold pursuant to notice of sale and public bid. No more than 75%, based on total principal amount, of all bonds authorized pursuant to this Section shall be sold by negotiated sale. The maximum principal amount of the bonds that may be issued may not exceed $100,000,000. The bonds shall have all the qualities of negotiable instruments under the laws of this State. To secure the payment of any or all of such bonds and for the purpose of setting forth the covenants and undertakings of the Suburban Bus Board in connection with the issuance thereof and the issuance of any additional bonds payable from such revenue or income as well as the use and application of the revenue or income received by the Suburban Bus Board, the Suburban Bus Board may execute and deliver a trust agreement or agreements; provided that no lien upon any physical property of the Suburban Bus Board shall be created thereby. A remedy for any breach or~~

~~default of the terms of any such trust agreement by the Suburban Bus Board may be by mandamus proceedings in any court of competent jurisdiction to compel performance and compliance therewith, but the trust agreement may prescribe by whom or on whose behalf such action may be instituted. Under no circumstances shall any bonds issued by the Suburban Bus Board or any other obligation of the Suburban Bus Board in connection with the issuance of such bonds be or become an indebtedness or obligation of the State of Illinois, the Regional Transportation Authority, or any other political subdivision of or municipality within the State, nor shall any such bonds or obligations be or become an indebtedness of the Suburban Bus Board within the purview of any constitutional limitation or provision, and it shall be plainly stated on the face of each bond that it does not constitute such an indebtedness or obligation but is payable solely from the revenues or income as aforesaid; and~~

(5) ~~(f)~~ to adopt ordinances and make all rules and regulations proper or necessary to regulate the use, operation, and maintenance of its property and facilities and to carry into effect the powers granted to the Suburban Bus Board, with any necessary fines or penalties, such as the suspension of riding privileges or confiscation of fare media under Section 2.40, as the Board deems proper.

(g) The Suburban Bus Board shall use powers delegated to it by the Authority to oversee the delivery of public transportation in the metropolitan region, provided that the Authority shall retain primary responsibility for setting fares, service standards, schedules, and coordinated fare collection so that the public transportation system in the metropolitan region operates on a one-network, one-timetable, one-ticket model for transit users.

(Source: P.A. 103-281, eff. 1-1-24.)

(70 ILCS 3615/3A.12) (from Ch. 111 2/3, par. 703A.12)

Sec. 3A.12. Working Cash Borrowing. The Suburban Bus Board with the affirmative vote of 8 ~~9~~ of its Directors may request ~~demand and direct~~ the Board of the Authority to issue Working Cash Notes at such time and in such amounts and having such maturities as the Suburban Bus Board deems proper, provided however any such borrowing shall have been specifically identified in the budget of the Suburban Bus Board as approved by the Board of the Authority. Provided further, that the Suburban Bus Board may not demand and direct the Board of the Authority to have issued and have outstanding at any time in excess of $5,000,000 in Working Cash Notes.

(Source: P.A. 95-906, eff. 8-26-08.)

(70 ILCS 3615/3A.14) (from Ch. 111 2/3, par. 703A.14)

Sec. 3A.14. Labor.

(a) The provisions of this Section apply to collective bargaining agreements (including extensions and amendments of existing agreements) entered into on or after January 1, 1984.

(b) The Suburban Bus Board shall deal with and enter into written contracts with their employees, through accredited representatives of such employees authorized to act for such employees concerning wages, salaries, hours, working conditions, and pension or retirement provisions about which a collective bargaining agreement has been entered prior to the effective date of this amendatory Act of 1983. Any such agreement of the Suburban Bus Board shall provide that the agreement may be reopened if the amended budget submitted pursuant to Section 2.18a of this Act is not approved by the Board of the Authority. The agreement may not include a provision requiring the payment of wage increases based on changes in the Consumer Price Index. The Suburban Bus Board shall not have the authority to enter collective bargaining agreements with respect to inherent management rights, which include such areas of discretion or policy as the functions of the employer, standards of services, its overall budget, the organizational structure and selection of new employees and direction of personnel. Employers, however, shall be required to bargain collectively with regard to policy matters directly affecting wages, hours and terms and conditions of employment, as well as the impact thereon, upon request by employee representatives. To preserve the rights of employers and

exclusive representatives which have established collective bargaining relationships or negotiated collective bargaining agreements prior to the effective date of this amendatory Act of 1983, employers shall be required to bargain collectively with regard to any matter concerning wages, hours or conditions of employment about which they have bargained prior to the effective date of this amendatory Act of 1983.

(c) The collective bargaining agreement may not include a prohibition on the use of part-time operators on any service operated by the Suburban Bus Board except where prohibited by federal law.

(d) Within 30 days of the signing of any such collective bargaining agreement, the Suburban Bus Board shall determine the costs of each provision of the agreement, prepare an amended budget incorporating the costs of the agreement, and present the amended budget to the Board of the Authority for its approval under Section 4.11. The Board may approve the amended budget by a supermajority vote ~~an affirmative vote of 12 of its then Directors~~. If the budget is not approved by the Board of the Authority, the agreement may be reopened and its terms may be renegotiated. Any amended budget which may be prepared following renegotiation shall be presented to the Board of the Authority for its approval in like manner.

(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3615/3A.15.5 new)

Sec. 3A.15.5. Visitor paratransit service.

(a) Upon certifying that a person is eligible to receive complementary paratransit services under 49 CFR Part 37, Subpart F or within 10 business days after receiving a certified person's request for documentation of eligibility for those services, the Suburban Bus Board shall provide the person with documentation of the person's certification of eligibility for those services.

(b) If a person provides the Suburban Bus Board with documentation of the person's certification of eligibility to receive complementary paratransit services under 49 CFR Part 37, Subpart F, then the Suburban Bus Board shall provide those services to the person within one business day after receiving the documentation.

(c) The procedures used by the Suburban Bus Board to document a person's certification of eligibility for complementary paratransit services under 49 CFR Part 37, Subpart F shall not require the disclosure or recording of any specific information about an individual's disability.

(70 ILCS 3615/3B.01) (from Ch. 111 2/3, par. 703B.01)

Sec. 3B.01. Commuter Rail Division. There is established within the Authority the Commuter Rail Division as the operating division responsible for providing public transportation by commuter rail. Purchase of service agreements between a Transportation Agency ~~transportation~~

~~agency~~ and the Authority in effect on the effective date of this amendatory Act shall remain in full force and effect in accordance with the terms of such agreement. ~~Such agreements shall first be the responsibility of the Transition Board and, on the date of its creation, shall become the responsibility of the Commuter Rail Division and its Board.~~

(Source: P.A. 83-885; 83-886.)

(70 ILCS 3615/3B.02) (from Ch. 111 2/3, par. 703B.02)

Sec. 3B.02. Commuter Rail Board.

(a) Until April 1, 2008, the governing body of the Commuter Rail Division shall be a board consisting of 7 directors appointed pursuant to Sections 3B.03 and 3B.04, as follows:

(1) One director shall be appointed by the Chairman of the Board of DuPage County with the advice and consent of the County Board of DuPage County and shall reside in DuPage County.

(2) Two directors appointed by the Chairmen of the County Boards of Kane, Lake, McHenry and Will Counties with the concurrence of not less than a majority of the chairmen from such counties, from nominees by the Chairmen. Each such chairman may nominate not more than two persons for each position. Each such director shall reside in a county in the metropolitan region other than Cook or DuPage County.

(3) Three directors appointed by the members of the Cook County Board elected from that part of Cook County outside of Chicago, or, in the event such Board of Commissioners becomes elected from single member districts, by those Commissioners elected from districts, a majority of the residents of which reside outside Chicago. In either case, such appointment shall be with the concurrence of four such Commissioners. Each such director shall reside in that part of Cook County outside Chicago.

(4) One director appointed by the Mayor of the City of Chicago, with the advice and consent of the City Council of the City of Chicago. Such director shall reside in the City of Chicago.

(5) The chairman shall be appointed by the directors, from the members of the board, with the concurrence of 5 of such directors.

(b) After April 1, 2008 the governing body of the Commuter Rail Division shall be a board consisting of 11 directors appointed, pursuant to Sections 3B.03 and 3B.04, as follows:

(1) One Director shall be appointed by the Chairman of the DuPage County Board with the advice and consent of the DuPage County Board and shall reside in DuPage County. To implement the changes in appointing authority under this Section, upon the expiration of the term of or vacancy in office of the Director appointed under item (1) of

subsection (a) of this Section who resides in DuPage County, a Director shall be appointed under this subparagraph.

(2) One Director shall be appointed by the Chairman of the McHenry County Board with the advice and consent of the McHenry County Board and shall reside in McHenry County. To implement the change in appointing authority under this Section, upon the expiration of the term of or vacancy in office of the Director appointed under item (2) of subsection (a) of this Section who resides in McHenry County, a Director shall be appointed under this subparagraph.

(3) One Director shall be appointed by the Will County Executive with the advice and consent of the Will County Board and shall reside in Will County. To implement the change in appointing authority under this Section, upon the expiration of the term of or vacancy in office of the Director appointed under item (2) of subsection (a) of this Section who resides in Will County, a Director shall be appointed under this subparagraph.

(4) One Director shall be appointed by the Chairman of the Lake County Board with the advice and consent of the Lake County Board and shall reside in Lake County.

(5) One Director shall be appointed by the Chairman of the Kane County Board with the advice and consent of the Kane County Board and shall reside in Kane County.

(6) One Director shall be appointed by the Mayor of the City of Chicago with the advice and consent of the City Council of the City of Chicago and shall reside in the City of Chicago. To implement the changes in appointing authority under this Section, upon the expiration of the term of or vacancy in office of the Director appointed under item (4) of subsection (a) of this Section who resides in the City of Chicago, a Director shall be appointed under this subparagraph.

(7) Five Directors residing in Cook County outside of the City of Chicago, as follows:

(i) One Director who resides in Cook County outside of the City of Chicago, appointed by the President of the Cook County Board with the advice and consent of the members of the Cook County Board.

(ii) One Director who resides in the township of Barrington, Palatine, Wheeling, Hanover, Schaumburg, or Elk Grove. To implement the changes in appointing authority under this Section, upon the expiration of the term of or vacancy in office of the Director appointed under paragraph (3) of subsection (a) of this Section who resides in the geographic area described in this subparagraph, a Director shall be appointed under this subparagraph.

(iii) One Director who resides in the township of Northfield, New Trier, Maine, Niles, Evanston, Leyden,

Norwood Park, River Forest, or Oak Park.

(iv) One Director who resides in the township of Proviso, Riverside, Berwyn, Cicero, Lyons, Stickney, Lemont, Palos, or Orland. To implement the changes in appointing authority under this Section, upon the expiration of the term of or vacancy in office of the Director appointed under paragraph (3) of subsection (a) of this Section who resides in the geographic area described in this subparagraph and whose term of office had not expired as of August 1, 2007, a Director shall be appointed under this subparagraph.

(v) One Director who resides in the township of Worth, Calumet, Bremen, Thornton, Rich, or Bloom. To implement the changes in appointing authority under this Section, upon the expiration of the term of or vacancy in office of the Director appointed under paragraph (3) of subsection (a) of this Section who resides in the geographic area described in this subparagraph and whose term of office had expired as of August 1, 2007, a Director shall be appointed under this subparagraph.

(vi) The Directors identified under the provisions of subparagraphs (ii) through (v) of this paragraph (7) shall be appointed by the members of the Cook County Board. Each individual Director shall be appointed by those members of the Cook County Board

whose Board districts overlap in whole or in part with the geographic territory described in the relevant subparagraph. The vote of County Board members eligible to appoint directors under the provisions of subparagraphs (ii) through (v) of this paragraph (7) shall be weighted by the number of electors residing in those portions of their Board districts within the geographic territory described in the relevant subparagraph (ii) through (v) of this paragraph (7).

(8) The Chairman shall be appointed by the Directors, from the members of the Board, with the concurrence of 8 of such Directors. To implement the changes in appointing authority under this Section, upon the expiration of the term of or vacancy in office of the Chairman appointed under item (5) of subsection (a) of this Section, a Chairman shall be appointed under this subparagraph.

(c) No director, while serving as such, shall be an officer, a member of the board of directors or trustee or an employee of any Transportation Agency ~~transportation agency~~, or be an employee of the State of Illinois or any department or agency thereof, or of any county, municipality, or any other unit of local government or receive any compensation from any elected or appointed office under the Constitution and laws of Illinois.

(d) Each appointment made under subsections (a) and (b) of this Section and under Section 3B.03 shall be certified by the

appointing authority to the Commuter Rail Board which shall maintain the certifications as part of the official records of the Commuter Rail Board.

(e) This Section is repealed on July 1, 2026.

(Source: P.A. 98-709, eff. 7-16-14.)

(70 ILCS 3615/3B.02.5 new)

Sec. 3B.02.5. Commuter Rail Board.

(a) The governing body of the Commuter Rail Division shall be the Commuter Rail Board. Beginning July 1, 2026, the Commuter Rail Board shall consist of 11 directors appointed as follows:

(1) One director appointed by the Governor, with the advice and consent of the Senate. The director appointed under this paragraph shall have an initial term of 5 years. The director appointed under this paragraph shall also serve as a Director of the Northern Illinois Transit Authority.

(2) Two directors appointed by the Mayor of Chicago with the advice and consent of the City Council of the City of Chicago, including:

(A) a director with an initial term of 3 years who shall also serve as a Director on the Board of the Authority; and

(B) a director with an initial term of 5 years.

(3) Three directors appointed by the President of the

Cook County Board of Commissioners with the advice and consent of the Cook County Board of Commissioners, including:

(A) a director with an initial term of 3 years who shall also serve as a Director on the Board of the Authority;

(B) a director with an initial term of 5 years who shall also serve as a Director on the Board of the Authority; and

(C) a director with an initial term of 3 years.

(4) One director appointed by the Chairman of the DuPage County Board. The director appointed under this paragraph shall have an initial term of 5 years.

(5) One director appointed by the Chairman of the Kane County Board. The director appointed under this paragraph shall have an initial term of 3 years.

(6) One director appointed by the Chairman of the Lake County Board. The director appointed under this paragraph shall have an initial term of 3 years. The director appointed under this paragraph shall also serve as a Director on the Board of the Authority.

(7) One director appointed by the Chairman of the McHenry County Board. The director appointed under this paragraph shall have an initial term of 5 years. The director appointed under this paragraph shall also serve as a Director on the Board of the Authority.

(8) One director appointed by the County Executive of Will County. The director appointed under this paragraph shall reside in Will County. The director appointed under this paragraph shall have an initial term of 3 years.

(b) The subsequent terms of each director appointed under subsection (a) shall be 5 years.

(c) The Chairman of the Commuter Rail Board shall be elected by a simple majority vote by the directors of the Board from among the directors of the Commuter Rail Board.

(d) Initial appointments of directors under subsection (a) must be made in time for the directors to begin their terms on July 1, 2026.

(e) On July 1, 2026, the terms of all directors serving on the effective date of this amendatory Act of the 104th General Assembly and of any directors appointed to fill a vacancy shall immediately expire. If a vacancy on the Board occurs before July 1, 2026, then the vacancy shall be filled under Section 3B.03. Directors serving on the effective date of this amendatory Act of the 104th General Assembly may be reappointed under subsection (a).

(f) Directors shall have diverse and substantial relevant experience and expertise for overseeing the planning, operation, and funding of a regional transportation system, including, but not limited to, backgrounds in urban and regional planning, management of large capital projects, labor and workforce development, business management, public

administration, transportation, and community organizations.

(g) Those responsible for appointing directors shall strive to assemble a set of directors that, to the greatest extent possible, reflects the ethnic, cultural, economic, racial, and geographic diversity of the metropolitan region.

(70 ILCS 3615/3B.03) (from Ch. 111 2/3, par. 703B.03)

Sec. 3B.03. Terms, Vacancies. Each director shall serve ~~be appointed for a term of 4 years, and~~ until his successor has been appointed and qualified. A vacancy shall occur upon the resignation, death, conviction of a felony, or removal from office of a director. Any director may be removed from office (i) upon the concurrence of not less than 8 directors, on a formal finding of incompetence, neglect of duty, or malfeasance in office or (ii) by the Governor in response to a summary report received from the Executive Inspector General in accordance with Section 20-50 of the State Officials and Employees Ethics Act, provided he or she has an opportunity to be publicly heard in person or by counsel prior to removal. Within 30 days after the office of any director becomes vacant for any reason, the appropriate appointing authorities of the ~~such~~ director, as provided in Section 3B.02 or 3B.02.5, as applicable, shall make an appointment to fill the vacancy. A vacancy shall be filled for the unexpired term.

(Source: P.A. 95-708, eff. 1-18-08; 96-1528, eff. 7-1-11.)

(70 ILCS 3615/3B.05) (from Ch. 111 2/3, par. 703B.05)

Sec. 3B.05. Appointment of officers and employees. The Commuter Rail Board shall, with the advice and consent of the Board of the Authority, appoint an Executive Director who shall be the chief executive officer of the Division, appointed, retained or dismissed with the concurrence of 7 ~~8~~ of the directors of the Commuter Rail Board. The Chair of the Board of the Authority and the Executive Director of the Authority shall be included in the process for choosing the Executive Director of the Commuter Rail Division, including membership in any search committee. The Executive Director of the Commuter Rail Division shall appoint, retain and employ officers, attorneys, agents, engineers, employees and shall organize the staff, shall allocate their functions and duties, fix compensation and conditions of employment, and consistent with the policies of and direction from the Commuter Rail Board take all actions necessary to achieve its purposes, fulfill its responsibilities and carry out its powers, and shall have such other powers and responsibilities as the Authority ~~Commuter Rail Board~~ shall determine and describe in an ordinance describing the position's role, powers, and responsibilities. The Executive Director shall be an individual of proven transportation and management skills and may not be a member of the Commuter Rail Board. The Executive Director of the Commuter Rail Division shall have demonstrated experience with one or more of the following areas: (i) public

transportation system operations; (ii) infrastructure capital project management; or (iii) legal or human resource management for a public agency. The Executive Director of the Commuter Rail Division shall also satisfy any qualifications that may be set, by ordinance, by the Authority. The Division may employ its own professional management personnel to provide professional and technical expertise concerning its purposes and powers and to assist it in assessing the performance of Transportation Agencies ~~transportation agencies~~ in the metropolitan region.

No employee, officer, or agent of the Commuter Rail Board may receive a bonus that exceeds 10% of his or her annual salary unless that bonus has been reviewed by the ~~Regional Transportation~~ Authority Board for a period of 14 days. After 14 days, the bonus ~~contract~~ shall be considered reviewed. This Section does not apply to usual and customary salary adjustments.

No unlawful discrimination, as defined and prohibited in the Illinois Human Rights Act, shall be made in any term or aspect of employment nor shall there be discrimination based upon political reasons or factors. The Commuter Rail Board shall establish regulations to insure that its discharges shall not be arbitrary and that hiring and promotion are based on merit.

The Division shall be subject to the "Illinois Human Rights Act~~", as now or hereafter amended,~~ and the remedies and

procedure established thereunder. The Commuter Rail Board shall file an affirmative action program for employment by it with the Department of Human Rights to ensure that applicants are employed and that employees are treated during employment, without regard to unlawful discrimination. Such affirmative action program shall include provisions relating to hiring, upgrading, demotion, transfer, recruitment, recruitment advertising, selection for training and rates of pay or other forms of compensation.

(Source: P.A. 98-1027, eff. 1-1-15.)

(70 ILCS 3615/3B.06) (from Ch. 111 2/3, par. 703B.06)

Sec. 3B.06. Compensation. Directors ~~The Chairman of the Commuter Rail Board shall receive an annual salary of $25,000. Other members~~ of the Commuter Rail Board shall receive an annual salary of $15,000, except that members of the Commuter Rail Board that are also members of the Board of the Northern Illinois Transit Authority shall receive $5,000 per year in addition to the compensation the member receives for serving on the Board of the Northern Illinois Transit Authority. Each member shall be reimbursed for actual expenses incurred in the performance of his duties.

Officers of the Division shall not be required to comply with the requirements of "An Act requiring certain custodians of public monies to file and publish statements of the receipts and disbursements thereof", approved June 24, 1919,

as now or hereafter amended.

(Source: P.A. 83-1156.)

(70 ILCS 3615/3B.09) (from Ch. 111 2/3, par. 703B.09)

Sec. 3B.09. General Powers. The Commuter Rail Board shall use powers delegated to it by the Authority to oversee the delivery of public transportation in the metropolitan region. However, the Authority shall retain primary responsibility for setting fares, service standards, schedules, and coordinated fare collection so that the public transportation system in the metropolitan region operates on a one-network, one-timetable, one-ticket model for transit users.

In addition to any powers elsewhere provided to the Commuter Rail Board, it shall have all of the powers specified in Section 2.20 of this Act except for the powers specified in Section 2.20(a)(v).

The Commuter Rail Division shall honor all outstanding bond debt issued by the Commuter Rail Division on the terms that the bonds were issued. The Commuter Rail Division shall not have the power to issue new bond debt other than working cash notes as provided in Section 3B.12, or debt or other financial instruments designed to refinance or retire debt that was issued and outstanding on the effective date of this amendatory Act of the 104th General Assembly.

The Commuter Rail Board shall also have the power:

(a) to cooperate with the ~~Regional Transportation~~

Authority in the exercise by the ~~Regional Transportation~~ Authority of all the powers granted it by such Act;

(b) to receive funds from the ~~Regional Transportation~~ Authority pursuant to Sections 2.02, 4.01, 4.02, 4.09 and 4.10 ~~of the "Regional Transportation Authority Act", all as provided in the "Regional Transportation Authority Act"~~;

(c) to receive financial grants from the ~~Regional Transportation~~ Authority or a Service Board~~, as defined in the "Regional Transportation Authority Act",~~ upon such terms and conditions as shall be set forth in a grant contract between either the Commuter Rail Division and the ~~Regional Transportation~~ Authority or the Commuter Rail Division and another Service Board, which contract or agreement may be for such number of years or duration as the parties may agree~~, all as provided in the "Regional Transportation Authority Act"~~; and

(d) (blank); ~~to borrow money for the purpose of acquiring, constructing, reconstructing, extending, or improving any Public Transportation Facilities (as defined in Section 1.03 of the Regional Transportation Authority Act) operated by or to be operated by or on behalf of the Commuter Rail Division. For the purpose of evidencing the obligation of the Commuter Rail Board to repay any money borrowed as provided in this subsection, the Commuter Rail Board may issue revenue bonds from time to time pursuant to ordinance adopted by the Commuter Rail Board, subject to the approval of the Regional~~

~~Transportation Authority of each such issuance by the affirmative vote of 12 of its then Directors; provided that the Commuter Rail Board may not issue bonds for the purpose of financing the acquisition, construction, or improvement of a corporate headquarters building. All such bonds shall be payable solely from the revenues or income or any other funds that the Commuter Rail Board may receive, provided that the Commuter Rail Board may not pledge as security for such bonds the moneys, if any, that the Commuter Rail Board receives from the Regional Transportation Authority pursuant to Section 4.03.3(f) of the Regional Transportation Authority Act. The bonds shall bear interest at a rate not to exceed the maximum rate authorized by the Bond Authorization Act and shall mature at such time or times not exceeding 25 years from their respective dates. Bonds issued pursuant to this paragraph must be issued with scheduled principal or mandatory redemption payments in equal amounts in each fiscal year over the term of the bonds, with the first principal or mandatory redemption payment scheduled within the fiscal year in which bonds are issued or within the next succeeding fiscal year. At least 25%, based on total principal amount, of all bonds authorized pursuant to this Section shall be sold pursuant to notice of sale and public bid. No more than 75%, based on total principal amount, of all bonds authorized pursuant to this Section shall be sold by negotiated sale. The maximum principal amount of the bonds that may be issued and outstanding at any time may~~

~~not exceed $1,000,000,000. The bonds shall have all the qualities of negotiable instruments under the laws of this State. To secure the payment of any or all of such bonds and for the purpose of setting forth the covenants and undertakings of the Commuter Rail Board in connection with the issuance thereof and the issuance of any additional bonds payable from such revenue or income as well as the use and application of the revenue or income received by the Commuter Rail Board, the Commuter Rail Board may execute and deliver a trust agreement or agreements; provided that no lien upon any physical property of the Commuter Rail Board shall be created thereby. A remedy for any breach or default of the terms of any such trust agreement by the Commuter Rail Board may be by mandamus proceedings in any court of competent jurisdiction to compel performance and compliance therewith, but the trust agreement may prescribe by whom or on whose behalf such action may be instituted. Under no circumstances shall any bonds issued by the Commuter Rail Board or any other obligation of the Commuter Rail Board in connection with the issuance of such bonds be or become an indebtedness or obligation of the State of Illinois, the Regional Transportation Authority, or any other political subdivision of or municipality within the State, nor shall any such bonds or obligations be or become an indebtedness of the Commuter Rail Board within the purview of any constitutional limitation or provision, and it shall be plainly stated on the face of each bond that it does not~~

~~constitute such an indebtedness or obligation but is payable solely from the revenues or income as aforesaid.~~

(e) to oversee the operations and management of the Commuter Rail Division;

(f) to convey the Authority's goals, priorities, and requirements to the Division; and

(g) to convey information, concerns, and recommendations from the Division to Authority leadership.

(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3615/3B.10.5 new)

Sec. 3B.10.5. Budget and program. The Commuter Rail Board, subject to the powers of the Authority, shall by ordinance appropriate money to perform the Division's purposes and provide for payment of debts and expenses of the Division. Each year, as part of the process set forth in Section 4.11, the Authority shall prepare and publish a comprehensive annual budget and proposed 5-year capital program document, and a financial plan for the 2 years thereafter describing the state of the Division and presenting for the forthcoming fiscal year and the 2 following years the Division's plans for such operations and capital expenditures as it intends to undertake and the means by which it intends to finance them. The proposed budget, financial plan, and 5-year capital program shall be based on the Authority's estimate of funds to be made available to the Commuter Rail Board by or through the

Authority and shall conform in all respects to the requirements established by the Authority. The proposed budget, financial plan, and 5-year capital program shall contain a statement of the funds estimated to be on hand at the beginning of the fiscal year, the funds estimated to be received from all sources for such year and the funds estimated to be on hand at the end of such year. The fiscal year of the Division shall be the same as the fiscal year of the Authority. The proposed budget, financial plan, and 5-year capital program shall be included in the Authority's public hearings under Section 4.11. The budget, financial plan, and 5-year capital program shall then be finalized by the Authority as provided in Section 4.11. The ordinance adopted by the Authority as provided in Section 4.11 shall appropriate such sums of money as are deemed necessary to defray all necessary expenses and obligations of the Division, specifying purposes and the objects or programs for which appropriations are made and the amount appropriated for each object or program. Additional appropriations, transfers between items and other changes in such ordinance which do not alter the basis upon which the balanced budget determination was made by the Board of the Authority may be made from time to time by the Commuter Rail Board.

(70 ILCS 3615/3B.12) (from Ch. 111 2/3, par. 703B.12)

Sec. 3B.12. Working Cash Borrowing. The Commuter Rail

Board with the affirmative vote of 6 ~~7~~ of its Directors may request ~~demand and direct~~ the Board of the Authority to issue Working Cash Notes at such time and in such amounts and having such maturities as the Commuter Rail Board deems proper, provided however any such borrowing shall have been specifically identified in the budget of the Commuter Rail Board as approved by the Board of the Authority. Provided further, that the Commuter Rail Board may not demand and direct the Board of the Authority to have issued and have outstanding at any time in excess of $20,000,000 in Working Cash Notes.

(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3615/3B.14.5 new)

Sec. 3B.14.5. Visitor paratransit service.

(a) Upon certifying that a person is eligible to receive complementary paratransit services under 49 CFR Part 37, Subpart F or within 10 business days after receiving a certified person's request for documentation of eligibility for those services, the Commuter Rail Board shall provide the person with documentation of the person's certification of eligibility for those services.

(b) If a person provides the Commuter Rail Board with documentation of the person's certification of eligibility to receive complementary paratransit services under 49 CFR Part 37, Subpart F, then the Commuter Rail Board shall provide

those services to the person within one business day after receiving the documentation.

(c) The procedures used by the Commuter Rail Board to document a person's certification of eligibility for complementary paratransit services under 49 CFR Part 37, Subpart F shall not require the disclosure or recording of any specific information about an individual's disability.

(70 ILCS 3615/3B.26)

Sec. 3B.26. Employment contracts. Except as otherwise provided in Section 3B.13, before the Commuter Rail Board may enter into or amend any employment contract in excess of $100,000, the Commuter Rail Board must submit that contract or amendment to the Board for review for a period of 14 days. After 14 days, the contract shall be considered reviewed. This Section applies only to contracts entered into or amended on or after the effective date of this amendatory Act of the 98th General Assembly.

Before the Board of the ~~Regional Transportation~~ Authority may enter into or amend any employment contract in excess of $100,000, the Board must submit that contract to the Chairman and Minority Spokesman of the Transportation Regulations Roads and Bridges ~~Mass Transit~~ Committee, or its successor committee, of the House of Representatives, and to the Chairman and Minority Spokesman of the Transportation Committee, or its successor committee, of the Senate.

(Source: P.A. 98-1027, eff. 1-1-15.)

(70 ILCS 3615/3B.27 new)

Sec. 3B.27. Agreements with the Northern Indiana Commuter Transportation District. The Commuter Rail Division shall not enter into any agreement that prohibits trains of the Northern Indiana Commuter Transportation District, also known as the South Shore Line, from picking up passengers at stations operated by the Division. Any agreement in effect on the effective date of this amendatory Act of the 104th General Assembly shall remain in effect until its expiration and, if there is no expiration date provided, the Commuter Rail Division shall make best efforts to renegotiate the agreement to allow the South Shore Line to pick up passengers at stations operated by the Commuter Rail Division. The Commuter Rail Division may negotiate the revenue sharing provisions with the South Shore Line as the Commuter Rail Division deems appropriate.

(70 ILCS 3615/3B.28 new)

Sec. 3B.28. Regional rail scheduling pilot program on the Rock Island commuter rail line. By January 1, 2027, the Commuter Rail Division shall implement a regional rail scheduling pilot program on the Rock Island commuter rail line to improve transit access for residents of Will County and southern Cook County.

(70 ILCS 3615/3B.29 new)

Sec. 3B.29. Planning study on expanding the Metra Electric commuter rail line. The Commuter Rail Division shall conduct a planning study on expanding the Metra Electric commuter rail line from University Park to Kankakee.

(70 ILCS 3615/4.01) (from Ch. 111 2/3, par. 704.01)

Sec. 4.01. Budget and Program.

(a) The Board shall control the finances of the Authority. It shall, by ordinance adopted by a supermajority ~~the affirmative~~ vote ~~of at least 12 of its then Directors~~:

(1) ~~(i)~~ appropriate money to perform the Authority's purposes and provide for payment of debts and expenses of the Authority; ~~, (ii)~~

(2) until the new budget process under subsection (a-20) is implemented on January 1, 2027, take action with respect to the budget and 2-year ~~two year~~ financial plan of each Service Board, as provided in Section 4.11; ~~,~~ and

(3) until the new budget process under subsection (a-20) is implemented on January 1, 2027, ~~(iii)~~ adopt an Annual Budget and 2-Year ~~Two-Year~~ Financial Plan for the Authority that includes the Annual Budget ~~annual budget~~ and 2-Year ~~two-year~~ financial plan of each Service Board that has been approved by the Authority.

(a-5) The Annual Budget and 2-Year ~~Two Year~~ Financial Plan

shall contain a statement of the funds estimated to be on hand for the Authority and each Service Board at the beginning of the fiscal year, the funds estimated to be received from all sources for such year, the estimated expenses and obligations of the Authority and each Service Board for all purposes, including expenses for contributions to be made with respect to pension and other employee benefits, and the funds estimated to be on hand at the end of such year.

(a-10) The fiscal year of the Authority and each Service Board shall begin on January 1st and end on the succeeding December 31st.

(a-15) Until January 1, 2027, the Annual Budget and 2-Year Financial Plan shall be prepared as follows:

(1) By July 1st of each year the Director of the Illinois Governor's Office of Management and Budget ~~(formerly Bureau of the Budget)~~ shall submit to the Authority an estimate of revenues for the next fiscal year of the Authority to be collected from the taxes imposed by the Authority and the amounts to be available in the Public Transportation Fund and the Northern Illinois Transit Authority Occupation and Use Tax Replacement Fund ~~Regional Transportation Authority Occupation and Use Tax Replacement Fund~~ and the amounts otherwise to be appropriated by the State to the Authority for its purposes. Before a proposed Annual Budget and 2-Year Financial Plan is adopted, the Authority shall hold at

least one public hearing in the metropolitan region and meet with the county board, or its designee, of each of the counties in the metropolitan region. After an Annual Budget and 2-Year Financial Plan is adopted, the Authority shall file a copy of the Annual Budget and 2-Year Financial Plan with the General Assembly and the Governor.

(2) After conducting the hearings and holding the meetings required under this subsection and after making the changes in the proposed Annual Budget and 2-Year Financial Plan that the Authority deems appropriate, the Board shall adopt its annual appropriation and Annual Budget and 2-Year Financial Plan ordinance before November 30. The ordinance may be adopted by the Board only upon a supermajority vote. The ordinance shall appropriate the sums of money as are deemed necessary to defray all necessary expenses and obligations of the Authority and the Service Boards, specifying the purposes and the objects or programs for which appropriations are made and the amount appropriated for each object or program. Additional appropriations, transfers between items and other changes in the ordinance may be made from time to time by the Board upon a supermajority vote.

(a-20) Beginning January 1, 2027, the Annual Budget and 2-Year Financial Plan shall be prepared as follows:

(1) By July 1st of each year the Director of the Illinois Governor's Office of Management and Budget shall

submit to the Authority an estimate of revenues for the next fiscal year of the Authority to be collected from the taxes imposed by the Authority and the amounts to be available in the Public Transportation Fund and the Northern Illinois Transit Authority Occupation and Use Tax Replacement Fund and the amounts otherwise to be appropriated by the State to the Authority for its purposes. Before the Board may adopt its annual appropriation and Annual Budget and 2-Year Financial Plan ordinance, based on the information provided by the Director of the Illinois Governor's Office of Management and Budget and the estimates of amounts to be available from the State and other sources to the Service boards, the Board shall advise each Service board on the amounts estimated to be available for the Service Board during the upcoming fiscal year and the 2 following fiscal years and the times at which the amounts shall be available.

(2) Before the Board may adopt its annual appropriation and Annual Budget and 2-Year Financial Plan ordinance, the Board shall provide the Service Boards with a proposed Annual Budget and 2-Year Financial Plan. At the same time that it provides a copy of the proposed Annual Budget and 2-Year Financial Plan to the Service Boards, the Board shall make the proposed Annual Budget and 2-Year Financial Plan budget available to the public on its website. The Authority shall hold at least 3 public

hearings on the proposed Annual Budget and 2-Year Financial Plan in Cook County and at least one public hearing in each of the other counties in the metropolitan region. In addition, the Authority shall meet with the county board, or its designee, of each of the counties in the metropolitan region.

(3) Before the Board adopts the Authority's annual appropriation and Annual Budget and 2-Year Financial Plan ordinance, the Service boards shall review the proposed Annual Budget and 2-Year Financial Plan and shall adopt, by the affirmative vote of a majority of each Service Board's then Directors, a budget recommendation ordinance describing any modifications to the Board's proposed Annual Budget and 2-Year Financial Plan that are deemed necessary by the Service Boards to provide the service described in the regionwide Service Plan adopted by the Authority.

(4) ~~The Authority shall file a copy of its Annual Budget and Two Year Financial Plan with the General Assembly and the Governor after its adoption. Before the proposed Annual Budget and Two-Year Financial Plan is adopted, the Authority shall hold at least one public hearing thereon in the metropolitan region, and shall meet with the county board or its designee of each of the several counties in the metropolitan region.~~ After conducting the ~~such~~ hearings and holding the ~~such~~ meetings

required under this subsection and after making the ~~such~~ changes in the proposed Annual Budget and 2-Year ~~Two-Year~~ Financial Plan as the Authority ~~Board~~ deems appropriate, the Authority ~~Board~~ shall adopt its annual appropriation and Annual Budget and 2-Year ~~Two Year~~ Financial Plan ordinance. The ordinance may be adopted only upon a supermajority vote ~~the affirmative votes of 12 of its then Directors~~. The ordinance shall appropriate such sums of money as are deemed necessary to defray all necessary expenses and obligations of the Authority and the Service Boards, specifying purposes and the objects or programs for which appropriations are made and the amount appropriated for each object or program. Additional appropriations, transfers between items and other changes in such ordinance may be made from time to time by the Board upon a supermajority vote ~~the affirmative votes of 12 of its then Directors~~.

(b) The Annual Budget and 2-Year ~~Two Year~~ Financial Plan shall show a balance between anticipated revenues from all sources and anticipated expenses including funding of operating deficits or the discharge of encumbrances incurred in prior periods and payment of principal and interest when due, and shall show cash balances sufficient to pay with reasonable promptness all obligations and expenses as incurred.

(b-3) The Authority shall file a copy of its Annual Budget

and 2-Year Financial Plan with the General Assembly and the Governor after its adoption.

~~The Annual Budget and Two-Year Financial Plan must show:~~

~~(i) that the level of fares and charges for mass transportation provided by, or under grant or purchase of service contracts of, the Service Boards is sufficient to cause the aggregate of all projected fare revenues from such fares and charges received in each fiscal year to equal at least 50% of the aggregate costs of providing such public transportation in such fiscal year. However, due to the fiscal impacts of the COVID-19 pandemic, the aggregate of all projected fare revenues from such fares and charges received in fiscal years 2021, 2022, 2023, 2024, and 2025 may be less than 50% of the aggregate costs of providing such public transportation in those fiscal years. "Fare revenues" include the proceeds of all fares and charges for services provided, contributions received in connection with public transportation from units of local government other than the Authority, except for contributions received by the Chicago Transit Authority from a real estate transfer tax imposed under subsection (i) of Section 8-3-19 of the Illinois Municipal Code, and from the State pursuant to subsection (i) of Section 2705-305 of the Department of Transportation Law (20 ILCS 2705/2705-305), and all other operating revenues properly included consistent with generally accepted accounting

~~principles but do not include: the proceeds of any borrowings, and, beginning with the 2007 fiscal year, all revenues and receipts, including but not limited to fares and grants received from the federal, State or any unit of local government or other entity, derived from providing ADA paratransit service pursuant to Section 2.30 of the Regional Transportation Authority Act. "Costs" include all items properly included as operating costs consistent with generally accepted accounting principles, including administrative costs, but do not include: depreciation; payment of principal and interest on bonds, notes or other evidences of obligation for borrowed money issued by the Authority; payments with respect to public transportation facilities made pursuant to subsection (b) of Section 2.20 of this Act; any payments with respect to rate protection contracts, credit enhancements or liquidity agreements made under Section 4.14; any other cost to which it is reasonably expected that a cash expenditure will not be made; costs for passenger security including grants, contracts, personnel, equipment and administrative expenses, except in the case of the Chicago Transit Authority, in which case the term does not include costs spent annually by that entity for protection against crime as required by Section 27a of the Metropolitan Transit Authority Act; the payment by the Chicago Transit Authority of Debt Service, as defined in Section 12c of~~

~~the Metropolitan Transit Authority Act, on bonds or notes issued pursuant to that Section; the payment by the Commuter Rail Division of debt service on bonds issued pursuant to Section 3B.09; expenses incurred by the Suburban Bus Division for the cost of new public transportation services funded from grants pursuant to Section 2.01c of this amendatory Act of the 95th General Assembly for a period of 2 years from the date of initiation of each such service; costs as exempted by the Board for projects pursuant to Section 2.09 of this Act; or, beginning with the 2007 fiscal year, expenses related to providing ADA paratransit service pursuant to Section 2.30 of the Regional Transportation Authority Act; and in fiscal years 2008 through 2012 inclusive, costs in the amount of $200,000,000 in fiscal year 2008, reducing by $40,000,000 in each fiscal year thereafter until this exemption is eliminated; and~~

~~(ii) that the level of fares charged for ADA paratransit services is sufficient to cause the aggregate of all projected revenues from such fares charged and received in each fiscal year to equal at least 10% of the aggregate costs of providing such ADA paratransit services. However, due to the fiscal impacts of the COVID-19 pandemic, the aggregate of all projected fare revenues from such fares and charges received in fiscal years 2021, 2022, 2023, 2024, and 2025 may be less than 10%~~

~~of the aggregate costs of providing such ADA paratransit services in those fiscal years. For purposes of this Act, the percentages in this subsection (b)(ii) shall be referred to as the "system generated ADA paratransit services revenue recovery ratio". For purposes of the system generated ADA paratransit services revenue recovery ratio, "costs" shall include all items properly included as operating costs consistent with generally accepted accounting principles. However, the Board may exclude from costs an amount that does not exceed the allowable "capital costs of contracting" for ADA paratransit services pursuant to the Federal Transit Administration guidelines for the Urbanized Area Formula Program.~~

The Authority shall file a statement certifying that the Service Boards published the data described in subsection (b-5) with the General Assembly and the Governor after adoption of the Annual Budget and 2-Year ~~Two Year~~ Financial Plan required by subsection (a). If the Authority fails to file a statement certifying publication of the data, then the appropriations to the Department of Transportation for grants to the Authority intended to reimburse the Service Boards for providing free and reduced fares shall be withheld.

(b-5) Each fiscal year ~~For fiscal years 2024 and 2025~~, the Service Boards must publish a monthly comprehensive set of data regarding transit service and safety. The data included shall include information to track operations including:

(1) staffing levels, including numbers of budgeted positions, current positions employed, hired staff, attrition, staff in training, and absenteeism rates;

(2) scheduled service and delivered service, including percentage of scheduled service delivered by day, service by mode of transportation, service by route and rail line, total number of revenue miles driven, excess wait times by day, by mode of transportation, by bus route, and by stop; and

(3) safety on the system, including the number of incidents of crime and code of conduct violations on system, any performance measures used to evaluate the effectiveness of investments in private security, safety equipment, and other security investments in the system. If no performance measures exist to evaluate the effectiveness of these safety investments, the Service Boards and Authority shall develop and publish these performance measures.

The Authority and Service Boards shall solicit input and ideas on publishing data on the service reliability, operations, and safety of the system from the public and groups representing transit riders, workers, and businesses.

(c) The actual administrative expenses of the Authority for the fiscal year commencing January 1, 1985 may not exceed $5,000,000. The actual administrative expenses of the Authority for the fiscal year commencing January 1, 1986, and

for each fiscal year thereafter shall not exceed the maximum administrative expenses for the previous fiscal year plus 5%, except that this limitation shall not apply to fiscal years beginning on January 1, 2026, and ending on or before December 31, 2027. "Administrative expenses" are defined for purposes of this Section as all expenses except: (1) capital expenses and purchases of the Authority on behalf of the Service Boards; (2) payments to Service Boards; and (3) payment of principal and interest on bonds, notes or other evidence of obligation for borrowed money issued by the Authority; (4) costs for passenger security including grants, contracts, personnel, equipment and administrative expenses; (5) payments with respect to public transportation facilities made pursuant to subsection (b) of Section 2.20 of this Act; and (6) any payments with respect to rate protection contracts, credit enhancements or liquidity agreements made pursuant to Section 4.14.

(d) This subsection becomes inoperative on January 1, 2027. This subsection applies only until the Department begins administering and enforcing an increased tax under Section 4.03(m) as authorized by this amendatory Act of the 95th General Assembly. After withholding 15% of the proceeds of any tax imposed by the Authority and 15% of money received by the Authority from the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund, the Board shall allocate the proceeds and money

remaining to the Service Boards as follows: (1) an amount equal to 85% of the proceeds of those taxes collected within the City of Chicago and 85% of the money received by the Authority on account of transfers to the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund from the County and Mass Transit District Fund attributable to retail sales within the City of Chicago shall be allocated to the Chicago Transit Authority; (2) an amount equal to 85% of the proceeds of those taxes collected within Cook County outside the City of Chicago and 85% of the money received by the Authority on account of transfers to the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund from the County and Mass Transit District Fund attributable to retail sales within Cook County outside of the city of Chicago shall be allocated 30% to the Chicago Transit Authority, 55% to the Commuter Rail Board and 15% to the Suburban Bus Board; and (3) an amount equal to 85% of the proceeds of the taxes collected within the Counties of DuPage, Kane, Lake, McHenry and Will shall be allocated 70% to the Commuter Rail Board and 30% to the Suburban Bus Board.

(e) This subsection becomes inoperative on January 1, 2027. This subsection applies only until the Department begins administering and enforcing an increased tax under Section 4.03(m) as authorized by this amendatory Act of the 95th General Assembly. Moneys received by the Authority on account

of transfers to the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund shall be allocated among the Authority and the Service Boards as follows: 15% of such moneys shall be retained by the Authority and the remaining 85% shall be transferred to the Service Boards as soon as may be practicable after the Authority receives payment. Moneys which are distributable to the Service Boards pursuant to the preceding sentence shall be allocated among the Service Boards on the basis of each Service Board's distribution ratio. The term "distribution ratio" means, for purposes of this subsection (e) of this Section 4.01, the ratio of the total amount distributed to a Service Board pursuant to subsection (d) of Section 4.01 for the immediately preceding calendar year to the total amount distributed to all of the Service Boards pursuant to subsection (d) of Section 4.01 for the immediately preceding calendar year.

(f) To carry out its duties and responsibilities under this Act, the Board shall employ staff which shall:

(1) propose for adoption by the Board of the Authority rules for the Service Boards that establish (i) forms and schedules to be used and information required to be provided with respect to a 5-Year Capital Program ~~five year capital program~~, an Annual Budget ~~annual budgets,~~ and 2-Year Financial Plan, and each Service

Board's annual budget and 2-year financial plan, ~~two-year financial plans~~ and regular reporting of actual results against adopted budgets and financial plans, (ii) financial practices to be followed in the budgeting and expenditure of public funds, (iii) assumptions and projections that must be followed in preparing and submitting its Annual Budget ~~annual budget~~ and 2-Year Financial Plan ~~two year financial plan~~ or a 5-Year Capital Program ~~five-year capital program~~;

(2) evaluate for the Board public transportation programs operated or proposed by the Service Boards and Transportation Agencies ~~transportation agencies~~ in terms of the goals and objectives set out in the Strategic Plan;

(3) keep the Board and the public informed of the extent to which the Service Boards and Transportation Agencies ~~transportation agencies~~ are meeting the goals and objectives adopted by the Authority in the Strategic Plan; and

(4) assess the efficiency or adequacy of public transportation services provided by a Service Board and make recommendations for change in that service to the end that the moneys available to the Authority may be expended in the most economical manner possible with the least possible duplication.

(g) All Service Boards, Transportation Agencies ~~transportation agencies~~, comprehensive planning agencies,

including the Chicago Metropolitan Agency for Planning, or transportation planning agencies in the metropolitan region shall furnish to the Authority such information pertaining to public transportation or relevant for plans therefor as it may from time to time require. The Executive Director, or his or her designee, shall, for the purpose of securing any such information necessary or appropriate to carry out any of the powers and responsibilities of the Authority under this Act, have access to, and the right to examine, all books, documents, papers or records of a Service Board or any Transportation Agency ~~transportation agency~~ receiving funds from the Authority or Service Board, and such Service Board or Transportation Agency ~~transportation agency~~ shall comply with any request by the Executive Director, or his or her designee, within 30 days or an extended time provided by the Executive Director.

(h) No Service Board shall undertake any capital improvement which is not identified in the 5-Year ~~Five Year~~ Capital Program.

(i) Each Service Board shall furnish to the Board access to its financial information including, but not limited to, audits and reports. The Board shall have real-time access to the financial information of the Service Boards; however, the Board shall be granted read-only access to the Service Board's financial information.

(Source: P.A. 102-678, eff. 12-10-21; 103-281, eff. 1-1-24.)

(70 ILCS 3615/4.01b new)

Sec. 4.01b. System generated revenue recovery ratios.

(a) As used in this Section:

"Costs" includes all items properly included as operating costs consistent with generally accepted accounting principles incurred by the Authority and its Service Boards. "Costs" does not include costs related to providing ADA paratransit service.

"System generated revenue" includes passenger fares and ancillary revenue from sources such as the lease of space, advertising, and investment income.

(b) The Authority shall determine the ratio of system generated revenues for public transportation in the metropolitan region compared to the aggregate of all costs of providing public transportation.

(c) Until January 1, 2029, the Authority shall report its system generated revenue recovery ratio as part of the Authority's Annual Budget and 2-Year Financial Plan.

(1) The Annual Budget and 2-Year Financial Plan must show that the system generated revenue received in each fiscal year shall equal at least 25% of the costs of providing public transportation in that fiscal year. The Annual Budget and 2-Year Financial Plan must show that the level of fares charged and received in each fiscal year shall equal at least 5% of the aggregate of costs of

providing ADA paratransit services.

(2) The Authority shall file a statement certifying that the Service Boards published the data described in this Section with the General Assembly and the Governor after adoption of the Annual Budget and 2-Year Financial Plan. If the Authority fails to file a statement certifying the system generated revenue recovery ratio as required in this Section, then the appropriations to the Department of Transportation for grants to the Authority intended to reimburse the Service Boards for providing free and reduced fares shall be withheld.

(3) If the system generated revenues are less than 25% of said costs, then the Board shall remit an amount equal to the amount of the deficit to the State. The Treasurer shall deposit any payment made under this paragraph in the Road Fund. However, due to the ongoing fiscal impact of the COVID-19 pandemic this requirement shall not apply to fiscal year 2026.

(d) Beginning January 1, 2029, the Authority shall report its system generated revenue recovery ratio within 6 months of the end of each fiscal year. If the Authority's system generated revenue recovery ratio falls below 20% for 2 consecutive years, then the Board of Directors shall:

(1) report this fact to the General Assembly and the Governor and provide a summary of fare adjustments made under Section 2.04;

(2) consider whether additional fare adjustments or other changes are necessary to increase system generated revenue, reduce costs, or both.

(e) Nothing in this Section shall diminish or impair the rights of any employee employed by the Authority or any Service Board or any organization of employees representing employees of the Authority or any Service Board.

(f) The Authority shall separately calculate a system generated revenue recovery ratio for ADA paratransit service. The Authority shall report this ratio in its annual certification under subsection (d) Section 2.02 and shall take the actions required under subsection (c) of this Section if the ADA paratransit service system generated recovery ratio falls below 5% for 2 consecutive years.

(g) The Authority shall document the system generated recovery ratio in the Authority's Annual Budget and 2-Year Financial Plan.

(h) Upon the request of the House of Representatives or the Senate, the Chair of the Board of the Authority, the chair of the board of a Service Board, or any other employee of the Authority or Service Board requested by the House of Representatives or Senate shall attend a hearing before the House of Representatives or Senate regarding the reported system generated revenue recovery ratios.

(70 ILCS 3615/4.03)

Sec. 4.03. Taxes and surcharges.

(a) In order to carry out any of the powers or purposes of the Authority, the Board may, by ordinance approved by a supermajority vote ~~adopted with the concurrence of 12 of the then Directors~~, impose throughout the metropolitan region any or all of the taxes provided in this Section. Except as otherwise provided in this Act, taxes and surcharges imposed under this Section and civil penalties imposed incident thereto shall be collected and enforced by the ~~State~~ Department of Revenue. The Department shall have the power to administer and enforce the taxes and surcharges and to determine all rights for refunds for erroneous payments of the taxes and surcharges. Nothing in Public Act 95-708 is intended to invalidate any taxes currently imposed by the Authority. The increased vote requirements to impose a tax shall only apply to actions taken after January 1, 2008 (the effective date of Public Act 95-708).

(b) The Board may impose a public transportation tax upon all persons engaged in the metropolitan region in the business of selling at retail motor fuel for operation of motor vehicles upon public highways. The tax shall be at a rate not to exceed 5% of the gross receipts from the sales of motor fuel in the course of the business. As used in this Act, the term "motor fuel" shall have the same meaning as in the Motor Fuel Tax Law. The Board may provide for details of the tax. The provisions of any tax shall conform, as closely as may be

practicable, to the provisions of the Municipal Retailers Occupation Tax Act, including, without limitation, conformity to penalties with respect to the tax imposed and as to the powers of the ~~State~~ Department of Revenue to promulgate and enforce rules and regulations relating to the administration and enforcement of the provisions of the tax imposed, except that reference in the Act to any municipality shall refer to the Authority and the tax shall be imposed only with regard to receipts from sales of motor fuel in the metropolitan region, at rates as limited by this Section.

(c) In connection with the tax imposed under paragraph (b) of this Section, the Board may impose a tax upon the privilege of using in the metropolitan region motor fuel for the operation of a motor vehicle upon public highways, the tax to be at a rate not in excess of the rate of tax imposed under paragraph (b) of this Section. The Board may provide for details of the tax.

(d) The Board may impose a motor vehicle parking tax upon the privilege of parking motor vehicles at off-street parking facilities in the metropolitan region at which a fee is charged, and may provide for reasonable classifications in and exemptions to the tax, for administration and enforcement thereof and for civil penalties and refunds thereunder and may provide criminal penalties thereunder, the maximum penalties not to exceed the maximum criminal penalties provided in the Retailers' Occupation Tax Act. The Authority may collect and

enforce the tax itself or by contract with any unit of local government. The ~~State~~ Department of Revenue shall have no responsibility for the collection and enforcement unless the Department agrees with the Authority to undertake the collection and enforcement. As used in this paragraph, the term "parking facility" means a parking area or structure having parking spaces for more than 2 vehicles at which motor vehicles are permitted to park in return for an hourly, daily, or other periodic fee, whether publicly or privately owned, but does not include parking spaces on a public street, the use of which is regulated by parking meters.

(e) The Board may impose a Northern Illinois Transit ~~Regional Transportation~~ Authority Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the metropolitan region. In Cook County, before the effective date of this amendatory Act of the 104th General Assembly, the tax rate shall be 1.25% of the gross receipts from sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, candy, and food that has been prepared for immediate consumption) and tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act, and 1% of the gross receipts from other taxable sales made in the course of that business. In Cook County, on and after the effective date of this amendatory Act of the 104th

General Assembly, the tax rate shall be 1.5% of the gross receipts from sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, candy, and food that has been prepared for immediate consumption) and tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act, and 1.25% of the gross receipts from other taxable sales made in the course of that business. In DuPage, Kane, Lake, McHenry, and Will counties, before the effective date of this amendatory Act of the 104th General Assembly, the tax rate shall be 0.75% of the gross receipts from all taxable sales made in the course of that business. In DuPage, Kane, Lake, McHenry, and Will counties, on and after the effective date of this amendatory Act of the 104th General Assembly, the tax rate shall be 1% of the gross receipts from all taxable sales made in the course of that business. The rate of tax imposed in DuPage, Kane, Lake, McHenry, and Will counties under this Section on sales of aviation fuel on or after December 1, 2019 shall, however, be 0.25% unless the ~~Regional Transportation~~ Authority in DuPage, Kane, Lake, McHenry, and Will counties has an "airport-related purpose" and the additional 0.50% of the 0.75% tax (or 0.75% of 1% tax on and after the effective date of this amendatory Act of the 104th General Assembly) on aviation fuel is expended for airport-related purposes. If there is no airport-related

purpose to which aviation fuel tax revenue is dedicated, then aviation fuel is excluded from the additional ~~0.50% of the~~ ~~0.75%~~ tax. The tax imposed under this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the ~~State~~ Department of Revenue. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were

set forth herein.

The Board and DuPage, Kane, Lake, McHenry, and Will counties must comply with the certification requirements for airport-related purposes under Section 2-22 of the Retailers' Occupation Tax Act. For purposes of this Section, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the Authority.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination in a single amount with State taxes that sellers are required to collect under the Use Tax Act, under any bracket schedules the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the Northern Illinois Transit ~~Regional Transportation~~ Authority tax fund established under paragraph (n) of this Section or the Local Government Aviation Trust

Fund, as appropriate.

If a tax is imposed under this subsection (e), a tax shall also be imposed under subsections (f) and (g) of this Section.

For the purpose of determining whether a tax authorized under this Section is applicable, a retail sale by a producer of coal or other mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

No tax shall be imposed or collected under this subsection on the sale of a motor vehicle in this State to a resident of another state if that motor vehicle will not be titled in this State.

Nothing in this Section shall be construed to authorize the ~~Regional Transportation~~ Authority to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(f) If a tax has been imposed under paragraph (e), a Northern Illinois Transit ~~Regional Transportation~~ Authority Service Occupation Tax shall also be imposed upon all persons engaged~~,~~ in the metropolitan region in the business of making sales of service~~,~~ who, as an incident to making the sales of

service, transfer tangible personal property within the metropolitan region, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. In Cook County, before the effective date of this amendatory Act of the 104th General Assembly, the tax rate shall be: (1) 1.25% of the serviceman's cost price of food prepared for immediate consumption and transferred incident to a sale of service subject to the service occupation tax by an entity that is located in the metropolitan region and that is licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Assisted Living and Shared Housing Act, the Specialized Mental Health Rehabilitation Act of 2013, the ID/DD Community Care Act, the MC/DD Act, or the Child Care Act of 1969, or an entity that holds a permit issued pursuant to the Life Care Facilities Act; (2) 1.25% of the selling price of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, candy, and food that has been prepared for immediate consumption) and tangible personal property taxed at the 1% rate under the Service Occupation Tax Act; and (3) 1% of the selling price from other taxable sales of tangible personal property transferred. In Cook County, on and after the effective date of this amendatory Act of the 104th General Assembly, the tax rate shall be: (1) 1.5% of the serviceman's cost price of food prepared for immediate consumption and

transferred incident to a sale of service subject to the service occupation tax by an entity that is located in the metropolitan region and that is licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Assisted Living and Shared Housing Act, the Specialized Mental Health Rehabilitation Act of 2013, the ID/DD Community Care Act, the MC/DD Act, or the Child Care Act of 1969, or an entity that holds a permit issued pursuant to the Life Care Facilities Act; (2) 1.5% of the selling price of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, candy, and food that has been prepared for immediate consumption) and tangible personal property taxed at the 1% rate under the Service Occupation Tax Act; and (3) 1.25% of the selling price from other taxable sales of tangible personal property transferred. In DuPage, Kane, Lake, McHenry, and Will counties, before the effective date of this amendatory Act of the 104th General Assembly, the rate shall be 0.75% of the selling price of all tangible personal property transferred. In DuPage, Kane, Lake, McHenry, and Will counties, on and after the effective date of this amendatory Act of the 104th General Assembly, the rate shall be 1% of the selling price of all tangible personal property transferred. The rate of tax imposed in DuPage, Kane, Lake, McHenry, and Will counties under this Section on sales of aviation fuel on or after December 1, 2019 shall, however,

be 0.25% unless the ~~Regional Transportation~~ Authority in DuPage, Kane, Lake, McHenry, and Will counties has an "airport-related purpose" and the additional 0.50% of the 0.75% (or 0.75% of 1% tax on and after the effective date of this amendatory Act of the 104th General Assembly) tax on aviation fuel is expended for airport-related purposes. If there is no airport-related purpose to which aviation fuel tax revenue is dedicated, then aviation fuel is excluded from the additional ~~0.5% of the 0.75%~~ tax.

The Board and DuPage, Kane, Lake, McHenry, and Will counties must comply with the certification requirements for airport-related purposes under Section 2-22 of the Retailers' Occupation Tax Act. For purposes of this Section, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the Authority.

The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the ~~State~~ Department of Revenue. The Department of Revenue shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment

of tax or penalty hereunder. In the administration of and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the Authority), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the Authority), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this tax may not be taken against any State tax, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the Authority), the first paragraph of Section 15, 16, 17, 18, 19, and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority

granted in this paragraph may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, that charge may be stated in combination in a single amount with State tax that servicemen are authorized to collect under the Service Use Tax Act, under any bracket schedules the Department may prescribe.

Whenever the Department of Revenue determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department of Revenue shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named in the notification from the Department of Revenue. The refund shall be paid by the State Treasurer out of the Northern Illinois Transit ~~Regional Transportation~~ Authority tax fund established under paragraph (n) of this Section or the Local Government Aviation Trust Fund, as appropriate.

Nothing in this paragraph shall be construed to authorize the Authority to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by the State.

(g) If a tax has been imposed under paragraph (e), a tax shall also be imposed upon the privilege of using in the metropolitan region, any item of tangible personal property that is purchased outside the metropolitan region at retail from a retailer, and that is titled or registered with an

agency of this State's government. In Cook County, before the effective date of this amendatory Act of the 104th General Assembly, the tax rate shall be 1% of the selling price of the tangible personal property, as "selling price" is defined in the Use Tax Act. In Cook County, on and after the effective date of this amendatory Act of the 104th General Assembly, the tax rate shall be 1.25% of the selling price of the tangible personal property, as "selling price" is defined in the Use Tax Act. In DuPage, Kane, Lake, McHenry, and Will counties, before the effective date of this amendatory Act of the 104th General Assembly, the tax rate shall be 0.75% of the selling price of the tangible personal property, as "selling price" is defined in the Use Tax Act. In DuPage, Kane, Lake, McHenry, and Will counties, on and after the effective date of this amendatory Act of the 104th General Assembly, the tax rate shall be 1% of the selling price of the tangible personal property, as "selling price" is defined in the Use Tax Act. The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the metropolitan region. The tax shall be collected by the Department of Revenue for the ~~Regional Transportation~~ Authority. The tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with

which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and the State agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department shall have full power to administer and enforce this paragraph; to collect all taxes, penalties, and interest due hereunder; to dispose of taxes, penalties, and interest collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty, or interest hereunder. In the administration of and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3 through 3-80 (except provisions pertaining to the State rate of tax, and except provisions concerning collection or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15, 19 (except the portions pertaining to claims by retailers and except the last paragraph concerning refunds), 20, 21, and 22 of the Use Tax Act, and are not inconsistent with this paragraph, as fully as if those provisions were set

forth herein.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Northern Illinois Transit ~~Regional Transportation~~ Authority tax fund established under paragraph (n) of this Section.

(g-5) If, on January 1, 2025, a unit of local government has in effect a tax under subsections (e), (f), and (g), or if, after January 1, 2025, a unit of local government imposes a tax under subsections (e), (f), and (g), then that tax applies to leases of tangible personal property in effect, entered into, or renewed on or after that date in the same manner as the tax under this Section and in accordance with the changes made by Public Act 103-592 ~~this amendatory Act of the 103rd General Assembly~~.

(h) The Authority may impose a replacement vehicle tax of $50 on any passenger car as defined in Section 1-157 of the Illinois Vehicle Code purchased within the metropolitan region by or on behalf of an insurance company to replace a passenger car of an insured person in settlement of a total loss claim. The tax imposed may not become effective before the first day of the month following the passage of the ordinance imposing

the tax and receipt of a certified copy of the ordinance by the Department of Revenue. The Department of Revenue shall collect the tax for the Authority in accordance with Sections 3-2002 and 3-2003 of the Illinois Vehicle Code.

The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes collected hereunder.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the Authority. The amount to be paid to the Authority shall be the amount collected hereunder during the second preceding calendar month by the Department, less any amount determined by the Department to be necessary for the payment of refunds, and less any amounts that are transferred to the STAR Bonds Revenue Fund. Within 10 days after receipt by the Comptroller of the disbursement certification to the Authority provided

for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for that amount in accordance with the directions contained in the certification.

(i) The Board may not impose any other taxes except as it may from time to time be authorized by law to impose.

(j) A certificate of registration issued by the ~~State~~ Department of Revenue to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under paragraphs (b), (e), (f) or (g) of this Section and no additional registration shall be required under the tax. A certificate issued under the Use Tax Act or the Service Use Tax Act shall be applicable with regard to any tax imposed under paragraph (c) of this Section.

(k) The provisions of any tax imposed under paragraph (c) of this Section shall conform as closely as may be practicable to the provisions of the Use Tax Act, including, without limitation, conformity as to penalties with respect to the tax imposed and as to the powers of the ~~State~~ Department of Revenue to promulgate and enforce rules and regulations relating to the administration and enforcement of the provisions of the tax imposed. The taxes shall be imposed only on use within the metropolitan region and at rates as provided in the paragraph.

(l) The Board in imposing any tax as provided in paragraphs (b) and (c) of this Section, shall, after seeking

the advice of the ~~State~~ Department of Revenue, provide means for retailers, users or purchasers of motor fuel for purposes other than those with regard to which the taxes may be imposed as provided in those paragraphs to receive refunds of taxes improperly paid, which provisions may be at variance with the refund provisions as applicable under the Municipal Retailers Occupation Tax Act. The ~~State~~ Department of Revenue may provide for certificates of registration for users or purchasers of motor fuel for purposes other than those with regard to which taxes may be imposed as provided in paragraphs (b) and (c) of this Section to facilitate the reporting and nontaxability of the exempt sales or uses.

(m) Any ordinance imposing or discontinuing any tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before June 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the ~~Regional Transportation~~ Authority as of September 1 next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing, increasing, decreasing, or discontinuing the tax

hereunder shall be adopted and a certified copy thereof filed with the Department, whereupon the Department shall proceed to administer and enforce this Section as of the first day of the first month to occur not less than 60 days following such adoption and filing. Any ordinance or resolution of the Authority imposing a tax under this Section and in effect on August 1, 2007 shall remain in full force and effect and shall be administered by the Department of Revenue under the terms and conditions and rates of tax established by such ordinance or resolution until the Department begins administering and enforcing an increased tax under this Section as authorized by Public Act 95-708. The tax rates authorized by Public Act 95-708 are effective only if imposed by ordinance of the Authority.

(n) Except as otherwise provided in this subsection (n), the ~~State~~ Department of Revenue shall, upon collecting any taxes as provided in this Section, pay the taxes over to the State Treasurer as trustee for the Authority. The taxes shall be held in a trust fund outside the State treasury ~~Treasury~~. If an airport-related purpose has been certified, taxes and penalties collected in DuPage, Kane, Lake, McHenry and Will counties on aviation fuel sold on or after December 1, 2019 from the 0.50% of the 0.75% rate shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local

Government Aviation Trust Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the Authority. On or before the 25th day of each calendar month, the ~~State~~ Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois and to the Authority (i) the amount of taxes collected in each county other than Cook County in the metropolitan region, (not including, if an airport-related purpose has been certified, the taxes and penalties collected from the 0.50% of the 0.75% rate on aviation fuel sold on or after December 1, 2019 that are deposited into the Local Government Aviation Trust Fund) (ii) the amount of taxes collected within the City of Chicago, and (iii) the amount collected in that portion of Cook County outside of Chicago, each amount less the amount necessary for the payment of refunds to taxpayers located in those areas described in items (i), (ii), and (iii), and less 1.5% of the remainder, which shall be transferred from the trust fund into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the Authority, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the certification of the amounts, the Comptroller shall cause an order to be drawn for the transfer of the amount certified into the Tax Compliance and

Administration Fund and the payment of two-thirds of the amounts certified in item (i) of this subsection to the Authority and one-third of the amounts certified in item (i) of this subsection to the respective counties other than Cook County and the amount certified in items (ii) and (iii) of this subsection to the Authority.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in July 1991 and each year thereafter to the ~~Regional Transportation~~ Authority. The allocation shall be made in an amount equal to the average monthly distribution during the preceding calendar year (excluding the 2 months of lowest receipts) and the allocation shall include the amount of average monthly distribution from the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund. The distribution made in July 1992 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department of Revenue shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

(o) Failure to adopt a budget ordinance or otherwise to comply with Section 4.01 ~~of this Act~~ or to adopt a 5-Year ~~Five-year~~ Capital Program or otherwise to comply with paragraph (b) of Section 2.01 of this Act shall not affect the validity of any tax imposed by the Authority otherwise in

conformity with law.

(p) At no time shall a public transportation tax or motor vehicle parking tax authorized under paragraphs (b), (c), and (d) of this Section be in effect at the same time as any retailers' occupation, use or service occupation tax authorized under paragraphs (e), (f), and (g) of this Section is in effect.

Any taxes imposed under the authority provided in paragraphs (b), (c), and (d) shall remain in effect only until the time as any tax authorized by paragraph (e), (f), or (g) of this Section is ~~are~~ imposed and becomes effective. Once any tax authorized by paragraph (e), (f), or (g) is imposed the Board may not reimpose taxes as authorized in paragraphs (b), (c), and (d) of the Section unless any tax authorized by paragraph (e), (f), or (g) of this Section becomes ineffective by means other than an ordinance of the Board.

(q) Any existing rights, remedies and obligations (including enforcement by the ~~Regional Transportation~~ Authority) arising under any tax imposed under paragraph (b), (c), or (d) of this Section shall not be affected by the imposition of a tax under paragraph (e), (f), or (g) of this Section.

(r) Beginning one year after the effective date of this amendatory Act of the 104th General Assembly, the Board shall impose a large event ticket surcharge on an amusement ticket if (1) the amusement is held in a venue that has a total

capacity of 10,000 or more persons; (2) the amusement is located within the service area of the Authority; and (3) the amusement ticket is sold for consideration. The amount of the surcharge shall be $5 per amusement ticket unless the amusement is held over multiple days. If the amusement is held over multiple days, then the amount of the surcharge shall be $5 per day that the amusement ticket grants the holder of the amusement ticket access to the amusement. The surcharge shall apply each time the amusement ticket is sold. It shall be the joint and several duty of every seller of an amusement ticket that is subject to the surcharge imposed under this subsection to remit the surcharge to the Department of Revenue not later than the 15th day of each calendar month for all surcharges received during the immediately preceding calendar month. A verified statement of surcharges in a form prescribed by the Department of Revenue shall accompany each remittance. The Department of Revenue may establish penalties for the failure of a seller or reseller of an amusement ticket to remit the surcharge amounts due. The Authority may require a seller of an amusement ticket to notify the purchaser of the amusement ticket that the purchaser of the amusement ticket shall receive a one-day transit pass for the day of the amusement under Section 2.48.

As used in this subsection:

"Amusement" means any exhibition, performance, presentation or show for entertainment purposes, including,

but not limited to, any theatrical, dramatic, musical or spectacular performance; promotional show; motion picture show; flower, poultry, or animal show; animal act; circus; rodeo; or athletic contest, sport, game, or similar exhibition, such as boxing, wrestling, skating, dancing, swimming, racing, or riding on animals or vehicles, baseball, basketball, softball, football, tennis, golf, hockey, track and field games, bowling or billiard or pool games. "Amusement" does not include lawful gambling at a casino, as that term is defined in Section 4 of the Illinois Gambling Act.

"One-day transit pass" has the meaning given to that term in Section 2.48.

"Amusement ticket" means a ticket or other license granting (1) the privilege to enter, witness, view, or participate in an amusement or (2) the opportunity to obtain the privilege to enter, witness, view, or participate in an amusement. "Amusement ticket" includes, but is not limited to, a permanent seat license.

(Source: P.A. 102-700, eff. 4-19-22; 103-592, eff. 1-1-25; 103-781, eff. 8-5-24; revised 11-26-24.)

(70 ILCS 3615/4.03.3)

Sec. 4.03.3. Distribution of Revenues.

~~This Section applies only after the Department begins administering and enforcing an increased tax under Section 4.03(m) as authorized by this amendatory Act of the 95th~~

~~General Assembly. After providing for payment of its obligations with respect to bonds and notes issued under the provisions of Section 4.04 and obligations related to those bonds and notes and separately accounting for the tax on aviation fuel deposited into the Local Government Aviation Trust Fund, the Authority shall disburse the remaining proceeds from taxes it has received from the Department of Revenue under this Article IV and the remaining proceeds it has received from the State under Section 4.09(a) as follows:~~

(a) (Blank). ~~With respect to taxes imposed by the Authority under Section 4.03, after withholding 15% of 80% of the receipts from those taxes collected in Cook County at a rate of 1.25%, 15% of 75% of the receipts from those taxes collected in Cook County at the rate of 1%, 15% of one half of the receipts from those taxes collected in DuPage, Kane, Lake, McHenry, and Will Counties, and 15% of money received by the Authority from the Regional Transportation Authority Occupation and Use Tax Replacement Fund or from the Regional Transportation Authority tax fund created in Section 4.03(n), the Board shall allocate the proceeds and money remaining to the Service Boards as follows:~~

~~(1) an amount equal to (i) 85% of 80% of the receipts from those taxes collected within the City of Chicago at a rate of 1.25%, (ii) 85% of 75% of the receipts from those taxes collected in the City of Chicago at the rate of 1%, and (iii) 85% of the money received by the Authority on~~

~~account of transfers to the Regional Transportation Authority Occupation and Use Tax Replacement Fund or to the Regional Transportation Authority tax fund created in Section 4.03(n) from the County and Mass Transit District Fund attributable to retail sales within the City of Chicago shall be allocated to the Chicago Transit Authority;~~

~~(2) an amount equal to (i) 85% of 80% of the receipts from those taxes collected within Cook County outside of the City of Chicago at a rate of 1.25%, (ii) 85% of 75% of the receipts from those taxes collected within Cook County outside the City of Chicago at a rate of 1%, and (iii) 85% of the money received by the Authority on account of transfers to the Regional Transportation Authority Occupation and Use Tax Replacement Fund or to the Regional Transportation Authority tax fund created in Section 4.03(n) from the County and Mass Transit District Fund attributable to retail sales within Cook County outside of the City of Chicago shall be allocated 30% to the Chicago Transit Authority, 55% to the Commuter Rail Board, and 15% to the Suburban Bus Board; and~~

~~(3) an amount equal to 85% of one-half of the receipts from the taxes collected within the Counties of DuPage, Kane, Lake, McHenry, and Will shall be allocated 70% to the Commuter Rail Board and 30% to the Suburban Bus Board.~~

(b) (Blank). ~~Moneys received by the Authority on account~~

~~of transfers to the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund shall be allocated among the Authority and the Service Boards as follows: 15% of such moneys shall be retained by the Authority and the remaining 85% shall be transferred to the Service Boards as soon as may be practicable after the Authority receives payment. Moneys which are distributable to the Service Boards pursuant to the preceding sentence shall be allocated among the Service Boards on the basis of each Service Board's distribution ratio. The term "distribution ratio" means, for purposes of this subsection (b), the ratio of the total amount distributed to a Service Board pursuant to subsection (a) of Section 4.03.3 for the immediately preceding calendar year to the total amount distributed to all of the Service Boards pursuant to subsection (a) of Section 4.03.3 for the immediately preceding calendar year.~~

(c) (Blank). ~~(i) 20% of the receipts from those taxes collected in Cook County under Section 4.03 at the rate of 1.25%, (ii) 25% of the receipts from those taxes collected in Cook County under Section 4.03 at the rate of 1%, (iii) 50% of the receipts from those taxes collected in DuPage, Kane, Lake, McHenry, and Will Counties under Section 4.03, and (iv) amounts received from the State under Section 4.09 (a)(2) and items (i), (ii), and (iii) of Section 4.09 (a)(3) shall be allocated as follows: the amount required to be deposited into~~

~~the ADA Paratransit Fund described in Section 2.01d, the amount required to be deposited into the Suburban Community Mobility Fund described in Section 2.01c, and the amount required to be deposited into the Innovation, Coordination and Enhancement Fund described in Section 2.01c, and the balance shall be allocated 48% to the Chicago Transit Authority, 39% to the Commuter Rail Board, and 13% to the Suburban Bus Board.~~

(d) (Blank). ~~Amounts received from the State under Section 4.09 (a)(3)(iv) shall be distributed 100% to the Chicago Transit Authority.~~

(d-5) For fiscal years 2027, 2028, and 2029, the Authority, after making deductions to cover the Authority's expenses, including Administrative Operating Expenses, Regional Services Operating Expense, Program and Project Expenses, Joint Self-Insurance Fund, and debt service obligations, and the cost of ADA paratransit service shall allocate operating revenue from all sources as follows:

(1) An amount to each Service Board equal to the amount of the total public funding and the federal relief funding the Service Board received in fiscal year 2025 under the Regional Budget adopted by the Authority in December 2024.

(2) Any amount remaining after the distribution under paragraph (1) shall be allocated to the Service Boards in proportion to the sum of each Service Board's percentage of:

(A) vehicle revenue miles;

(B) passenger miles traveled;

(C) unlinked passenger trips; and

(D) vehicle revenue hours.

(d-10) The Board of the Authority may, by ordinance, adjust the amounts allocated to each of the Service Boards under paragraph (2) of subsection (d-5) if it finds that the allocation of funds under paragraphs (1) and (2) of subsection (d-5) has a disproportionately adverse impact on the service levels of any Service Board and shall make appropriate adjustments to address the disproportionate adverse impact.

(d-15) For fiscal years 2030, 2031, and 2032, the Authority, after making deductions to cover the Authority's expenses, including Administrative Operating Expenses, Regional Services Operating Expense, Program and Project Expenses, Joint Self-Insurance Fund, and debt service obligations and the cost of ADA paratransit service, shall allocate operating revenue from all sources to each Service Board in an amount equal to the amount of the total public funding and federal relief funding the Service Board received in fiscal year 2025 under the Annual Budget and 2-Year Financial Plan adopted by the Authority in December 2024. Any amount remaining after the distribution under subsection (d-10) shall be allocated to the Service Boards by the Authority under the service standards.

(d-20) For fiscal year 2033 and each fiscal year

thereafter, the Authority, after making deductions to cover the Authority's expenses, shall allocate operating revenue from all sources to the Service Boards under the service standards.

(d-25) The allocation of funds for any fiscal year shall be sufficient to satisfy the debt service obligations of the Service Boards entered into in compliance with the requirements of this Act.

(e) With respect to those taxes collected in DuPage, Kane, Lake, McHenry, and Will Counties and paid directly to the counties under Section 4.03, the County Board of each county shall use those amounts to fund operating and capital costs of public safety and public transportation services or facilities or to fund operating, capital, right-of-way, construction, and maintenance costs of other transportation purposes, including road, bridge, public safety, and transit purposes intended to improve mobility or reduce congestion in the county. The receipt of funding by such counties pursuant to this paragraph shall not be used as the basis for reducing any funds that such counties would otherwise have received from the State of Illinois, any agency or instrumentality thereof, the Authority, or the Service Boards.

(f) The Authority by ordinance approved by a supermajority vote ~~adopted by 12 of its then Directors~~ shall apportion to the Service Boards funds provided by the State of Illinois under Section 4.09(a)(1) as it shall determine and shall make

payment of the amounts to each Service Board as soon as may be practicable upon their receipt provided the Authority has adopted a balanced budget as required by Section 4.01 and further provided the Service Board is in compliance with the requirements in Section 4.11.

(g) Beginning January 1, 2009, before making any payments, transfers, or expenditures under this Section to a Service Board, the Authority must first comply with Section 4.02a or 4.02b of this Act, whichever may be applicable.

(h) Moneys may be appropriated from the Public Transportation Fund to the Office of the Executive Inspector General for the costs incurred by the Executive Inspector General while serving as the inspector general for the Authority and each of the Service Boards. Beginning December 31, 2012, and each year thereafter, the Office of the Executive Inspector General shall annually report to the General Assembly the expenses incurred while serving as the inspector general for the Authority and each of the Service Boards.

(Source: P.A. 101-604, eff. 12-13-19.)

(70 ILCS 3615/4.04) (from Ch. 111 2/3, par. 704.04)

Sec. 4.04. Issuance and Pledge of Bonds and Notes.

(a) The Authority shall have the continuing power to borrow money and to issue its negotiable bonds or notes as provided in this Section. Unless otherwise indicated in this

Section, the term "notes" also includes bond anticipation notes, which are notes which by their terms provide for their payment from the proceeds of bonds thereafter to be issued. Bonds or notes of the Authority may be issued for any or all of the following purposes: to pay costs to the Authority or a Service Board of constructing or acquiring any public transportation facilities (including funds and rights relating thereto, as provided in Section 2.05 of this Act); to repay advances to the Authority or a Service Board made for such purposes; to pay other expenses of the Authority or a Service Board incident to or incurred in connection with such construction or acquisition; to provide funds for any Transportation Agency ~~transportation agency~~ to pay principal of or interest or redemption premium on any bonds or notes, whether as such amounts become due or by earlier redemption, issued prior to the date of this amendatory Act by such Transportation Agency ~~transportation agency~~ to construct or acquire public transportation facilities or to provide funds to purchase such bonds or notes; and to provide funds for any Transportation Agency ~~transportation agency~~ to construct or acquire any public transportation facilities, to repay advances made for such purposes, and to pay other expenses incident to or incurred in connection with such construction or acquisition; and to provide funds for payment of obligations, including the funding of reserves, under any self-insurance plan or joint self-insurance pool or entity.

In addition to any other borrowing as may be authorized by this Section, the Authority may issue its notes, from time to time, in anticipation of tax receipts of the Authority or of other revenues or receipts of the Authority, in order to provide money for the Authority or the Service Boards to cover any cash flow deficit which the Authority or a Service Board anticipates incurring. Any such notes are referred to in this Section as "Working Cash Notes". No Working Cash Notes shall be issued for a term of longer than 24 months. Proceeds of Working Cash Notes may be used to pay day to day operating expenses of the Authority or the Service Boards, consisting of wages, salaries, and fringe benefits, professional and technical services (including legal, audit, engineering, and other consulting services), office rental, furniture, fixtures and equipment, insurance premiums, claims for self-insured amounts under insurance policies, public utility obligations for telephone, light, heat and similar items, travel expenses, office supplies, postage, dues, subscriptions, public hearings and information expenses, fuel purchases, and payments of grants and payments under purchase of service agreements for operations of Transportation Agencies ~~transportation agencies~~, prior to the receipt by the Authority or a Service Board from time to time of funds for paying such expenses. In addition to any Working Cash Notes that the Board of the Authority may determine to issue, the Suburban Bus Board, the Commuter Rail Board or the Board of the Chicago Transit Authority may demand

and direct that the Authority issue its Working Cash Notes in such amounts and having such maturities as the Service Board may determine.

Notwithstanding any other provision of this Act, any amounts necessary to pay principal of and interest on any Working Cash Notes issued at the demand and direction of a Service Board or any Working Cash Notes the proceeds of which were used for the direct benefit of a Service Board or any other Bonds or Notes of the Authority the proceeds of which were used for the direct benefit of a Service Board shall constitute a reduction of the amount of any other funds provided by the Authority to that Service Board. The Authority shall, after deducting any costs of issuance, tender the net proceeds of any Working Cash Notes issued at the demand and direction of a Service Board to such Service Board as soon as may be practicable after the proceeds are received. The Authority may also issue notes or bonds to pay, refund or redeem any of its notes and bonds, including to pay redemption premiums or accrued interest on such bonds or notes being renewed, paid or refunded, and other costs in connection therewith. The Authority may also utilize the proceeds of any such bonds or notes to pay the legal, financial, administrative and other expenses of such authorization, issuance, sale or delivery of bonds or notes or to provide or increase a debt service reserve fund with respect to any or all of its bonds or notes. The Authority may also issue and deliver

its bonds or notes in exchange for any public transportation facilities, (including funds and rights relating thereto, as provided in Section 2.05 of this Act) or in exchange for outstanding bonds or notes of the Authority, including any accrued interest or redemption premium thereon, without advertising or submitting such notes or bonds for public bidding.

(b) The ordinance providing for the issuance of any such bonds or notes shall fix the date or dates of maturity, the dates on which interest is payable, any sinking fund account or reserve fund account provisions and all other details of such bonds or notes and may provide for such covenants or agreements necessary or desirable with regard to the issue, sale and security of such bonds or notes. The rate or rates of interest on its bonds or notes may be fixed or variable and the Authority shall determine or provide for the determination of the rate or rates of interest of its bonds or notes issued under this Act in an ordinance adopted by the Authority prior to the issuance thereof, none of which rates of interest shall exceed that permitted in the Bond Authorization Act. Interest may be payable at such times as are provided for by the Board. Bonds and notes issued under this Section may be issued as serial or term obligations, shall be of such denomination or denominations and form, including interest coupons to be attached thereto, be executed in such manner, shall be payable at such place or places and bear such date as the Authority

shall fix by the ordinance authorizing such bond or note and shall mature at such time or times, within a period not to exceed forty years from the date of issue, and may be redeemable prior to maturity with or without premium, at the option of the Authority, upon such terms and conditions as the Authority shall fix by the ordinance authorizing the issuance of such bonds or notes. No bond anticipation note or any renewal thereof shall mature at any time or times exceeding 5 years from the date of the first issuance of such note. The Authority may provide for the registration of bonds or notes in the name of the owner as to the principal alone or as to both principal and interest, upon such terms and conditions as the Authority may determine. The ordinance authorizing bonds or notes may provide for the exchange of such bonds or notes which are fully registered, as to both principal and interest, with bonds or notes which are registerable as to principal only. All bonds or notes issued under this Section by the Authority other than those issued in exchange for property or for bonds or notes of the Authority shall be sold at a price which may be at a premium or discount but such that the interest cost (excluding any redemption premium) to the Authority of the proceeds of an issue of such bonds or notes, computed to stated maturity according to standard tables of bond values, shall not exceed that permitted in the Bond Authorization Act. The Authority shall notify the Governor's Office of Management and Budget and the State Comptroller at

least 30 days before any bond sale and shall file with the Governor's Office of Management and Budget and the State Comptroller a certified copy of any ordinance authorizing the issuance of bonds at or before the issuance of the bonds. After December 31, 1994, any such bonds or notes shall be sold to the highest and best bidder on sealed bids as the Authority shall deem. As such bonds or notes are to be sold the Authority shall advertise for proposals to purchase the bonds or notes which advertisement shall be published at least once in a daily newspaper of general circulation published in the metropolitan region at least 10 days before the time set for the submission of bids. The Authority shall have the right to reject any or all bids. Notwithstanding any other provisions of this Section, Working Cash Notes or bonds or notes to provide funds for self-insurance or a joint self-insurance pool or entity may be sold either upon competitive bidding or by negotiated sale (without any requirement of publication of intention to negotiate the sale of such Notes), as the Board shall determine by ordinance adopted with the affirmative votes of at least 9 Directors. In case any officer whose signature appears on any bonds, notes or coupons authorized pursuant to this Section shall cease to be such officer before delivery of such bonds or notes, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until such delivery. Neither the Directors of the Authority nor any person executing any

bonds or notes thereof shall be liable personally on any such bonds or notes or coupons by reason of the issuance thereof.

(c) All bonds or notes of the Authority issued pursuant to this Section shall be general obligations of the Authority to which shall be pledged the full faith and credit of the Authority, as provided in this Section. Such bonds or notes shall be secured as provided in the authorizing ordinance, which may, notwithstanding any other provision of this Act, include in addition to any other security, a specific pledge or assignment of and lien on or security interest in any or all tax receipts of the Authority and on any or all other revenues or moneys of the Authority from whatever source, which may by law be utilized for debt service purposes and a specific pledge or assignment of and lien on or security interest in any funds or accounts established or provided for by the ordinance of the Authority authorizing the issuance of such bonds or notes. Any such pledge, assignment, lien, or security interest for the benefit of holders of bonds or notes of the Authority shall be valid and binding from the time the bonds or notes are issued without any physical delivery or further act and shall be valid and binding as against and prior to the claims of all other parties having claims of any kind against the Authority or any other person irrespective of whether such other parties have notice of such pledge, assignment, lien, or security interest. The obligations of the Authority incurred pursuant to this Section shall be superior to and have priority over any

other obligations of the Authority.

The Authority may provide in the ordinance authorizing the issuance of any bonds or notes issued pursuant to this Section for the creation of, deposits in, and regulation and disposition of sinking fund or reserve accounts relating to such bonds or notes. The ordinance authorizing the issuance of any bonds or notes pursuant to this Section may contain provisions as part of the contract with the holders of the bonds or notes, for the creation of a separate fund to provide for the payment of principal and interest on such bonds or notes and for the deposit in such fund from any or all the tax receipts of the Authority and from any or all such other moneys or revenues of the Authority from whatever source which may by law be utilized for debt service purposes, all as provided in such ordinance, of amounts to meet the debt service requirements on such bonds or notes, including principal and interest, and any sinking fund or reserve fund account requirements as may be provided by such ordinance, and all expenses incident to or in connection with such fund and accounts or the payment of such bonds or notes. Such ordinance may also provide limitations on the issuance of additional bonds or notes of the Authority. No such bonds or notes of the Authority shall constitute a debt of the State of Illinois. Nothing in this Act shall be construed to enable the Authority to impose any ad valorem tax on property.

(d) The ordinance of the Authority authorizing the

issuance of any bonds or notes may provide additional security for such bonds or notes by providing for appointment of a corporate trustee (which may be any trust company or bank having the powers of a trust company within the state) with respect to such bonds or notes. The ordinance shall prescribe the rights, duties, and powers of the trustee to be exercised for the benefit of the Authority and the protection of the holders of such bonds or notes. The ordinance may provide for the trustee to hold in trust, invest, and use amounts in funds and accounts created as provided by the ordinance with respect to the bonds or notes. The ordinance may provide for the assignment and direct payment to the trustee of any or all amounts produced from the sources provided in Section 4.03 and Section 4.09 of this Act and provided in Section 6z-17 of the State Finance Act. Upon receipt of notice of any such assignment, the Department of Revenue and the Comptroller of the State of Illinois shall thereafter, notwithstanding the provisions of Section 4.03 and Section 4.09 of this Act and Section 6z-17 of the State Finance Act, provide for such assigned amounts to be paid directly to the trustee instead of the Authority, all in accordance with the terms of the ordinance making the assignment. The ordinance shall provide that amounts so paid to the trustee which are not required to be deposited, held or invested in funds and accounts created by the ordinance with respect to bonds or notes or used for paying bonds or notes to be paid by the trustee to the

Authority.

(e) Any bonds or notes of the Authority issued pursuant to this Section shall constitute a contract between the Authority and the holders from time to time of such bonds or notes. In issuing any bond or note, the Authority may include in the ordinance authorizing such issue a covenant as part of the contract with the holders of the bonds or notes, that as long as such obligations are outstanding, it shall make such deposits, as provided in paragraph (c) of this Section. It may also so covenant that it shall impose and continue to impose taxes, as provided in Section 4.03 of this Act and in addition thereto as subsequently authorized by law, sufficient to make such deposits and pay the principal and interest and to meet other debt service requirements of such bonds or notes as they become due. A certified copy of the ordinance authorizing the issuance of any such obligations shall be filed at or prior to the issuance of such obligations with the Comptroller of the State of Illinois and the Illinois Department of Revenue.

(f) The State of Illinois pledges to and agrees with the holders of the bonds and notes of the Authority issued pursuant to this Section that the State will not limit or alter the rights and powers vested in the Authority by this Act so as to impair the terms of any contract made by the Authority with such holders or in any way impair the rights and remedies of such holders until such bonds and notes, together with interest thereon, with interest on any unpaid installments of

interest, and all costs and expenses in connection with any action or proceedings by or on behalf of such holders, are fully met and discharged. In addition, the State pledges to and agrees with the holders of the bonds and notes of the Authority issued pursuant to this Section that the State will not limit or alter the basis on which State funds are to be paid to the Authority as provided in this Act, or the use of such funds, so as to impair the terms of any such contract. The Authority is authorized to include these pledges and agreements of the State in any contract with the holders of bonds or notes issued pursuant to this Section.

(g) (Blank). ~~(1) Except as provided in subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act, the Authority shall not at any time issue, sell or deliver any bonds or notes (other than Working Cash Notes and lines of credit) pursuant to this Section 4.04 which will cause it to have issued and outstanding at any time in excess of $800,000,000 of such bonds and notes (other than Working Cash Notes and lines of credit). The Authority shall not issue, sell, or deliver any Working Cash Notes or establish a line of credit pursuant to this Section that will cause it to have issued and outstanding at any time in excess of $100,000,000. However, the Authority may issue, sell, and deliver additional Working Cash Notes or establish a line of credit before July 1, 2022 that are over and above and in addition to the $100,000,000 authorization such that the outstanding amount of these additional Working~~

~~Cash Notes and lines of credit does not exceed at any time $300,000,000. Bonds or notes which are being paid or retired by such issuance, sale or delivery of bonds or notes, and bonds or notes for which sufficient funds have been deposited with the paying agency of such bonds or notes to provide for payment of principal and interest thereon or to provide for the redemption thereof, all pursuant to the ordinance authorizing the issuance of such bonds or notes, shall not be considered to be outstanding for the purposes of this subsection.~~

~~(2) In addition to the authority provided by paragraphs (1) and (3), the Authority is authorized to issue, sell, and deliver bonds or notes for Strategic Capital Improvement Projects approved pursuant to Section 4.13 as follows:~~

~~$100,000,000 is authorized to be issued on or after January 1, 1990;~~

~~an additional $100,000,000 is authorized to be issued on or after January 1, 1991;~~

~~an additional $100,000,000 is authorized to be issued on or after January 1, 1992;~~

~~an additional $100,000,000 is authorized to be issued on or after January 1, 1993;~~

~~an additional $100,000,000 is authorized to be issued on or after January 1, 1994; and~~

~~the aggregate total authorization of bonds and notes for Strategic Capital Improvement Projects as of January 1, 1994, shall be $500,000,000.~~

~~The Authority is also authorized to issue, sell, and deliver bonds or notes in such amounts as are necessary to provide for the refunding or advance refunding of bonds or notes issued for Strategic Capital Improvement Projects under this subdivision (g)(2), provided that no such refunding bond or note shall mature later than the final maturity date of the series of bonds or notes being refunded, and provided further that the debt service requirements for such refunding bonds or notes in the current or any future fiscal year shall not exceed the debt service requirements for that year on the refunded bonds or notes.~~

~~(3) In addition to the authority provided by paragraphs (1) and (2), the Authority is authorized to issue, sell, and deliver bonds or notes for Strategic Capital Improvement Projects approved pursuant to Section 4.13 as follows:~~

~~$260,000,000 is authorized to be issued on or after January 1, 2000;~~

~~an additional $260,000,000 is authorized to be issued on or after January 1, 2001;~~

~~an additional $260,000,000 is authorized to be issued on or after January 1, 2002;~~

~~an additional $260,000,000 is authorized to be issued on or after January 1, 2003;~~

~~an additional $260,000,000 is authorized to be issued on or after January 1, 2004; and~~

~~the aggregate total authorization of bonds and notes~~

~~for Strategic Capital Improvement Projects pursuant to this paragraph (3) as of January 1, 2004 shall be $1,300,000,000.~~

~~The Authority is also authorized to issue, sell, and deliver bonds or notes in such amounts as are necessary to provide for the refunding or advance refunding of bonds or notes issued for Strategic Capital Improvement projects under this subdivision (g)(3), provided that no such refunding bond or note shall mature later than the final maturity date of the series of bonds or notes being refunded, and provided further that the debt service requirements for such refunding bonds or notes in the current or any future fiscal year shall not exceed the debt service requirements for that year on the refunded bonds or notes.~~

(h) The Authority, subject to the terms of any agreements with noteholders or bond holders as may then exist, shall have power, out of any funds available therefor, to purchase notes or bonds of the Authority, which shall thereupon be cancelled.

(i) In addition to any other authority granted by law, the State Treasurer may, with the approval of the Governor, invest or reinvest, at a price not to exceed par, any State money in the State treasury ~~Treasury~~ which is not needed for current expenditures due or about to become due in Working Cash Notes. In the event of a default on a Working Cash Note issued by the ~~Regional Transportation~~ Authority in which State money in the State treasury was invested, the Treasurer may, after giving

notice to the Authority, certify to the Comptroller the amounts of the defaulted Working Cash Note, in accordance with any applicable rules of the Comptroller, and the Comptroller must deduct and remit to the State treasury the certified amounts or a portion of those amounts from the following proportions of payments of State funds to the Authority:

(1) in the first year after default, one-third of the total amount of any payments of State funds to the Authority;

(2) in the second year after default, two-thirds of the total amount of any payments of State funds to the Authority; and

(3) in the third year after default and for each year thereafter until the total invested amount is repaid, the total amount of any payments of State funds to the Authority.

(j) The Authority may establish a line of credit with a bank or other financial institution as may be evidenced by the issuance of notes or other obligations, secured by and payable from all tax receipts of the Authority and any or all other revenues or moneys of the Authority, in an amount not to exceed the limitations set forth in paragraph (1) of subsection (g). Money borrowed under this subsection (j) shall be used to provide money for the Authority or the Service Boards to cover any cash flow deficit that the Authority or a Service Board anticipates incurring and shall be repaid within 24 months.

Before establishing a line of credit under this subsection (j), the Authority shall authorize the line of credit by ordinance. The ordinance shall set forth facts demonstrating the need for the line of credit, state the amount to be borrowed, establish a maximum interest rate limit not to exceed the maximum rate authorized by the Bond Authorization Act, and provide a date by which the borrowed funds shall be repaid. The ordinance shall authorize and direct the relevant officials to make arrangements to set apart and hold, as applicable, the moneys that will be used to repay the borrowing. In addition, the ordinance may authorize the relevant officials to make partial repayments on the line of credit as the moneys become available and may contain any other terms, restrictions, or limitations desirable or necessary to give effect to this subsection (j).

The Authority shall notify the Governor's Office of Management and Budget and the State Comptroller at least 30 days before establishing a line of credit and shall file with the Governor's Office of Management and Budget and the State Comptroller a certified copy of any ordinance authorizing the establishment of a line of credit upon or before establishing the line of credit.

Moneys borrowed under a line of credit pursuant to this subsection (j) are general obligations of the Authority that are secured by the full faith and credit of the Authority.

(Source: P.A. 101-485, eff. 8-23-19; 102-558, eff. 8-20-21.)

(70 ILCS 3615/4.06) (from Ch. 111 2/3, par. 704.06)

Sec. 4.06. Public bidding.

(a) The Board shall adopt regulations to ensure that the acquisition by the Authority or a Service Board ~~other than the Chicago Transit Authority~~ of services or public transportation facilities (other than real estate) involving a cost of more than the small purchase threshold set by the Federal Transit Administration and the disposition of all property of the Authority or a Service Board ~~other than the Chicago Transit Authority~~ shall be after public notice and with public bidding. The Board shall adopt regulations to ensure that the construction, demolition, rehabilitation, renovation, and building maintenance projects by the Authority or a Service Board ~~other than the Chicago Transit Authority~~ for services or public transportation facilities involving a cost of more than $40,000 shall be after public notice and with public bidding. Such regulations may provide for exceptions to such requirements for acquisition of repair parts, accessories, equipment or services previously furnished or contracted for; for the immediate delivery of supplies, material or equipment or performance of service when it is determined by the concurrence of two-thirds of the then Directors that an emergency requires immediate delivery or supply thereof; for goods or services that are economically procurable from only one source; for contracts for the maintenance or servicing of

equipment which are made with the manufacturers or authorized service agent of that equipment where the maintenance or servicing can best be performed by the manufacturer or authorized service agent or such a contract would be otherwise advantageous to the Authority or a Service Board, ~~other than the Chicago Transit Authority,~~ except that the exceptions in this clause shall not apply to contracts for plumbing, heating, piping, refrigeration and automatic temperature control systems, ventilating and distribution systems for conditioned air, and electrical wiring; for goods or services procured from another governmental agency; for purchases and contracts for the use or purchase of data processing equipment and data processing systems software; for the acquisition of professional or utility services; and for the acquisition of public transportation equipment including, but not limited to, rolling stock, locomotives and buses, provided that: (i) it is determined by a vote of 2/3 of the then Directors of the Service Board making the acquisition that a negotiated acquisition offers opportunities with respect to the cost or financing of the equipment, its delivery, or the performance of a portion of the work within the State or the use of goods produced or services provided within the State; (ii) a notice of intention to negotiate for the acquisition of such public transportation equipment is published in a newspaper of general circulation within the City of Chicago inviting proposals from qualified vendors; and (iii) any contract with

respect to such acquisition is authorized by a vote of 2/3 of the then Directors of the Service Board making the acquisition. The requirements set forth in this Section shall not apply to purchase of service agreements or other contracts, purchases or sales entered into by the Authority with any Transportation Agency ~~transportation agency~~ or unit of local government.

(b) (1) In connection with two-phase design/build selection procedures authorized in this Section, a Service Board may authorize, by the affirmative vote of two-thirds of the then members of the Service Board, the use of competitive selection and the prequalification of responsible bidders consistent with applicable federal regulations and this subsection (b).

(2) Two-phase design/build selection procedures shall consist of the following:

(i) A Service Board shall develop, through licensed architects or licensed engineers, a scope of work statement for inclusion in the solicitation for phase-one proposals that defines the project and provides prospective offerors with sufficient information regarding the Service Board's requirements. The statement shall include criteria and preliminary design, and general budget parameters and general schedule or delivery requirements to enable the offerors to submit proposals which meet the

Service Board's needs. When the two-phase design/build selection procedure is used and the Service Board contracts for development of the scope of work statement, the Service Board shall contract for architectural or engineering services as defined by and in accordance with the Architectural, Engineering, and Land Surveying Qualifications Based Selection Act and all applicable licensing statutes.

(ii) The evaluation factors to be used in evaluating phase-one proposals must be stated in the solicitation and must include specialized experience and technical competence, capability to perform, past performance of the offeror's team (including the architect-engineer and construction members of the team) and other appropriate technical and qualifications factors. Each solicitation must establish the relative importance assigned to the evaluation factors and the subfactors that must be considered in the evaluation of phase-one proposals on the basis of the evaluation factors set forth in the solicitation. Each design/build team must include a licensed design professional independent from the Service Board's licensed architect or engineer and a licensed design professional must be named in the phase-one proposals submitted to the Service Board.

(iii) On the basis of the phase-one proposal the

Service Board shall select as the most highly qualified the number of offerors specified in the solicitation and request the selected offerors to submit phase-two competitive proposals and cost or price information. Each solicitation must establish the relative importance assigned to the evaluation factors and the subfactors that must be considered in the evaluation of phase-two proposals on the basis of the evaluation factors set forth in the solicitation. A Service Board may negotiate with the selected design/build team after award but prior to contract execution for the purpose of securing better terms than originally proposed, provided the salient features of the design/build solicitation are not diminished. Each phase-two solicitation evaluates separately (A) the technical submission for the proposal, including design concepts or proposed solutions to requirements addressed within the scope of work, and (B) the evaluation factors and subfactors, including cost or price, that must be considered in the evaluations of proposals.

(iv) A design/build solicitation issued under the procedures in this subsection (b) shall state the maximum number of offerors that are to be selected to submit competitive phase-two proposals. The maximum number specified in the solicitation shall not exceed

5 unless the Service Board with respect to an individual solicitation determines that a specified number greater than 5 is in the best interest of the Service Board and is consistent with the purposes and objectives of the two-phase design/build selection process.

(v) All designs submitted as part of the two-phase selection process and not selected shall be proprietary to the preparers.

(c) The ~~Regional Transportation~~ Authority and the Service Boards may donate rolling stock, including locomotives and equipment, to museums in this State that are not-for-profit corporations under Section 501(c)(3) of the Internal Revenue Code of 1986.

(d) The Authority may engage in joint purchases under subsection (a) of Section 2 of the Governmental Joint Purchasing Act. The Authority may enter into master contracts for commonly procured items, including vehicles, equipment, supplies, and business services, that are used by the Authority or one or more of the Service Boards, in compliance with the terms of the Governmental Joint Purchasing Act.

(Source: P.A. 103-654, eff. 1-1-25.)

(70 ILCS 3615/4.06.05 new)

Sec. 4.06.05. Bidding restrictions.

(a) As used in this Section:

"Covered transportation entity" includes the Authority and all subsidiaries and affiliates of the Authority.

"Covered transportation contract" means a contract for the acquisition of public transportation rolling stock, locomotives, buses, paratransit vehicles, and any vehicle components incorporated into the end product of rolling stock with a base-buy value $10,000,000 or more.

"Illinois Jobs Plan" means a document submitted by an applicant for a covered transportation contract or a contractor or participating subcontractor on working on a covered transportation contract that requires the applicant, contractor, or subcontractor to include in the applicant's application:

(1) the minimum number of full-time equivalent jobs that shall be retained and created if the applicant is awarded the contract;

(2) the minimum wage and benefit amounts, by job classification, for nonsupervisory workers on the contract;

(3) the minimum number of jobs that shall be specifically retained and created for disadvantaged workers, as defined by Section 15-10 of the Community Energy, Climate, and Jobs Planning Act, if the applicant is awarded the contract; and

(4) a detailed description and proposed amounts of training, by job classification.

(b) Notwithstanding any law requiring a government entity to award contracts to the lowest responsible bidder, beginning January 1, 2027, covered transportation entities shall:

(1) award all covered transportation contracts using a competitive best-value procurement process; and

(2) require bidders to submit an Illinois Jobs Plan for the bidder and any entity participating as part of the bidder's solicitation responses.

(c) The Authority shall develop procedures, evaluation and scoring criteria, and all forms and guidance necessary for covered transportation entities to implement this Section. Solicitation documents shall disclose the minimum qualification requirements and specify the criteria that shall be assigned a weighted value. The evaluation process shall use a scoring method based on the factors provided in this Section, including the Illinois Jobs Plan, and the contract price. The Illinois Jobs Plan shall be scored as part of the overall proposal and incorporated as material terms of the final contract.

(d) Contractors and participating subcontractors working on covered transportation contracts shall be required to submit annual Illinois Jobs Plan reports to the Authority and covered transportation entities demonstrating compliance with the contractor's or participating subcontractor's Illinois Jobs Plan commitments. The Authority shall make the Illinois Jobs Plan and annual compliance reports available to the

public. The Illinois Jobs Plan and annual compliance reports shall not be considered a trade secret under subsection (g) of Section 7 of the Freedom of Information Act or confidential, privileged, or otherwise exempt from disclosure under the Freedom of Information Act.

(e) This Section shall not apply to a contract awarded based on a solicitation issued before January 1, 2027.

(f) The provisions of this Section shall be severable, and if the application of any clause, sentence, paragraph, or part of this Section to any person or circumstance shall be adjudged by any court of competent jurisdiction to be invalid, then the judgment shall not necessarily affect, impair, or invalidate the application of any clause, sentence, paragraph, or part of this Section or remainder thereof, as the case may be, to any other person or circumstance, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which the judgment shall have been rendered.

(70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

Sec. 4.09. Public Transportation Fund and the Northern Illinois Transit Authority Occupation and Use Tax Replacement Fund ~~Regional Transportation Authority Occupation and Use Tax Replacement Fund~~.

(a)(1) Except as otherwise provided in paragraph (4), as soon as possible after the first day of each month, beginning

July 1, 1984, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to a special fund in the State treasury ~~Treasury~~ to be known as the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from any tax imposed by the Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the amounts deposited into the Northern Illinois Transit ~~Regional Transportation~~ Authority tax fund created by Section 4.03 of this Act, from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act and 25% of the amounts deposited into the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act.

On the first day of the month following the date that the Department receives revenues from increased taxes under Section 4.03(m) as authorized by Public Act 95-708 and until the first day of the month following the date that the Department receives revenues from increased taxes under Section 4.03(m) as authorized by this amendatory Act of the 104th General Assembly, in lieu of the transfers authorized in the preceding sentence, upon certification of the Department

of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) 80% of the proceeds of any tax imposed by the Authority at a rate of 1.25% in Cook County, (ii) 75% of the proceeds of any tax imposed by the Authority at the rate of 1% in Cook County, and (iii) one-third of the proceeds of any tax imposed by the Authority at the rate of 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and 25% of the net revenue realized from any tax imposed by the Authority pursuant to Section 4.03.1, and 25% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 25% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act.

On the first day of the month following the date that the Department receives revenues from increased taxes under Section 4.03(m) as authorized by this amendatory Act of the 104th General Assembly, in lieu of the transfers authorized in

the preceding sentences, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) two-thirds of the proceeds of any tax imposed by the Authority at a rate of 1.5% in Cook County, (ii) 60% of the proceeds of any tax imposed by the Authority at the rate of 1.25% in Cook County, and (iii) 25% of the proceeds of any tax imposed by the Authority at the rate of 1% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and 25% of the net revenue realized from any tax imposed by the Authority pursuant to Section 4.03.1, and 25% of the amounts deposited into the Northern Illinois Transit Authority tax fund created by Section 4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 25% of the amounts deposited into the Northern Illinois Transit Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act.

As used in this Section, net revenue realized for a month shall be the revenue collected by the State pursuant to Sections 4.03 and 4.03.1 during the previous month from within

the metropolitan region, less the amount paid out during that same month as refunds to taxpayers for overpayment of liability in the metropolitan region under Sections 4.03 and 4.03.1.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this paragraph (1) of subsection (a) to be transferred by the Treasurer into the Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Public Transportation Fund as the revenues are realized from the taxes indicated.

(2) Except as otherwise provided in paragraph (4), on February 1, 2009 (the first day of the month following the effective date of Public Act 95-708) and each month thereafter, upon certification by the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 5% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from any tax imposed by the Authority pursuant to Sections 4.03 and 4.03.1 and certified by the Department of Revenue under Section 4.03(n) of this Act to be paid to the Authority and 5% of the amounts deposited into the Northern Illinois Transit ~~Regional Transportation~~ Authority tax fund created by Section

4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 5% of the amounts deposited into the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act, and 5% of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this paragraph (2) of subsection (a) to be transferred by the Treasurer into the Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Public Transportation Fund as the revenues are realized from the taxes indicated.

(3) Except as otherwise provided in paragraph (4), as soon as possible after the first day of January, 2009 and each month thereafter and until the first day of the month following the date that the Department receives revenues from increased taxes under Section 4.03(m) as authorized by this amendatory Act of the 104th General Assembly, upon certification of the Department of Revenue with respect to the taxes collected under Section 4.03, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund

to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) 20% of the proceeds of any tax imposed by the Authority at a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any tax imposed by the Authority at the rate of 1% in Cook County, and (iii) one-third of the proceeds of any tax imposed by the Authority at the rate of 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund (iv) an amount equal to 25% of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code.

On the first day of the month following the date that the Department receives revenues from increased taxes under Section 4.03(m) as authorized by this amendatory Act of the 104th General Assembly, upon certification of the Department of Revenue with respect to the taxes collected under Section 4.03, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer

discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) one-sixth of the proceeds of any tax imposed by the Authority at a rate of 1.5% in Cook County, (ii) 20% of the proceeds of any tax imposed by the Authority at the rate of 1.25% in Cook County, and (iii) 25% of the proceeds of any tax imposed by the Authority at the rate of 1% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund (iv) an amount equal to 25% of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this paragraph (3) of subsection (a) to be transferred by the Treasurer into the Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Public Transportation Fund as the revenues are realized from the taxes indicated.

(4) Notwithstanding any provision of law to the contrary, for the State fiscal year beginning July 1, 2024 and each State fiscal year thereafter, the first $150,000,000 that would have otherwise been transferred from the General Revenue Fund and

deposited into the Public Transportation Fund as provided in paragraphs (1), (2), and (3) of this subsection (a) shall instead be transferred from the Road Fund by the Treasurer upon certification by the Department of Revenue and order of the Comptroller. For the State fiscal year beginning July 1, 2024, only, the next $75,000,000 that would have otherwise been transferred from the General Revenue Fund and deposited into the Public Transportation Fund as provided in paragraphs (1), (2), and (3) of this subsection (a) shall instead be transferred from the Road Fund and deposited into the Public Transportation Fund by the Treasurer upon certification by the Department of Revenue and order of the Comptroller. The funds authorized and transferred pursuant to this amendatory Act of the 103rd General Assembly are not intended or planned for road construction projects. For the State fiscal year beginning July 1, 2024, only, the next $50,000,000 that would have otherwise been transferred from the General Revenue Fund and deposited into the Public Transportation Fund as provided in paragraphs (1), (2), and (3) of this subsection (a) shall instead be transferred from the Underground Storage Tank Fund and deposited into the Public Transportation Fund by the Treasurer upon certification by the Department of Revenue and order of the Comptroller. The remaining balance shall be deposited each State fiscal year as otherwise provided in paragraphs (1), (2), and (3) of this subsection (a).

(5) (Blank).

(6) (Blank).

(7) For State fiscal year 2020 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2020 shall be reduced by 5%.

(8) For State fiscal year 2021 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2021 shall be reduced by 5%.

(b)(1) All moneys deposited in the Public Transportation Fund and the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund, whether deposited pursuant to this Section or otherwise, are allocated to the Authority, except for amounts appropriated to the Office of the Executive Inspector General as authorized by subsection (h) of Section 4.03.3 and amounts transferred to the Audit Expense Fund pursuant to Section 6z-27 of the State Finance Act. The Comptroller, as soon as possible after each monthly transfer provided in this Section and after each deposit into the Public Transportation Fund, shall order the Treasurer to pay to the Authority out of the Public Transportation Fund the amount so transferred or deposited. Any Additional State Assistance and Additional Financial Assistance paid to the Authority under this Section shall be expended by the Authority for its purposes as provided in this Act. The balance of the amounts paid to the Authority from the

Public Transportation Fund shall be expended by the Authority as provided in Section 4.03.3. The Comptroller, as soon as possible after each deposit into the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund provided in this Section, in ~~and~~ Section 6z-17 of the State Finance Act, and in the Extremely High Wealth Market-to-Market Tax Act, shall order the Treasurer to pay to the Authority out of the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund the amount so deposited. Such amounts paid to the Authority may be expended by it for its purposes as provided in this Act. The provisions directing the distributions from the Public Transportation Fund and the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund provided for in this Section shall constitute an irrevocable and continuing appropriation of all amounts as provided herein. The State Treasurer and State Comptroller are hereby authorized and directed to make distributions as provided in this Section.

(2) Provided, however, no moneys deposited under subsection (a) of this Section shall be paid from the Public Transportation Fund to the Authority or its assignee for any fiscal year until the Authority has certified to the Governor, the Comptroller, and the Mayor of the City of Chicago that it has adopted for that fiscal year an Annual Budget and 2-Year ~~Two Year~~ Financial Plan meeting the requirements in Section

4.01(b).

(c) In recognition of the efforts of the Authority to enhance the mass transportation facilities under its control, the State shall provide financial assistance ("Additional State Assistance") in excess of the amounts transferred to the Authority from the General Revenue Fund under subsection (a) of this Section. Additional State Assistance shall be calculated as provided in subsection (d), but shall in no event exceed the following specified amounts with respect to the following State fiscal years:

1990	$5,000,000;
1991	$5,000,000;
1992	$10,000,000;
1993	$10,000,000;
1994	$20,000,000;
1995	$30,000,000;
1996	$40,000,000;
1997	$50,000,000;
1998	$55,000,000; and
each year thereafter	$55,000,000.

(c-5) The State shall provide financial assistance ("Additional Financial Assistance") in addition to the Additional State Assistance provided by subsection (c) and the amounts transferred to the Authority from the General Revenue Fund under subsection (a) of this Section. Additional Financial Assistance provided by this subsection shall be

calculated as provided in subsection (d), but shall in no event exceed the following specified amounts with respect to the following State fiscal years:

2000	$0;
2001	$16,000,000;
2002	$35,000,000;
2003	$54,000,000;
2004	$73,000,000;
2005	$93,000,000; and
each year thereafter	$100,000,000.

(d) Beginning with State fiscal year 1990 and continuing for each State fiscal year thereafter, the Authority shall annually certify to the State Comptroller and State Treasurer, separately with respect to each of subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act, the following amounts:

(1) The amount necessary and required, during the State fiscal year with respect to which the certification is made, to pay its obligations for debt service on all outstanding bonds or notes issued by the Authority under subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act.

(2) An estimate of the amount necessary and required to pay its obligations for debt service for any bonds or notes which the Authority anticipates it will issue under subdivisions (g)(2) and (g)(3) of Section 4.04 during that State fiscal year.

(3) Its debt service savings during the preceding State fiscal year from refunding or advance refunding of bonds or notes issued under subdivisions (g)(2) and (g)(3) of Section 4.04.

(4) The amount of interest, if any, earned by the Authority during the previous State fiscal year on the proceeds of bonds or notes issued pursuant to subdivisions (g)(2) and (g)(3) of Section 4.04, other than refunding or advance refunding bonds or notes.

The certification shall include a specific schedule of debt service payments, including the date and amount of each payment for all outstanding bonds or notes and an estimated schedule of anticipated debt service for all bonds and notes it intends to issue, if any, during that State fiscal year, including the estimated date and estimated amount of each payment.

Immediately upon the issuance of bonds for which an estimated schedule of debt service payments was prepared, the Authority shall file an amended certification with respect to item (2) above, to specify the actual schedule of debt service payments, including the date and amount of each payment, for the remainder of the State fiscal year.

On the first day of each month of the State fiscal year in which there are bonds outstanding with respect to which the certification is made, the State Comptroller shall order transferred and the State Treasurer shall transfer from the

Road Fund to the Public Transportation Fund the Additional State Assistance and Additional Financial Assistance in an amount equal to the aggregate of (i) one-twelfth of the sum of the amounts certified under items (1) and (3) above less the amount certified under item (4) above, plus (ii) the amount required to pay debt service on bonds and notes issued during the fiscal year, if any, divided by the number of months remaining in the fiscal year after the date of issuance, or some smaller portion as may be necessary under subsection (c) or (c-5) of this Section for the relevant State fiscal year, plus (iii) any cumulative deficiencies in transfers for prior months, until an amount equal to the sum of the amounts certified under items (1) and (3) above, plus the actual debt service certified under item (2) above, less the amount certified under item (4) above, has been transferred; except that these transfers are subject to the following limits:

(A) In no event shall the total transfers in any State fiscal year relating to outstanding bonds and notes issued by the Authority under subdivision (g)(2) of Section 4.04 exceed the lesser of the annual maximum amount specified in subsection (c) or the sum of the amounts certified under items (1) and (3) above, plus the actual debt service certified under item (2) above, less the amount certified under item (4) above, with respect to those bonds and notes.

(B) In no event shall the total transfers in any State

fiscal year relating to outstanding bonds and notes issued by the Authority under subdivision (g)(3) of Section 4.04 exceed the lesser of the annual maximum amount specified in subsection (c-5) or the sum of the amounts certified under items (1) and (3) above, plus the actual debt service certified under item (2) above, less the amount certified under item (4) above, with respect to those bonds and notes.

The term "outstanding" does not include bonds or notes for which refunding or advance refunding bonds or notes have been issued.

(e) Neither Additional State Assistance nor Additional Financial Assistance may be pledged, either directly or indirectly as general revenues of the Authority, as security for any bonds issued by the Authority. The Authority may not assign its right to receive Additional State Assistance or Additional Financial Assistance, or direct payment of Additional State Assistance or Additional Financial Assistance, to a trustee or any other entity for the payment of debt service on its bonds.

(f) The certification required under subsection (d) with respect to outstanding bonds and notes of the Authority shall be filed as early as practicable before the beginning of the State fiscal year to which it relates. The certification shall be revised as may be necessary to accurately state the debt service requirements of the Authority.

(g) (Blank). ~~Within 6 months of the end of each fiscal year, the Authority shall determine:~~

~~(i) whether the aggregate of all system generated revenues for public transportation in the metropolitan region which is provided by, or under grant or purchase of service contracts with, the Service Boards equals 50% of the aggregate of all costs of providing such public transportation. "System generated revenues" include all the proceeds of fares and charges for services provided, contributions received in connection with public transportation from units of local government other than the Authority, except for contributions received by the Chicago Transit Authority from a real estate transfer tax imposed under subsection (i) of Section 8-3-19 of the Illinois Municipal Code, and from the State pursuant to subsection (i) of Section 2705-305 of the Department of Transportation Law, and all other revenues properly included consistent with generally accepted accounting principles but may not include: the proceeds from any borrowing, and, beginning with the 2007 fiscal year, all revenues and receipts, including but not limited to fares and grants received from the federal, State or any unit of local government or other entity, derived from providing ADA paratransit service pursuant to Section 2.30 of the Regional Transportation Authority Act. "Costs" include all items properly included as operating costs consistent with

~~generally accepted accounting principles, including administrative costs, but do not include: depreciation; payment of principal and interest on bonds, notes or other evidences of obligations for borrowed money of the Authority; payments with respect to public transportation facilities made pursuant to subsection (b) of Section 2.20; any payments with respect to rate protection contracts, credit enhancements or liquidity agreements made under Section 4.14; any other cost as to which it is reasonably expected that a cash expenditure will not be made; costs for passenger security including grants, contracts, personnel, equipment and administrative expenses, except in the case of the Chicago Transit Authority, in which case the term does not include costs spent annually by that entity for protection against crime as required by Section 27a of the Metropolitan Transit Authority Act; the costs of Debt Service paid by the Chicago Transit Authority, as defined in Section 12c of the Metropolitan Transit Authority Act, or bonds or notes issued pursuant to that Section; the payment by the Commuter Rail Division of debt service on bonds issued pursuant to Section 3B.09; expenses incurred by the Suburban Bus Division for the cost of new public transportation services funded from grants pursuant to Section 2.01c of this Act for a period of 2 years from the date of initiation of each such service; costs as exempted~~

~~by the Board for projects pursuant to Section 2.09 of this Act; or, beginning with the 2007 fiscal year, expenses related to providing ADA paratransit service pursuant to Section 2.30 of the Regional Transportation Authority Act; or in fiscal years 2008 through 2012 inclusive, costs in the amount of $200,000,000 in fiscal year 2008, reducing by $40,000,000 in each fiscal year thereafter until this exemption is eliminated. If said system generated revenues are less than 50% of said costs, the Board shall remit an amount equal to the amount of the deficit to the State; however, due to the fiscal impacts from the COVID-19 pandemic, for fiscal years 2021, 2022, 2023, 2024, and 2025, no such payment shall be required. The Treasurer shall deposit any such payment in the Road Fund; and~~

~~(ii) whether, beginning with the 2007 fiscal year, the aggregate of all fares charged and received for ADA paratransit services equals the system generated ADA paratransit services revenue recovery ratio percentage of the aggregate of all costs of providing such ADA paratransit services.~~

(h) (Blank). ~~If the Authority makes any payment to the State under paragraph (g), the Authority shall reduce the amount provided to a Service Board from funds transferred under paragraph (a) in proportion to the amount by which that Service Board failed to meet its required system generated revenues recovery ratio. A Service Board which is affected by~~

~~a reduction in funds under this paragraph shall submit to the Authority concurrently with its next due quarterly report a revised budget incorporating the reduction in funds. The revised budget must meet the criteria specified in clauses (i) through (vi) of Section 4.11(b)(2). The Board shall review and act on the revised budget as provided in Section 4.11(b)(3).~~

(Source: P.A. 102-678, eff. 12-10-21; 103-281, eff. 1-1-24; 103-588, eff. 6-5-24.)

(70 ILCS 3615/4.11) (from Ch. 111 2/3, par. 704.11)

Sec. 4.11. Budget Review Powers.

(a) Until January 1, 2027, based ~~Based~~ upon estimates which shall be given to the Authority by the Director of the Governor's Office of Management and Budget (formerly Bureau of the Budget) of the receipts to be received by the Authority from the taxes imposed by the Authority and the authorized estimates of amounts to be available from State and other sources to the Service Boards, and the times at which such receipts and amounts will be available, the Board shall, not later than the next preceding September 15th prior to the beginning of the Authority's next fiscal year, advise each Service Board of the amounts estimated by the Board to be available for such Service Board during such fiscal year and the two following fiscal years and the times at which such amounts will be available. The Board shall, at the same time, also advise each Service Board of its required system

generated revenues recovery ratio for the next fiscal year which shall be the percentage of the aggregate costs of providing public transportation by or under jurisdiction of that Service Board which must be recovered from system generated revenues. The Board shall, at the same time, consider the written determination of the Executive Director, made pursuant to Section 2.01d, of the costs of ADA paratransit services that are required to be provided under the federal Americans with Disabilities Act of 1990 and its implementing regulations, and shall amend the current year budgets of the Authority and the Service Boards to provide for additional funding for the provision of ADA paratransit services, if needed. The Board shall, at the same time, beginning with the 2007 fiscal year, also advise each Service Board that provides ADA paratransit services of its required system generated ADA paratransit services revenue recovery ratio for the next fiscal year which shall be the percentage of the aggregate costs of providing ADA paratransit services by or under jurisdiction of that Service Board which must be recovered from fares charged for such services, except that such required system generated ADA paratransit services revenue recovery ratio shall not exceed the minimum percentage established pursuant to Section 4.01(b)(ii) of this Act. In determining a Service Board's system generated revenue recovery ratio, the Board shall consider the historical system generated revenues recovery ratio for the services subject to

the jurisdiction of that Service Board. The Board shall not increase a Service Board's system generated revenues recovery ratio for the next fiscal year over such ratio for the current fiscal year disproportionately or prejudicially to increases in such ratios for other Service Boards. The Board may, by ordinance, provide that (i) the cost of research and development projects in the fiscal year beginning January 1, 1986 and ending December 31, 1986 conducted pursuant to Section 2.09 of this Act, (ii) the costs for passenger security, and (iii) expenditures of amounts granted to a Service Board from the Innovation, Coordination, and Enhancement Fund for operating purposes may be exempted from the farebox recovery ratio or the system generated revenues recovery ratio of the Chicago Transit Authority, the Suburban Bus Board, and the Commuter Rail Board, or any of them. During fiscal years 2008 through 2012, the Board may also allocate the exemption of $200,000,000 and the reducing amounts of costs provided by this amendatory Act of the 95th General Assembly from the farebox recovery ratio or system generated revenues recovery ratio of each Service Board.

(b) (1) Not later than the next preceding November 15 prior to the commencement of such fiscal year, each Service Board shall submit to the Authority its proposed budget for such fiscal year and its proposed financial plan for the two following fiscal years. Such budget and financial plan shall (i) be prepared in the format, follow the financial and

budgetary practices, and be based on any assumptions and projections required by the Authority and (ii) not project or assume a receipt of revenues from the Authority in amounts greater than those set forth in the estimates provided by the Authority pursuant to subsection (a) of this Section.

(2) The Board shall review the proposed budget and two-year financial plan submitted by each Service Board. The Board shall approve the budget and two-year financial plan of a Service Board if:

(i) such budget and plan show a balance between (A) anticipated revenues from all sources including operating subsidies and (B) the costs of providing the services specified and of funding any operating deficits or encumbrances incurred in prior periods, including provision for payment when due of principal and interest on outstanding indebtedness;

(ii) such budget and plan show cash balances including the proceeds of any anticipated cash flow borrowing sufficient to pay with reasonable promptness all costs and expenses as incurred;

(iii) such budget and plan provide for a level of fares or charges and operating or administrative costs for the public transportation provided by or subject to the jurisdiction of such Service Board sufficient to allow the Service Board to meet its required system generated revenue recovery ratio and, beginning with the 2007 fiscal

year, system generated ADA paratransit services revenue recovery ratio;

(iv) such budget and plan are based upon and employ assumptions and projections which are reasonable and prudent;

(v) such budget and plan have been prepared in accordance with sound financial practices as determined by the Board;

(vi) such budget and plan meet such other financial, budgetary, or fiscal requirements that the Board may by rule or regulation establish; and

(vii) such budget and plan are consistent with the goals and objectives adopted by the Authority in the Strategic Plan.

(3) (Blank).

(4) Unless the Board by a supermajority ~~an affirmative~~ vote ~~of 12 of the then Directors~~ determines that the budget and financial plan of a Service Board meets the criteria specified in clauses (i) through (vii) of subparagraph (2) of this paragraph (b), the Board shall withhold from that Service Board 25% of the cash proceeds of taxes imposed by the Authority under Section 4.03 and Section 4.03.1 and received after February 1 and 25% of the amounts transferred to the Authority from the Public Transportation Fund under Section 4.09(a) (but not including Section 4.09(a)(3)(iv)) after February 1 that the Board has estimated to be available to that

Service Board under Section 4.11(a). Such funding shall be released to the Service Board only upon approval of a budget and financial plan under this Section or adoption of a budget and financial plan on behalf of the Service Board by the Authority.

(5) If the Board has not found that the budget and financial plan of a Service Board meets the criteria specified in clauses (i) through (vii) of subparagraph (2) of this paragraph (b), the Board, by a supermajority ~~the affirmative~~ vote ~~of at least 12 of its then Directors~~, shall adopt a budget and financial plan meeting such criteria for that Service Board.

(c)(1) If the Board shall at any time have received a revised estimate, or revises any estimate the Board has made, pursuant to ~~this~~ Section 4.01 of the receipts to be collected by the Authority which, in the judgment of the Board, requires a change in the estimates on which the budget of any Service Board is based, the Board shall advise the affected Service Board of such revised estimates, and such Service Board shall, within 30 days after receipt of such advice, submit recommendations for a revised budget incorporating such revised estimates. If the revised estimates require, in the judgment of the Board, that the system generated revenues recovery ratio of one or more Service Boards be revised in order to allow the Authority to meet its required ratio, the Board shall advise any such Service Board of its revised ratio

and such Service Board shall within 30 days after receipt of such advice submit a revised budget incorporating such revised estimates or ratio.

(2) Each Service Board shall, within such period after the end of each fiscal quarter as shall be specified by the Board, report to the Authority its financial condition and results of operations and the financial condition and results of operations of the public transportation services subject to its jurisdiction, as at the end of and for such quarter. If in the judgment of the Board such condition and results are not substantially in accordance with such Service Board's budget for such period, the Board shall so advise such Service Board and such Service Board shall within the period specified by the Board submit a revised budget incorporating such results.

(3) If the Board shall determine that a revised budget submitted by a Service Board pursuant to subparagraph (1) or (2) of this paragraph (c) does not meet the criteria specified in clauses (i) through (vii) of subparagraph (2) of paragraph (b) of this Section, the Board shall withhold from that Service Board 25% of the cash proceeds of taxes imposed by the Authority under Section 4.03 or 4.03.1 and received by the Authority after February 1 and 25% of the amounts transferred to the Authority from the Public Transportation Fund under Section 4.09(a) (but not including Section 4.09(a)(3)(iv)) after February 1 that the Board has estimated to be available to that Service Board under Section 4.11(a). If the Service

Board submits a revised financial plan and budget which plan and budget shows that the criteria will be met within a four quarter period, the Board shall release any such withheld funds to the Service Board. The Board by a supermajority ~~the affirmative~~ vote ~~of at least 12 of its then Directors~~ may require a Service Board to submit a revised financial plan and budget which shows that the criteria will be met in a time period less than four quarters.

(d) All ~~budgets and financial plans,~~ financial statements, audits, and other information presented to the Authority pursuant to this Section or which may be required by the Board to permit it to monitor compliance with the provisions of this Section shall be prepared and presented in such manner and frequency and in such detail as shall have been prescribed by the Board, shall be prepared on both an accrual and cash flow basis as specified by the Board, shall present such information as the Authority shall prescribe that fairly presents the condition of any pension plan or trust for health care benefits with respect to retirees established by the Service Board and describes the plans of the Service Board to meet the requirements of Sections 4.02a and 4.02b, and shall identify and describe the assumptions and projections employed in the preparation thereof to the extent required by the Board. If the Executive Director certifies that a Service Board has not presented its budget and two-year financial plan in conformity with the rules adopted by the Authority under

the provisions of Section 4.01(f) and this subsection (d), and such certification is accepted by a supermajority ~~the affirmative~~ vote ~~of at least 12 of the then Directors of the Authority~~, the Authority shall not distribute to that Service Board any funds for operating purposes in excess of the amounts distributed for such purposes to the Service Board in the previous fiscal year. Except when the Board adopts a budget and a financial plan for a Service Board under paragraph (b)(5), a Service Board shall provide for such levels of transportation services and fares or charges therefor as it deems appropriate and necessary in the preparation of a budget and financial plan meeting the criteria set forth in clauses (i) through (vii) of subparagraph (2) of paragraph (b) of this Section. The Authority shall have access to and the right to examine and copy all books, documents, papers, records, or other source data of a Service Board relevant to any information submitted pursuant to this Section.

(d-5) Beginning in fiscal year 2027, the Board of the Authority shall, no later than September 15 of each year consider the written determination of the Executive Director, made under Section 2.01d, of the costs of ADA paratransit services that are required to be provided under the federal Americans with Disabilities Act of 1990 and its implementing regulations, and shall amend the current year budgets of the Authority and the Service Boards to provide for additional

funding for the provision of ADA paratransit services, if needed.

(d-10)(1) Beginning in fiscal year 2027, if the Board shall at any time have received a revised estimate, or revises any estimate the Board has made, under Section 4.01 of the receipts to be collected by the Authority which, in the judgment of the Board, requires a change in the estimates on which the budget of any Service Board is based, then the Board of the Authority shall advise the affected Service Board of the revised estimates, and the Service Board shall, within 30 days after receipt of the advice, submit recommendations for a revised budget incorporating the revised estimates. After considering the Service Board's recommendations, the Authority shall adopt a revised budget.

(2) Each Service Board shall, within the period after the end of each fiscal quarter as shall be specified by the Board, report to the Authority its financial condition and results of operations and the financial condition and results of operations of the public transportation services subject to its jurisdiction, as at the end of and for the quarter. If, in the judgment of the Board, the condition and results are not substantially in accordance with the Service Board's budget for the period, then the Board shall so advise the Service Board and the Service Board shall within the period specified by the Board submit recommendations for a revised budget incorporating the results. After considering the Service

Board's recommendations, the Authority shall adopt a revised budget.

(d-15) Beginning in fiscal year 2027, all financial statements, audits, and other information presented to the Authority under this Section or which may be required by the Board to permit it to monitor compliance with the provisions of this Section shall be prepared and presented in the manner and frequency and in the detail prescribed by the Board, shall be prepared on both an accrual and cash flow basis as specified by the Board, shall present the information as the Authority shall prescribe that fairly presents the condition of any pension plan or trust for health care benefits with respect to retirees established by the Service Board and describes the plans of the Service Board to meet the requirements of Sections 4.02a and 4.02b, and shall identify and describe the assumptions and projections employed in the preparation thereof to the extent required by the Board.

(e) Whenever this Section requires the Board to make determinations with respect to estimates, budgets or financial plans, or rules or regulations with respect thereto such determinations shall be made upon a supermajority ~~the affirmative~~ vote ~~of at least 12 of the then Directors~~ and shall be incorporated in a written report of the Board and such report shall be submitted within 10 days after such determinations are made to the Governor, the Mayor of Chicago (if such determinations relate to the Chicago Transit

Authority), and the Auditor General of Illinois.

(Source: P.A. 97-399, eff. 8-16-11.)

(70 ILCS 3615/4.13) (from Ch. 111 2/3, par. 704.13)

Sec. 4.13. Annual Capital Improvement Plan.

(a) With respect to each calendar year, the Authority shall prepare as part of its 5-Year Capital ~~Five Year~~ Program an Annual Capital Improvement Plan (the "Plan") which shall describe its intended development and implementation of the Strategic Capital Improvement Program. The Plan shall include the following information:

(i) a list of projects for which approval is sought from the Governor, with a description of each project stating at a minimum the project cost, its category, its location and the entity responsible for its implementation;

(ii) a certification by the Authority that the Authority and the Service Boards have applied for all grants, loans and other moneys made available by the federal government or the State of Illinois during the preceding federal and State fiscal years for financing its capital development activities;

(iii) a certification that, as of September 30 of the preceding calendar year or any later date, the balance of all federal capital grant funds and all other funds to be used as matching funds therefor which were committed to or

possessed by the Authority or a Service Board but which had not been obligated was less than $350,000,000, or a greater amount as authorized in writing by the Governor (for purposes of this subsection (a), "obligated" means committed to be paid by the Authority or a Service Board under a contract with a nongovernmental entity in connection with the performance of a project or committed under a force account plan approved by the federal government);

(iv) a certification that the Authority has adopted a balanced budget with respect to such calendar year under Section 4.01 of this Act;

(v) a schedule of all bonds or notes previously issued for Strategic Capital Improvement Projects and all debt service payments to be made with respect to all such bonds and the estimated additional debt service payments through June 30 of the following calendar year expected to result from bonds to be sold prior thereto;

(vi) a long-range summary of the Strategic Capital Improvement Program describing the projects to be funded through the Program with respect to project cost, category, location, and implementing entity, and presenting a financial plan including an estimated time schedule for obligating funds for the performance of approved projects, issuing bonds, expending bond proceeds and paying debt service throughout the duration of the

Program; and

(vii) the source of funding for each project in the Plan. For any project for which full funding has not yet been secured and which is not subject to a federal full funding contract, the Authority must identify alternative, dedicated funding sources available to complete the project. The Governor may waive this requirement on a project by project basis.

(b) The Authority shall submit the Plan with respect to any calendar year to the Governor on or before January 15 of that year, or as soon as possible thereafter; provided, however, that the Plan shall be adopted by a supermajority vote ~~on the affirmative votes of 12 of the then Directors~~. The Plan may be revised or amended at any time, but any revision in the projects approved shall require the Governor's approval.

(c) The Authority shall seek approval from the Governor only through the Plan or an amendment thereto. The Authority shall not request approval of the Plan from the Governor in any calendar year in which it is unable to make the certifications required under items (ii), (iii) and (iv) of subsection (a). In no event shall the Authority seek approval of the Plan from the Governor for projects in an aggregate amount exceeding the proceeds of bonds or notes for Strategic Capital Improvement Projects issued under Section 4.04 of this Act.

(d) The Governor may approve the Plan for which approval is requested. The Governor's approval is limited to the amount

of the project cost stated in the Plan. The Governor shall not approve the Plan in a calendar year if the Authority is unable to make the certifications required under items (ii), (iii) and (iv) of subsection (a). In no event shall the Governor approve the Plan for projects in an aggregate amount exceeding the proceeds of bonds or notes for Strategic Capital Improvement Projects issued under Section 4.04 of this Act.

(e) With respect to capital improvements, only those capital improvements which are in a Plan approved by the Governor shall be financed with the proceeds of bonds or notes issued for Strategic Capital Improvement Projects.

(f) Before the Authority or a Service Board obligates any funds for a project for which the Authority or Service Board intends to use the proceeds of bonds or notes for Strategic Capital Improvement Projects, but which project is not included in an approved Plan, the Authority must notify the Governor of the intended obligation. No project costs incurred prior to approval of the Plan including that project may be paid from the proceeds of bonds or notes for Strategic Capital Improvement Projects issued under Section 4.04 of this Act.

(Source: P.A. 94-839, eff. 6-6-06; 95-708, eff. 1-18-08.)

(70 ILCS 3615/4.14) (from Ch. 111 2/3, par. 704.14)

Sec. 4.14. Rate Protection Contract. "Rate Protection Contract" means interest rate price exchange agreements; currency exchange agreements; forward payment conversion

agreements; contracts providing for payment or receipt of funds based on levels of, or changes in, interest rates, currency exchange rates, stock or other indices; contracts to exchange cash flows or a series of payments; contracts, including without limitation, interest rate caps; interest rate floor; interest rate locks; interest rate collars; rate of return guarantees or assurances, to manage payment, currency, rate, spread or similar exposure; the obligation, right, or option to issue, put, lend, sell, grant a security interest in, buy, borrow or otherwise acquire, a bond, note or other security or interest therein as an investment, as collateral, as a hedge, or otherwise as a source or assurance of payment to or by the Authority or as a reduction of the Authority's or an obligor's risk exposure; repurchase agreements; securities lending agreements; and other agreements or arrangements similar to the foregoing.

Notwithstanding any provision in Section 2.20 (a) (ii) of this Act to the contrary, in connection with or incidental to the issuance by the Authority of its bonds or notes under the provisions of Section 4.04 or the exercise of its powers under subsection (b) of Section 2.20, the Authority, for its own benefit or for the benefit of the holders of its obligations or their trustee, may enter into rate protection contracts. The Authority may enter into rate protection contracts only pursuant to a determination by a supermajority vote ~~of 12 of the then Directors~~ that the terms of the contracts and any

related agreements reduce the risk of loss to the Authority, or protect, preserve or enhance the value of its assets, or provide compensation to the Authority for losses resulting from changes in interest rates. The Authority's obligations under any rate protection contract or credit enhancement or liquidity agreement shall not be considered bonds or notes for purposes of this Act. For purposes of this Section a rate protection contract is a contract determined by the Authority as necessary or appropriate to permit it to manage payment, currency or interest rate risks or levels.

(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3615/4.15)

Sec. 4.15. Revolving door prohibition. No Director, Service Board director or member, former Director, or former Service Board director or member shall, during his or her term and for a period of one year immediately after the end of his or her term, engage in business dealings with, knowingly accept employment from, or receive compensation or fees for services from the ~~Regional Transportation~~ Authority, the Suburban Bus Board, the Commuter Rail Board or the Chicago Transit Board. This prohibition shall not apply to any business dealings engaged in by the Director or Service Board director or member in the course of his or her official duties or responsibilities as a Director or Service Board director or member.

(Source: P.A. 98-1027, eff. 1-1-15.)

(70 ILCS 3615/5.03) (from Ch. 111 2/3, par. 705.03)

Sec. 5.03. Limitation on Actions.

The Authority shall not be liable in any civil action for any injury to any person or property for any acts or omissions of any Transportation Agency ~~transportation agency~~ or unit of local government, as a result of the Authority making grants to or having a purchase of service agreement with such agency or unit of local government. Nothing in this Act, however, limits the power of the Authority in its purchase of service agreements to pay the cost of any such injuries.

No civil action shall be commenced in any court against the Authority or a Service Board by any person on account of any wrongful death or for any injury to any person unless it is commenced within one year from the date that the cause of action accrued; provided, however, that the foregoing shall not limit a Transportation Agency ~~transportation agency~~ in bringing a civil action to enforce its rights under a purchase of service agreement with the Authority. This amendatory Act of 1995 applies only to causes of action accruing on or after January 1, 1996.

(Source: P.A. 89-109, eff. 1-1-96.)

(70 ILCS 3615/5.05) (from Ch. 111 2/3, par. 705.05)

Sec. 5.05. Opt Out.

(a) Notwithstanding any other provision of this Act, if the County Board of the County of DuPage, Kane, Lake, McHenry, or Will by ordinance authorizes that such county shall elect to terminate the powers of the Authority and the Suburban Bus Division in that County, the Secretary of such County Board shall certify that proposition to the proper election officials, who shall submit such proposition at an election in accordance with the general election law to decide whether or not the County shall opt out; and if a majority of the voters voting upon the proposition is in favor of terminating the powers of the Authority and the Suburban Bus Division those powers shall be terminated.

The form of the ballot to be used at the referendum shall be substantially as follows:

Shall ..... County Terminate the

Powers of the ~~Regional Transportation~~	YES
Authority and the Suburban Bus	
Division in .... County	NO

on ..... (date)

If a majority of the voters vote in favor of terminating the powers of the Authority and the Suburban Bus Division then all of the powers of the Authority and the Suburban Bus Division shall terminate in such county except those powers and functions which the Authority determines to be necessary

to exercise with regard to:

(i) public transportation by commuter rail, and related public transportation facilities;

(ii) public transportation other than by commuter rail which is required in order to comply with federal or State laws and regulations, and related public transportation facilities; and

(iii) public transportation other than by commuter rail provided by the Suburban Bus Division pursuant to contract with the County or other governmental entity therein, and related public transportation facilities.

(b) The termination of the powers of the Authority and the Suburban Bus Division referred to in paragraph (a) of this Section with respect to any County shall occur on approval of the referendum by the electors provided on or prior to the date of such termination, such County shall have:

(i) assumed the obligations of the Authority under all laws, federal or State, and all contracts with respect to public transportation or public transportation facilities in such County, which statutory or contractual obligations extend beyond the termination date provided for in accordance with paragraph (c) of this Section provided that such obligations shall not be deemed to include any indebtedness of the Authority for borrowed money;

(ii) agreed to indemnify and hold harmless the Authority against any and all claims, actions, and

liabilities arising out of or in connection with the termination of the Authority's powers and functions pursuant to paragraph (a) of this Section; and

(iii) taken or caused to be taken all necessary actions and fulfilled or caused to be fulfilled all requirements under federal and State laws, rules and regulations with respect to such termination and any related transfers of assets or liabilities of the Authority. A County may, by mutual agreement with the Authority, permit the Authority to fulfill one or more contracts which by their terms extend beyond the termination date provided for in accordance with paragraph (c) of this Section, in which case the powers and functions of the Authority in that County shall survive only to the extent deemed necessary by the Authority to fulfill said contract or contracts. The satisfaction of the requirements provided for in this paragraph shall be evidenced in such manner as the Authority may require.

(c) Following an election to terminate the powers of the Authority and the Suburban Bus Division at a referendum held under paragraph (a) of this Section the County Board shall notify the Authority of the results of the referendum which notice shall specify a termination date, which is the last day of the calendar month, but no earlier than December 31, 1984. Unless the termination date is extended by mutual agreement between the County and the Authority, the termination of the

powers and functions of the Authority in the County shall occur at midnight on the termination date, provided that the requirements of this Section have been met.

(d) The proceeds of taxes imposed by the Authority under Sections 4.03 and 4.03.1 collected after the termination date within a County wherein the powers of the Authority and the Suburban Bus Division have been terminated under this Section shall be provided by the Authority to the Commuter Rail Board to support services under the jurisdiction of the Commuter Rail Board which are attributable to that County, as determined by the Commuter Rail Board. Any proceeds which are in excess of that necessary to support such services shall be paid by the Authority to that County to be expended for general transportation purposes in accordance with law. If no services under the jurisdiction of the Commuter Rail Board are provided in a County wherein the powers of the Authority have been terminated under this Section, all proceeds of taxes imposed by the Authority in the County shall be paid by the Authority to the County to be expended for general transportation purposes in accordance with law. The Authority or the Suburban Bus Division has no obligation to see that the funds expended under this paragraph by the County are spent for general transportation purposes in accordance with law.

(Source: P.A. 83-885; 83-886.)

(70 ILCS 3615/5.15)

Sec. 5.15. Rail safety recommendation report. The ~~Regional Transportation~~ Authority, the Chicago Transit Authority, and the Commuter Rail Division shall issue an annual report on or before December 31 of each year containing all rail safety recommendations made by the National Transportation Safety Board during the previous 12 months and the status of the ~~Regional Transportation~~ Authority's, the Chicago Transit Authority's, and the Commuter Rail Division's implementation of those recommendations, including for any recommendations within the ~~Regional Transportation~~ Authority's extraterritorial ~~extra-territorial~~ authority, if any. The reports shall be made publicly available on the ~~Regional Transportation~~ Authority's website.

(Source: P.A. 103-640, eff. 7-1-24.)

(70 ILCS 3615/5.17 new)

Sec. 5.17. Diversity reporting.

(a) As used in this Section:

"Minority person" has the meaning given to that term in the Business Enterprise for Minorities, Women, and Persons with Disabilities Act.

"Person with a disability" has the meaning given to that term in the Business Enterprise for Minorities, Women, and Persons with Disabilities Act.

"Qualified veteran-owned small business" has the meaning given to that term in Section 45-57 of the Illinois

Procurement Code.

"Small business" has the meaning given to that term in Section 45-57 of the Illinois Procurement Code.

"Veteran" has the meaning given to that term in Section 45-57 of the Illinois Procurement Code.

"Woman" has the meaning given to that term in the Business Enterprise for Minorities, Women, and Persons with Disabilities Act.

(b) All construction contractors who contract with the Authority or a Service Board shall report to the Authority regarding the diversity of its employees, apprenticeship hours, and its spending. Reports must contain data providing:

(1) the number of women, minority persons, persons with a disability, and veterans employed by the construction contractor;

(2) the apprenticeship hours performed by women, minority persons, persons with a disability, and veterans; and

(3) the spending for women-owned, minority-owned, qualified veteran-owned, and small business enterprises in the previous calendar year.

Reports shall express the percentage of the total work performed on Authority projects by the construction contractor submitting the report, the total apprenticeship hours and percentage of apprenticeship hours performed by women, minority persons, and veterans, and the actual spending and

percentage of spending by the construction contractor for all women-owned, minority-owned, qualified veteran-owned small business, and small business enterprises.

(c) The construction contractor shall submit a diversity report to the Board of the Authority annually on the anniversary of the contract. The Authority shall publish each diversity report on its website.

(70 ILCS 3615/5.20 new)

Sec. 5.20. Performance review and removal for cause.

(a) The Authority shall conduct a performance review of the Executive Director of each Service Board once each year. As part of this review, the Executive Director shall appear before the Board to discuss the initial findings of the review. At the conclusion of the review, the Authority shall provide feedback to the Executive Director. The review shall consider, at minimum:

(1) performance of public transportation service provided by the relevant Service Board as measured against the applicable service standards pursuant to Section 6.02;

(2) any findings of the most recent general performance audit conducted by the Auditor General under Section 2.01g;

(3) any findings of audits conducted by the Chief Internal Auditor into the relevant Division; and

(4) Service Board compliance with the Service Plan,

5-Year Capital Program, Annual Budget, and 2-Year Financial Plan approved by the Authority.

(b) The Authority may also review allegations of misconduct or other wrongdoing by the Executive Director. The Authority shall provide the Executive Director with written notice of any allegations and a reasonable opportunity to be heard in person or by counsel in reference thereto. The Authority shall establish rules to implement this Section.

(c) The Authority shall remove the Executive Director of the Commuter Rail Division, Suburban Bus Division, or Chicago Transit Division (i) upon a showing of just cause, or following an annual performance review in which the Authority determines that the Executive Director led the Division to fail to comply with the Service Plan, 5-Year Capital Program, Annual Budget, or 2-Year Financial Plan approved by the Authority and (ii) a supermajority vote. Upon a vote to remove an Executive Director, a schedule that shall permit an orderly transition in that office may be instituted. For the purposes of this Section, "just cause" means any egregious act or omission, including, but not limited to, malfeasance, nonfeasance, gross misconduct or criminal conduct which impairs the individual's ability to fulfill their duties and obligations, or for actions taken that violate the terms of this Act.

(70 ILCS 3615/5.25 new)

Sec. 5.25. Dial-a-ride service program.

(a) As used in this Section, "local dial-a-ride service" or "DAR service" means a door-to-door transportation service, other than that mandated by the Americans with Disabilities Act, that is operated by a Service Board or other unit of local government within the service area of the Authority and that allows passengers to request pick-up and drop-off by telephone or other means and does not follow a fixed route.

(b) A hired third party shall work in collaboration with the Authority, Service Boards, counties, and townships that operate dial-a-ride services to evaluate existing dial-a-ride programs and create recommendations for coordinated service across the region. The recommendations shall consider coordination with existing dial-a-ride service and fixed-route service operated by the Service Boards and potential expansion of fixed-route service operated by the Service Boards. The Authority shall work with the Service Boards, counties, and townships that operate dial-a-ride services to implement the recommendations following an affirmative vote of the Board of the Authority.

(c) After the recommendations have been completed, the Authority may establish a DAR service program policy and authorize the deposit of Authority moneys into a DAR Service Program Fund. Amounts on deposits in the fund and interest and other earnings on those amounts may be used by the Authority, with the approval of its Directors, for:

(1) operating cost assistance up to a maximum of 80% of the operating cost of the DAR service provided by a unit of local government;

(2) capital cost assistance for vehicles and technology obtained by units of local government to deliver DAR service;

(3) payment of Authority staff deployed to help support DAR services operated by units of local government and for other operating expenses incurred by the Authority relating to the provision of DAR service by units of local government or an operating unit of the Authority; and

(4) payment of capital costs incurred by the Authority relating to its support of DAR service provided by units of local government or by a Service Board.

(d) If the Board creates a DAR service program policy that provides guidance on what DAR services provided by units of local government are eligible for Authority support under the DAR service program policy, then the DAR service program policy shall include:

(1) the level of operating and capital subsidies available to units of local government from the Authority under the DAR service program policy;

(2) eligibility criteria for units of local government to receive operating or capital subsidies from the DAR service program policy;

(3) a description of technical support the Authority

may supply units of local government that operate DAR services;

(4) a description of how units of local government may obtain DAR services from a Service Board of the Authority;

(5) requirements that DAR services must be consistent with service standards established by the Authority to be eligible for operating or capital subsidies from the Authority;

(6) the requirements for integration of a DAR service operated by a unit of local government into the Authority's fare collection, service branding, travel information, and other systems required to provide riders with seamless integration of DAR services with the Authority's fixed-route transit services in the metropolitan region;

(7) standardized hours of operation, rider eligibility criteria, fares, service standards, and use of fare media compatible with the Authority's fixed-route services, and other service-related requirements established by the Authority that shall be in effect for all DAR services funded by the Authority;

(8) Authority funding support levels tied to objective criteria, such as vehicle revenue miles, passenger miles traveled, unlinked passenger trips, vehicle revenue hours, cost per DAR service ride, the number of zero-car households in the service area, and the percentage of

trips by DAR service users that also include travel on the Authority's fixed-route services;

(9) requirements of any limitations on the provision of DAR service across DAR service areas and to destinations outside the metropolitan region; and

(10) standardized forms of agreements between the Authority and units of local government used in the administration of the DAR service program setting forth the funding arrangements, service levels, performance measures, and other requirements for participation in the program.

(e) The Authority shall not provide operating or capital funding for a DAR service that does not meet the requirements of the DAR service program policy.

(f) To better inform and implement the DAR service program, the Authority shall establish a DAR Service Coordination Council consisting of officials from each of the county departments of transportation in the metropolitan region as well as a diverse set of representatives from other local units of government, social service providers, and other community stakeholders. The Coordination Council shall advise the Authority on DAR service program policies and shall assist the Authority in improving DAR service quality, coordination, and consistency throughout the metropolitan region.

(g) The Authority may establish a DAR Service Board to effectuate the goals and requirements of this Section.

(h) If the Authority creates a DAR program, then the Authority shall address DAR service issues and its DAR service program policy in its Strategic Plan and in its other plans and programs.

(70 ILCS 3615/5.30 new)

Sec. 5.30. Contract limitations on lame duck boards. On and after the effective date of this amendatory Act of the 104th General Assembly and until the new Board of the Authority and boards of the Service Boards are seated, the Regional Transportation Authority and Service Boards shall not enter into or renew any contract with a term of one year or more or a total cost of $10,000,000 or more. Any contract entered into or renewed in violation of this Section shall be voidable by the new Board of the Authority or the new board of the applicable Service Board.

(70 ILCS 3615/5.35 new)

Sec. 5.35. Northern Illinois Transit Authority Executive Director performance evaluation. The Board shall conduct an annual evaluation, each fiscal year, of the Northern Illinois Transit Authority Executive Director. At the conclusion of the review, the Authority shall provide feedback to the Executive Director. The review shall consider, at minimum:

(1) performance of public transportation service provided by each Service Board as measured against the applicable

service standards under Section 6.01;

(2) any relevant findings of audits conducted by the Chief Internal Auditor under Section 7.01; and

(3) any findings of the most recent general performance audit conducted by the Auditor General under Section 2.01g.

(70 ILCS 3615/Art. VI heading new)

ARTICLE VI. SERVICE

(70 ILCS 3615/6.01 new)

Sec. 6.01. Service standards.

(a) The Authority shall adopt service standards to guide the provision of public transportation throughout the metropolitan region.

(b) The service standards shall identify quantitative and qualitative attributes of quality public transit service using metrics drawn from the performance of high-quality transit systems in global metropolitan areas with populations and metropolitan economies comparable to the metropolitan region.

(c) The service standards shall include a framework that describes the appropriate characteristics for each type of service or mode. These characteristics include, but are not limited to, mode, frequency, time span, vehicle type, stop spacing, vehicle and stop amenities, network connectivity, route directness, route deviation, and coverage of service. Consideration shall be given to vehicle revenue hours, vehicle

revenue miles, passenger miles traveled, and unlinked passenger trips.

(d) The service standards shall cover the entire metropolitan region and include the development of transit propensity thresholds for each type of service or mode. Transit propensity metrics shall include, but are not limited to, population density, employment density, low-income populations, disabled populations, zero-car households, intersection density, and the presence of sidewalks. The Authority shall develop weights for each metric and a scoring system to determine transit propensity.

(e) The service standards shall be adjusted as appropriate to accommodate the addition of modes of public transportation not currently being provided by the Authority, which may include, but are not limited to:

(1) streetcars;

(2) light rail;

(3) full-scale bus rapid transit;

(4) a transition from commuter rail to regional rail or a combination of commuter and regional rail; and

(5) electrified versions of current combustion engine vehicle systems.

(f) A unit of local government may petition the Authority to increase the level of transit service provided above what would otherwise be provided through the service standards. The Authority may develop plans and policies to assist units of

local government in identifying corridors where additional service could be provided.

(g) The service standards shall include the transition of commuter rail in the metropolitan region to a regional rail service pattern or the retention of commuter rail with additional regional rail service.

(h) Service standards and transit propensity thresholds shall be developed, adopted by the board of directors, and implemented by December 31, 2027.

(1) The development of such standards shall be done cooperatively by staff of the Authority and the Service Boards, including input from the bus and train operators and train operating crews employed by the Service Boards.

(2) In developing and evaluating the service standards, consideration shall be given to limitations experienced by the Commuter Rail Division due to shared infrastructure with freight rail.

(3) After service standards are implemented, the Authority shall meet with each of the Service Boards at least quarterly each year to ensure operations are continuing effectively and to discuss issues or concerns related to the service standards.

(4) The Board shall review and make adjustments to the service standards in conjunction with its adoption of the Authority's Strategic Plan.

(i) Until December 31, 2030, this Section shall only apply

to revenue generated by taxes under Section 4.03 and any funds distributed to the Service Boards based on Section 4.03.3.

(j) Until December 31, 2030, the amount of funding distributed to each Service Board under this Section shall be, at a minimum, equal to the amount of funding distributed in 2025 under Section 4.03.3 to each Service Board. If the revenue generated under Section 4.03.03 in a year is below that of 2025, then the amount of funding distributed to each Service Board under this Section shall be reduced proportionally.

(k) Following the implementation of service standards, the Authority and the Service Boards, their chief executive officers, and other employees as required shall, upon request of the General Assembly, attend a minimum of one hearing annually before an appropriations committee and a substantive committee of the House of Representatives and an appropriations committee and a substantive committee of the Senate regarding the implementation and efficacy of service standards and other issues as requested. These hearings may be conducted in Chicago or Springfield or any other location selected by the General Assembly.

(l) The Authority shall compile and publish reports comparing the actual public transportation system performance measured against the service standards. The performance measures shall include customer-related performance data measured by line, route, or subregion, as determined by the

Authority, including, but not limited to:

(1) travel times and on-time performance;

(2) ridership data;

(3) equipment failure rates;

(4) employee and customer safety;

(5) crowding;

(6) cleanliness of vehicles and stations;

(7) service productivity; and

(8) customer satisfaction.

The Service Boards shall prepare and submit to the Authority the reports with regard to these performance measures in the frequency and form required by the Authority. The Authority shall compile and publish the reports on its website on a regular basis, no less than monthly. The Authority shall implement consistent data reporting standards.

(m) The service standards and performance measures shall not be used as a basis for disciplinary action against any employee of the Authority or a Service Board, except to the extent that the collective bargaining agreements and employment and disciplinary practices of the Authority or the relevant Service Board provide for the action.

(70 ILCS 3615/Art. VII heading new)

ARTICLE VII. INTERNAL AUDIT

(70 ILCS 3615/7.01 new)

Sec. 7.01. Chief Internal Auditor.

(a) The Board of the Authority shall appoint a Chief Internal Auditor, who shall report directly to the Board. The Chief Internal Auditor shall:

(1) have earned a baccalaureate degree from an institution of higher education;

(2) be a certified internal auditor, certified public accountant with at least 5 years of auditing experience, or an auditor with 5 years of auditing experience; and

(3) have not been convicted of any felony under the laws of this State, another State, or the United States.

The term of the Chief Internal Auditor shall be 5 years. The initial appointment shall be made within 180 days after the effective date of this amendatory Act of the 104th General Assembly. A Chief Internal Auditor may be reappointed to one or more subsequent terms. A Chief Internal Auditor may only be removed for cause. Cause for removal includes incompetence, neglect of duty, malfeasance in office, and violation of the prohibitions of subsection (d). A vacancy occurring during a term shall be filled with a 5-year appointment.

(b) The Chief Internal Auditor appointed by the Board of the Authority shall have jurisdiction over the Commuter Rail Division, the Suburban Bus Division, the Chicago Transit Authority, and all officers and employees of, and vendors and others doing business with, the Authority and the Service Boards. The Chief Internal Auditor has jurisdiction over the

Authority and the Service Boards to make post audits and investigations authorized by or under this Act.

(c) The Chief Internal Auditor shall:

(1) direct the internal audit functions and activities of the Authority, including conducting operational, financial, compliance, performance, information technology, and special audits to determine the adequacy of the Authority's systems of internal control and ensure compliance with Authority and State requirements;

(2) prepare audit reports and assess program goals, including making recommendations leading to compliance, reduced operating costs, improved services, and greater general efficiency and effectiveness in existing Authority operations;

(3) be responsible for the preparation of an annual audit plan for submission to, and subject to the approval of, the Board of the Authority;

(4) follow-up on findings in internal and external audit reports to determine if appropriate remedial action has been taken;

(5) coordinate external audit request and report responses to be completed by Authority management; and

(6) perform other duties as required by law or ordinance.

(d) The Chief Internal Auditor or any deputy internal auditor may not:

(1) become a candidate for any elective public office;

(2) hold any other public office, by appointment or otherwise, except for appointments on governmental advisory boards or study commissions or as otherwise expressly authorized by law;

(3) hold any other employment;

(4) be actively involved in the affairs of any political party;

(5) actively participate in any political campaign for any public office created by the Constitution or by any statute of the State;

(6) actively participate in any campaign relating to a referendum or public question concerning the Constitution, the government of the State or any local or private agency audited by the Authority's Chief Internal Auditor during the preceding 4 years;

(7) hold any legal, equitable, creditor, or debt interest in any partnership, firm, or other entity which contracts with the Authority during the Chief Internal Auditor's or the deputy internal auditor's term or tenure;

(8) have any direct or indirect financial or economic interest in the transactions of the Authority audited by the Chief Internal Auditor during the Chief Internal Auditor's or the deputy internal auditor's term or tenure; except that written disclosure of any such interest to the Board of the Authority and formal disqualification from

participation in any post audit involving that transaction may, with the approval of the Board of the Authority, constitute compliance with this paragraph if the interest is either insubstantial or results directly from an interest held before becoming Chief Internal Auditor or deputy internal auditor;

(9) conduct or supervise a post audit of any outside agency or vendor for which they were responsible or by which they were employed or with which they contracted during the preceding 4 years; and

(10) make or report publicly any charges of nonfeasance or malfeasance in the office of any public official or illegal conduct of any person unless they know of reasonable grounds, based on accepted auditing and accounting standards, for the charges.

(e) The Chief Internal Auditor may hire employees as may be necessary and appropriate to carry out the Chief Internal Auditor's duties, including Deputy Internal Auditors. The Chief Internal Auditor may determine the duties of all employees and may delegate the Chief Internal Auditor's power and authority to deputy internal auditors.

(f) The Chief Internal Auditor may contract with certified public accountants licensed in Illinois, qualified management consultants, attorneys licensed in this State, and other persons or firms necessary to carry out the Chief Internal Auditor's duties. The Chief Internal Auditor may designate any

person with whom the Chief Internal Auditor contracts as a special assistant auditor for the purpose of conducting a post audit or investigation under the Chief Internal Auditor's supervision. The Chief Internal Auditor may delegate the Chief Internal Auditor's powers and authority respecting post audits and investigations to special assistant auditors other than the power of subpoena, but any delegation of authority to administer oaths or take depositions must be made in writing and limited to a particular audit or investigation.

(g) The Chief Internal Auditor shall conduct a financial audit, a compliance audit, or other attestation engagement, as is appropriate to the Authority's operations under generally accepted government auditing standards, of each Authority agency at least once during every biennium. The general direction and supervision of the financial audit program may be delegated only to an individual who is a certified public accountant and a payroll employee under the control of the Chief Internal Auditor. In the conduct of financial audits, compliance audits, and other attestation engagements, the Chief Internal Auditor may inquire into and report upon matters properly within the scope of a performance audit, provided that the inquiry shall be limited to matters arising during the ordinary course of the financial audit.

(h) The Chief Internal Auditor shall conduct a performance audit of an agency of the Authority when directed by the Board of the Authority. The directive may:

(1) require the Chief Internal Auditor to examine and report on specific management efficiencies or cost-effectiveness proposals specified therein;

(2) in the case of a program audit, set forth specific program objectives, responsibilities, or duties or specify the program performance standards or program evaluation standards to be the basis of the program audit;

(3) be directed at particular procedures or functions established by statute, ordinance, administrative rule, or precedent; and

(4) require an examination and report upon specific proposals relating to Authority programs specified in the directive.

(i) The Chief Internal Auditor may initiate and conduct a special audit whenever the Chief Internal Auditor determines it to be in the public interest.

(j) The Chief Internal Auditor may initiate and conduct an economy and efficiency audit of an agency or program of the Authority whenever the findings of a post audit indicate that an economy and efficiency audit is advisable or in the public interest, if the Chief Internal Auditor has given the Board of the Authority at least 30 days prior notice of the Chief Internal Auditor's intention to conduct the audit and the Board of the Authority has not disapproved of that audit.

(k) The Chief Internal Auditor may, at any time, make an informal inquiry of any agency of the Authority concerning its

obligation, receipt, expenditure, or use of Authority funds or other public funds, but an internal inquiry may not be in the nature of an investigation or post audit.

(l) The Chief Internal Auditor may adopt rules establishing post audit standards consistent with attestation standards and auditing standards issued by the American Institute of Certified Public Accountants (AICPA), related AICPA Statements on Standards for Attestation Engagements, and in accordance with generally accepted government auditing standards current at the time the audit is commenced.

(m) The Authority and the Service Boards, their officers, and their employees shall promptly comply with, and aid and assist the Chief Internal Auditor in the exercise of the Chief Internal Auditor's powers and duties under this Section.

At the request of the Chief Internal Auditor, each agency of the Authority shall, without delay, make available to the Chief Internal Auditor or the Chief Internal Auditor's designated representative any record or information requested and shall provide for examination or copying all records, accounts, papers, reports, vouchers, correspondence, books, and other documentation in the custody of that agency, including information stored in electronic data processing systems, which is related to or within the scope of any audit or investigation under this Section.

The Chief Internal Auditor shall report to the Board of the Authority each instance in which an agency of the

Authority fails to cooperate promptly and fully as required by this Section.

The Chief Internal Auditor may institute and maintain any action or proceeding to secure compliance with this Section.

(n) Upon completion of any audit, the Chief Internal Auditor shall issue an audit report that shall include: a precise statement of the scope of the audit or review; a statement of the material findings resulting from the audit; a statement of the underlying cause, evaluative criteria used, and the current and prospective significance thereof; and a statement of explanation or rebuttal that may have been submitted by the agency audited relevant to the audit findings included in the report.

As part of this report the Chief Internal Auditor shall prepare a signed digest of the significant matters of the report and, as may be applicable, a concise statement of:

(1) any actions taken or contemplated by persons or agencies after the completion of the audit but before the release of the report, which bear on matters in the report;

(2) any actions the Chief Internal Auditor considers necessary or desirable; and

(3) any other information the Chief Internal Auditor deems useful to the Board of the Authority in order to understand or act on any matters presented in the audit.

All audit reports shall be maintained in the Office of the

Chief Internal Auditor as a public record, except to the extent that information contained in the report is made confidential or privileged by law.

If the post audit of an agency of the Authority discloses an apparent violation of a penal statute or an apparent instance of misfeasance, malfeasance, or nonfeasance, by any person, relating to the obligation, expenditure, receipt, or use of public funds, the Chief Internal Auditor shall immediately make a written report to the Board of the Authority stating that to be the case and setting forth the underlying facts that have led to that conclusion.

(o) By March 1, each year, the Chief Internal Auditor shall submit to the Board of the Authority an annual report summarizing all audits, investigations, and special studies made under this Section during the last preceding calendar year. The Chief Internal Auditor shall prepare and distribute other reports as may be required by the Board of the Authority.

(p) If records or information are classified as confidential under law, then the records or information shall be disclosed to the Office of the Chief Internal Auditor as necessary and to the extent required for the performance of an authorized post audit. Federal tax information shall only be provided in accordance with federal law and regulations applicable to the safeguarding of federal tax information. Confidential records or information disclosed to the Office of the Chief Internal Auditor shall be subject to the same legal

confidentiality and protective restrictions in the Office of the Chief Internal Auditor as the records and information have in the hands of the official authorized custodian. Any penalties applicable to the officially authorized custodian or the custodian's employees for the violation of any confidentiality or protective restrictions applicable to the records or information shall also apply to the officers, employees, contractors, and agents of the Office of the Chief Internal Auditor.

The Office of the Chief Internal Auditor may not publish any confidential information or records in any report, including data and statistics, if the information as published is directly or indirectly matchable to any individual.

Inside the Office of the Chief Internal Auditor, confidential records or information may be used only for official purposes. Any officer, employee, contractor, or agent of the Office of the Chief Internal Auditor who violates any legal confidentiality or protective restriction governing any records or information shall be guilty of a Class A misdemeanor unless a greater penalty is otherwise provided by law.

(70 ILCS 3615/7.02 new)

Sec. 7.02. Transition.

(a) The Authority shall provide for an orderly transition of functions and responsibilities under this amendatory Act of

the 104th General Assembly through the development of a transition plan. As soon as is reasonably feasible after the effective date of this amendatory Act of the 104th General Assembly and before September 1, 2026, the Department of Transportation shall enter into a contract with a third party to assist with the transition plan, including the transition of certain functions between the Service Boards and the Authority. This contract shall also include a study of the functions outlined in subsection (e) to inform the optimum allocation of those functions to allow for the efficient exercise by the Authority of the powers under this Act and the Chicago Transit Authority Act, the Suburban Bus Division under Article 3A, the Commuter Rail Division under Article 3B, and the Chicago Transit Authority under the Chicago Transit Authority Act.

(b) To assist the contracted third party and the Authority, a Transition Working Group shall be established and supported by the Authority that shall be consulted throughout the transition process.

(1) The Transition Working Group shall be made up of 15 members, comprised of representatives from the Authority, each of the Service Boards, and at least one member from a statewide labor organization recognized under the National Labor Relations Act or the Railway Labor Act and resides within the 6-county metropolitan region of the Authority.

(2) The Transition Working Group shall meet regularly with the Authority and the hired third party throughout the duration of the contract to provide insight into the workings of the Authority and Service Boards.

(3) As needed, the Transition Working Group shall convene and assemble other necessary staff of the Service Boards and the Authority to aid in the transition.

(4) The Authority shall appoint the members of the Transition Working Group by October 1, 2026.

(c) The Service Boards shall work closely with the Authority and provide all relevant data and information necessary to complete the transition plan. The Authority shall have access to and the right to examine and copy all books, documents, papers, records, or other source data of a Service Board relevant to any information submitted under this Section.

(d) The Authority shall evaluate and propose a transition plan for each of the following:

(1) Establishing a new process and coordination between the Authority and the Service Boards to create the 5-Year Capital Program. This process shall be established by January 1, 2027.

(2) The creation of a universal fare instrument and necessary coordination between the Authority and the Service Boards. This process shall be established by July 1, 2027.

(3) The transition from the NITA Law Enforcement Task Force to a sworn law enforcement officer crime prevention program on public transportation and a crime prevention plan to protect public transportation employees and riders in the metropolitan region, as required by Section 2.11.10.

(e) As part of the development of the transition plan, the Authority and the hired third party shall evaluate the existing policy processes performed by the Authority and each of the Service Boards and develop a process for efficient and effective operations by both the Authority and the Service Boards.

(f) As part of the development of the transit plan, the Department of Transportation and the hired third party shall evaluate procurement, with special consideration given to the consolidation of bulk fuel purchases, information technology services, consulting contracts, and subscriptions of:

(1) service planning;

(2) grant administration;

(3) marketing;

(4) lobbying;

(5) communications, media, and graphics design;

(6) governmental and legislative affairs; and

(7) information technology.

(g) The hired third-party shall evaluate existing paratransit programs and produce recommendations for improved

coordination and service. The recommendations may include, but are not limited to, improved coordination of paratransit and accessible mainline transportation services, and other measures to improve the customer and worker experience. These recommendations shall be brought to the Board by January 1, 2027 for review and approval. The Authority shall take action on these recommendations no later than April 1, 2027 and report back to the Board with progress January 1, 2028.

(h) The Authority shall regularly report to the Board on the status of the transition effort and make recommendations for Board policies and actions. The Authority and the hired third party shall prepare and convey a summary of its activities and produce a final report of the transition activities already performed, future recommendations, and relevant data for the General Assembly by July 1, 2027.

(i) The Authority shall implement the provisions of the transition plan by ordinance no later than July 1, 2027, notwithstanding any deadlines provided in this Section, and the Service Boards shall take any corresponding actions required.

(70 ILCS 3615/7.03 new)

Sec. 7.03. ADA Advisory Council.

(a) There is established an ADA Advisory Council. The Board shall appoint at least 5 and not more than 15 members to the ADA Advisory Council.

(b) The purpose of the ADA Advisory Council is to advise the Board of the Authority of the impact of Authority policies, programs, and public transportation services on disabled transit riders within the metropolitan region and to make recommendations for how to improve public transportation in the metropolitan region.

(c) The Board shall strive to assemble an ADA Advisory Council that is reflective of the diversity of the metropolitan region, the users of the various modes of public transportation, and the interests of the residents of the region in a strong public transportation system.

(d) ADA Advisory Council members shall be appointed to terms of 5 years, may be reappointed to serve multiple terms, and may continue to serve after expiration of their terms until their successors are appointed.

(e) The members of the ADA Advisory Council shall elect a Chair, who shall preside over meetings, which shall occur monthly or on such other schedule as is set by vote of the ADA Advisory Council and shall establish meeting agendas in consultation with fellow ADA Advisory Council members and the Authority.

(f) Meetings of the ADA Advisory Council shall be held in compliance with the Open Meetings Act, and the public shall be given an opportunity to attend and comment on matters pertaining to the work of the ADA Advisory Council.

(g) The Authority shall designate one or more staff

liaisons to provide technical support for the ADA Advisory Council and to facilitate direct communication between the ADA Advisory Council and those in the Authority responsible for delivering public transportation services.

(h) The ADA Advisory Council shall:

(1) review and comment on proposed Authority budgets, financial plans, capital programs, fare policies, and service standards;

(2) convey concerns pertaining to the quality, efficiency, safety, accessibility, and equity of mainline and paratransit public transportation services as they impact disabled riders;

(3) assess the efficacy of Authority initiatives to protect the safety of disabled riders on the public transportation system;

(4) prepare and convey recommendations to the Authority for how the Authority can improve the quality, efficiency, and equity of public transportation service for disabled riders in the metropolitan region;

(5) serve as a resource for connecting disabled riders and disability advocacy organizations with those in the Authority responsible for delivering public transportation services;

(6) advocate for funding, policies, and laws that shall improve public transportation in the metropolitan region; and

(7) serve as a resource for Authority staff to discuss proposed changes to services, policies, and technologies affecting disabled transit riders before those changes are implemented.

(i) The Authority shall provide adequate technical support so the ADA Advisory Council can function effectively, provide regular briefing on service delivery issues and other topics of interest for transit riders, make staff responsible for delivery of public transportation services accessible to the ADA Advisory Council, give the ADA Advisory Council sufficient information and time to comment on proposed plans and policies, and take into account the comments and recommendations of the ADA Advisory Council before taking action on initiatives that impact public transit riders.

(j) The Authority shall establish an Office of Disability of Policy and Planning, whose initial responsibilities shall include developing ADA-related training standards, complaint and comment procedures, paratransit eligibility criteria, and a regional Transit Accessibility Plan in collaboration with the ADA Advisory Committee.

(k) Members of the ADA Advisory Council shall serve without compensation but shall be entitled to reimbursement of reasonable and necessary costs incurred in the performance of their duties.

(l) ADA Advisory Council members are subject to public transportation usage requirements applicable to Directors.

(70 ILCS 3615/7.04 new)

Sec. 7.04. Riders Advisory Council.

(a) There is established a Riders Advisory Council. The Board shall appoint at least 5 and not more than 15 members to the Riders Advisory Council.

(b) The purpose of the Riders Advisory Council is to advise the Board of the Authority on the impact of Authority policies, programs, and public transportation services on transit riders within the metropolitan region and to make recommendations for how to improve public transportation in the metropolitan region.

(c) The Board shall strive to assemble a Riders Advisory Council that is reflective of the diversity of the metropolitan region, the users of the various modes of public transportation, and the interests of the residents of the region in a strong public transportation system.

(d) Members of the Riders Advisory Council shall be appointed to terms of 5 years, may be reappointed to serve multiple terms, and may continue to serve after expiration of their terms until their successors are appointed.

(e) The members of the Riders Advisory Council shall elect a Chair, who shall preside over meetings, which shall occur monthly or on such other schedule as is set by vote of the Riders Advisory Council, and shall establish meeting agendas in consultation with fellow Riders Advisory Council members

and the Authority.

(f) Meetings of the Riders Advisory Council shall be held in compliance with the Open Meetings Act, and the public shall be given an opportunity to attend and comment on matters pertaining to the work of the Riders Advisory Council.

(g) The Authority shall designate one or more staff liaisons to provide technical support for the Riders Advisory Council and to facilitate direct communication between the Riders Advisory Council and those in the Authority responsible for delivering public transportation services.

(h) The Riders Advisory Council shall:

(1) review and comment on proposed Authority budgets, financial plans, capital programs, fare policies, and service standards;

(2) convey rider concerns pertaining to the quality, efficiency, safety, accessibility, and equity of public transportation services;

(3) assess the efficacy of Authority initiatives to protect the safety of riders on the public transportation system;

(4) prepare and convey recommendations to the Authority for how the Authority can improve the quality, efficiency, and equity of public transportation service in the metropolitan region;

(5) serve as a resource for connecting riders and rider advocacy organizations with those in the Authority

responsible for delivering public transportation services;

(6) advocate for funding, policies, and laws that shall improve public transportation in the metropolitan region; and

(7) serve as a resource for Authority staff to discuss proposed changes to services, policies, and technologies affecting transit riders before those changes are Implemented.

(i) The Authority shall provide adequate technical support so the Riders Advisory Council can function effectively, provide regular briefing on service delivery issues and other topics of interest for transit riders, make staff responsible for delivery of public transportation services accessible to the Riders Advisory Council, give the Riders Advisory Council sufficient information and time to comment on proposed plans and policies, and take into account the comments and recommendations of the Riders Advisory Council before taking action on initiatives that impact public transit riders.

(j) Members of the Riders Advisory Council shall serve without compensation but shall be entitled to reimbursement of reasonable and necessary costs incurred in the performance of their duties.

(k) Riders Advisory Council members are subject to public transportation system usage requirements applicable to Directors.

(70 ILCS 3615/2.13a rep.)
(70 ILCS 3615/2.37 rep.)
(70 ILCS 3615/3.08 rep.)
(70 ILCS 3615/3.11 rep.)
(70 ILCS 3615/3.12 rep.)
(70 ILCS 3615/3A.10 rep.)
(70 ILCS 3615/3A.11 rep.)
(70 ILCS 3615/3A.15 rep.)
(70 ILCS 3615/3A.16 rep.)
(70 ILCS 3615/3B.09b rep.)
(70 ILCS 3615/3B.10 rep.)
(70 ILCS 3615/3B.11 rep.)
(70 ILCS 3615/3B.14 rep.)
(70 ILCS 3615/3B.15 rep.)
(70 ILCS 3615/3B.25 rep.)

Section 5-915. The Regional Transportation Authority Act is amended by repealing Sections 2.13a, 2.37, 3.08, 3.11, 3.12, 3A.10, 3A.11, 3A.15, 3A.16, 3B.09b, 3B.10, 3B.11, 3B.14, 3B.15, and 3B.25.

Section 5-920. The Illinois Vehicle Code is amended by changing Sections 11-208.8, 18c-7401, and 18c-7402 as follows:

(625 ILCS 5/11-208.8)

Sec. 11-208.8. Automated speed enforcement systems in safety zones.

(a) As used in this Section:

"Automated speed enforcement system" means a photographic device, radar device, laser device, or other electrical or mechanical device or devices installed or utilized in a safety zone and designed to record the speed of a vehicle and obtain a clear photograph or other recorded image of the vehicle and the vehicle's registration plate or digital registration plate while the driver is violating Article VI of Chapter 11 of this Code or a similar provision of a local ordinance.

An automated speed enforcement system is a system, located in a safety zone which is under the jurisdiction of a municipality, that produces a recorded image of a motor vehicle's violation of a provision of this Code or a local ordinance and is designed to obtain a clear recorded image of the vehicle and the vehicle's license plate. The recorded image must also display the time, date, and location of the violation.

"Owner" means the person or entity to whom the vehicle is registered.

"Recorded image" means images recorded by an automated speed enforcement system on:

(1) 2 or more photographs;

(2) 2 or more microphotographs;

(3) 2 or more electronic images; or

(4) a video recording showing the motor vehicle and, on at least one image or portion of the recording, clearly

identifying the registration plate or digital registration plate number of the motor vehicle.

"Safety zone" means an area that is within one-eighth of a mile from the nearest property line of any public or private elementary or secondary school, or from the nearest property line of any facility, area, or land owned by a school district that is used for educational purposes approved by the Illinois State Board of Education, not including school district headquarters or administrative buildings. A safety zone also includes an area that is within one-eighth of a mile from the nearest property line of any facility, area, or land owned by a park district used for recreational purposes. However, if any portion of a roadway is within either one-eighth mile radius, the safety zone also shall include the roadway extended to the furthest portion of the next furthest intersection. The term "safety zone" does not include any portion of the roadway known as Lake Shore Drive or any controlled access highway with 8 or more lanes of traffic.

(a-5) The automated speed enforcement system shall be operational and violations shall be recorded only at the following times:

(i) if the safety zone is based upon the property line of any facility, area, or land owned by a school district, only on school days and no earlier than 6 a.m. and no later than 8:30 p.m. if the school day is during the period of Monday through Thursday, or 9 p.m. if the school day is a

Friday; and

(ii) if the safety zone is based upon the property line of any facility, area, or land owned by a park district, no earlier than one hour prior to the time that the facility, area, or land is open to the public or other patrons, and no later than one hour after the facility, area, or land is closed to the public or other patrons.

(b) A municipality that produces a recorded image of a motor vehicle's violation of a provision of this Code or a local ordinance must make the recorded images of a violation accessible to the alleged violator by providing the alleged violator with a website address, accessible through the Internet.

(c) Notwithstanding any penalties for any other violations of this Code, the owner of a motor vehicle used in a traffic violation recorded by an automated speed enforcement system shall be subject to the following penalties:

(1) if the recorded speed is no less than 6 miles per hour and no more than 10 miles per hour over the legal speed limit, a civil penalty not exceeding $50, plus an additional penalty of not more than $50 for failure to pay the original penalty in a timely manner; or

(2) if the recorded speed is more than 10 miles per hour over the legal speed limit, a civil penalty not exceeding $100, plus an additional penalty of not more than $100 for failure to pay the original penalty in a

timely manner.

A penalty may not be imposed under this Section if the driver of the motor vehicle received a Uniform Traffic Citation from a police officer for a speeding violation occurring within one-eighth of a mile and 15 minutes of the violation that was recorded by the system. A violation for which a civil penalty is imposed under this Section is not a violation of a traffic regulation governing the movement of vehicles and may not be recorded on the driving record of the owner of the vehicle. A law enforcement officer is not required to be present or to witness the violation. No penalty may be imposed under this Section if the recorded speed of a vehicle is 5 miles per hour or less over the legal speed limit. The municipality may send, in the same manner that notices are sent under this Section, a speed violation warning notice where the violation involves a speed of 5 miles per hour or less above the legal speed limit.

(d) For a municipality with a population under 2,000,000, 50% of gross revenue collected from the automated speed enforcement system shall be remitted to the Northern Illinois Transit Authority. The net proceeds that a municipality receives from civil penalties imposed under an automated speed enforcement system, after deducting all non-personnel and personnel costs associated with the operation and maintenance of such system, shall be expended or obligated by the municipality for the following purposes:

(i) public safety initiatives to ensure safe passage around schools, and to provide police protection and surveillance around schools and parks, including but not limited to: (1) personnel costs; and (2) non-personnel costs such as construction and maintenance of public safety infrastructure and equipment;

(ii) initiatives to improve pedestrian and traffic safety;

(iii) construction and maintenance of infrastructure within the municipality, including but not limited to roads and bridges; and

(iv) after school programs.

(e) For each violation of a provision of this Code or a local ordinance recorded by an automated speed enforcement system, the municipality having jurisdiction shall issue a written notice of the violation to the registered owner of the vehicle as the alleged violator. The notice shall be delivered to the registered owner of the vehicle, by mail, within 30 days after the Secretary of State notifies the municipality of the identity of the owner of the vehicle, but in no event later than 90 days after the violation.

(f) The notice required under subsection (e) of this Section shall include:

(1) the name and address of the registered owner of the vehicle;

(2) the registration number of the motor vehicle

involved in the violation;

(3) the violation charged;

(4) the date, time, and location where the violation occurred;

(5) a copy of the recorded image or images;

(6) the amount of the civil penalty imposed and the date by which the civil penalty should be paid;

(7) a statement that recorded images are evidence of a violation of a speed restriction;

(8) a warning that failure to pay the civil penalty or to contest liability in a timely manner is an admission of liability;

(9) a statement that the person may elect to proceed by:

(A) paying the fine; or

(B) challenging the charge in court, by mail, or by administrative hearing; and

(10) a website address, accessible through the Internet, where the person may view the recorded images of the violation.

(g) (Blank).

(h) Based on inspection of recorded images produced by an automated speed enforcement system, a notice alleging that the violation occurred shall be evidence of the facts contained in the notice and admissible in any proceeding alleging a violation under this Section.

(i) Recorded images made by an automated speed enforcement system are confidential and shall be made available only to the alleged violator and governmental and law enforcement agencies for purposes of adjudicating a violation of this Section, for statistical purposes, or for other governmental purposes. Any recorded image evidencing a violation of this Section, however, may be admissible in any proceeding resulting from the issuance of the citation.

(j) The court or hearing officer may consider in defense of a violation:

(1) that the motor vehicle or registration plates or digital registration plates of the motor vehicle were stolen before the violation occurred and not under the control or in the possession of the owner or lessee at the time of the violation;

(1.5) that the motor vehicle was hijacked before the violation occurred and not under the control of or in the possession of the owner or lessee at the time of the violation;

(2) that the driver of the motor vehicle received a Uniform Traffic Citation from a police officer for a speeding violation occurring within one-eighth of a mile and 15 minutes of the violation that was recorded by the system; and

(3) any other evidence or issues provided by municipal ordinance.

(k) To demonstrate that the motor vehicle was hijacked or the motor vehicle or registration plates or digital registration plates were stolen before the violation occurred and were not under the control or possession of the owner or lessee at the time of the violation, the owner or lessee must submit proof that a report concerning the motor vehicle or registration plates was filed with a law enforcement agency in a timely manner.

(l) A roadway equipped with an automated speed enforcement system shall be posted with a sign conforming to the national Manual on Uniform Traffic Control Devices that is visible to approaching traffic stating that vehicle speeds are being photo-enforced and indicating the speed limit. The municipality shall install such additional signage as it determines is necessary to give reasonable notice to drivers as to where automated speed enforcement systems are installed.

(m) A roadway where a new automated speed enforcement system is installed shall be posted with signs providing 30 days notice of the use of a new automated speed enforcement system prior to the issuance of any citations through the automated speed enforcement system.

(n) The compensation paid for an automated speed enforcement system must be based on the value of the equipment or the services provided and may not be based on the number of traffic citations issued or the revenue generated by the system.

(n-1) No member of the General Assembly and no officer or employee of a municipality or county shall knowingly accept employment or receive compensation or fees for services from a vendor that provides automated speed enforcement system equipment or services to municipalities or counties. No former member of the General Assembly shall, within a period of 2 years immediately after the termination of service as a member of the General Assembly, knowingly accept employment or receive compensation or fees for services from a vendor that provides automated speed enforcement system equipment or services to municipalities or counties. No former officer or employee of a municipality or county shall, within a period of 2 years immediately after the termination of municipal or county employment, knowingly accept employment or receive compensation or fees for services from a vendor that provides automated speed enforcement system equipment or services to municipalities or counties.

(o) (Blank).

(p) No person who is the lessor of a motor vehicle pursuant to a written lease agreement shall be liable for an automated speed or traffic law enforcement system violation involving such motor vehicle during the period of the lease; provided that upon the request of the appropriate authority received within 120 days after the violation occurred, the lessor provides within 60 days after such receipt the name and address of the lessee. The drivers license number of a lessee

may be subsequently individually requested by the appropriate authority if needed for enforcement of this Section.

Upon the provision of information by the lessor pursuant to this subsection, the municipality may issue the violation to the lessee of the vehicle in the same manner as it would issue a violation to a registered owner of a vehicle pursuant to this Section, and the lessee may be held liable for the violation.

(q) A municipality using an automated speed enforcement system must provide notice to drivers by publishing the locations of all safety zones where system equipment is installed on the website of the municipality.

(r) A municipality operating an automated speed enforcement system shall conduct a statistical analysis to assess the safety impact of the system following installation of the system and every 2 years thereafter. A municipality operating an automated speed enforcement system before the effective date of this amendatory Act of the 103rd General Assembly shall conduct a statistical analysis to assess the safety impact of the system by no later than one year after the effective date of this amendatory Act of the 103rd General Assembly and every 2 years thereafter. Each statistical analysis shall be based upon the best available crash, traffic, and other data, and shall cover a period of time before and after installation of the system sufficient to provide a statistically valid comparison of safety impact.

Each statistical analysis shall be consistent with professional judgment and acceptable industry practice. Each statistical analysis also shall be consistent with the data required for valid comparisons of before and after conditions and shall be conducted within a reasonable period following the installation of the automated traffic law enforcement system. Each statistical analysis required by this subsection shall be made available to the public and shall be published on the website of the municipality.

(s) This Section applies only to municipalities within the following counties: Cook; DuPage; Kane; Lake; McHenry; and Will. ~~with a population of 1,000,000 or more inhabitants.~~

(t) If a county or municipality selects a new vendor for its automated speed enforcement system and must, as a consequence, apply for a permit, approval, or other authorization from the Department for reinstallation of one or more malfunctioning components of that system and if, at the time of the application for the permit, approval, or other authorization, the new vendor operates an automated speed enforcement system for any other county or municipality in the State, then the Department shall approve or deny the county or municipality's application for the permit, approval, or other authorization within 90 days after its receipt.

(u) The Department may revoke any permit, approval, or other authorization granted to a county or municipality for the placement, installation, or operation of an automated

speed enforcement system if any official or employee who serves that county or municipality is charged with bribery, official misconduct, or a similar crime related to the placement, installation, or operation of the automated speed enforcement system in the county or municipality.

The Department shall adopt any rules necessary to implement and administer this subsection. The rules adopted by the Department shall describe the revocation process, shall ensure that notice of the revocation is provided, and shall provide an opportunity to appeal the revocation. Any county or municipality that has a permit, approval, or other authorization revoked under this subsection may not reapply for such a permit, approval, or other authorization for a period of 1 year after the revocation.

(v) If an automated speed enforcement system is removed or rendered inoperable due to construction, then the Department shall authorize the reinstallation or use of the automated speed enforcement system within 30 days after the construction is complete.

(Source: P.A. 102-905, eff. 1-1-23; 103-364, eff. 7-28-23.)

(625 ILCS 5/18c-7401) (from Ch. 95 1/2, par. 18c-7401)

Sec. 18c-7401. Safety requirements for track, facilities, and equipment.

(1) General Requirements. Each rail carrier shall, consistent with rules, orders, and regulations of the Federal

Railroad Administration, construct, maintain, and operate all of its equipment, track, and other property in this State in such a manner as to pose no undue risk to its employees or the person or property of any member of the public.

(2) Adoption of Federal Standards. The track safety standards and accident/incident standards promulgated by the Federal Railroad Administration shall be safety standards of the Commission. The Commission may, in addition, adopt by reference in its regulations other federal railroad safety standards, whether contained in federal statutes or in regulations adopted pursuant to such statutes.

(3) Railroad Crossings. No public road, highway, or street shall hereafter be constructed across the track of any rail carrier at grade, nor shall the track of any rail carrier be constructed across a public road, highway or street at grade, without having first secured the permission of the Commission; provided, that this Section shall not apply to the replacement of lawfully existing roads, highways, and tracks. No public pedestrian bridge or subway shall be constructed across the track of any rail carrier without having first secured the permission of the Commission. The Commission shall have the right to refuse its permission or to grant it upon such terms and conditions as it may prescribe. The Commission shall have power to determine and prescribe the manner, including the particular point of crossing, and the terms of installation, operation, maintenance, use, and protection of each such

crossing.

The Commission shall also have power, after a hearing, to require major alteration of or to abolish any crossing, heretofore or hereafter established, when in its opinion, the public safety requires such alteration or abolition, and, except in cities, villages, and incorporated towns of 1,000,000 or more inhabitants, to vacate and close that part of the highway on such crossing altered or abolished and cause barricades to be erected across such highway in such manner as to prevent the use of such crossing as a highway, when, in the opinion of the Commission, the public convenience served by the crossing in question is not such as to justify the further retention thereof; or to require a separation of grades, at railroad-highway grade crossings; or to require a separation of grades at any proposed crossing where a proposed public highway may cross the tracks of any rail carrier or carriers; and to prescribe, after a hearing of the parties, the terms upon which such separations shall be made and the proportion in which the expense of the alteration or abolition of such crossings or the separation of such grades, having regard to the benefits, if any, accruing to the rail carrier or any party in interest, shall be divided between the rail carrier or carriers affected, or between such carrier or carriers and the State, county, municipality or other public authority in interest. However, a public hearing by the Commission to abolish a crossing shall not be required when the public

highway authority in interest vacates the highway. In such instance the rail carrier, following notification to the Commission and the highway authority, shall remove any grade crossing warning devices and the grade crossing surface.

The Commission shall also have power by its order to require the reconstruction, minor alteration, minor relocation, or improvement of any crossing (including the necessary highway approaches thereto) of any railroad across any highway or public road, pedestrian bridge, or pedestrian subway, whether such crossing be at grade or by overhead structure or by subway, whenever the Commission finds after a hearing or without a hearing as otherwise provided in this paragraph that such reconstruction, alteration, relocation, or improvement is necessary to preserve or promote the safety or convenience of the public or of the employees or passengers of such rail carrier or carriers. By its original order or supplemental orders in such case, the Commission may direct such reconstruction, alteration, relocation, or improvement to be made in such manner and upon such terms and conditions as may be reasonable and necessary and may apportion the cost of such reconstruction, alteration, relocation, or improvement and the subsequent maintenance thereof, having regard to the benefits, if any, accruing to the railroad or any party in interest, between the rail carrier or carriers and public utilities affected, or between such carrier or carriers and public utilities and the State, county, municipality or other

public authority in interest. The cost to be so apportioned shall include the cost of changes or alterations in the equipment of public utilities affected as well as the cost of the relocation, diversion or establishment of any public highway, made necessary by such reconstruction, alteration, relocation, or improvement of said crossing. A hearing shall not be required in those instances when the Commission enters an order confirming a written stipulation in which the Commission, the public highway authority or other public authority in interest, the rail carrier or carriers affected, and in instances involving the use of the Grade Crossing Protection Fund, the Illinois Department of Transportation, agree on the reconstruction, alteration, relocation, or improvement and the subsequent maintenance thereof and the division of costs of such changes of any grade crossing (including the necessary highway approaches thereto) of any railroad across any highway, pedestrian bridge, or pedestrian subway.

The Commission shall also have power to enter into stipulated agreements with a rail carrier or rail carriers or public authorities to fund, provide, install, and maintain safety treatments to deter trespassing on railroad property in accordance with paragraph (1) of Section 18c-7503 at locations approved by such rail carrier or rail carriers following a diagnostic evaluation between the Commission and the rail carrier or rail carriers, including any public authority in

interest or the Federal Railroad Administration, and to order the allocation of the cost of those treatments and their installation and maintenance from the Grade Crossing Protection Fund. Safety treatments approved under this paragraph by the Commission shall be deemed adequate and appropriate.

Every rail carrier operating in the State of Illinois shall construct and maintain every highway crossing over its tracks within the State so that the roadway at the intersection shall be as flush with the rails as superelevated curves will allow, and, unless otherwise ordered by the Commission, shall construct and maintain the approaches thereto at a grade of not more than 5% within the right-of-way ~~right of way~~ for a distance of not less the 6 feet on each side of the centerline of such tracks; provided, that the grades at the approaches may be maintained in excess of 5% only when authorized by the Commission.

Every rail carrier operating within this State shall remove from its right-of-way ~~right of way~~ at all railroad-highway grade crossings within the State, such brush, shrubbery, and trees as is reasonably practical for a distance of not less than 500 feet in either direction from each grade crossing. The Commission shall have power, upon its own motion, or upon complaint, and after having made proper investigation, to require the installation of adequate and appropriate luminous reflective warning signs, luminous

flashing signals, crossing gates illuminated at night, or other protective devices in order to promote and safeguard the health and safety of the public. Luminous flashing signal or crossing gate devices installed at grade crossings, which have been approved by the Commission, shall be deemed adequate and appropriate. The Commission shall have authority to determine the number, type, and location of such signs, signals, gates, or other protective devices which, however, shall conform as near as may be with generally recognized national standards, and the Commission shall have authority to prescribe the division of the cost of the installation and subsequent maintenance of such signs, signals, gates, or other protective devices between the rail carrier or carriers, the public highway authority or other public authority in interest, and in instances involving the use of the Grade Crossing Protection Fund, the Illinois Department of Transportation. Except where train crews provide flagging of the crossing to road users, yield signs shall be installed at all highway intersections with every grade crossing in this State that is not equipped with automatic warning devices, such as luminous flashing signals or crossing gate devices. A stop sign may be used in lieu of the yield sign when an engineering study conducted in cooperation with the highway authority and the Illinois Department of Transportation has determined that a stop sign is warranted. If the Commission has ordered the installation of luminous flashing signal or crossing gate

devices at a grade crossing not equipped with active warning devices, the Commission shall order the installation of temporary stop signs at the highway intersection with the grade crossing unless an engineering study has determined that a stop sign is not appropriate. If a stop sign is not appropriate, the Commission may order the installation of other appropriate supplemental signing as determined by an engineering study. The temporary signs shall remain in place until the luminous flashing signal or crossing gate devices have been installed. The rail carrier is responsible for the installation and subsequent maintenance of any required signs. The permanent signs shall be in place by July 1, 2011.

No railroad may change or modify the warning device system at a railroad-highway grade crossing, including warning systems interconnected with highway traffic control signals, without having first received the approval of the Commission. The Commission shall have the further power, upon application, upon its own motion, or upon complaint and after having made proper investigation, to require the interconnection of grade crossing warning devices with traffic control signals at highway intersections located at or near railroad crossings within the distances described by the State Manual on Uniform Traffic Control Devices adopted pursuant to Section 11-301 of this Code. In addition, State and local authorities may not install, remove, modernize, or otherwise modify traffic control signals at a highway intersection that is

interconnected or proposed to be interconnected with grade crossing warning devices when the change affects the number, type, or location of traffic control devices on the track approach leg or legs of the intersection or the timing of the railroad preemption sequence of operation until the Commission has approved the installation, removal, modernization, or modification. Commission approval shall be limited to consideration of issues directly affecting the public safety at the railroad-highway grade crossing. The electrical circuit devices, alternate warning devices, and preemption sequences shall conform as nearly as possible, considering the particular characteristics of the crossing and intersection area, to the State manual adopted by the Illinois Department of Transportation pursuant to Section 11-301 of this Code and such federal standards as are made applicable by subsection (2) of this Section. In order to carry out this authority, the Commission shall have the authority to determine the number, type, and location of traffic control devices on the track approach leg or legs of the intersection and the timing of the railroad preemption sequence of operation. The Commission shall prescribe the division of costs for installation and maintenance of all devices required by this paragraph between the railroad or railroads and the highway authority in interest and in instances involving the use of the Grade Crossing Protection Fund or a State highway, the Illinois Department of Transportation.

Any person who unlawfully or maliciously removes, throws down, damages or defaces any sign, signal, gate, or other protective device, located at or near any public grade crossing, shall be guilty of a petty offense and fined not less than $50 nor more than $200 for each offense. In addition to fines levied under the provisions of this Section a person adjudged guilty hereunder may also be directed to make restitution for the costs of repair or replacement, or both, necessitated by his misconduct.

It is the public policy of the State of Illinois to enhance public safety by establishing safe grade crossings. In order to implement this policy, the Illinois Commerce Commission is directed to conduct public hearings and to adopt specific criteria by July 1, 1994, that shall be adhered to by the Illinois Commerce Commission in determining if a grade crossing should be opened or abolished. The following factors shall be considered by the Illinois Commerce Commission in developing the specific criteria for opening and abolishing grade crossings:

(a) timetable speed of passenger trains;

(b) distance to an alternate crossing;

(c) accident history for the last 5 years;

(d) number of vehicular traffic and posted speed limits;

(e) number of freight trains and their timetable speeds;

(f) the type of warning device present at the grade crossing;

(g) alignments of the roadway and railroad, and the angle of intersection of those alignments;

(h) use of the grade crossing by trucks carrying hazardous materials, vehicles carrying passengers for hire, and school buses; and

(i) use of the grade crossing by emergency vehicles.

The Illinois Commerce Commission, upon petition to open or abolish a grade crossing, shall enter an order opening or abolishing the crossing if it meets the specific criteria adopted by the Commission.

Except as otherwise provided in this subsection (3), in no instance shall a grade crossing be permanently closed without public hearing first being held and notice of such hearing being published in an area newspaper of local general circulation.

(4) Freight Trains; Radio Communications. The Commission shall after hearing and order require that every main line railroad freight train operating on main tracks outside of yard limits within this State shall be equipped with a radio communication system. The Commission after notice and hearing may grant exemptions from the requirements of this Section as to secondary and branch lines.

(5) Railroad Bridges and Trestles; Walkway and Handrail. In cases in which the Commission finds the same to be practical

and necessary for safety of railroad employees, bridges and trestles, over and upon which railroad trains are operated, shall include as a part thereof, a safe and suitable walkway and handrail on one side only of such bridge or trestle, and such handrail shall be located at the outer edge of the walkway and shall provide a clearance of not less than 8 feet, 6 inches, from the center line of the nearest track, measured at right angles thereto.

(6) Packages Containing Articles for First Aid to Injured on Trains.

(a) All rail carriers shall provide a first aid kit that contains, at a minimum, those articles prescribed by the Commission, on each train or engine, for first aid to persons who may be injured in the course of the operation of such trains.

(b) A vehicle, excluding a taxi cab used in an emergency situation, operated by a contract carrier transporting railroad employees in the course of their employment shall be equipped with a readily available first aid kit that contains, as a minimum, the same articles that are required on each train or engine.

(7) Abandoned Bridges, Crossings, and Other Rail Plant. The Commission shall have authority, after notice and hearing, to order:

(a) the removal of any abandoned railroad tracks from roads, streets or other thoroughfares in this State; and

(b) the removal of abandoned overhead railroad structures crossing highways, waterways, or railroads.

The Commission may equitably apportion the cost of such actions between the rail carrier or carriers, public utilities, and the State, county, municipality, township, road district, or other public authority in interest.

(8) Railroad-Highway Bridge Clearance. A vertical clearance of not less than 23 feet above the top of rail shall be provided for all new or reconstructed highway bridges constructed over a railroad track. The Commission may permit a lesser clearance if it determines that the 23-foot clearance standard cannot be justified based on engineering, operational, and economic conditions.

(9) Right of Access To Railroad Property.

(a) A community antenna television company franchised by a municipality or county pursuant to the Illinois Municipal Code or the Counties Code, respectively, shall not enter upon any real estate or rights-of-way in the possession or control of a railroad subject to the jurisdiction of the Illinois Commerce Commission unless the community antenna television company first complies with the applicable provisions of subparagraph (f) of Section 11-42-11.1 of the Illinois Municipal Code or subparagraph (f) of Section 5-1096 of the Counties Code.

(b) Notwithstanding any provision of law to the contrary, this subsection (9) applies to all entries of

railroad rights-of-way involving a railroad subject to the jurisdiction of the Illinois Commerce Commission by a community antenna television company and shall govern in the event of any conflict with any other provision of law.

(c) This subsection (9) applies to any entry upon any real estate or right-of-way in the possession or control of a railroad subject to the jurisdiction of the Illinois Commerce Commission for the purpose of or in connection with the construction, or installation of a community antenna television company's system or facilities commenced or renewed on or after August 22, 2017 (the effective date of Public Act 100-251).

(d) Nothing in Public Act 100-251 shall be construed to prevent a railroad from negotiating other terms and conditions or the resolution of any dispute in relation to an entry upon or right of access as set forth in this subsection (9).

(e) For purposes of this subsection (9):

"Broadband service", "cable operator", and "holder" have the meanings given to those terms under Section 21-201 of the Public Utilities Act.

"Community antenna television company" includes, in the case of real estate or rights-of-way in possession of or in control of a railroad, a holder, cable operator, or broadband service provider.

(f) Beginning on August 22, 2017 (the effective date

of Public Act 100-251), the Transportation Division of the Illinois Commerce Commission shall include in its annual Crossing Safety Improvement Program report a brief description of the number of cases decided by the Illinois Commerce Commission and the number of cases that remain pending before the Illinois Commerce Commission under this subsection (9) for the period covered by the report.

(10) The Commuter Rail Division of the Northern Illinois Transit Authority shall be treated as a rail carrier subject to the Illinois Commerce Commission's safety requirements for track, facilities, and equipment in accordance with Section 18c-7401 and eligible to receive money from the Grade Crossing Protection Fund or any fund of the State or other source available for purposes of promoting safety and separation of at-grade railroad crossings or highway improvements.

(Source: P.A. 101-81, eff. 7-12-19; 102-16, eff. 6-17-21.)

(625 ILCS 5/18c-7402) (from Ch. 95 1/2, par. 18c-7402)

Sec. 18c-7402. Safety requirements for railroad operations.

(1) Obstruction of crossings.

(a) Obstruction of emergency vehicles. Every railroad shall be operated in such a manner as to minimize obstruction of emergency vehicles at crossings. Where such obstruction occurs and the train crew is aware of the obstruction, the train crew shall immediately take any

action, consistent with safe operating procedure, necessary to remove the obstruction. In the Chicago and St. Louis switching districts, every railroad dispatcher or other person responsible for the movement of railroad equipment in a specific area who receives notification that railroad equipment is obstructing the movement of an emergency vehicle at any crossing within such area shall immediately notify the train crew through use of existing communication facilities. Upon notification, the train crew shall take immediate action in accordance with this paragraph.

(b) Obstruction of highway at grade crossing prohibited. It is unlawful for a rail carrier to permit any train, railroad car or engine to obstruct public travel at a railroad-highway grade crossing for a period in excess of 10 minutes, except where such train or railroad car is continuously moving or cannot be moved by reason of circumstances over which the rail carrier has no reasonable control.

In a county with a population of greater than 1,000,000, as determined by the most recent federal census, during the hours of 7:00 a.m. through 9:00 a.m. and 4:00 p.m. through 6:00 p.m. it is unlawful for a rail carrier to permit any single train or railroad car to obstruct public travel at a railroad-highway grade crossing in excess of a total of 10 minutes during a 30

minute period, except where the train or railroad car cannot be moved by reason or circumstances over which the rail carrier has no reasonable control. Under no circumstances will a moving train be stopped for the purposes of issuing a citation related to this Section.

However, no employee acting under the rules or orders of the rail carrier or its supervisory personnel may be prosecuted for a violation of this subsection (b).

(c) Punishment for obstruction of grade crossing. Any rail carrier violating paragraph (b) of this subsection shall be guilty of a petty offense and fined not less than $200 nor more than $500 if the duration of the obstruction is in excess of 10 minutes but no longer than 15 minutes. If the duration of the obstruction exceeds 15 minutes the violation shall be a business offense and the following fines shall be imposed: if the duration of the obstruction is in excess of 15 minutes but no longer than 20 minutes, the fine shall be $500; if the duration of the obstruction is in excess of 20 minutes but no longer than 25 minutes, the fine shall be $700; if the duration of the obstruction is in excess of 25 minutes, but no longer than 30 minutes, the fine shall be $900; if the duration of the obstruction is in excess of 30 minutes but no longer than 35 minutes, the fine shall be $1,000; if the duration of the obstruction is in excess of 35 minutes, the fine shall be $1,000 plus an additional $500 for each 5 minutes of

obstruction in excess of 25 minutes of obstruction.

(2) Other operational requirements.

(a) Bell and whistle-crossings. Every rail carrier and the Commuter Rail Division of the Northern Illinois Transit Authority shall cause a bell, and a whistle or horn to be placed and kept on each locomotive, and shall cause the same to be rung or sounded by the engineer or fireman, at the distance of at least 1,320 feet, from the place where the railroad crosses or intersects any public highway, and shall be kept ringing or sounding until the highway is reached; provided that at crossings where the Commission shall by order direct, only after a hearing has been held to determine the public is reasonably and sufficiently protected, the rail carrier may be excused from giving warning provided by this paragraph.

(a-5) The requirements of paragraph (a) of this subsection (2) regarding ringing a bell and sounding a whistle or horn do not apply at a railroad crossing that has a permanently installed automated audible warning device authorized by the Commission under Section 18c-7402.1 that sounds automatically when an approaching train is at least 1,320 feet from the crossing and that keeps sounding until the lead locomotive has crossed the highway. The engineer or fireman may ring the bell or sound the whistle or horn at a railroad crossing that has a permanently installed audible warning device.

(b) Speed limits. Each rail carrier shall operate its trains in compliance with speed limits set by the Commission. The Commission may set train speed limits only where such limits are necessitated by extraordinary circumstances affecting the public safety, and shall maintain such train speed limits in effect only for such time as the extraordinary circumstances prevail.

The Commission and the Department of Transportation shall conduct a study of the relation between train speeds and railroad-highway grade crossing safety. The Commission shall report the findings of the study to the General Assembly no later than January 5, 1997.

(c) Special speed limit; pilot project. The Commission and the Board of the Commuter Rail Division of the Northern Illinois Transit ~~Regional Transportation~~ Authority shall conduct a pilot project in the Village of Fox River Grove, the site of the fatal school bus crash at a railroad crossing on October 25, 1995, in order to improve railroad crossing safety. For this project, the Commission is directed to set the maximum train speed limit for Northern Illinois Transit ~~Regional Transportation~~ Authority trains at 50 miles per hour at intersections on that portion of the intrastate rail line located in the Village of Fox River Grove. If the Northern Illinois Transit ~~Regional Transportation~~ Authority deliberately fails to comply with this maximum speed

limit, then any entity, governmental or otherwise, that provides capital or operational funds to the Northern Illinois Transit ~~Regional Transportation~~ Authority shall appropriately reduce or eliminate that funding. The Commission shall report to the Governor and the General Assembly on the results of this pilot project in January 1999, January 2000, and January 2001. The Commission shall also submit a final report on the pilot project to the Governor and the General Assembly in January 2001. The provisions of this subsection (c), other than this sentence, are inoperative after February 1, 2001.

(d) Freight train crew size. No rail carrier shall operate or cause to operate a train or light engine used in connection with the movement of freight unless it has an operating crew consisting of at least 2 individuals. The minimum freight train crew size indicated in this subsection (d) shall remain in effect until a federal law or rule encompassing the subject matter has been adopted. The Commission, with respect to freight train crew member size under this subsection (d), has the power to conduct evidentiary hearings, make findings, and issue and enforce orders, including sanctions under Section 18c-1704 of this Chapter. As used in this subsection (d), "train or light engine" does not include trains operated by a hostler service or utility employees.

(3) Report and investigation of rail accidents.

(a) Reports. Every rail carrier and the Commuter Rail Division of the Northern Illinois Transit Authority shall report to the Commission, by the speediest means possible, whether telephone, telegraph, or otherwise, every accident involving its equipment, track, or other property which resulted in loss of life to any person. In addition, such carriers shall file a written report with the Commission. Reports submitted under this paragraph shall be strictly confidential, shall be specifically prohibited from disclosure, and shall not be admissible in any administrative or judicial proceeding relating to the accidents reported.

(b) Investigations. The Commission may investigate all railroad accidents reported to it or of which it acquires knowledge independent of reports made by rail carriers or the Commuter Rail Division of the Northern Illinois Transit Authority, and shall have the power, consistent with standards and procedures established under the Federal Railroad Safety Act, as amended, to enter such temporary orders as will minimize the risk of future accidents pending notice, hearing, and final action by the Commission.

(Source: P.A. 101-294, eff. 1-1-20; 102-982, eff. 7-1-23.)

Section 5-925. The Eminent Domain Act is amended by changing Section 15-5-15 as follows:

(735 ILCS 30/15-5-15)

Sec. 15-5-15. Eminent domain powers in ILCS Chapters 70 through 75. The following provisions of law may include express grants of the power to acquire property by condemnation or eminent domain:

(70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport authorities; for public airport facilities.

(70 ILCS 5/8.05 and 5/9); Airport Authorities Act; airport authorities; for removal of airport hazards.

(70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport authorities; for reduction of the height of objects or structures.

(70 ILCS 10/4); Interstate Airport Authorities Act; interstate airport authorities; for general purposes.

(70 ILCS 15/3); Kankakee River Valley Area Airport Authority Act; Kankakee River Valley Area Airport Authority; for acquisition of land for airports.

(70 ILCS 200/2-20); Civic Center Code; civic center authorities; for grounds, centers, buildings, and parking.

(70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/10-15); Civic Center Code; Aurora Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/15-40); Civic Center Code; Benton Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/20-15); Civic Center Code; Bloomington Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/35-35); Civic Center Code; Brownstown Park District Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/40-35); Civic Center Code; Carbondale Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/55-60); Civic Center Code; Chicago South Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/60-30); Civic Center Code; Collinsville Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/70-35); Civic Center Code; Crystal Lake Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/80-15); Civic Center Code; DuPage County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/85-35); Civic Center Code; Elgin Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/95-25); Civic Center Code; Herrin Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/110-35); Civic Center Code; Illinois Valley Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/115-35); Civic Center Code; Jasper County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/120-25); Civic Center Code; Jefferson County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/125-15); Civic Center Code; Jo Daviess County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/130-30); Civic Center Code; Katherine Dunham Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/150-35); Civic Center Code; Mason County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/165-35); Civic Center Code; Melrose Park Metropolitan Exposition Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/170-20); Civic Center Code; certain Metropolitan Exposition, Auditorium and Office Building Authorities; for general purposes.

(70 ILCS 200/180-35); Civic Center Code; Normal Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/200-15); Civic Center Code; Pekin Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/215-15); Civic Center Code; Illinois Quad City Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/225-35); Civic Center Code; Randolph County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/230-35); Civic Center Code; River Forest Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/235-40); Civic Center Code; Riverside Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/245-35); Civic Center Code; Salem Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/255-20); Civic Center Code; Springfield Metropolitan Exposition and Auditorium Authority; for grounds, centers, and parking.

(70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/265-20); Civic Center Code; Vermilion County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/275-35); Civic Center Code; West Frankfort Civic

Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/280-20); Civic Center Code; Will County Metropolitan Exposition and Auditorium Authority; for grounds, centers, and parking.

(70 ILCS 210/5); Metropolitan Pier and Exposition Authority Act; Metropolitan Pier and Exposition Authority; for general purposes, including quick-take power.

(70 ILCS 405/22.04); Soil and Water Conservation Districts Act; soil and water conservation districts; for general purposes.

(70 ILCS 410/10 and 410/12); Conservation District Act; conservation districts; for open space, wildland, scenic roadway, pathway, outdoor recreation, or other conservation benefits.

(70 ILCS 503/25); Chanute-Rantoul National Aviation Center Redevelopment Commission Act; Chanute-Rantoul National Aviation Center Redevelopment Commission; for general purposes.

(70 ILCS 507/15); Fort Sheridan Redevelopment Commission Act; Fort Sheridan Redevelopment Commission; for general purposes or to carry out comprehensive or redevelopment plans.

(70 ILCS 520/8); Southwestern Illinois Development Authority Act; Southwestern Illinois Development Authority; for general purposes, including quick-take power.

(70 ILCS 605/4-17 and 605/5-7); Illinois Drainage Code; drainage districts; for general purposes.

(70 ILCS 615/5 and 615/6); Chicago Drainage District Act; corporate authorities; for construction and maintenance of works.

(70 ILCS 705/10); Fire Protection District Act; fire protection districts; for general purposes.

(70 ILCS 750/20); Flood Prevention District Act; flood prevention districts; for general purposes.

(70 ILCS 805/6); Downstate Forest Preserve District Act; certain forest preserve districts; for general purposes.

(70 ILCS 805/18.8); Downstate Forest Preserve District Act; certain forest preserve districts; for recreational and cultural facilities.

(70 ILCS 810/8); Cook County Forest Preserve District Act; Forest Preserve District of Cook County; for general purposes.

(70 ILCS 810/38); Cook County Forest Preserve District Act; Forest Preserve District of Cook County; for recreational facilities.

(70 ILCS 910/15 and 910/16); Hospital District Law; hospital districts; for hospitals or hospital facilities.

(70 ILCS 915/3); Illinois Medical District Act; Illinois Medical District Commission; for general purposes.

(70 ILCS 915/4.5); Illinois Medical District Act; Illinois Medical District Commission; quick-take power for the

Illinois State Police Forensic Science Laboratory (obsolete).

(70 ILCS 920/5); Tuberculosis Sanitarium District Act; tuberculosis sanitarium districts; for tuberculosis sanitariums.

(70 ILCS 925/20); Mid-Illinois Medical District Act; Mid-Illinois Medical District; for general purposes.

(70 ILCS 930/20); Mid-America Medical District Act; Mid-America Medical District Commission; for general purposes.

(70 ILCS 935/20); Roseland Community Medical District Act; medical district; for general purposes.

(70 ILCS 1005/7); Mosquito Abatement District Act; mosquito abatement districts; for general purposes.

(70 ILCS 1105/8); Museum District Act; museum districts; for general purposes.

(70 ILCS 1205/7-1); Park District Code; park districts; for streets and other purposes.

(70 ILCS 1205/8-1); Park District Code; park districts; for parks.

(70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park districts; for airports and landing fields.

(70 ILCS 1205/11-2 and 1205/11-3); Park District Code; park districts; for State land abutting public water and certain access rights.

(70 ILCS 1205/11.1-3); Park District Code; park districts; for

harbors.

(70 ILCS 1225/2); Park Commissioners Land Condemnation Act; park districts; for street widening.

(70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water Control Act; park districts; for parks, boulevards, driveways, parkways, viaducts, bridges, or tunnels.

(70 ILCS 1250/2); Park Commissioners Street Control (1889) Act; park districts; for boulevards or driveways.

(70 ILCS 1290/1); Park District Aquarium and Museum Act; municipalities or park districts; for aquariums or museums.

(70 ILCS 1305/2); Park District Airport Zoning Act; park districts; for restriction of the height of structures.

(70 ILCS 1310/5); Park District Elevated Highway Act; park districts; for elevated highways.

(70 ILCS 1505/15); Chicago Park District Act; Chicago Park District; for parks and other purposes.

(70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park District; for parking lots or garages.

(70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park District; for harbors.

(70 ILCS 1570/5); Lincoln Park Commissioners Land Condemnation Act; Lincoln Park Commissioners; for land and interests in land, including riparian rights.

(70 ILCS 1801/30); Alexander-Cairo Port District Act; Alexander-Cairo Port District; for general purposes.

(70 ILCS 1805/8); Havana Regional Port District Act; Havana Regional Port District; for general purposes.

(70 ILCS 1810/7); Illinois International Port District Act; Illinois International Port District; for general purposes.

(70 ILCS 1815/13); Illinois Valley Regional Port District Act; Illinois Valley Regional Port District; for general purposes.

(70 ILCS 1820/4); Jackson-Union Counties Regional Port District Act; Jackson-Union Counties Regional Port District; for removal of airport hazards or reduction of the height of objects or structures.

(70 ILCS 1820/5); Jackson-Union Counties Regional Port District Act; Jackson-Union Counties Regional Port District; for general purposes.

(70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet Regional Port District; for removal of airport hazards.

(70 ILCS 1825/4.10); Joliet Regional Port District Act; Joliet Regional Port District; for reduction of the height of objects or structures.

(70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet Regional Port District; for removal of hazards from ports and terminals.

(70 ILCS 1825/5); Joliet Regional Port District Act; Joliet Regional Port District; for general purposes.

(70 ILCS 1830/7.1); Kaskaskia Regional Port District Act;

Kaskaskia Regional Port District; for removal of hazards from ports and terminals.

(70 ILCS 1830/14); Kaskaskia Regional Port District Act; Kaskaskia Regional Port District; for general purposes.

(70 ILCS 1831/30); Massac-Metropolis Port District Act; Massac-Metropolis Port District; for general purposes.

(70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for removal of airport hazards.

(70 ILCS 1835/5.11); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for reduction of the height of objects or structures.

(70 ILCS 1835/6); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for general purposes.

(70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port District; for general purposes.

(70 ILCS 1842/30 and 1842/35); Rock Island Regional Port District Act; Rock Island Regional Port District and participating municipalities; for general Port District purposes.

(70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca Regional Port District; for removal of airport hazards.

(70 ILCS 1845/4.10); Seneca Regional Port District Act; Seneca Regional Port District; for reduction of the height of objects or structures.

(70 ILCS 1845/5); Seneca Regional Port District Act; Seneca

Regional Port District; for general purposes.

(70 ILCS 1850/4); Shawneetown Regional Port District Act; Shawneetown Regional Port District; for removal of airport hazards or reduction of the height of objects or structures.

(70 ILCS 1850/5); Shawneetown Regional Port District Act; Shawneetown Regional Port District; for general purposes.

(70 ILCS 1855/4); Southwest Regional Port District Act; Southwest Regional Port District; for removal of airport hazards or reduction of the height of objects or structures.

(70 ILCS 1855/5); Southwest Regional Port District Act; Southwest Regional Port District; for general purposes.

(70 ILCS 1860/4); Tri-City Regional Port District Act; Tri-City Regional Port District; for removal of airport hazards.

(70 ILCS 1860/5); Tri-City Regional Port District Act; Tri-City Regional Port District; for the development of facilities.

(70 ILCS 1863/11); Upper Mississippi River International Port District Act; Upper Mississippi River International Port District; for general purposes.

(70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port District; for removal of airport hazards.

(70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port District; for restricting the height of objects or

structures.

(70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port District; for the development of facilities.

(70 ILCS 1870/8); White County Port District Act; White County Port District; for the development of facilities.

(70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad Terminal Authority (Chicago); for general purposes.

(70 ILCS 1915/25); Grand Avenue Railroad Relocation Authority Act; Grand Avenue Railroad Relocation Authority; for general purposes, including quick-take power (now obsolete).

(70 ILCS 1935/25); Elmwood Park Grade Separation Authority Act; Elmwood Park Grade Separation Authority; for general purposes.

(70 ILCS 2105/9b); River Conservancy Districts Act; river conservancy districts; for general purposes.

(70 ILCS 2105/10a); River Conservancy Districts Act; river conservancy districts; for corporate purposes.

(70 ILCS 2205/15); Sanitary District Act of 1907; sanitary districts; for corporate purposes.

(70 ILCS 2205/18); Sanitary District Act of 1907; sanitary districts; for improvements and works.

(70 ILCS 2205/19); Sanitary District Act of 1907; sanitary districts; for access to property.

(70 ILCS 2305/8); North Shore Water Reclamation District Act; North Shore Water Reclamation District; for corporate

purposes.

(70 ILCS 2305/15); North Shore Water Reclamation District Act; North Shore Water Reclamation District; for improvements.

(70 ILCS 2405/7.9); Sanitary District Act of 1917; Sanitary District of Decatur; for carrying out agreements to sell, convey, or disburse treated wastewater to a private entity.

(70 ILCS 2405/8); Sanitary District Act of 1917; sanitary districts; for corporate purposes.

(70 ILCS 2405/15); Sanitary District Act of 1917; sanitary districts; for improvements.

(70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of 1917; sanitary districts; for waterworks.

(70 ILCS 2405/17.2); Sanitary District Act of 1917; sanitary districts; for public sewer and water utility treatment works.

(70 ILCS 2405/18); Sanitary District Act of 1917; sanitary districts; for dams or other structures to regulate water flow.

(70 ILCS 2605/8); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; for corporate purposes.

(70 ILCS 2605/16); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; quick-take power for improvements.

(70 ILCS 2605/17); Metropolitan Water Reclamation District

Act; Metropolitan Water Reclamation District; for bridges.
(70 ILCS 2605/35); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; for widening and deepening a navigable stream.
(70 ILCS 2805/10); Sanitary District Act of 1936; sanitary districts; for corporate purposes.
(70 ILCS 2805/24); Sanitary District Act of 1936; sanitary districts; for improvements.
(70 ILCS 2805/26i and 2805/26j); Sanitary District Act of 1936; sanitary districts; for drainage systems.
(70 ILCS 2805/27); Sanitary District Act of 1936; sanitary districts; for dams or other structures to regulate water flow.
(70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary districts; for water supply.
(70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary districts; for waterworks.
(70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974; Metro-East Sanitary District; for corporate purposes.
(70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974; Metro-East Sanitary District; for access to property.
(70 ILCS 3010/10); Sanitary District Revenue Bond Act; sanitary districts; for sewerage systems.
(70 ILCS 3205/12); Illinois Sports Facilities Authority Act; Illinois Sports Facilities Authority; quick-take power for its corporate purposes (obsolete).

(70 ILCS 3405/16); Surface Water Protection District Act; surface water protection districts; for corporate purposes.

(70 ILCS 3605/7); Chicago ~~Metropolitan~~ Transit Authority Act; Chicago Transit Authority; for transportation systems.

(70 ILCS 3605/8); Chicago ~~Metropolitan~~ Transit Authority Act; Chicago Transit Authority; for general purposes.

(70 ILCS 3605/10); Chicago ~~Metropolitan~~ Transit Authority Act; Chicago Transit Authority; for general purposes, including railroad property.

(70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act; local mass transit districts; for general purposes.

(70 ILCS 3615/2.13); Northern Illinois Transit ~~Regional Transportation~~ Authority Act; Northern Illinois Transit ~~Regional Transportation~~ Authority; for general purposes.

(70 ILCS 3705/8 and 3705/12); Public Water District Act; public water districts; for waterworks.

(70 ILCS 3705/23a); Public Water District Act; public water districts; for sewerage properties.

(70 ILCS 3705/23e); Public Water District Act; public water districts; for combined waterworks and sewerage systems.

(70 ILCS 3715/6); Water Authorities Act; water authorities; for facilities to ensure adequate water supply.

(70 ILCS 3715/27); Water Authorities Act; water authorities; for access to property.

(75 ILCS 5/4-7); Illinois Local Library Act; boards of library

trustees; for library buildings.
(75 ILCS 16/30-55.80); Public Library District Act of 1991; public library districts; for general purposes.
(75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate authorities of city or park district, or board of park commissioners; for free public library buildings.
(Source: Incorporates 98-564, eff. 8-27-13; P.A. 98-756, eff. 7-16-14; 99-669, eff. 7-29-16; revised 6-23-25.)

Article 10.

Section 10-5. The Open Meetings Act is amended by changing Section 2 as follows:

(5 ILCS 120/2) (from Ch. 102, par. 42)
Sec. 2. Open meetings.
(a) Openness required. All meetings of public bodies shall be open to the public unless excepted in subsection (c) and closed in accordance with Section 2a.
(b) Construction of exceptions. The exceptions contained in subsection (c) are in derogation of the requirement that public bodies meet in the open, and therefore, the exceptions are to be strictly construed, extending only to subjects clearly within their scope. The exceptions authorize but do not require the holding of a closed meeting to discuss a subject included within an enumerated exception.

(c) Exceptions. A public body may hold closed meetings to consider the following subjects:

(1) The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with this Act.

(2) Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.

(3) The selection of a person to fill a public office, as defined in this Act, including a vacancy in a public office, when the public body is given power to appoint under law or ordinance, or the discipline, performance or

removal of the occupant of a public office, when the public body is given power to remove the occupant under law or ordinance.

(4) Evidence or testimony presented in open hearing, or in closed hearing where specifically authorized by law, to a quasi-adjudicative body, as defined in this Act, provided that the body prepares and makes available for public inspection a written decision setting forth its determinative reasoning.

(4.5) Evidence or testimony presented to a school board regarding denial of admission to school events or property pursuant to Section 24-24 of the School Code, provided that the school board prepares and makes available for public inspection a written decision setting forth its determinative reasoning.

(5) The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.

(6) The setting of a price for sale or lease of property owned by the public body.

(7) The sale or purchase of securities, investments, or investment contracts. This exception shall not apply to the investment of assets or income of funds deposited into the Illinois Prepaid Tuition Trust Fund.

(8) Security procedures, school building safety and

security, and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property.

(9) Student disciplinary cases.

(10) The placement of individual students in special education programs and other matters relating to individual students.

(11) Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

(12) The establishment of reserves or settlement of claims as provided in the Local Governmental and Governmental Employees Tort Immunity Act, if otherwise the disposition of a claim or potential claim might be prejudiced, or the review or discussion of claims, loss or risk management information, records, data, advice or communications from or with respect to any insurer of the public body or any intergovernmental risk management association or self-insurance ~~self-insurance~~ pool of which the public body is a member.

(13) Conciliation of complaints of discrimination in

the sale or rental of housing, when closed meetings are authorized by the law or ordinance prescribing fair housing practices and creating a commission or administrative agency for their enforcement.

(14) Informant sources, the hiring or assignment of undercover personnel or equipment, or ongoing, prior or future criminal investigations, when discussed by a public body with criminal investigatory responsibilities.

(15) Professional ethics or performance when considered by an advisory body appointed to advise a licensing or regulatory agency on matters germane to the advisory body's field of competence.

(16) Self evaluation, practices and procedures or professional ethics, when meeting with a representative of a statewide association of which the public body is a member.

(17) The recruitment, credentialing, discipline or formal peer review of physicians or other health care professionals, or for the discussion of matters protected under the federal Patient Safety and Quality Improvement Act of 2005, and the regulations promulgated thereunder, including 42 C.F.R. Part 3 (73 FR 70732), or the federal Health Insurance Portability and Accountability Act of 1996, and the regulations promulgated thereunder, including 45 C.F.R. Parts 160, 162, and 164, by a hospital, or other institution providing medical care,

that is operated by the public body.

(18) Deliberations for decisions of the Prisoner Review Board.

(19) Review or discussion of applications received under the Experimental Organ Transplantation Procedures Act.

(20) The classification and discussion of matters classified as confidential or continued confidential by the State Government Suggestion Award Board.

(21) Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06.

(22) Deliberations for decisions of the State Emergency Medical Services Disciplinary Review Board.

(23) The operation by a municipality of a municipal utility or the operation of a municipal power agency or municipal natural gas agency when the discussion involves (i) contracts relating to the purchase, sale, or delivery of electricity or natural gas or (ii) the results or conclusions of load forecast studies.

(24) Meetings of a residential health care facility resident sexual assault and death review team or the Executive Council under the Abuse Prevention Review Team Act.

(25) Meetings of an independent team of experts under

Brian's Law.

(26) Meetings of a mortality review team appointed under the Department of Juvenile Justice Mortality Review Team Act.

(27) (Blank).

(28) Correspondence and records (i) that may not be disclosed under Section 11-9 of the Illinois Public Aid Code or (ii) that pertain to appeals under Section 11-8 of the Illinois Public Aid Code.

(29) Meetings between internal or external auditors and governmental audit committees, finance committees, and their equivalents, when the discussion involves internal control weaknesses, identification of potential fraud risk areas, known or suspected frauds, and fraud interviews conducted in accordance with generally accepted auditing standards of the United States of America.

(30) (Blank).

(31) Meetings and deliberations for decisions of the Concealed Carry Licensing Review Board under the Firearm Concealed Carry Act.

(32) Meetings between the Northern Illinois Transit Authority Board ~~Regional Transportation Authority Board~~ and its Service Boards when the discussion involves review by the Northern Illinois Transit Authority Board ~~Regional Transportation Authority Board~~ of employment contracts under Section 28d of the Chicago Transit Authority Act

~~Metropolitan Transit Authority Act~~ and Sections 3A.18 and 3B.26 of the Northern Illinois Transit Authority Act ~~Regional Transportation Authority Act~~.

(33) Those meetings or portions of meetings of the advisory committee and peer review subcommittee created under Section 320 of the Illinois Controlled Substances Act during which specific controlled substance prescriber, dispenser, or patient information is discussed.

(34) Meetings of the Tax Increment Financing Reform Task Force under Section 2505-800 of the Department of Revenue Law of the Civil Administrative Code of Illinois.

(35) Meetings of the group established to discuss Medicaid capitation rates under Section 5-30.8 of the Illinois Public Aid Code.

(36) Those deliberations or portions of deliberations for decisions of the Illinois Gaming Board in which there is discussed any of the following: (i) personal, commercial, financial, or other information obtained from any source that is privileged, proprietary, confidential, or a trade secret; or (ii) information specifically exempted from the disclosure by federal or State law.

(37) Deliberations for decisions of the Illinois Law Enforcement Training Standards Board, the Certification Review Panel, and the Illinois State Police Merit Board regarding certification and decertification.

(38) Meetings of the Ad Hoc Statewide Domestic

Violence Fatality Review Committee of the Illinois Criminal Justice Information Authority Board that occur in closed executive session under subsection (d) of Section 35 of the Domestic Violence Fatality Review Act.

(39) Meetings of the regional review teams under subsection (a) of Section 75 of the Domestic Violence Fatality Review Act.

(40) Meetings of the Firearm Owner's Identification Card Review Board under Section 10 of the Firearm Owners Identification Card Act.

(d) Definitions. For purposes of this Section:

"Employee" means a person employed by a public body whose relationship with the public body constitutes an employer-employee relationship under the usual common law rules, and who is not an independent contractor.

"Public office" means a position created by or under the Constitution or laws of this State, the occupant of which is charged with the exercise of some portion of the sovereign power of this State. The term "public office" shall include members of the public body, but it shall not include organizational positions filled by members thereof, whether established by law or by a public body itself, that exist to assist the body in the conduct of its business.

"Quasi-adjudicative body" means an administrative body charged by law or ordinance with the responsibility to conduct hearings, receive evidence or testimony and make

determinations based thereon, but does not include local electoral boards when such bodies are considering petition challenges.

(e) Final action. No final action may be taken at a closed meeting. Final action shall be preceded by a public recital of the nature of the matter being considered and other information that will inform the public of the business being conducted.

(Source: P.A. 102-237, eff. 1-1-22; 102-520, eff. 8-20-21; 102-558, eff. 8-20-21; 102-813, eff. 5-13-22; 103-311, eff. 7-28-23; 103-626, eff. 1-1-25.)

Section 10-10. The Transportation Cooperation Act of 1971 is amended by changing Section 2 as follows:

(5 ILCS 225/2) (from Ch. 111 2/3, par. 602)

Sec. 2. For the purposes of this Act:

(a) "Railroad passenger service" means any railroad passenger service within the State of Illinois, including the equipment and facilities used in connection therewith, with the exception of the basic system operated by the National Railroad Passenger Corporation pursuant to Title II and Section 403(a) of the Federal Rail Passenger Service Act of 1970.

(b) "Federal Railroad Corporation" means the National Railroad Passenger Corporation established pursuant to an Act

of Congress known as the "Rail Passenger Service Act of 1970."

(c) "Transportation system" means any and all modes of public transportation within the State, including, but not limited to, transportation of persons or property by rapid transit, rail, bus, and aircraft, and all equipment, facilities and property, real and personal, used in connection therewith.

(d) "Carrier" means any corporation, authority, partnership, association, person or district authorized to maintain a transportation system within the State with the exception of the Federal Railroad Corporation.

(e) "Units of local government" means cities, villages, incorporated towns, counties, municipalities, townships, and special districts, including any district created pursuant to the ~~"~~Local Mass Transit District Act~~", approved July 21, 1959, as amended~~; any Authority created pursuant to the Chicago Transit Authority Act ~~"Metropolitan Transit Authority Act", approved April 12, 1945, as amended~~; and, any authority, commission or other entity which by virtue of an interstate compact approved by Congress is authorized to provide mass transportation.

(f) "Universities" means all public institutions of higher education as defined in an "Act creating a Board of Higher Education, defining its powers and duties, making an appropriation therefor, and repealing an Act herein named", approved August 22, 1961, as amended, and all private

institutions of higher education as defined in the Illinois Finance Authority Act.

(g) "Department" means the Illinois Department of Transportation, or such other department designated by law to perform the duties and functions of the Illinois Department of Transportation prior to January 1, 1972.

(h) "Association" means any Transportation Service Association created pursuant to Section 4 of this Act.

(i) "Contracting Parties" means any units of local government or universities which have associated and joined together pursuant to Section 3 of this Act.

(j) "Governing authorities" means (1) the city council or similar legislative body of a city; (2) the board of trustees or similar body of a village or incorporated town; (3) the council of a municipality under the commission form of municipal government; (4) the board of trustees in a township; (5) the Board of Trustees of the University of Illinois, the Board of Trustees of Southern Illinois University, the Board of Trustees of Chicago State University, the Board of Trustees of Eastern Illinois University, the Board of Trustees of Governors State University, the Board of Trustees of Illinois State University, the Board of Trustees of Northeastern Illinois University, the Board of Trustees of Northern Illinois University, the Board of Trustees of Western Illinois University, and the Illinois Community College Board; (6) the county board of a county; and (7) the trustees, commissioners,

board members, or directors of a university, special district, authority or similar agency.

(Source: P.A. 93-205, eff. 1-1-04.)

Section 10-15. The Illinois Public Labor Relations Act is amended by changing Section 15 as follows:

(5 ILCS 315/15) (from Ch. 48, par. 1615)

(Text of Section WITHOUT the changes made by P.A. 98-599, which has been held unconstitutional)

Sec. 15. Act takes precedence ~~Takes Precedence~~.

(a) In case of any conflict between the provisions of this Act and any other law (other than Section 5 of the State Employees Group Insurance Act of 1971 and other than the changes made to the Illinois Pension Code by Public Act 96-889 ~~this amendatory Act of the 96th General Assembly~~), executive order or administrative regulation relating to wages, hours and conditions of employment and employment relations, the provisions of this Act or any collective bargaining agreement negotiated thereunder shall prevail and control. Nothing in this Act shall be construed to replace or diminish the rights of employees established by Sections 28 and 28a of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~, Sections 2.15 through 2.19 of the Northern Illinois Transit Authority Act ~~Regional Transportation Authority Act~~. The provisions of this Act are subject to Section 5 of the State

Employees Group Insurance Act of 1971. Nothing in this Act shall be construed to replace the necessity of complaints against a sworn peace officer, as defined in Section 2(a) of the Uniform Peace Officers' ~~Officer~~ Disciplinary Act, from having a complaint supported by a sworn affidavit.

(b) Except as provided in subsection (a) above, any collective bargaining contract between a public employer and a labor organization executed pursuant to this Act shall supersede any contrary statutes, charters, ordinances, rules or regulations relating to wages, hours and conditions of employment and employment relations adopted by the public employer or its agents. Any collective bargaining agreement entered into prior to the effective date of this Act shall remain in full force during its duration.

(c) It is the public policy of this State, pursuant to paragraphs (h) and (i) of Section 6 of Article VII of the Illinois Constitution, that the provisions of this Act are the exclusive exercise by the State of powers and functions which might otherwise be exercised by home rule units. Such powers and functions may not be exercised concurrently, either directly or indirectly, by any unit of local government, including any home rule unit, except as otherwise authorized by this Act.

(Source: P.A. 95-331, eff. 8-21-07; 96-889, eff. 1-1-11; revised 7-23-24.)

Section 10-20. The State Officials and Employees Ethics Act is amended by changing Section 1-5 as follows:

(5 ILCS 430/1-5)

Sec. 1-5. Definitions. As used in this Act:

"Appointee" means a person appointed to a position in or with a State agency, regardless of whether the position is compensated.

"Board members of Regional Development Authorities" means any person appointed to serve on the governing board of a Regional Development Authority.

"Board members of Regional Transit Boards" means any person appointed to serve on the governing board of a Regional Transit Board.

"Campaign for elective office" means any activity in furtherance of an effort to influence the selection, nomination, election, or appointment of any individual to any federal, State, or local public office or office in a political organization, or the selection, nomination, or election of Presidential or Vice-Presidential electors, but does not include activities (i) relating to the support or opposition of any executive, legislative, or administrative action (as those terms are defined in Section 2 of the Lobbyist Registration Act), (ii) relating to collective bargaining, or (iii) that are otherwise in furtherance of the person's official State duties.

"Candidate" means a person who has filed nominating papers or petitions for nomination or election to an elected State office, or who has been appointed to fill a vacancy in nomination, and who remains eligible for placement on the ballot at either a general primary election or general election.

"Collective bargaining" has the same meaning as that term is defined in Section 3 of the Illinois Public Labor Relations Act.

"Commission" means an ethics commission created by this Act.

"Compensated time" means any time worked by or credited to a State employee that counts toward any minimum work time requirement imposed as a condition of employment with a State agency, but does not include any designated State holidays or any period when the employee is on a leave of absence.

"Compensatory time off" means authorized time off earned by or awarded to a State employee to compensate in whole or in part for time worked in excess of the minimum work time required of that employee as a condition of employment with a State agency.

"Contribution" has the same meaning as that term is defined in Section 9-1.4 of the Election Code.

"Employee" means (i) any person employed full-time, part-time, or pursuant to a contract and whose employment duties are subject to the direction and control of an employer

with regard to the material details of how the work is to be performed or (ii) any appointed or elected commissioner, trustee, director, or board member of a board of a State agency, including any retirement system or investment board subject to the Illinois Pension Code or (iii) any other appointee.

"Employment benefits" include but are not limited to the following: modified compensation or benefit terms; compensated time off; or change of title, job duties, or location of office or employment. An employment benefit may also include favorable treatment in determining whether to bring any disciplinary or similar action or favorable treatment during the course of any disciplinary or similar action or other performance review.

"Executive branch constitutional officer" means the Governor, Lieutenant Governor, Attorney General, Secretary of State, Comptroller, and Treasurer.

"Gift" means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including, but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of an employee, member, or officer. The value of a gift may be further defined by rules adopted by the appropriate ethics commission or by the Auditor General for the Auditor General and for employees of the

office of the Auditor General.

"Governmental entity" means a unit of local government (including a community college district) or a school district but not a State agency, a Regional Transit Board, or a Regional Development Authority.

"Leave of absence" means any period during which a State employee does not receive (i) compensation for State employment, (ii) service credit towards State pension benefits, and (iii) health insurance benefits paid for by the State.

"Legislative branch constitutional officer" means a member of the General Assembly and the Auditor General.

"Legislative leader" means the President and Minority Leader of the Senate and the Speaker and Minority Leader of the House of Representatives.

"Member" means a member of the General Assembly.

"Officer" means an executive branch constitutional officer or a legislative branch constitutional officer.

"Political" means any activity in support of or in connection with any campaign for elective office or any political organization, but does not include activities (i) relating to the support or opposition of any executive, legislative, or administrative action (as those terms are defined in Section 2 of the Lobbyist Registration Act), (ii) relating to collective bargaining, or (iii) that are otherwise in furtherance of the person's official State duties or

governmental and public service functions.

"Political organization" means a party, committee, association, fund, or other organization (whether or not incorporated) that is required to file a statement of organization with the State Board of Elections or a county clerk under Section 9-3 of the Election Code, but only with regard to those activities that require filing with the State Board of Elections or a county clerk.

"Prohibited political activity" means:

(1) Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.

(2) Soliciting contributions, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.

(3) Soliciting, planning the solicitation of, or preparing any document or report regarding any thing of value intended as a campaign contribution.

(4) Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.

(5) Surveying or gathering information from potential or actual voters in an election to determine probable vote

outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.

(6) Assisting at the polls on election day on behalf of any political organization or candidate for elective office or for or against any referendum question.

(7) Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.

(8) Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.

(9) Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.

(10) Preparing or reviewing responses to candidate questionnaires in connection with a campaign for elective office or on behalf of a political organization for political purposes.

(11) Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.

(12) Campaigning for any elective office or for or

against any referendum question.

(13) Managing or working on a campaign for elective office or for or against any referendum question.

(14) Serving as a delegate, alternate, or proxy to a political party convention.

(15) Participating in any recount or challenge to the outcome of any election, except to the extent that under subsection (d) of Section 6 of Article IV of the Illinois Constitution each house of the General Assembly shall judge the elections, returns, and qualifications of its members.

"Prohibited source" means any person or entity who:

(1) is seeking official action (i) by the member or officer or (ii) in the case of an employee, by the employee or by the member, officer, State agency, or other employee directing the employee;

(2) does business or seeks to do business (i) with the member or officer or (ii) in the case of an employee, with the employee or with the member, officer, State agency, or other employee directing the employee;

(3) conducts activities regulated (i) by the member or officer or (ii) in the case of an employee, by the employee or by the member, officer, State agency, or other employee directing the employee;

(4) has interests that may be substantially affected by the performance or non-performance of the official

duties of the member, officer, or employee;

(5) is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act, except that an entity not otherwise a prohibited source does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors; or

(6) is an agent of, a spouse of, or an immediate family member who is living with a "prohibited source".

"Regional Development Authority" means the following regional development authorities:

(1) the Central Illinois Economic Development Authority created by the Central Illinois Economic Development Authority Act;

(2) the Eastern Illinois Economic Development Authority created by the Eastern Illinois Economic Development Authority Act;

(3) the Joliet Arsenal Development Authority created by the Joliet Arsenal Development Authority Act;

(4) the Quad Cities Regional Economic Development Authority created by Quad Cities Regional Economic Development Authority Act, approved September 22, 1987;

(5) the Riverdale Development Authority created by the Riverdale Development Authority Act;

(6) the Southeastern Illinois Economic Development Authority created by the Southeastern Illinois Economic

Development Authority Act;

(7) the Southern Illinois Economic Development Authority created by the Southern Illinois Economic Development Authority Act;

(8) the Southwestern Illinois Development Authority created by the Southwestern Illinois Development Authority Act;

(9) the Tri-County River Valley Development Authority created by the Tri-County River Valley Development Authority Law;

(10) the Upper Illinois River Valley Development Authority created by the Upper Illinois River Valley Development Authority Act;

(11) the Illinois Urban Development Authority created by the Illinois Urban Development Authority Act;

(12) the Western Illinois Economic Development Authority created by the Western Illinois Economic Development Authority Act; and

(13) the Will-Kankakee Regional Development Authority created by the Will-Kankakee Regional Development Authority Law.

"Regional Transit Boards" means (i) the Northern Illinois Transit Authority ~~Regional Transportation Authority~~ created by the Northern Illinois Transit Authority Act ~~Regional Transportation Authority Act~~, (ii) the Suburban Bus Division created by the Northern Illinois Transit Authority Act

~~Regional Transportation Authority Act~~, (iii) the Commuter Rail Division created by the Northern Illinois Transit Authority Act ~~Regional Transportation Authority Act~~, and (iv) the Chicago Transit Authority created by the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~.

"State agency" includes all officers, boards, commissions and agencies created by the Constitution, whether in the executive or legislative branch; all officers, departments, boards, commissions, agencies, institutions, authorities, public institutions of higher learning as defined in Section 2 of the Higher Education Cooperation Act (except community colleges), and bodies politic and corporate of the State; and administrative units or corporate outgrowths of the State government which are created by or pursuant to statute, other than units of local government (including community college districts) and their officers, school districts, and boards of election commissioners; and all administrative units and corporate outgrowths of the above and as may be created by executive order of the Governor. "State agency" includes the General Assembly, the Senate, the House of Representatives, the President and Minority Leader of the Senate, the Speaker and Minority Leader of the House of Representatives, the Senate Operations Commission, and the legislative support services agencies. "State agency" includes the Office of the Auditor General. "State agency" does not include the judicial branch.

"State employee" means any employee of a State agency.

"Ultimate jurisdictional authority" means the following:

(1) For members, legislative partisan staff, and legislative secretaries, the appropriate legislative leader: President of the Senate, Minority Leader of the Senate, Speaker of the House of Representatives, or Minority Leader of the House of Representatives.

(2) For State employees who are professional staff or employees of the Senate and not covered under item (1), the Senate Operations Commission.

(3) For State employees who are professional staff or employees of the House of Representatives and not covered under item (1), the Speaker of the House of Representatives.

(4) For State employees who are employees of the legislative support services agencies, the Joint Committee on Legislative Support Services.

(5) For State employees of the Auditor General, the Auditor General.

(6) For State employees of public institutions of higher learning as defined in Section 2 of the Higher Education Cooperation Act (except community colleges), the board of trustees of the appropriate public institution of higher learning.

(7) For State employees of an executive branch constitutional officer other than those described in

paragraph (6), the appropriate executive branch constitutional officer.

(8) For State employees not under the jurisdiction of paragraph (1), (2), (3), (4), (5), (6), or (7), the Governor.

(9) For employees of Regional Transit Boards, the appropriate Regional Transit Board.

(10) For board members of Regional Transit Boards, the Governor.

(11) For employees of Regional Development Authorities, the appropriate Regional Development Authority.

(12) For board members of Regional Development Authorities, the Governor.

(Source: P.A. 103-517, eff. 8-11-23.)

Section 10-25. The Illinois Act on the Aging is amended by changing Section 4.15 as follows:

(20 ILCS 105/4.15)

Sec. 4.15. Eligibility determinations.

(a) The Department is authorized to make eligibility determinations for benefits administered by other governmental bodies based on the Senior Citizens and Persons with Disabilities Property Tax Relief Act as follows:

(i) for the Secretary of State with respect to reduced

fees paid by qualified vehicle owners under the Illinois Vehicle Code;

(ii) for special districts that offer free fixed route public transportation services for qualified older adults under the Local Mass Transit District Act, the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~, and the Northern Illinois Transit Authority Act ~~Regional Transportation Authority Act~~; and

(iii) for special districts that offer transit services for qualified individuals with disabilities under the Local Mass Transit District Act, the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~, and the Northern Illinois Transit Authority Act ~~Regional Transportation Authority Act~~.

(b) The Department shall establish the manner by which claimants shall apply for these benefits. The Department is authorized to promulgate rules regarding the following matters: the application cycle; the application process; the content for an electronic application; required personal identification information; acceptable proof of eligibility as to age, disability status, marital status, residency, and household income limits; household composition; calculating income; use of social security numbers; duration of eligibility determinations; and any other matters necessary for such administrative operations.

(c) All information received by the Department from an

application or from any investigation to determine eligibility for benefits shall be confidential, except for official purposes.

(d) A person may not under any circumstances charge a fee to a claimant for assistance in completing an application form for these benefits.

(Source: P.A. 98-887, eff. 8-15-14; 99-143, eff. 7-27-15.)

Section 10-30. The Illinois State Police Law of the Civil Administrative Code of Illinois is amended by changing Section 2605-340 as follows:

(20 ILCS 2605/2605-340) (was 20 ILCS 2605/55a in part)

Sec. 2605-340. Conviction information for private carrier company under the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~. Upon the request of a private carrier company that provides transportation under Section 28b of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~, to ascertain whether an applicant for a driver position has been convicted of any criminal or drug offense enumerated in that Section. The Illinois State Police shall furnish the conviction information to the private carrier company that requested the information.

(Source: P.A. 102-538, eff. 8-20-21.)

Section 10-35. The Department of Transportation Law of the

Civil Administrative Code of Illinois is amended by changing Sections 2705-305 and 2705-315 as follows:

(20 ILCS 2705/2705-305)

Sec. 2705-305. Grants for mass transportation.

(a) For the purpose of mass transportation grants and contracts, the following definitions apply:

"Carrier" means any corporation, authority, partnership, association, person, or district authorized to provide mass transportation within the State.

"District" means all of the following:

(i) Any district created pursuant to the Local Mass Transit District Act.

(ii) The Authority created pursuant to the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~.

(iii) Any authority, commission, or other entity that by virtue of an interstate compact approved by Congress is authorized to provide mass transportation.

(iv) The Authority created pursuant to the Northern Illinois Transit Authority Act ~~Regional Transportation Authority Act~~.

"Facilities" comprise all real and personal property used in or appurtenant to a mass transportation system, including parking lots.

"Mass transportation" means transportation provided within the State of Illinois by rail, bus, or other conveyance and

available to the general public on a regular and continuing basis, including the transportation of persons with disabilities or elderly persons as provided more specifically in Section 2705-310.

"Unit of local government" means any city, village, incorporated town, or county.

(b) Grants may be made to units of local government, districts, and carriers for the acquisition, construction, extension, reconstruction, and improvement of mass transportation facilities. Grants shall be made upon the terms and conditions that in the judgment of the Secretary are necessary to ensure their proper and effective utilization.

(c) The Department shall make grants under this Law in a manner designed, so far as is consistent with the maintenance and development of a sound mass transportation system within the State, to: (i) maximize federal funds for the assistance of mass transportation in Illinois under the Federal Transit Act and other federal Acts; (ii) facilitate the movement of persons who because of age, economic circumstance, or physical infirmity are unable to drive; (iii) contribute to an improved environment through the reduction of air, water, and noise pollution; and (iv) reduce traffic congestion.

(d) The Secretary shall establish procedures for making application for mass transportation grants. The procedures shall provide for public notice of all applications and give reasonable opportunity for the submission of comments and

objections by interested parties. The procedures shall be designed with a view to facilitating simultaneous application for a grant to the Department and to the federal government.

(e) Grants may be made for mass transportation projects as follows:

(1) In an amount not to exceed 100% of the nonfederal share of projects for which a federal grant is made.

(2) In an amount not to exceed 100% of the net project cost for projects for which a federal grant is not made.

(3) In an amount not to exceed five-sixths of the net project cost for projects essential for the maintenance of a sound transportation system and eligible for federal assistance for which a federal grant application has been made but a federal grant has been delayed. If and when a federal grant is made, the amount in excess of the nonfederal share shall be promptly returned to the Department.

In no event shall the Department make a grant that, together with any federal funds or funds from any other source, is in excess of 100% of the net project cost.

(f) Regardless of whether any funds are available under a federal grant, the Department shall not make a mass transportation grant unless the Secretary finds that the recipient has entered into an agreement with the Department in which the recipient agrees not to engage in school bus operations exclusively for the transportation of students and

school personnel in competition with private school bus operators where those private school bus operators are able to provide adequate transportation, at reasonable rates, in conformance with applicable safety standards, provided that this requirement shall not apply to a recipient that operates a school system in the area to be served and operates a separate and exclusive school bus program for the school system.

(g) Grants may be made for mass transportation purposes with funds appropriated from the Build Illinois Bond Fund consistent with the specific purposes for which those funds are appropriated by the General Assembly. Grants under this subsection (g) are not subject to any limitations or conditions imposed upon grants by any other provision of this Section, except that the Secretary may impose the terms and conditions that in his or her judgment are necessary to ensure the proper and effective utilization of the grants under this subsection.

(h) The Department may let contracts for mass transportation purposes and facilities for the purpose of reducing urban congestion funded in whole or in part with bonds described in subdivision (b)(1) of Section 4 of the General Obligation Bond Act, not to exceed $75,000,000 in bonds.

(i) The Department may make grants to carriers, districts, and units of local government for the purpose of reimbursing

them for providing reduced fares for mass transportation services for students, persons with disabilities, and the elderly. Grants shall be made upon the terms and conditions that in the judgment of the Secretary are necessary to ensure their proper and effective utilization.

(j) The Department may make grants to carriers, districts, and units of local government for costs of providing ADA paratransit service.

(Source: P.A. 99-143, eff. 7-27-15.)

(20 ILCS 2705/2705-315) (was 20 ILCS 2705/49.19b)

Sec. 2705-315. Grants for passenger security. The Department may make grants from the Transportation Fund and the General Revenue Fund to the Northern Illinois Transit Authority ~~Regional Transportation Authority~~ created under the Northern Illinois Transit Authority Act ~~Regional Transportation Authority Act~~ to be used to provide protection against crime for the consumers of public transportation, and for the employees and facilities of public transportation providers, in the metropolitan region. The grants may be used (1) to provide that protection directly, or (2) to contract with any municipality or county in the metropolitan region to provide that protection, or (3) except for the Chicago Transit Authority created under the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~, to contract with a private security agency to provide that protection.

The grants shall be made upon the terms and conditions that in the judgment of the Secretary are necessary to ensure their proper and effective utilization. The procedures provided in Section 2705-305 to govern grants for mass transportation shall apply to grants made under this Section. (Source: P.A. 91-239, eff. 1-1-00.)

Section 10-40. The Illinois State Auditing Act is amended by changing Section 3-2.3 as follows:

(30 ILCS 5/3-2.3)

Sec. 3-2.3. Report on Chicago Transit Authority.

(a) No less than 60 days prior to the issuance of bonds or notes by the Chicago Transit Authority (referred to as the "Authority" in this Section) pursuant to Section 12c of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~, the following documentation shall be submitted to the Auditor General and the Northern Illinois Transit Authority ~~Regional Transportation Authority~~:

(1) Retirement Plan Documentation. The Authority shall submit a certification that:

(A) it is legally authorized to issue the bonds or notes;

(B) scheduled annual payments of principal and interest on the bonds and notes to be issued meet the requirements of paragraph (5) of subsection (b) of

Section 12c~~(b)(5)~~ of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~;

(C) no bond or note shall mature later than December 31, 2040;

(D) after payment of costs of issuance and necessary deposits to funds and accounts established with respect to debt service on the bonds or notes, the net bond and note proceeds (exclusive of any proceeds to be used to refund outstanding bonds or notes) will be deposited in the Retirement Plan for Chicago Transit Authority Employees and used only for the purposes required by Section 22-101 of the Illinois Pension Code; and

(E) it has entered into an intergovernmental agreement with the City of Chicago under which the City of Chicago will provide financial assistance to the Authority in an amount equal to the net receipts, after fees for costs of collection, from a tax on the privilege of transferring title to real estate in the City of Chicago in an amount up to $1.50 per $500 of value or fraction thereof under the provisions of Section 8-3-19 of the Illinois Municipal Code, which agreement shall be for a term expiring no earlier than the final maturity of bonds or notes that it proposes to issue under Section 12c of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~.

(2) The Board of Trustees of the Retirement Plan for Chicago Transit Authority Employees shall submit a certification that the Retirement Plan for Chicago Transit Authority Employees is operating in accordance with all applicable legal and contractual requirements, including the following:

(A) the members of a new Board of Trustees have been appointed according to the requirements of Section 22-101(b) of the Illinois Pension Code; and

(B) contribution levels for employees and the Authority have been established according to the requirements of Section 22-101(d) of the Illinois Pension Code.

(3) Actuarial Report. The Board of Trustees of the Retirement Plan for Chicago Transit Authority Employees shall submit an actuarial report prepared by an enrolled actuary setting forth:

(A) the method of valuation and the underlying assumptions;

(B) a comparison of the debt service schedules of the bonds or notes proposed to be issued to the Retirement Plan's current unfunded actuarial accrued liability amortization schedule, as required by Section 22-101(e) of the Illinois Pension Code, using the projected interest cost of the bond or note issue as the discount rate to calculate the estimated net

present value savings;

(C) the amount of the estimated net present value savings comparing the true interest cost of the bonds or notes with the actuarial investment return assumption of the Retirement Plan; and

(D) a certification that the net proceeds of the bonds or notes, together with anticipated earnings on contributions and deposits, will be sufficient to reasonably conclude on an actuarial basis that the total retirement assets of the Retirement Plan will not be less than 90% of its liabilities by the end of fiscal year 2059.

(4) The Authority shall submit a financial analysis prepared by an independent advisor. The financial analysis must include a determination that the issuance of bonds is in the best interest of the Retirement Plan for Chicago Transit Authority Employees and the Chicago Transit Authority. The independent advisor shall not act as underwriter or receive a legal, consulting, or other fee related to the issuance of any bond or notes issued by the Authority pursuant to Section 12c of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~ except compensation due for the preparation of the financial analysis.

(5) Retiree Health Care Trust Documentation. The Authority shall submit a certification that:

(A) it is legally authorized to issue the bonds or notes;

(B) scheduled annual payments of principal and interest on the bonds and notes to be issued meets the requirements of paragraph (5) of subsection (b) of Section 12c~~(b)(5)~~ of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~;

(C) no bond or note shall mature later than December 31, 2040;

(D) after payment of costs of issuance and necessary deposits to funds and accounts established with respect to debt service on the bonds or notes, the net bond and note proceeds (exclusive of any proceeds to be used to refund outstanding bonds or notes) will be deposited in the Retiree Health Care Trust and used only for the purposes required by Section 22-101B of the Illinois Pension Code; and

(E) it has entered into an intergovernmental agreement with the City of Chicago under which the City of Chicago will provide financial assistance to the Authority in an amount equal to the net receipts, after fees for costs of collection, from a tax on the privilege of transferring title to real estate in the City of Chicago in an amount up to $1.50 per $500 of value or fraction thereof under the provisions of Section 8-3-19 of the Illinois Municipal Code, which

agreement shall be for a term expiring no earlier than the final maturity of bonds or notes that it proposes to issue under Section 12c of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~.

(6) The Board of Trustees of the Retiree Health Care Trust shall submit a certification that the Retiree Health Care Trust has been established in accordance with all applicable legal requirements, including the following:

(A) the Retiree Health Care Trust has been established and a Trust document is in effect to govern the Retiree Health Care Trust;

(B) the members of the Board of Trustees of the Retiree Health Care Trust have been appointed according to the requirements of Section 22-101B(b)(1) of the Illinois Pension Code;

(C) a health care benefit program for eligible retirees and their dependents and survivors has been established by the Board of Trustees according to the requirements of Section 22-101B(b)(2) of the Illinois Pension Code;

(D) contribution levels have been established for retirees, dependents and survivors according to the requirements of Section 22-101B(b)(5) of the Illinois Pension Code; and

(E) contribution levels have been established for employees of the Authority according to the

requirements of Section 22-101B(b)(6) of the Illinois Pension Code.

(7) Actuarial Report. The Board of Trustees of the Retiree Health Care Trust shall submit an actuarial report prepared by an enrolled actuary setting forth:

(A) the method of valuation and the underlying assumptions;

(B) a comparison of the projected interest cost of the bonds or notes proposed to be issued with the actuarial investment return assumption of the Retiree Health Care Trust; and

(C) a certification that the net proceeds of the bonds or notes, together with anticipated earnings on contributions and deposits, will be sufficient to adequately fund the actuarial present value of projected benefits expected to be paid under the Retiree Health Care Trust, or a certification of the increases in contribution levels and decreases in benefit levels that would be required in order to cure any funding shortfall over a period of not more than 10 years.

(8) The Authority shall submit a financial analysis prepared by an independent advisor. The financial analysis must include a determination that the issuance of bonds is in the best interest of the Retiree Health Care Trust and the Chicago Transit Authority. The independent advisor

shall not act as underwriter or receive a legal, consulting, or other fee related to the issuance of any bond or notes issued by the Authority pursuant to Section 12c of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~ except compensation due for the preparation of the financial analysis.

(b) The Auditor General shall examine the information submitted pursuant to Section 3-2.3(a)(1) through (4) and submit a report to the General Assembly, the Legislative Audit Commission, the Governor, the Northern Illinois Transit Authority ~~Regional Transportation Authority~~ and the Authority indicating whether (i) the required certifications by the Authority and the Board of Trustees of the Retirement Plan have been made, and (ii) the actuarial reports have been provided, the reports include all required information, the assumptions underlying those reports are not unreasonable in the aggregate, and the reports appear to comply with all pertinent professional standards, including those issued by the Actuarial Standards Board. The Auditor General shall submit such report no later than 60 days after receiving the information required to be submitted by the Authority and the Board of Trustees of the Retirement Plan. Any bonds or notes issued by the Authority under item (1) of subsection (b) of Section 12c of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~ shall be issued within 120 days after receiving such report from the Auditor General. The Authority

may not issue bonds or notes until it receives the report from the Auditor General indicating the above requirements have been met.

(c) The Auditor General shall examine the information submitted pursuant to Section 3-2.3(a)(5) through (8) and submit a report to the General Assembly, the Legislative Audit Commission, the Governor, the Northern Illinois Transit Authority ~~Regional Transportation Authority~~ and the Authority indicating whether (i) the required certifications by the Authority and the Board of Trustees of the Retiree Health Care Trust have been made, and (ii) the actuarial reports have been provided, the reports include all required information, the assumptions underlying those reports are not unreasonable in the aggregate, and the reports appear to comply with all pertinent professional standards, including those issued by the Actuarial Standards Board. The Auditor General shall submit such report no later than 60 days after receiving the information required to be submitted by the Authority and the Board of Trustees of the Retiree Health Care Trust. Any bonds or notes issued by the Authority under item (2) of subsection (b) of Section 12c of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~ shall be issued within 120 days after receiving such report from the Auditor General. The Authority may not issue bonds or notes until it receives a report from the Auditor General indicating the above requirements have been met.

(d) In fulfilling this duty, after receiving the information submitted pursuant to Section 3-2.3(a), the Auditor General may request additional information and support pertaining to the data and conclusions contained in the submitted documents and the Authority, the Board of Trustees of the Retirement Plan and the Board of Trustees of the Retiree Health Care Trust shall cooperate with the Auditor General and provide additional information as requested in a timely manner. The Auditor General may also request from the Northern Illinois Transit Authority ~~Regional Transportation Authority~~ an analysis of the information submitted by the Authority relating to the sources of funds to be utilized for payment of the proposed bonds or notes of the Authority. The Auditor General's report shall not be in the nature of a post-audit or examination and shall not lead to the issuance of an opinion as that term is defined in generally accepted government auditing standards.

(e) Annual Retirement Plan Submission to Auditor General. The Board of Trustees of the Retirement Plan for Chicago Transit Authority Employees established by Section 22-101 of the Illinois Pension Code shall provide the following documents to the Auditor General annually no later than September 30:

(1) the most recent audit or examination of the Retirement Plan;

(2) an annual statement containing the information

specified in Section 1A-109 of the Illinois Pension Code; and

(3) a complete actuarial statement applicable to the prior plan year, which may be the annual report of an enrolled actuary retained by the Retirement Plan specified in Section 22-101(e) of the Illinois Pension Code.

The Auditor General shall annually examine the information provided pursuant to this subsection and shall submit a report of the analysis thereof to the General Assembly, including the report specified in Section 22-101(e) of the Illinois Pension Code.

(f) The Auditor General shall annually examine the information submitted pursuant to Section 22-101B(b)(3)(iii) of the Illinois Pension Code and shall prepare the determination specified in Section 22-101B(b)(3)(iv) of the Illinois Pension Code.

(g) In fulfilling the duties under Sections 3-2.3(e) and (f), the Auditor General may request additional information and support pertaining to the data and conclusions contained in the submitted documents, and the Authority, the Board of Trustees of the Retirement Plan, and the Board of Trustees of the Retiree Health Care Trust shall cooperate with the Auditor General and provide additional information as requested in a timely manner. The Auditor General's review shall not be in the nature of a post-audit or examination and shall not lead to the issuance of an opinion as that term is defined in generally

accepted government auditing standards. Upon request of the Auditor General, the Commission on Government Forecasting and Accountability and the Public Pension Division of the Department of Insurance shall cooperate with and assist the Auditor General in the conduct of his review.

(h) The Auditor General shall submit a bill to the Authority for costs associated with the examinations and reports specified in subsections (b) and (c) of this Section 3-2.3, which the Authority shall reimburse in a timely manner. The costs associated with the examinations and reports which are reimbursed by the Authority shall constitute a cost of issuance of the bonds or notes under Section 12c(b)(1) and (2) of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~. The amount received shall be deposited into the fund or funds from which such costs were paid by the Auditor General. The Auditor General shall submit a bill to the Retirement Plan for Chicago Transit Authority Employees for costs associated with the examinations and reports specified in subsection (e) of this Section, which the Retirement Plan for Chicago Transit Authority Employees shall reimburse in a timely manner. The amount received shall be deposited into the fund or funds from which such costs were paid by the Auditor General. The Auditor General shall submit a bill to the Retiree Health Care Trust for costs associated with the determination specified in subsection (f) of this Section, which the Retiree Health Care Trust shall reimburse in a

timely manner. The amount received shall be deposited into the fund or funds from which such costs were paid by the Auditor General.

(Source: P.A. 103-605, eff. 7-1-24.)

Section 10-45. The Illinois Pension Code is amended by changing Sections 8-230.1, 11-221.1, 18-112, and 22-101 as follows:

(40 ILCS 5/8-230.1) (from Ch. 108 1/2, par. 8-230.1)

Sec. 8-230.1. Right of employees to contribute for certain other service. Any employee in the service, after having made contributions covering a period of 10 or more years to the annuity and benefit fund herein provided for, may elect to pay for and receive credit for all annuity purposes for service theretofore rendered by the employee to the Chicago Transit Authority created by the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~ or its predecessor public utilities; provided that the last 5 years of service prior to retirement on annuity shall have been as an employee of the City and a contributor to this Fund. Such service credit may be paid for and granted on the same basis and conditions as are applicable in the case of employees who make payment for past service under the provisions of Section 8-230, but on the assumption that the employee's salary throughout all of his or her service with the Authority or its predecessor public

utilities was at the rate of the employee's salary at the later of the date of his or her entrance or reentrance into the service as a municipal employee, as applicable. In no event, however, shall such service be credited if the employee has not forfeited and relinquished pension credit for service covering such period under any pension or retirement plan applicable to the Authority or its predecessor public utilities and instituted and maintained by the Authority or its predecessor public utilities for the benefit of its employees.

(Source: P.A. 103-455, eff. 1-1-24.)

(40 ILCS 5/11-221.1) (from Ch. 108 1/2, par. 11-221.1)

Sec. 11-221.1. Right of employees to contribute for certain other service. Any employee in the service, after having made contributions covering a period of 10 or more years to the annuity and benefit fund herein provided for, may elect to pay for and receive credit for all annuity purposes for service theretofore rendered by the employee to the Chicago Transit Authority created by the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~; provided that if the employee has more than 10 years of such service, only the last 10 years of such service shall be credited. Such service credit may be paid for and granted on the same basis and conditions as are applicable in the case of employees who make payment for past service under the provisions of Section

11-221, but on the assumption that the employee's salary throughout all of his or her service with the Authority was at the rate of the employee's salary at the date of his or her entrance into the service as an employee. In no event, however, shall such service be credited if the employee has not forfeited and relinquished pension credit for service covering such period under any pension or retirement plan applicable to the Authority and instituted and maintained by the Authority for the benefit of its employees.

(Source: P.A. 90-655, eff. 7-30-98.)

(40 ILCS 5/18-112) (from Ch. 108 1/2, par. 18-112)

Sec. 18-112. Service. "Service": The period beginning on the day a person first became a judge, whether prior or subsequent to the effective date, and ending on the date under consideration, excluding all intervening periods during which he or she was not a judge following resignation or expiration of any term of election or appointment.

Service also includes the following: (a) Any period prior to January 1, 1964 during which a judge served as a justice of the peace, police magistrate or master in chancery, or as a civil referee, commissioner or trial assistant to the chief judge in the Municipal Court of Chicago, or performed judicial duties as an assistant to the judge of the Probate Court of Cook County. A judge shall be entitled to credit for all or as much as the judge may desire of such service, not exceeding 8

years, upon payment of the participant's contribution covering such service at the contribution rates in effect on July 1, 1969, together with interest at 4% per annum compounded annually, from the dates the service was rendered to the date of payment, provided credit for such service had not been granted in any public pension fund or retirement system in the State. The required contributions shall be based upon the rate of salary in effect for the judge on the date he or she entered the system or on January 1, 1964, whichever is later.

(b) Service rendered after January 1, 1964, as a holdover magistrate or master in chancery of the Circuit Court. A judge shall be entitled to credit for any period of such service, not exceeding a total of 8 years, together with the period of service taken into account in paragraph (a). Service credit under this paragraph is subject to the same contribution requirements and other limitations that are prescribed for service credit under paragraph (a).

(c) Any period that a participant served as a member of the General Assembly, subject to the following conditions:

(1) He or she has been a participant in this system for at least 4 years and has contributed to the system for service rendered as a member of the General Assembly subsequent to November 1, 1941, at the contribution rates in effect for a judge on the date of becoming a participant, including interest at 3% per annum compounded annually from the date such service was rendered to the date of payment, based on the

salary in effect during such period of service; and

(2) The participant is not entitled to credit for such service in any other public retirement system in the State.

(d) Any period a participant served as a judge or commissioner of the Court of Claims of this State after November 1, 1941, provided he or she contributes to the system at the contribution rates in effect on the date of becoming a participant, based on salary received during such service, including interest at 3% per annum compounded annually from the date such service was rendered to the date of payment.

(e) Any period that a participant served as State's Attorney or Public Defender of any county of this State, subject to the following conditions: (1) such service was not credited under any public pension fund or retirement system; (2) the maximum service to be credited in this system shall be 8 years; (3) the participant must have at least 6 years of service as a judge and as a participant of this system; and (4) the participant has made contributions to the system for such service at the contribution rates in effect on the date of becoming a participant in this system based upon the salary of the judge on such date, including interest at 4% per annum compounded annually from such date to the date of payment.

A judge who terminated service before January 26, 1988 and whose retirement annuity began after January 1, 1988 may establish credit for service as a Public Defender in accordance with the other provisions of this subsection by

making application and paying the required contributions to the Board not later than 30 days after August 23, 1989. In such cases, the Board shall recalculate the retirement annuity, effective on the first day of the next calendar month beginning at least 30 days after the application is received.

(f) Any period as a participating policeman, employee or teacher under Article 5, 14 or 16 of this Code, subject to the following conditions: (1) the credits accrued under Article 5, 14 or 16 have been transferred to this system; and (2) the participant has contributed to the system an amount equal to (A) contributions at the rate in effect for participants at the date of membership in this system based upon the salary of the judge on such date, (B) the employer's share of the normal cost under this system for each year that credit is being established, based on the salary in effect at the date of membership in this system, and (C) interest at 6% per annum, compounded annually, from the date of membership to the date of payment; less (D) the amount transferred on behalf of the participant from Article 5, 14 or 16.

(g) Any period that a participant served as the Administrative Director of the Circuit Court of Cook County, as Executive Director of the Home Rule Commission, as assistant corporation counsel in the Chicago Law Department, or as an employee of the Cook County Treasurer, subject to the following conditions: (1) the maximum amount of such service which may be credited is 10 years; (2) in order to qualify for

such credit in this system, a judge must have at least 6 years of service as a judge and participant of this system; (3) the last 6 years of service credited in this system shall be as a judge and a participant in this system; (4) credits accrued to the participant under any other public pension fund or public retirement system in the State, if any, by reason of the service to be established under this paragraph (g) has been transferred to this system; and (5) the participant has contributed to this system the amount, if any, by which the amount transferred pursuant to subdivision (4) of this paragraph, if any, is less than the amount which the participant would have contributed to the system during the period of time being counted as service under this paragraph had the participant been a judge participating in this system during that time, based on the rate of contribution in effect and the salary earned by the participant on the date he or she became a participant, with interest accruing on such deficiency at a rate of 5% per annum from the date he or she became a participant through the date on which such deficiency is paid.

(h) Any period that a participant served as a full-time attorney employed by the Chicago Transit Authority created by the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~, subject to the following conditions: (1) any credit received for such service in the pension fund established under Section 22-101 has been terminated; (2) the

maximum amount of such service to be credited in this system shall be 10 years; (3) the participant must have at least 6 years of service as a judge and as a participant of this system; and (4) the participant has made contributions to the system for such service at the contribution rates in effect on the date of becoming a participant in this system based upon the salary of the judge on such date, including interest at 5% per annum compounded annually from such date to the date of payment.

(i) Any period during which a participant received temporary total disability benefit payments, as provided in Section 18-126.1.

Service during a fraction of a month shall be considered a month of service, but no more than one month of service shall be credited for all service during any calendar month.

(Source: P.A. 86-272; 86-273; 86-1028; 87-1265.)

(40 ILCS 5/22-101) (from Ch. 108 1/2, par. 22-101)

Sec. 22-101. Retirement Plan for Chicago Transit Authority Employees.

(a) There shall be established and maintained by the Authority created by the Chicago Transit Authority Act ~~"Metropolitan Transit Authority Act ", approved April 12, 1945, as amended,~~ (referred to in this Section as the ~~"~~Authority~~, "~~) a financially sound pension and retirement system adequate to provide for all payments when due under

such established system or as modified from time to time by ordinance of the Chicago Transit Board or collective bargaining agreement. For this purpose, the Board must make contributions to the established system as required under this Section and may make any additional contributions provided for by Board ordinance or collective bargaining agreement. The participating employees shall make such periodic payments to the established system as required under this Section and may make any additional contributions provided for by Board ordinance or collective bargaining agreement.

Provisions shall be made by the Board for all officers, except those who first become members on or after January 1, 2012, and employees of the Authority appointed pursuant to the Chicago Transit Authority Act ~~"Metropolitan Transit Authority Act"~~ to become, subject to reasonable rules and regulations, participants of the pension or retirement system with uniform rights, privileges, obligations and status as to the class in which such officers and employees belong. The terms, conditions and provisions of any pension or retirement system or of any amendment or modification thereof affecting employees who are members of any labor organization may be established, amended or modified by agreement with such labor organization, provided the terms, conditions and provisions must be consistent with this Act, the annual funding levels for the retirement system established by law must be met and the benefits paid to future participants in the system may not

exceed the benefit ceilings set for future participants under this Act and the contribution levels required by the Authority and its employees may not be less than the contribution levels established under this Act.

(b) The Board of Trustees shall consist of 11 members appointed as follows: (i) 5 trustees shall be appointed by the Chicago Transit Board; (ii) 3 trustees shall be appointed by an organization representing the highest number of Chicago Transit Authority participants; (iii) one trustee shall be appointed by an organization representing the second-highest number of Chicago Transit Authority participants; (iv) one trustee shall be appointed by the recognized coalition representatives of participants who are not represented by an organization with the highest or second-highest number of Chicago Transit Authority participants; and (v) one trustee shall be selected by the Northern Illinois Transit Authority Board ~~Regional Transportation Authority Board of Directors~~, and the trustee shall be a professional fiduciary who has experience in the area of collectively bargained pension plans. Trustees shall serve until a successor has been appointed and qualified, or until resignation, death, incapacity, or disqualification.

Any person appointed as a trustee of the board shall qualify by taking an oath of office that he or she will diligently and honestly administer the affairs of the system and will not knowingly violate or willfully permit the

violation of any of the provisions of law applicable to the Plan, including Sections 1-109, 1-109.1, 1-109.2, 1-110, 1-111, 1-114, and 1-115 of the Illinois Pension Code.

Each trustee shall cast individual votes, and a majority vote shall be final and binding upon all interested parties, provided that the Board of Trustees may require a supermajority vote with respect to the investment of the assets of the Retirement Plan, and may set forth that requirement in the Retirement Plan documents, by-laws, or rules of the Board of Trustees. Each trustee shall have the rights, privileges, authority, and obligations as are usual and customary for such fiduciaries.

The Board of Trustees may cause amounts on deposit in the Retirement Plan to be invested in those investments that are permitted investments for the investment of moneys held under any one or more of the pension or retirement systems of the State, any unit of local government or school district, or any agency or instrumentality thereof. The Board, by a vote of at least two-thirds of the trustees, may transfer investment management to the Illinois State Board of Investment, which is hereby authorized to manage these investments when so requested by the Board of Trustees.

Notwithstanding any other provision of this Article or any law to the contrary, any person who first becomes a member of the Chicago Transit Board on or after January 1, 2012 shall not be eligible to participate in this Retirement Plan.

(c) All individuals who were previously participants in the Retirement Plan for Chicago Transit Authority Employees shall remain participants, and shall receive the same benefits established by the Retirement Plan for Chicago Transit Authority Employees, except as provided in this amendatory Act or by subsequent legislative enactment or amendment to the Retirement Plan. For Authority employees hired on or after the effective date of this amendatory Act of the 95th General Assembly, the Retirement Plan for Chicago Transit Authority Employees shall be the exclusive retirement plan and such employees shall not be eligible for any supplemental plan, except for a deferred compensation plan funded only by employee contributions.

For all Authority employees who are first hired on or after the effective date of this amendatory Act of the 95th General Assembly and are participants in the Retirement Plan for Chicago Transit Authority Employees, the following terms, conditions and provisions with respect to retirement shall be applicable:

(1) Such participant shall be eligible for an unreduced retirement allowance for life upon the attainment of age 64 with 25 years of continuous service.

(2) Such participant shall be eligible for a reduced retirement allowance for life upon the attainment of age 55 with 10 years of continuous service.

(3) For the purpose of determining the retirement

allowance to be paid to a retiring employee, the term "Continuous Service" as used in the Retirement Plan for Chicago Transit Authority Employees shall also be deemed to include all pension credit for service with any retirement system established under Article 8 or Article 11 of this Code, provided that the employee forfeits and relinquishes all pension credit under Article 8 or Article 11 of this Code, and the contribution required under this subsection is made by the employee. The Retirement Plan's actuary shall determine the contribution paid by the employee as an amount equal to the normal cost of the benefit accrued, had the service been rendered as an employee, plus interest per annum from the time such service was rendered until the date the payment is made.

(d) From the effective date of this amendatory Act through December 31, 2008, all participating employees shall contribute to the Retirement Plan in an amount not less than 6% of compensation, and the Authority shall contribute to the Retirement Plan in an amount not less than 12% of compensation.

(e)(1) Beginning January 1, 2009 the Authority shall make contributions to the Retirement Plan in an amount equal to twelve percent (12%) of compensation and participating employees shall make contributions to the Retirement Plan in an amount equal to six percent (6%) of compensation. These contributions may be paid by the Authority and participating

employees on a payroll or other periodic basis, but shall in any case be paid to the Retirement Plan at least monthly.

(2) For the period ending December 31, 2040, the amount paid by the Authority in any year with respect to debt service on bonds issued for the purposes of funding a contribution to the Retirement Plan under Section 12c of the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~, other than debt service paid with the proceeds of bonds or notes issued by the Authority for any year after calendar year 2008, shall be treated as a credit against the amount of required contribution to the Retirement Plan by the Authority under subsection (e)(1) for the following year up to an amount not to exceed 6% of compensation paid by the Authority in that following year.

(3) By September 15 of each year beginning in 2009 and ending on December 31, 2039, on the basis of a report prepared by an enrolled actuary retained by the Plan, the Board of Trustees of the Retirement Plan shall determine the estimated funded ratio of the total assets of the Retirement Plan to its total actuarially determined liabilities. A report containing that determination and the actuarial assumptions on which it is based shall be filed with the Authority, the representatives of its participating employees, the Auditor General of the State of Illinois, and the Northern Illinois Transit Authority ~~Regional Transportation Authority~~. If the funded ratio is projected to decline below 60% in any year

before 2040, the Board of Trustees shall also determine the increased contribution required each year as a level percentage of payroll over the years remaining until 2040 using the projected unit credit actuarial cost method so the funded ratio does not decline below 60% and include that determination in its report. If the actual funded ratio declines below 60% in any year prior to 2040, the Board of Trustees shall also determine the increased contribution required each year as a level percentage of payroll during the years after the then current year using the projected unit credit actuarial cost method so the funded ratio is projected to reach at least 60% no later than 10 years after the then current year and include that determination in its report. Within 60 days after receiving the report, the Auditor General shall review the determination and the assumptions on which it is based, and if he finds that the determination and the assumptions on which it is based are unreasonable in the aggregate, he shall issue a new determination of the funded ratio, the assumptions on which it is based and the increased contribution required each year as a level percentage of payroll over the years remaining until 2040 using the projected unit credit actuarial cost method so the funded ratio does not decline below 60%, or, in the event of an actual decline below 60%, so the funded ratio is projected to reach 60% by no later than 10 years after the then current year. If the Board of Trustees or the Auditor General determine that an

increased contribution is required to meet the funded ratio required by the subsection, effective January 1 following the determination or 30 days after such determination, whichever is later, one-third of the increased contribution shall be paid by participating employees and two-thirds by the Authority, in addition to the contributions required by this subsection (1).

(4) For the period beginning 2040, the minimum contribution to the Retirement Plan for each fiscal year shall be an amount determined by the Board of Trustees of the Retirement Plan to be sufficient to bring the total assets of the Retirement Plan up to 90% of its total actuarial liabilities by the end of 2059. Participating employees shall be responsible for one-third of the required contribution and the Authority shall be responsible for two-thirds of the required contribution. In making these determinations, the Board of Trustees shall calculate the required contribution each year as a level percentage of payroll over the years remaining to and including fiscal year 2059 using the projected unit credit actuarial cost method. A report containing that determination and the actuarial assumptions on which it is based shall be filed by September 15 of each year with the Authority, the representatives of its participating employees, the Auditor General of the State of Illinois and the Northern Illinois Transit Authority ~~Regional Transportation Authority~~. If the funded ratio is projected to

fail to reach 90% by December 31, 2059, the Board of Trustees shall also determine the increased contribution required each year as a level percentage of payroll over the years remaining until December 31, 2059 using the projected unit credit actuarial cost method so the funded ratio will meet 90% by December 31, 2059 and include that determination in its report. Within 60 days after receiving the report, the Auditor General shall review the determination and the assumptions on which it is based and if he finds that the determination and the assumptions on which it is based are unreasonable in the aggregate, he shall issue a new determination of the funded ratio, the assumptions on which it is based and the increased contribution required each year as a level percentage of payroll over the years remaining until December 31, 2059 using the projected unit credit actuarial cost method so the funded ratio reaches no less than 90% by December 31, 2059. If the Board of Trustees or the Auditor General determine that an increased contribution is required to meet the funded ratio required by this subsection, effective January 1 following the determination or 30 days after such determination, whichever is later, one-third of the increased contribution shall be paid by participating employees and two-thirds by the Authority, in addition to the contributions required by subsection (e)(1).

(5) Beginning in 2060, the minimum contribution for each year shall be the amount needed to maintain the total assets of

the Retirement Plan at 90% of the total actuarial liabilities of the Plan, and the contribution shall be funded two-thirds by the Authority and one-third by the participating employees in accordance with this subsection.

(f) The Authority shall take the steps necessary to comply with Section 414(h)(2) of the Internal Revenue Code of 1986, as amended, to permit the pick-up of employee contributions under subsections (d) and (e) on a tax-deferred basis.

(g) The Board of Trustees shall certify to the Governor, the General Assembly, the Auditor General, the Board of the Northern Illinois Transit Authority ~~Regional Transportation Authority~~, and the Authority at least 90 days prior to the end of each fiscal year the amount of the required contributions to the retirement system for the next retirement system fiscal year under this Section. The certification shall include a copy of the actuarial recommendations upon which it is based. In addition, copies of the certification shall be sent to the Commission on Government Forecasting and Accountability and the Mayor of Chicago.

(h)(1) As to an employee who first becomes entitled to a retirement allowance commencing on or after November 30, 1989, the retirement allowance shall be the amount determined in accordance with the following formula:

(A) One percent (1%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each full year of continuous service from the date of

original employment to the effective date of the Plan; plus

(B) One and seventy-five hundredths percent (1.75%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each year (including fractions thereof to completed calendar months) of continuous service as provided for in the Retirement Plan for Chicago Transit Authority Employees.

Provided, however that:

(2) As to an employee who first becomes entitled to a retirement allowance commencing on or after January 1, 1993, the retirement allowance shall be the amount determined in accordance with the following formula:

(A) One percent (1%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each full year of continuous service from the date of original employment to the effective date of the Plan; plus

(B) One and eighty hundredths percent (1.80%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each year (including fractions thereof to completed calendar months) of continuous service as provided for in the Retirement Plan for Chicago Transit Authority Employees.

Provided, however that:

(3) As to an employee who first becomes entitled to a

retirement allowance commencing on or after January 1, 1994, the retirement allowance shall be the amount determined in accordance with the following formula:

(A) One percent (1%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each full year of continuous service from the date of original employment to the effective date of the Plan; plus

(B) One and eighty-five hundredths percent (1.85%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each year (including fractions thereof to completed calendar months) of continuous service as provided for in the Retirement Plan for Chicago Transit Authority Employees.

Provided, however that:

(4) As to an employee who first becomes entitled to a retirement allowance commencing on or after January 1, 2000, the retirement allowance shall be the amount determined in accordance with the following formula:

(A) One percent (1%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each full year of continuous service from the date of original employment to the effective date of the Plan; plus

(B) Two percent (2%) of his "Average Annual Compensation in the highest four (4) completed Plan Years"

for each year (including fractions thereof to completed calendar months) of continuous service as provided for in the Retirement Plan for Chicago Transit Authority Employees.

Provided, however that:

(5) As to an employee who first becomes entitled to a retirement allowance commencing on or after January 1, 2001, the retirement allowance shall be the amount determined in accordance with the following formula:

(A) One percent (1%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each full year of continuous service from the date of original employment to the effective date of the Plan; plus

(B) Two and fifteen hundredths percent (2.15%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each year (including fractions thereof to completed calendar months) of continuous service as provided for in the Retirement Plan for Chicago Transit Authority Employees.

The changes made by this amendatory Act of the 95th General Assembly, to the extent that they affect the rights or privileges of Authority employees that are currently the subject of collective bargaining, have been agreed to between the authorized representatives of these employees and of the Authority prior to enactment of this amendatory Act, as

evidenced by a Memorandum of Understanding between these representatives that will be filed with the Secretary of State Index Department and designated as "95-GA-C05". The General Assembly finds and declares that those changes are consistent with 49 U.S.C. 5333(b) (also known as Section 13(c) of the Federal Transit Act) because of this agreement between authorized representatives of these employees and of the Authority, and that any future amendments to the provisions of this amendatory Act of the 95th General Assembly, to the extent those amendments would affect the rights and privileges of Authority employees that are currently the subject of collective bargaining, would be consistent with 49 U.S.C. 5333(b) if and only if those amendments were agreed to between these authorized representatives prior to enactment.

(i) Early retirement incentive plan; funded ratio.

(1) Beginning on the effective date of this Section, no early retirement incentive shall be offered to participants of the Plan unless the Funded Ratio of the Plan is at least 80% or more.

(2) For the purposes of this Section, the Funded Ratio shall be the Adjusted Assets divided by the Actuarial Accrued Liability developed in accordance with Statement #25 promulgated by the Government Accounting Standards Board and the actuarial assumptions described in the Plan. The Adjusted Assets shall be calculated based on the methodology described in the Plan.

(j) Nothing in this amendatory Act of the 95th General Assembly shall impair the rights or privileges of Authority employees under any other law.

(k) Any individual who, on or after August 19, 2011 (the effective date of Public Act 97-442), first becomes a participant of the Retirement Plan shall not be paid any of the benefits provided under this Code if he or she is convicted of a felony relating to, arising out of, or in connection with his or her service as a participant.

This subsection (k) shall not operate to impair any contract or vested right acquired before August 19, 2011 (the effective date of Public Act 97-442) under any law or laws continued in this Code, and it shall not preclude the right to refund.

(Source: P.A. 97-442, eff. 8-19-11; 97-609, eff. 1-1-12; 97-813, eff. 7-13-12.)

Section 10-60. The Telecommunication Devices for the Deaf Act is amended by changing Section 2 as follows:

(410 ILCS 55/2) (from Ch. 111 1/2, par. 4202)

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

(a) "Telecommunication device for the deaf" means a teletypewriter or other instrument for telecommunication in which speaking or hearing is not required for communication.

(b) "Public Safety Agency" means any unit of local government or special purpose district within the State which has authority to provide firefighting, police, or other emergency services.

(c) "Department" means the Department of Human Services.

(d) "Major public transportation site" means any airport or railroad station in the State providing commercial rail or airline service to the general public, that serves and is located within 20 miles of a municipality with a population of 25,000 or more, except for any facility under the jurisdiction of the Commuter Rail Division created by the Northern Illinois Transit ~~Regional Transportation~~ Authority Act or the Chicago Transit Authority created by the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~.

(e) "General traveling public" are individuals making use of the commercial rail and airline services which are provided at major public transportation sites.

(Source: P.A. 89-507, eff. 7-1-97.)

Section 10-65. The Illinois Highway Code is amended by changing Sections 5-701.8 and 7-202.14 as follows:

(605 ILCS 5/5-701.8) (from Ch. 121, par. 5-701.8)

Sec. 5-701.8. Any county board may also turn over a portion of the motor fuel tax funds allotted to it to: (a) a local Mass Transit District if the county created such

District pursuant to the "Local Mass Transit District Act", approved July 21, 1959, as now or hereafter amended;

(b) a local Transit Commission if such commission is created pursuant to Section 14-101 of The Public Utilities Act; or

(c) the Chicago Transit Authority established pursuant to the Chicago Transit Authority Act ~~"~~Metropolitan Transit Authority Act ~~", approved April 12, 1945, as now or hereafter amended~~.

(Source: P.A. 85-1209.)

(605 ILCS 5/7-202.14) (from Ch. 121, par. 7-202.14)

Sec. 7-202.14. Any municipality may by ordinance of the corporate authorities turn over a portion of its allotment to:

(a) a local Mass Transit District if the municipality created such a District pursuant to the "Local Mass Transit District Act", approved July 21, 1959, as now or hereafter amended;

(b) a local Transit Commission if the municipality established such commission pursuant to Section 14-101 of The Public Utilities Act; or

(c) the Chicago Transit Authority established pursuant to the Chicago Transit Authority Act ~~"Metropolitan Transit Authority Act ", approved April 12, 1945, as now or hereafter amended~~.

(Source: P.A. 85-1209.)

Section 10-70. The Criminal Code of 2012 is amended by changing Section 21-5 as follows:

(720 ILCS 5/21-5) (from Ch. 38, par. 21-5)

Sec. 21-5. Criminal trespass to State supported land.

(a) A person commits criminal trespass to State supported land when he or she enters upon land supported in whole or in part with State funds, or federal funds administered or granted through State agencies or any building on the land, after receiving, prior to the entry, notice from the State or its representative that the entry is forbidden, or remains upon the land or in the building after receiving notice from the State or its representative to depart, and who thereby interferes with another person's lawful use or enjoyment of the building or land.

A person has received notice from the State within the meaning of this subsection if he or she has been notified personally, either orally or in writing, or if a printed or written notice forbidding entry to him or her or a group of which he or she is a part, has been conspicuously posted or exhibited at the main entrance to the land or the forbidden part thereof.

(a-5) A person commits criminal trespass to State supported land when he or she enters upon a right-of-way ~~right of way~~, including facilities and improvements thereon, owned,

leased, or otherwise used by a public body or district organized under the Chicago Transit Authority Act ~~Metropolitan Transit Authority Act~~, the Local Mass Transit District Act, or the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, after receiving, prior to the entry, notice from the public body or district, or its representative, that the entry is forbidden, or the person remains upon the right-of-way ~~right of way~~ after receiving notice from the public body or district, or its representative, to depart, and in either of these instances intends to compromise public safety by causing a delay in transit service lasting more than 15 minutes or destroying property.

A person has received notice from the public body or district within the meaning of this subsection if he or she has been notified personally, either orally or in writing, or if a printed or written notice forbidding entry to him or her has been conspicuously posted or exhibited at any point of entrance to the right-of-way ~~right of way~~ or the forbidden part of the right-of-way ~~right of way~~.

As used in this subsection (a-5), "right-of-way~~right of way~~" has the meaning ascribed to it in Section 18c-7502 of the Illinois Vehicle Code.

(b) A person commits criminal trespass to State supported land when he or she enters upon land supported in whole or in part with State funds, or federal funds administered or granted through State agencies or any building on the land by

presenting false documents or falsely representing his or her identity orally to the State or its representative in order to obtain permission from the State or its representative to enter the building or land; or remains upon the land or in the building by presenting false documents or falsely representing his or her identity orally to the State or its representative in order to remain upon the land or in the building, and who thereby interferes with another person's lawful use or enjoyment of the building or land.

This subsection does not apply to a peace officer or other official of a unit of government who enters upon land supported in whole or in part with State funds, or federal funds administered or granted through State agencies or any building on the land in the performance of his or her official duties.

(c) Sentence. Criminal trespass to State supported land is a Class A misdemeanor, except a violation of subsection (a-5) of this Section is a Class A misdemeanor for a first violation and a Class 4 felony for a second or subsequent violation.

(Source: P.A. 97-1108, eff. 1-1-13; 98-748, eff. 1-1-15.)

Section 10-75. The Eminent Domain Act is amended by changing Section 15-5-15 as follows:

(735 ILCS 30/15-5-15)

Sec. 15-5-15. Eminent domain powers in ILCS Chapters 70

through 75. The following provisions of law may include express grants of the power to acquire property by condemnation or eminent domain:

(70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport authorities; for public airport facilities.

(70 ILCS 5/8.05 and 5/9); Airport Authorities Act; airport authorities; for removal of airport hazards.

(70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport authorities; for reduction of the height of objects or structures.

(70 ILCS 10/4); Interstate Airport Authorities Act; interstate airport authorities; for general purposes.

(70 ILCS 15/3); Kankakee River Valley Area Airport Authority Act; Kankakee River Valley Area Airport Authority; for acquisition of land for airports.

(70 ILCS 200/2-20); Civic Center Code; civic center authorities; for grounds, centers, buildings, and parking.

(70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/10-15); Civic Center Code; Aurora Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/15-40); Civic Center Code; Benton Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/20-15); Civic Center Code; Bloomington Civic

Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/35-35); Civic Center Code; Brownstown Park District Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/40-35); Civic Center Code; Carbondale Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/55-60); Civic Center Code; Chicago South Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/60-30); Civic Center Code; Collinsville Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/70-35); Civic Center Code; Crystal Lake Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/80-15); Civic Center Code; DuPage County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/85-35); Civic Center Code; Elgin Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/95-25); Civic Center Code; Herrin Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/110-35); Civic Center Code; Illinois Valley Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/115-35); Civic Center Code; Jasper County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/120-25); Civic Center Code; Jefferson County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/125-15); Civic Center Code; Jo Daviess County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/130-30); Civic Center Code; Katherine Dunham Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/150-35); Civic Center Code; Mason County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/165-35); Civic Center Code; Melrose Park Metropolitan Exposition Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/170-20); Civic Center Code; certain Metropolitan Exposition, Auditorium and Office Building Authorities; for general purposes.

(70 ILCS 200/180-35); Civic Center Code; Normal Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/200-15); Civic Center Code; Pekin Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/215-15); Civic Center Code; Illinois Quad City Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/225-35); Civic Center Code; Randolph County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/230-35); Civic Center Code; River Forest Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/235-40); Civic Center Code; Riverside Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/245-35); Civic Center Code; Salem Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/255-20); Civic Center Code; Springfield Metropolitan Exposition and Auditorium Authority; for grounds, centers, and parking.

(70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/265-20); Civic Center Code; Vermilion County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/275-35); Civic Center Code; West Frankfort Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/280-20); Civic Center Code; Will County

Metropolitan Exposition and Auditorium Authority; for grounds, centers, and parking.

(70 ILCS 210/5); Metropolitan Pier and Exposition Authority Act; Metropolitan Pier and Exposition Authority; for general purposes, including quick-take power.

(70 ILCS 405/22.04); Soil and Water Conservation Districts Act; soil and water conservation districts; for general purposes.

(70 ILCS 410/10 and 410/12); Conservation District Act; conservation districts; for open space, wildland, scenic roadway, pathway, outdoor recreation, or other conservation benefits.

(70 ILCS 503/25); Chanute-Rantoul National Aviation Center Redevelopment Commission Act; Chanute-Rantoul National Aviation Center Redevelopment Commission; for general purposes.

(70 ILCS 507/15); Fort Sheridan Redevelopment Commission Act; Fort Sheridan Redevelopment Commission; for general purposes or to carry out comprehensive or redevelopment plans.

(70 ILCS 520/8); Southwestern Illinois Development Authority Act; Southwestern Illinois Development Authority; for general purposes, including quick-take power.

(70 ILCS 605/4-17 and 605/5-7); Illinois Drainage Code; drainage districts; for general purposes.

(70 ILCS 615/5 and 615/6); Chicago Drainage District Act;

corporate authorities; for construction and maintenance of works.

(70 ILCS 705/10); Fire Protection District Act; fire protection districts; for general purposes.

(70 ILCS 750/20); Flood Prevention District Act; flood prevention districts; for general purposes.

(70 ILCS 805/6); Downstate Forest Preserve District Act; certain forest preserve districts; for general purposes.

(70 ILCS 805/18.8); Downstate Forest Preserve District Act; certain forest preserve districts; for recreational and cultural facilities.

(70 ILCS 810/8); Cook County Forest Preserve District Act; Forest Preserve District of Cook County; for general purposes.

(70 ILCS 810/38); Cook County Forest Preserve District Act; Forest Preserve District of Cook County; for recreational facilities.

(70 ILCS 910/15 and 910/16); Hospital District Law; hospital districts; for hospitals or hospital facilities.

(70 ILCS 915/3); Illinois Medical District Act; Illinois Medical District Commission; for general purposes.

(70 ILCS 915/4.5); Illinois Medical District Act; Illinois Medical District Commission; quick-take power for the Illinois State Police Forensic Science Laboratory (obsolete).

(70 ILCS 920/5); Tuberculosis Sanitarium District Act;

tuberculosis sanitarium districts; for tuberculosis sanitariums.

(70 ILCS 925/20); Mid-Illinois Medical District Act; Mid-Illinois Medical District; for general purposes.

(70 ILCS 930/20); Mid-America Medical District Act; Mid-America Medical District Commission; for general purposes.

(70 ILCS 935/20); Roseland Community Medical District Act; medical district; for general purposes.

(70 ILCS 1005/7); Mosquito Abatement District Act; mosquito abatement districts; for general purposes.

(70 ILCS 1105/8); Museum District Act; museum districts; for general purposes.

(70 ILCS 1205/7-1); Park District Code; park districts; for streets and other purposes.

(70 ILCS 1205/8-1); Park District Code; park districts; for parks.

(70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park districts; for airports and landing fields.

(70 ILCS 1205/11-2 and 1205/11-3); Park District Code; park districts; for State land abutting public water and certain access rights.

(70 ILCS 1205/11.1-3); Park District Code; park districts; for harbors.

(70 ILCS 1225/2); Park Commissioners Land Condemnation Act; park districts; for street widening.

(70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water Control Act; park districts; for parks, boulevards, driveways, parkways, viaducts, bridges, or tunnels.

(70 ILCS 1250/2); Park Commissioners Street Control (1889) Act; park districts; for boulevards or driveways.

(70 ILCS 1290/1); Park District Aquarium and Museum Act; municipalities or park districts; for aquariums or museums.

(70 ILCS 1305/2); Park District Airport Zoning Act; park districts; for restriction of the height of structures.

(70 ILCS 1310/5); Park District Elevated Highway Act; park districts; for elevated highways.

(70 ILCS 1505/15); Chicago Park District Act; Chicago Park District; for parks and other purposes.

(70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park District; for parking lots or garages.

(70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park District; for harbors.

(70 ILCS 1570/5); Lincoln Park Commissioners Land Condemnation Act; Lincoln Park Commissioners; for land and interests in land, including riparian rights.

(70 ILCS 1801/30); Alexander-Cairo Port District Act; Alexander-Cairo Port District; for general purposes.

(70 ILCS 1805/8); Havana Regional Port District Act; Havana Regional Port District; for general purposes.

(70 ILCS 1810/7); Illinois International Port District Act;

Illinois International Port District; for general purposes.

(70 ILCS 1815/13); Illinois Valley Regional Port District Act; Illinois Valley Regional Port District; for general purposes.

(70 ILCS 1820/4); Jackson-Union Counties Regional Port District Act; Jackson-Union Counties Regional Port District; for removal of airport hazards or reduction of the height of objects or structures.

(70 ILCS 1820/5); Jackson-Union Counties Regional Port District Act; Jackson-Union Counties Regional Port District; for general purposes.

(70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet Regional Port District; for removal of airport hazards.

(70 ILCS 1825/4.10); Joliet Regional Port District Act; Joliet Regional Port District; for reduction of the height of objects or structures.

(70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet Regional Port District; for removal of hazards from ports and terminals.

(70 ILCS 1825/5); Joliet Regional Port District Act; Joliet Regional Port District; for general purposes.

(70 ILCS 1830/7.1); Kaskaskia Regional Port District Act; Kaskaskia Regional Port District; for removal of hazards from ports and terminals.

(70 ILCS 1830/14); Kaskaskia Regional Port District Act;

Kaskaskia Regional Port District; for general purposes.

(70 ILCS 1831/30); Massac-Metropolis Port District Act; Massac-Metropolis Port District; for general purposes.

(70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for removal of airport hazards.

(70 ILCS 1835/5.11); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for reduction of the height of objects or structures.

(70 ILCS 1835/6); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for general purposes.

(70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port District; for general purposes.

(70 ILCS 1842/30 and 1842/35); Rock Island Regional Port District Act; Rock Island Regional Port District and participating municipalities; for general Port District purposes.

(70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca Regional Port District; for removal of airport hazards.

(70 ILCS 1845/4.10); Seneca Regional Port District Act; Seneca Regional Port District; for reduction of the height of objects or structures.

(70 ILCS 1845/5); Seneca Regional Port District Act; Seneca Regional Port District; for general purposes.

(70 ILCS 1850/4); Shawneetown Regional Port District Act; Shawneetown Regional Port District; for removal of airport

hazards or reduction of the height of objects or structures.

(70 ILCS 1850/5); Shawneetown Regional Port District Act; Shawneetown Regional Port District; for general purposes.

(70 ILCS 1855/4); Southwest Regional Port District Act; Southwest Regional Port District; for removal of airport hazards or reduction of the height of objects or structures.

(70 ILCS 1855/5); Southwest Regional Port District Act; Southwest Regional Port District; for general purposes.

(70 ILCS 1860/4); Tri-City Regional Port District Act; Tri-City Regional Port District; for removal of airport hazards.

(70 ILCS 1860/5); Tri-City Regional Port District Act; Tri-City Regional Port District; for the development of facilities.

(70 ILCS 1863/11); Upper Mississippi River International Port District Act; Upper Mississippi River International Port District; for general purposes.

(70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port District; for removal of airport hazards.

(70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port District; for restricting the height of objects or structures.

(70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port District; for the development of facilities.

(70 ILCS 1870/8); White County Port District Act; White County Port District; for the development of facilities.

(70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad Terminal Authority (Chicago); for general purposes.

(70 ILCS 1915/25); Grand Avenue Railroad Relocation Authority Act; Grand Avenue Railroad Relocation Authority; for general purposes, including quick-take power (now obsolete).

(70 ILCS 1935/25); Elmwood Park Grade Separation Authority Act; Elmwood Park Grade Separation Authority; for general purposes.

(70 ILCS 2105/9b); River Conservancy Districts Act; river conservancy districts; for general purposes.

(70 ILCS 2105/10a); River Conservancy Districts Act; river conservancy districts; for corporate purposes.

(70 ILCS 2205/15); Sanitary District Act of 1907; sanitary districts; for corporate purposes.

(70 ILCS 2205/18); Sanitary District Act of 1907; sanitary districts; for improvements and works.

(70 ILCS 2205/19); Sanitary District Act of 1907; sanitary districts; for access to property.

(70 ILCS 2305/8); North Shore Water Reclamation District Act; North Shore Water Reclamation District; for corporate purposes.

(70 ILCS 2305/15); North Shore Water Reclamation District Act; North Shore Water Reclamation District; for improvements.

(70 ILCS 2405/7.9); Sanitary District Act of 1917; Sanitary District of Decatur; for carrying out agreements to sell, convey, or disburse treated wastewater to a private entity.

(70 ILCS 2405/8); Sanitary District Act of 1917; sanitary districts; for corporate purposes.

(70 ILCS 2405/15); Sanitary District Act of 1917; sanitary districts; for improvements.

(70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of 1917; sanitary districts; for waterworks.

(70 ILCS 2405/17.2); Sanitary District Act of 1917; sanitary districts; for public sewer and water utility treatment works.

(70 ILCS 2405/18); Sanitary District Act of 1917; sanitary districts; for dams or other structures to regulate water flow.

(70 ILCS 2605/8); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; for corporate purposes.

(70 ILCS 2605/16); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; quick-take power for improvements.

(70 ILCS 2605/17); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; for bridges.

(70 ILCS 2605/35); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; for widening

and deepening a navigable stream.

(70 ILCS 2805/10); Sanitary District Act of 1936; sanitary districts; for corporate purposes.

(70 ILCS 2805/24); Sanitary District Act of 1936; sanitary districts; for improvements.

(70 ILCS 2805/26i and 2805/26j); Sanitary District Act of 1936; sanitary districts; for drainage systems.

(70 ILCS 2805/27); Sanitary District Act of 1936; sanitary districts; for dams or other structures to regulate water flow.

(70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary districts; for water supply.

(70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary districts; for waterworks.

(70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974; Metro-East Sanitary District; for corporate purposes.

(70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974; Metro-East Sanitary District; for access to property.

(70 ILCS 3010/10); Sanitary District Revenue Bond Act; sanitary districts; for sewerage systems.

(70 ILCS 3205/12); Illinois Sports Facilities Authority Act; Illinois Sports Facilities Authority; quick-take power for its corporate purposes (obsolete).

(70 ILCS 3405/16); Surface Water Protection District Act; surface water protection districts; for corporate purposes.

(70 ILCS 3605/7); Chicago ~~Metropolitan~~ Transit Authority Act; Chicago Transit Authority; for transportation systems.

(70 ILCS 3605/8); Chicago ~~Metropolitan~~ Transit Authority Act; Chicago Transit Authority; for general purposes.

(70 ILCS 3605/10); Chicago ~~Metropolitan~~ Transit Authority Act; Chicago Transit Authority; for general purposes, including railroad property.

(70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act; local mass transit districts; for general purposes.

(70 ILCS 3615/2.13); Northern Illinois Transit ~~Regional Transportation~~ Authority Act; Northern Illinois Transit ~~Regional Transportation~~ Authority; for general purposes.

(70 ILCS 3705/8 and 3705/12); Public Water District Act; public water districts; for waterworks.

(70 ILCS 3705/23a); Public Water District Act; public water districts; for sewerage properties.

(70 ILCS 3705/23e); Public Water District Act; public water districts; for combined waterworks and sewerage systems.

(70 ILCS 3715/6); Water Authorities Act; water authorities; for facilities to ensure adequate water supply.

(70 ILCS 3715/27); Water Authorities Act; water authorities; for access to property.

(75 ILCS 5/4-7); Illinois Local Library Act; boards of library trustees; for library buildings.

(75 ILCS 16/30-55.80); Public Library District Act of 1991; public library districts; for general purposes.

(75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate authorities of city or park district, or board of park commissioners; for free public library buildings.

(Source: Incorporates 98-564, eff. 8-27-13; P.A. 98-756, eff. 7-16-14; 99-669, eff. 7-29-16; revised 6-23-25.)

Section 10-80. The Local Governmental and Governmental Employees Tort Immunity Act is amended by changing Section 2-101 as follows:

(745 ILCS 10/2-101) (from Ch. 85, par. 2-101)

Sec. 2-101. Nothing in this Act affects the right to obtain relief other than damages against a local public entity or public employee. Nothing in this Act affects the liability, if any, of a local public entity or public employee, based on:

a contract;

b operation as a common carrier; and this Act does not apply to any entity organized under or subject to the Chicago Transit Authority Act ~~"Metropolitan Transit Authority Act ", approved April 12, 1945, as amended~~;

c The "Workers' Compensation Act", approved July 9, 1951, as heretofore or hereafter amended;

d The "Workers' Occupational Diseases Act", approved July 9, 1951, as heretofore or hereafter amended;

e Section 1-4-7 of the "Illinois Municipal Code", approved May 29, 1961, as heretofore or hereafter amended.

f The "Illinois Uniform Conviction Information Act", enacted by the 85th General Assembly, as heretofore or hereafter amended.

(Source: P.A. 85-922.)

Section 10-85. The Illinois Wage Payment and Collection Act is amended by changing Section 9 as follows:

(820 ILCS 115/9) (from Ch. 48, par. 39m-9)

Sec. 9. Except as hereinafter provided, deductions by employers from wages or final compensation are prohibited unless such deductions are (1) required by law; (2) to the benefit of the employee; (3) in response to a valid wage assignment or wage deduction order; (4) made with the express written consent of the employee, given freely at the time the deduction is made; (5) made by a municipality with a population of 500,000 or more, a county with a population of 3,000,000 or more, a community college district in a city with a population of 500,000 or more, a housing authority in a municipality with a population of 500,000 or more, the Chicago Park District, the Chicago Transit Authority ~~Metropolitan Transit Authority~~, the Chicago Board of Education, the Cook County Forest Preserve District, or the Metropolitan Water Reclamation District to pay a debt owed by the employee to a municipality with a population of 500,000 or more, a county with a population of 3,000,000 or more, the Cook County Forest

Preserve, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, the Chicago Board of Education, or a housing authority of a municipality with a population of 500,000 or more; provided, however, that the amount deducted from any one salary or wage payment shall not exceed 25% of the net amount of the payment; or (6) made by a housing authority in a municipality with a population of 500,000 or more or a municipality with a population of 500,000 or more to pay a debt owed by the employee to a housing authority in a municipality with a population of 500,000 or more; provided, however, that the amount deducted from any one salary or wage payment shall not exceed 25% of the net amount of the payment. Before the municipality with a population of 500,000 or more, the community college district in a city with a population of 500,000 or more, the Chicago Park District, the Chicago Transit Authority ~~Metropolitan Transit Authority~~, a housing authority in a municipality with a population of 500,000 or more, the Chicago Board of Education, the county with a population of 3,000,000 or more, the Cook County Forest Preserve District, or the Metropolitan Water Reclamation District deducts any amount from any salary or wage of an employee to pay a debt owed to a municipality with a population of 500,000 or more, a county with a population of 3,000,000 or more, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District,

the Chicago Transit Authority, the Chicago Board of Education, or a housing authority of a municipality with a population of 500,000 or more under this Section, the municipality, the county, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, the Chicago Board of Education, or a housing authority of a municipality with a population of 500,000 or more shall certify that (i) the employee has been afforded an opportunity for a hearing to dispute the debt that is due and owing the municipality, the county, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, the Chicago Board of Education, or a housing authority of a municipality with a population of 500,000 or more and (ii) the employee has received notice of a wage deduction order and has been afforded an opportunity for a hearing to object to the order. Before a housing authority in a municipality with a population of 500,000 or more or a municipality with a population of 500,000 or more, a county with a population of 3,000,000 or more, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, the Chicago Board of Education, or a housing authority of a municipality with a population of 500,000 or more deducts any amount from any salary or wage of an employee to pay a debt owed to a housing authority in a municipality with a

population of 500,000 or more under this Section, the housing authority shall certify that (i) the employee has been afforded an opportunity for a hearing to dispute the debt that is due and owing the housing authority and (ii) the employee has received notice of a wage deduction order and has been afforded an opportunity for a hearing to object to the order. For purposes of this Section, "net amount" means that part of the salary or wage payment remaining after the deduction of any amounts required by law to be deducted and "debt due and owing" means (i) a specified sum of money owed to the municipality, county, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, the Chicago Board of Education, or housing authority for services, work, or goods, after the period granted for payment has expired, or (ii) a specified sum of money owed to the municipality, county, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, the Chicago Board of Education or housing authority pursuant to a court order or order of an administrative hearing officer after the exhaustion of, or the failure to exhaust, judicial review; (7) the result of an excess payment made due to, but not limited to, a typographical or mathematical error made by a municipality with a population of less than 500,000 or to collect a debt owed to a municipality with a population of less

than 500,000 after notice to the employee and an opportunity to be heard; provided, however, that the amount deducted from any one salary or wage payment shall not exceed 15% of the net amount of the payment. Before the municipality deducts any amount from any salary or wage of an employee to pay a debt owed to the municipality, the municipality shall certify that (i) the employee has been afforded an opportunity for a hearing, conducted by the municipality, to dispute the debt that is due and owing the municipality, and (ii) the employee has received notice of a wage deduction order and has been afforded an opportunity for a hearing, conducted by the municipality, to object to the order. For purposes of this Section, "net amount" means that part of the salary or wage payment remaining after the deduction of any amounts required by law to be deducted and "debt due and owing" means (i) a specified sum of money owed to the municipality for services, work, or goods, after the period granted for payment has expired, or (ii) a specified sum of money owed to the municipality pursuant to a court order or order of an administrative hearing officer after the exhaustion of, or the failure to exhaust, judicial review. Where the legitimacy of any deduction from wages is in dispute, the amount in question may be withheld if the employer notifies the Department of Labor on the date the payment is due in writing of the amount that is being withheld and stating the reasons for which the payment is withheld. Upon such notification the Department of

Labor shall conduct an investigation and render a judgment as promptly as possible, and shall complete such investigation within 30 days of receipt of the notification by the employer that wages have been withheld. The employer shall pay the wages due upon order of the Department of Labor within 15 calendar days of issuance of a judgment on the dispute.

The Department shall establish rules to protect the interests of both parties in cases of disputed deductions from wages. Such rules shall include reasonable limitations on the amount of deductions beyond those required by law which may be made during any pay period by any employer.

In case of a dispute over wages, the employer shall pay, without condition and within the time set by this Act, all wages or parts thereof, conceded by him to be due, leaving to the employee all remedies to which he may otherwise be entitled as to any balance claimed. The acceptance by an employee of a disputed paycheck shall not constitute a release as to the balance of his claim and any release or restrictive endorsement required by an employer as a condition to payment shall be a violation of this Act and shall be void.

(Source: P.A. 97-120, eff. 1-1-12.)

Article 15.

Section 15-5. The Open Meetings Act is amended by changing Section 2 as follows:

(5 ILCS 120/2) (from Ch. 102, par. 42)

Sec. 2. Open meetings.

(a) Openness required. All meetings of public bodies shall be open to the public unless excepted in subsection (c) and closed in accordance with Section 2a.

(b) Construction of exceptions. The exceptions contained in subsection (c) are in derogation of the requirement that public bodies meet in the open, and therefore, the exceptions are to be strictly construed, extending only to subjects clearly within their scope. The exceptions authorize but do not require the holding of a closed meeting to discuss a subject included within an enumerated exception.

(c) Exceptions. A public body may hold closed meetings to consider the following subjects:

(1) The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its

validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with this Act.

(2) Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.

(3) The selection of a person to fill a public office, as defined in this Act, including a vacancy in a public office, when the public body is given power to appoint under law or ordinance, or the discipline, performance or removal of the occupant of a public office, when the public body is given power to remove the occupant under law or ordinance.

(4) Evidence or testimony presented in open hearing, or in closed hearing where specifically authorized by law, to a quasi-adjudicative body, as defined in this Act, provided that the body prepares and makes available for public inspection a written decision setting forth its determinative reasoning.

(4.5) Evidence or testimony presented to a school board regarding denial of admission to school events or property pursuant to Section 24-24 of the School Code, provided that the school board prepares and makes

available for public inspection a written decision setting forth its determinative reasoning.

(5) The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.

(6) The setting of a price for sale or lease of property owned by the public body.

(7) The sale or purchase of securities, investments, or investment contracts. This exception shall not apply to the investment of assets or income of funds deposited into the Illinois Prepaid Tuition Trust Fund.

(8) Security procedures, school building safety and security, and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property.

(9) Student disciplinary cases.

(10) The placement of individual students in special education programs and other matters relating to individual students.

(11) Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be

recorded and entered into the minutes of the closed meeting.

(12) The establishment of reserves or settlement of claims as provided in the Local Governmental and Governmental Employees Tort Immunity Act, if otherwise the disposition of a claim or potential claim might be prejudiced, or the review or discussion of claims, loss or risk management information, records, data, advice or communications from or with respect to any insurer of the public body or any intergovernmental risk management association or self-insurance ~~self-insurance~~ pool of which the public body is a member.

(13) Conciliation of complaints of discrimination in the sale or rental of housing, when closed meetings are authorized by the law or ordinance prescribing fair housing practices and creating a commission or administrative agency for their enforcement.

(14) Informant sources, the hiring or assignment of undercover personnel or equipment, or ongoing, prior or future criminal investigations, when discussed by a public body with criminal investigatory responsibilities.

(15) Professional ethics or performance when considered by an advisory body appointed to advise a licensing or regulatory agency on matters germane to the advisory body's field of competence.

(16) Self evaluation, practices and procedures or

professional ethics, when meeting with a representative of a statewide association of which the public body is a member.

(17) The recruitment, credentialing, discipline or formal peer review of physicians or other health care professionals, or for the discussion of matters protected under the federal Patient Safety and Quality Improvement Act of 2005, and the regulations promulgated thereunder, including 42 C.F.R. Part 3 (73 FR 70732), or the federal Health Insurance Portability and Accountability Act of 1996, and the regulations promulgated thereunder, including 45 C.F.R. Parts 160, 162, and 164, by a hospital, or other institution providing medical care, that is operated by the public body.

(18) Deliberations for decisions of the Prisoner Review Board.

(19) Review or discussion of applications received under the Experimental Organ Transplantation Procedures Act.

(20) The classification and discussion of matters classified as confidential or continued confidential by the State Government Suggestion Award Board.

(21) Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06.

(22) Deliberations for decisions of the State Emergency Medical Services Disciplinary Review Board.

(23) The operation by a municipality of a municipal utility or the operation of a municipal power agency or municipal natural gas agency when the discussion involves (i) contracts relating to the purchase, sale, or delivery of electricity or natural gas or (ii) the results or conclusions of load forecast studies.

(24) Meetings of a residential health care facility resident sexual assault and death review team or the Executive Council under the Abuse Prevention Review Team Act.

(25) Meetings of an independent team of experts under Brian's Law.

(26) Meetings of a mortality review team appointed under the Department of Juvenile Justice Mortality Review Team Act.

(27) (Blank).

(28) Correspondence and records (i) that may not be disclosed under Section 11-9 of the Illinois Public Aid Code or (ii) that pertain to appeals under Section 11-8 of the Illinois Public Aid Code.

(29) Meetings between internal or external auditors and governmental audit committees, finance committees, and their equivalents, when the discussion involves internal control weaknesses, identification of potential fraud risk

areas, known or suspected frauds, and fraud interviews conducted in accordance with generally accepted auditing standards of the United States of America.

(30) (Blank).

(31) Meetings and deliberations for decisions of the Concealed Carry Licensing Review Board under the Firearm Concealed Carry Act.

(32) Meetings between the Northern Illinois Transit ~~Regional Transportation~~ Authority Board and its Service Boards when the discussion involves review by the Northern Illinois Transit ~~Regional Transportation~~ Authority Board of employment contracts under Section 28d of the Metropolitan Transit Authority Act and Sections 3A.18 and 3B.26 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act.

(33) Those meetings or portions of meetings of the advisory committee and peer review subcommittee created under Section 320 of the Illinois Controlled Substances Act during which specific controlled substance prescriber, dispenser, or patient information is discussed.

(34) Meetings of the Tax Increment Financing Reform Task Force under Section 2505-800 of the Department of Revenue Law of the Civil Administrative Code of Illinois.

(35) Meetings of the group established to discuss Medicaid capitation rates under Section 5-30.8 of the Illinois Public Aid Code.

(36) Those deliberations or portions of deliberations for decisions of the Illinois Gaming Board in which there is discussed any of the following: (i) personal, commercial, financial, or other information obtained from any source that is privileged, proprietary, confidential, or a trade secret; or (ii) information specifically exempted from the disclosure by federal or State law.

(37) Deliberations for decisions of the Illinois Law Enforcement Training Standards Board, the Certification Review Panel, and the Illinois State Police Merit Board regarding certification and decertification.

(38) Meetings of the Ad Hoc Statewide Domestic Violence Fatality Review Committee of the Illinois Criminal Justice Information Authority Board that occur in closed executive session under subsection (d) of Section 35 of the Domestic Violence Fatality Review Act.

(39) Meetings of the regional review teams under subsection (a) of Section 75 of the Domestic Violence Fatality Review Act.

(40) Meetings of the Firearm Owner's Identification Card Review Board under Section 10 of the Firearm Owners Identification Card Act.

(d) Definitions. For purposes of this Section:

"Employee" means a person employed by a public body whose relationship with the public body constitutes an employer-employee relationship under the usual common law

rules, and who is not an independent contractor.

"Public office" means a position created by or under the Constitution or laws of this State, the occupant of which is charged with the exercise of some portion of the sovereign power of this State. The term "public office" shall include members of the public body, but it shall not include organizational positions filled by members thereof, whether established by law or by a public body itself, that exist to assist the body in the conduct of its business.

"Quasi-adjudicative body" means an administrative body charged by law or ordinance with the responsibility to conduct hearings, receive evidence or testimony and make determinations based thereon, but does not include local electoral boards when such bodies are considering petition challenges.

(e) Final action. No final action may be taken at a closed meeting. Final action shall be preceded by a public recital of the nature of the matter being considered and other information that will inform the public of the business being conducted.

(Source: P.A. 102-237, eff. 1-1-22; 102-520, eff. 8-20-21; 102-558, eff. 8-20-21; 102-813, eff. 5-13-22; 103-311, eff. 7-28-23; 103-626, eff. 1-1-25.)

Section 15-10. The Freedom of Information Act is amended by changing Section 7.5 as follows:

(5 ILCS 140/7.5)

Sec. 7.5. Statutory exemptions. To the extent provided for by the statutes referenced below, the following shall be exempt from inspection and copying:

(a) All information determined to be confidential under Section 4002 of the Technology Advancement and Development Act.

(b) Library circulation and order records identifying library users with specific materials under the Library Records Confidentiality Act.

(c) Applications, related documents, and medical records received by the Experimental Organ Transplantation Procedures Board and any and all documents or other records prepared by the Experimental Organ Transplantation Procedures Board or its staff relating to applications it has received.

(d) Information and records held by the Department of Public Health and its authorized representatives relating to known or suspected cases of sexually transmitted infection or any information the disclosure of which is restricted under the Illinois Sexually Transmitted Infection Control Act.

(e) Information the disclosure of which is exempted under Section 30 of the Radon Industry Licensing Act.

(f) Firm performance evaluations under Section 55 of

the Architectural, Engineering, and Land Surveying Qualifications Based Selection Act.

(g) Information the disclosure of which is restricted and exempted under Section 50 of the Illinois Prepaid Tuition Act.

(h) Information the disclosure of which is exempted under the State Officials and Employees Ethics Act, and records of any lawfully created State or local inspector general's office that would be exempt if created or obtained by an Executive Inspector General's office under that Act.

(i) Information contained in a local emergency energy plan submitted to a municipality in accordance with a local emergency energy plan ordinance that is adopted under Section 11-21.5-5 of the Illinois Municipal Code.

(j) Information and data concerning the distribution of surcharge moneys collected and remitted by carriers under the Emergency Telephone System Act.

(k) Law enforcement officer identification information or driver identification information compiled by a law enforcement agency or the Department of Transportation under Section 11-212 of the Illinois Vehicle Code.

(l) Records and information provided to a residential health care facility resident sexual assault and death review team or the Executive Council under the Abuse Prevention Review Team Act.

(m) Information provided to the predatory lending database created pursuant to Article 3 of the Residential Real Property Disclosure Act, except to the extent authorized under that Article.

(n) Defense budgets and petitions for certification of compensation and expenses for court appointed trial counsel as provided under Sections 10 and 15 of the Capital Crimes Litigation Act (repealed). This subsection (n) shall apply until the conclusion of the trial of the case, even if the prosecution chooses not to pursue the death penalty prior to trial or sentencing.

(o) Information that is prohibited from being disclosed under Section 4 of the Illinois Health and Hazardous Substances Registry Act.

(p) Security portions of system safety program plans, investigation reports, surveys, schedules, lists, data, or information compiled, collected, or prepared by or for the Department of Transportation under Sections 2705-300 and 2705-616 of the Department of Transportation Law of the Civil Administrative Code of Illinois, the Northern Illinois Transit ~~Regional Transportation~~ Authority under Section 2.11 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, or the St. Clair County Transit District under the Bi-State Transit Safety Act (repealed).

(q) Information prohibited from being disclosed by the

Personnel Record Review Act.

(r) Information prohibited from being disclosed by the Illinois School Student Records Act.

(s) Information the disclosure of which is restricted under Section 5-108 of the Public Utilities Act.

(t) (Blank).

(u) Records and information provided to an independent team of experts under the Developmental Disability and Mental Health Safety Act (also known as Brian's Law).

(v) Names and information of people who have applied for or received Firearm Owner's Identification Cards under the Firearm Owners Identification Card Act or applied for or received a concealed carry license under the Firearm Concealed Carry Act, unless otherwise authorized by the Firearm Concealed Carry Act; and databases under the Firearm Concealed Carry Act, records of the Concealed Carry Licensing Review Board under the Firearm Concealed Carry Act, and law enforcement agency objections under the Firearm Concealed Carry Act.

(v-5) Records of the Firearm Owner's Identification Card Review Board that are exempted from disclosure under Section 10 of the Firearm Owners Identification Card Act.

(w) Personally identifiable information which is exempted from disclosure under subsection (g) of Section 19.1 of the Toll Highway Act.

(x) Information which is exempted from disclosure

under Section 5-1014.3 of the Counties Code or Section 8-11-21 of the Illinois Municipal Code.

(y) Confidential information under the Adult Protective Services Act and its predecessor enabling statute, the Elder Abuse and Neglect Act, including information about the identity and administrative finding against any caregiver of a verified and substantiated decision of abuse, neglect, or financial exploitation of an eligible adult maintained in the Registry established under Section 7.5 of the Adult Protective Services Act.

(z) Records and information provided to a fatality review team or the Illinois Fatality Review Team Advisory Council under Section 15 of the Adult Protective Services Act.

(aa) Information which is exempted from disclosure under Section 2.37 of the Wildlife Code.

(bb) Information which is or was prohibited from disclosure by the Juvenile Court Act of 1987.

(cc) Recordings made under the Law Enforcement Officer-Worn Body Camera Act, except to the extent authorized under that Act.

(dd) Information that is prohibited from being disclosed under Section 45 of the Condominium and Common Interest Community Ombudsperson Act.

(ee) Information that is exempted from disclosure under Section 30.1 of the Pharmacy Practice Act.

(ff) Information that is exempted from disclosure under the Revised Uniform Unclaimed Property Act.

(gg) Information that is prohibited from being disclosed under Section 7-603.5 of the Illinois Vehicle Code.

(hh) Records that are exempt from disclosure under Section 1A-16.7 of the Election Code.

(ii) Information which is exempted from disclosure under Section 2505-800 of the Department of Revenue Law of the Civil Administrative Code of Illinois.

(jj) Information and reports that are required to be submitted to the Department of Labor by registering day and temporary labor service agencies but are exempt from disclosure under subsection (a-1) of Section 45 of the Day and Temporary Labor Services Act.

(kk) Information prohibited from disclosure under the Seizure and Forfeiture Reporting Act.

(ll) Information the disclosure of which is restricted and exempted under Section 5-30.8 of the Illinois Public Aid Code.

(mm) Records that are exempt from disclosure under Section 4.2 of the Crime Victims Compensation Act.

(nn) Information that is exempt from disclosure under Section 70 of the Higher Education Student Assistance Act.

(oo) Communications, notes, records, and reports arising out of a peer support counseling session

prohibited from disclosure under the First Responders Suicide Prevention Act.

(pp) Names and all identifying information relating to an employee of an emergency services provider or law enforcement agency under the First Responders Suicide Prevention Act.

(qq) Information and records held by the Department of Public Health and its authorized representatives collected under the Reproductive Health Act.

(rr) Information that is exempt from disclosure under the Cannabis Regulation and Tax Act.

(ss) Data reported by an employer to the Department of Human Rights pursuant to Section 2-108 of the Illinois Human Rights Act.

(tt) Recordings made under the Children's Advocacy Center Act, except to the extent authorized under that Act.

(uu) Information that is exempt from disclosure under Section 50 of the Sexual Assault Evidence Submission Act.

(vv) Information that is exempt from disclosure under subsections (f) and (j) of Section 5-36 of the Illinois Public Aid Code.

(ww) Information that is exempt from disclosure under Section 16.8 of the State Treasurer Act.

(xx) Information that is exempt from disclosure or information that shall not be made public under the

Illinois Insurance Code.

(yy) Information prohibited from being disclosed under the Illinois Educational Labor Relations Act.

(zz) Information prohibited from being disclosed under the Illinois Public Labor Relations Act.

(aaa) Information prohibited from being disclosed under Section 1-167 of the Illinois Pension Code.

(bbb) Information that is prohibited from disclosure by the Illinois Police Training Act and the Illinois State Police Act.

(ccc) Records exempt from disclosure under Section 2605-304 of the Illinois State Police Law of the Civil Administrative Code of Illinois.

(ddd) Information prohibited from being disclosed under Section 35 of the Address Confidentiality for Victims of Domestic Violence, Sexual Assault, Human Trafficking, or Stalking Act.

(eee) Information prohibited from being disclosed under subsection (b) of Section 75 of the Domestic Violence Fatality Review Act.

(fff) Images from cameras under the Expressway Camera Act. This subsection (fff) is inoperative on and after July 1, 2025.

(ggg) Information prohibited from disclosure under paragraph (3) of subsection (a) of Section 14 of the Nurse Agency Licensing Act.

(hhh) Information submitted to the Illinois State Police in an affidavit or application for an assault weapon endorsement, assault weapon attachment endorsement, .50 caliber rifle endorsement, or .50 caliber cartridge endorsement under the Firearm Owners Identification Card Act.

(iii) Data exempt from disclosure under Section 50 of the School Safety Drill Act.

(jjj) Information exempt from disclosure under Section 30 of the Insurance Data Security Law.

(kkk) Confidential business information prohibited from disclosure under Section 45 of the Paint Stewardship Act.

(lll) Data exempt from disclosure under Section 2-3.196 of the School Code.

(mmm) Information prohibited from being disclosed under subsection (e) of Section 1-129 of the Illinois Power Agency Act.

(nnn) Materials received by the Department of Commerce and Economic Opportunity that are confidential under the Music and Musicians Tax Credit and Jobs Act.

(ooo) Data or information provided pursuant to Section 20 of the Statewide Recycling Needs and Assessment Act.

(ppp) Information that is exempt from disclosure under Section 28-11 of the Lawful Health Care Activity Act.

(qqq) Information that is exempt from disclosure under

Section 7-101 of the Illinois Human Rights Act.

(rrr) Information prohibited from being disclosed under Section 4-2 of the Uniform Money Transmission Modernization Act.

(sss) Information exempt from disclosure under Section 40 of the Student-Athlete Endorsement Rights Act.

(ttt) Audio recordings made under Section 30 of the Illinois State Police Act, except to the extent authorized under that Section.

(Source: P.A. 102-36, eff. 6-25-21; 102-237, eff. 1-1-22; 102-292, eff. 1-1-22; 102-520, eff. 8-20-21; 102-559, eff. 8-20-21; 102-813, eff. 5-13-22; 102-946, eff. 7-1-22; 102-1042, eff. 6-3-22; 102-1116, eff. 1-10-23; 103-8, eff. 6-7-23; 103-34, eff. 6-9-23; 103-142, eff. 1-1-24; 103-372, eff. 1-1-24; 103-472, eff. 8-1-24; 103-508, eff. 8-4-23; 103-580, eff. 12-8-23; 103-592, eff. 6-7-24; 103-605, eff. 7-1-24; 103-636, eff. 7-1-24; 103-724, eff. 1-1-25; 103-786, eff. 8-7-24; 103-859, eff. 8-9-24; 103-991, eff. 8-9-24; 103-1049, eff. 8-9-24; 103-1081, eff. 3-21-25.)

Section 15-15. The Illinois Public Labor Relations Act is amended by changing Sections 5 and 15 as follows:

(5 ILCS 315/5) (from Ch. 48, par. 1605)

Sec. 5. Illinois Labor Relations Board; State Panel; Local Panel.

(a) There is created the Illinois Labor Relations Board. The Board shall be comprised of 2 panels, to be known as the State Panel and the Local Panel.

(a-5) The State Panel shall have jurisdiction over collective bargaining matters between employee organizations and the State of Illinois, excluding the General Assembly of the State of Illinois, between employee organizations and units of local government and school districts with a population not in excess of 2 million persons, and between employee organizations and the Northern Illinois Transit ~~Regional Transportation~~ Authority.

The State Panel shall consist of 5 members appointed by the Governor, with the advice and consent of the Senate. The Governor shall appoint to the State Panel only persons who have had a minimum of 5 years of experience directly related to labor and employment relations in representing public employers, private employers, or labor organizations; or teaching labor or employment relations; or administering executive orders or regulations applicable to labor or employment relations. At the time of his or her appointment, each member of the State Panel shall be an Illinois resident. The Governor shall designate one member to serve as the Chairman of the State Panel and the Board.

Notwithstanding any other provision of this Section, the term of each member of the State Panel who was appointed by the Governor and is in office on June 30, 2003 shall terminate at

the close of business on that date or when all of the successor members to be appointed pursuant to Public Act 93-509 ~~this amendatory Act of the 93rd General Assembly~~ have been appointed by the Governor, whichever occurs later. As soon as possible, the Governor shall appoint persons to fill the vacancies created by this amendatory Act.

The initial appointments under Public Act 93-509 ~~this amendatory Act of the 93rd General Assembly~~ shall be for terms as follows: The Chairman shall initially be appointed for a term ending on the 4th Monday in January, 2007; 2 members shall be initially appointed for terms ending on the 4th Monday in January, 2006; one member shall be initially appointed for a term ending on the 4th Monday in January, 2005; and one member shall be initially appointed for a term ending on the 4th Monday in January, 2004. Each subsequent member shall be appointed for a term of 4 years, commencing on the 4th Monday in January. Upon expiration of the term of office of any appointive member, that member shall continue to serve until a successor shall be appointed and qualified. In case of a vacancy, a successor shall be appointed to serve for the unexpired portion of the term. If the Senate is not in session at the time the initial appointments are made, the Governor shall make temporary appointments in the same manner successors are appointed to fill vacancies. A temporary appointment shall remain in effect no longer than 20 calendar days after the commencement of the next Senate session.

(b) The Local Panel shall have jurisdiction over collective bargaining agreement matters between employee organizations and units of local government with a population in excess of 2 million persons, but excluding the Northern Illinois Transit Authority ~~Regional Transportation Authority~~.

The Local Panel shall consist of one person appointed by the Governor with the advice and consent of the Senate (or, if no such person is appointed, the Chairman of the State Panel) and two additional members, one appointed by the Mayor of the City of Chicago and one appointed by the President of the Cook County Board of Commissioners. Appointees to the Local Panel must have had a minimum of 5 years of experience directly related to labor and employment relations in representing public employers, private employers, or labor organizations; or teaching labor or employment relations; or administering executive orders or regulations applicable to labor or employment relations. Each member of the Local Panel shall be an Illinois resident at the time of his or her appointment. The member appointed by the Governor (or, if no such person is appointed, the Chairman of the State Panel) shall serve as the Chairman of the Local Panel.

Notwithstanding any other provision of this Section, the term of the member of the Local Panel who was appointed by the Governor and is in office on June 30, 2003 shall terminate at the close of business on that date or when his or her successor has been appointed by the Governor, whichever occurs later. As

soon as possible, the Governor shall appoint a person to fill the vacancy created by this amendatory Act. The initial appointment under Public Act 93-509 ~~this amendatory Act of the 93rd General Assembly~~ shall be for a term ending on the 4th Monday in January, 2007.

The initial appointments under Public Act 91-798 ~~this amendatory Act of the 91st General Assembly~~ shall be for terms as follows: The member appointed by the Governor shall initially be appointed for a term ending on the 4th Monday in January, 2001; the member appointed by the President of the Cook County Board shall be initially appointed for a term ending on the 4th Monday in January, 2003; and the member appointed by the Mayor of the City of Chicago shall be initially appointed for a term ending on the 4th Monday in January, 2004. Each subsequent member shall be appointed for a term of 4 years, commencing on the 4th Monday in January. Upon expiration of the term of office of any appointive member, the member shall continue to serve until a successor shall be appointed and qualified. In the case of a vacancy, a successor shall be appointed by the applicable appointive authority to serve for the unexpired portion of the term.

(c) Three members of the State Panel shall at all times constitute a quorum. Two members of the Local Panel shall at all times constitute a quorum. A vacancy on a panel does not impair the right of the remaining members to exercise all of the powers of that panel. Each panel shall adopt an official

seal which shall be judicially noticed. The salary of the Chairman of the State Panel shall be $82,429 per year, or as set by the Compensation Review Board, whichever is greater, and that of the other members of the State and Local Panels shall be $74,188 per year, or as set by the Compensation Review Board, whichever is greater.

(d) Each member shall devote his or her entire time to the duties of the office, and shall hold no other office or position of profit, nor engage in any other business, employment, or vocation. No member shall hold any other public office or be employed as a labor or management representative by the State or any political subdivision of the State or of any department or agency thereof, or actively represent or act on behalf of an employer or an employee organization or an employer in labor relations matters. Any member of the State Panel may be removed from office by the Governor for inefficiency, neglect of duty, misconduct or malfeasance in office, and for no other cause, and only upon notice and hearing. Any member of the Local Panel may be removed from office by the applicable appointive authority for inefficiency, neglect of duty, misconduct or malfeasance in office, and for no other cause, and only upon notice and hearing.

(e) Each panel at the end of every State fiscal year shall make a report in writing to the Governor and the General Assembly, stating in detail the work it has done to carry out

the policy of the Act in hearing and deciding cases and otherwise. Each panel's report shall include:

(1) the number of unfair labor practice charges filed during the fiscal year;

(2) the number of unfair labor practice charges resolved during the fiscal year;

(3) the total number of unfair labor charges pending before the Board at the end of the fiscal year;

(4) the number of unfair labor charge cases at the end of the fiscal year that have been pending before the Board between 1 and 100 days, 101 and 150 days, 151 and 200 days, 201 and 250 days, 251 and 300 days, 301 and 350 days, 351 and 400 days, 401 and 450 days, 451 and 500 days, 501 and 550 days, 551 and 600 days, 601 and 650 days, 651 and 700 days, and over 701 days;

(5) the number of representation cases and unit clarification cases filed during the fiscal year;

(6) the number of representation cases and unit clarification cases resolved during the fiscal year;

(7) the total number of representation cases and unit clarification cases pending before the Board at the end of the fiscal year;

(8) the number of representation cases and unit clarification cases at the end of the fiscal year that have been pending before the Board between 1 and 120 days, 121 and 180 days, and over 180 days; and

(9) the Board's progress in meeting the timeliness goals established pursuant to the criteria in subsection (j) of Section 11 of this Act; the report shall include, but is not limited to:

(A) the average number of days taken to complete investigations and issue complaints, dismissals, or deferrals;

(B) the average number of days taken for the Board to issue decisions on appeals of dismissals or deferrals;

(C) the average number of days taken to schedule a hearing on complaints once issued;

(D) the average number of days taken to issue a recommended decision and order once the record is closed;

(E) the average number of days taken for the Board to issue final decisions on recommended decisions when ~~where~~ exceptions have been filed;

(F) the average number of days taken for the Board to issue final decisions ~~decision~~ on recommended decisions when no exceptions have been filed; and

(G) in cases where the Board was unable to meet the timeliness goals established in subsection (j) of Section 11, an explanation as to why the goal was not met.

(f) In order to accomplish the objectives and carry out

the duties prescribed by this Act, a panel or its authorized designees may hold elections to determine whether a labor organization has majority status; investigate and attempt to resolve or settle charges of unfair labor practices; hold hearings in order to carry out its functions; develop and effectuate appropriate impasse resolution procedures for purposes of resolving labor disputes; require the appearance of witnesses and the production of evidence on any matter under inquiry; and administer oaths and affirmations. The panels shall sign and report in full an opinion in every case which they decide.

(g) Each panel may appoint or employ an executive director, attorneys, hearing officers, mediators, fact-finders, arbitrators, and such other employees as it may deem necessary to perform its functions. The governing boards shall prescribe the duties and qualifications of such persons appointed and, subject to the annual appropriation, fix their compensation and provide for reimbursement of actual and necessary expenses incurred in the performance of their duties. The Board shall employ a minimum of 16 attorneys and 6 investigators.

(h) Each panel shall exercise general supervision over all attorneys which it employs and over the other persons employed to provide necessary support services for such attorneys. The panels shall have final authority in respect to complaints brought pursuant to this Act.

(i) The following rules and regulations shall be adopted by the panels meeting in joint session: (1) procedural rules and regulations which shall govern all Board proceedings; (2) procedures for election of exclusive bargaining representatives pursuant to Section 9, except for the determination of appropriate bargaining units; and (3) appointment of counsel pursuant to subsection (k) of this Section.

(j) Rules and regulations may be adopted, amended or rescinded only upon a vote of 5 of the members of the State and Local Panels meeting in joint session. The adoption, amendment, or rescission of rules and regulations shall be in conformity with the requirements of the Illinois Administrative Procedure Act.

(k) The panels in joint session shall promulgate rules and regulations providing for the appointment of attorneys or other Board representatives to represent persons in unfair labor practice proceedings before a panel. The regulations governing appointment shall require the applicant to demonstrate an inability to pay for or inability to otherwise provide for adequate representation before a panel. Such rules must also provide: (1) that an attorney may not be appointed in cases which, in the opinion of a panel, are clearly without merit; (2) the stage of the unfair labor proceeding at which counsel will be appointed; and (3) the circumstances under which a client will be allowed to select counsel.

(1) The panels in joint session may promulgate rules and regulations which allow parties in proceedings before a panel to be represented by counsel or any other representative of the party's choice.

(m) The Chairman of the State Panel shall serve as Chairman of a joint session of the panels. Attendance of at least 2 members of the State Panel and at least one member of the Local Panel, in addition to the Chairman, shall constitute a quorum at a joint session. The panels shall meet in joint session at least annually.

(Source: P.A. 103-856, eff. 1-1-25; revised 11-21-24.)

(5 ILCS 315/15) (from Ch. 48, par. 1615)

(Text of Section WITHOUT the changes made by P.A. 98-599, which has been held unconstitutional)

Sec. 15. Act takes precedence ~~Takes Precedence~~.

(a) In case of any conflict between the provisions of this Act and any other law (other than Section 5 of the State Employees Group Insurance Act of 1971 and other than the changes made to the Illinois Pension Code by Public Act 96-889 ~~this amendatory Act of the 96th General Assembly~~), executive order or administrative regulation relating to wages, hours and conditions of employment and employment relations, the provisions of this Act or any collective bargaining agreement negotiated thereunder shall prevail and control. Nothing in this Act shall be construed to replace or diminish the rights

of employees established by Sections 28 and 28a of the Metropolitan Transit Authority Act, Sections 2.15 through 2.19 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act. The provisions of this Act are subject to Section 5 of the State Employees Group Insurance Act of 1971. Nothing in this Act shall be construed to replace the necessity of complaints against a sworn peace officer, as defined in Section 2(a) of the Uniform Peace Officers' ~~Officer~~ Disciplinary Act, from having a complaint supported by a sworn affidavit.

(b) Except as provided in subsection (a) above, any collective bargaining contract between a public employer and a labor organization executed pursuant to this Act shall supersede any contrary statutes, charters, ordinances, rules or regulations relating to wages, hours and conditions of employment and employment relations adopted by the public employer or its agents. Any collective bargaining agreement entered into prior to the effective date of this Act shall remain in full force during its duration.

(c) It is the public policy of this State, pursuant to paragraphs (h) and (i) of Section 6 of Article VII of the Illinois Constitution, that the provisions of this Act are the exclusive exercise by the State of powers and functions which might otherwise be exercised by home rule units. Such powers and functions may not be exercised concurrently, either directly or indirectly, by any unit of local government,

including any home rule unit, except as otherwise authorized by this Act.

(Source: P.A. 95-331, eff. 8-21-07; 96-889, eff. 1-1-11; revised 7-23-24.)

Section 15-20. The State Employees Group Insurance Act of 1971 is amended by changing Section 2.5 as follows:

(5 ILCS 375/2.5)

Sec. 2.5. Application to Northern Illinois Transit ~~Regional Transportation~~ Authority Board members. Notwithstanding any other provision of this Act to the contrary, this Act does not apply to any member of the Northern Illinois Transit ~~Regional Transportation~~ Authority Board who first becomes a member of that Board on or after July 23, 2013 (the effective date of Public Act 98-108) with respect to service of that Board.

(Source: P.A. 98-108, eff. 7-23-13; 98-756, eff. 7-16-14.)

Section 15-25. The State Officials and Employees Ethics Act is amended by changing Section 1-5 as follows:

(5 ILCS 430/1-5)

Sec. 1-5. Definitions. As used in this Act:

"Appointee" means a person appointed to a position in or with a State agency, regardless of whether the position is

compensated.

"Board members of Regional Development Authorities" means any person appointed to serve on the governing board of a Regional Development Authority.

"Board members of Regional Transit Boards" means any person appointed to serve on the governing board of a Regional Transit Board.

"Campaign for elective office" means any activity in furtherance of an effort to influence the selection, nomination, election, or appointment of any individual to any federal, State, or local public office or office in a political organization, or the selection, nomination, or election of Presidential or Vice-Presidential electors, but does not include activities (i) relating to the support or opposition of any executive, legislative, or administrative action (as those terms are defined in Section 2 of the Lobbyist Registration Act), (ii) relating to collective bargaining, or (iii) that are otherwise in furtherance of the person's official State duties.

"Candidate" means a person who has filed nominating papers or petitions for nomination or election to an elected State office, or who has been appointed to fill a vacancy in nomination, and who remains eligible for placement on the ballot at either a general primary election or general election.

"Collective bargaining" has the same meaning as that term

is defined in Section 3 of the Illinois Public Labor Relations Act.

"Commission" means an ethics commission created by this Act.

"Compensated time" means any time worked by or credited to a State employee that counts toward any minimum work time requirement imposed as a condition of employment with a State agency, but does not include any designated State holidays or any period when the employee is on a leave of absence.

"Compensatory time off" means authorized time off earned by or awarded to a State employee to compensate in whole or in part for time worked in excess of the minimum work time required of that employee as a condition of employment with a State agency.

"Contribution" has the same meaning as that term is defined in Section 9-1.4 of the Election Code.

"Employee" means (i) any person employed full-time, part-time, or pursuant to a contract and whose employment duties are subject to the direction and control of an employer with regard to the material details of how the work is to be performed or (ii) any appointed or elected commissioner, trustee, director, or board member of a board of a State agency, including any retirement system or investment board subject to the Illinois Pension Code or (iii) any other appointee.

"Employment benefits" include but are not limited to the

following: modified compensation or benefit terms; compensated time off; or change of title, job duties, or location of office or employment. An employment benefit may also include favorable treatment in determining whether to bring any disciplinary or similar action or favorable treatment during the course of any disciplinary or similar action or other performance review.

"Executive branch constitutional officer" means the Governor, Lieutenant Governor, Attorney General, Secretary of State, Comptroller, and Treasurer.

"Gift" means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including, but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of an employee, member, or officer. The value of a gift may be further defined by rules adopted by the appropriate ethics commission or by the Auditor General for the Auditor General and for employees of the office of the Auditor General.

"Governmental entity" means a unit of local government (including a community college district) or a school district but not a State agency, a Regional Transit Board, or a Regional Development Authority.

"Leave of absence" means any period during which a State employee does not receive (i) compensation for State

employment, (ii) service credit towards State pension benefits, and (iii) health insurance benefits paid for by the State.

"Legislative branch constitutional officer" means a member of the General Assembly and the Auditor General.

"Legislative leader" means the President and Minority Leader of the Senate and the Speaker and Minority Leader of the House of Representatives.

"Member" means a member of the General Assembly.

"Officer" means an executive branch constitutional officer or a legislative branch constitutional officer.

"Political" means any activity in support of or in connection with any campaign for elective office or any political organization, but does not include activities (i) relating to the support or opposition of any executive, legislative, or administrative action (as those terms are defined in Section 2 of the Lobbyist Registration Act), (ii) relating to collective bargaining, or (iii) that are otherwise in furtherance of the person's official State duties or governmental and public service functions.

"Political organization" means a party, committee, association, fund, or other organization (whether or not incorporated) that is required to file a statement of organization with the State Board of Elections or a county clerk under Section 9-3 of the Election Code, but only with regard to those activities that require filing with the State

Board of Elections or a county clerk.

"Prohibited political activity" means:

(1) Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.

(2) Soliciting contributions, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.

(3) Soliciting, planning the solicitation of, or preparing any document or report regarding any thing of value intended as a campaign contribution.

(4) Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.

(5) Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.

(6) Assisting at the polls on election day on behalf of any political organization or candidate for elective office or for or against any referendum question.

(7) Soliciting votes on behalf of a candidate for

elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.

(8) Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.

(9) Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.

(10) Preparing or reviewing responses to candidate questionnaires in connection with a campaign for elective office or on behalf of a political organization for political purposes.

(11) Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.

(12) Campaigning for any elective office or for or against any referendum question.

(13) Managing or working on a campaign for elective office or for or against any referendum question.

(14) Serving as a delegate, alternate, or proxy to a political party convention.

(15) Participating in any recount or challenge to the outcome of any election, except to the extent that under

subsection (d) of Section 6 of Article IV of the Illinois Constitution each house of the General Assembly shall judge the elections, returns, and qualifications of its members.

"Prohibited source" means any person or entity who:

(1) is seeking official action (i) by the member or officer or (ii) in the case of an employee, by the employee or by the member, officer, State agency, or other employee directing the employee;

(2) does business or seeks to do business (i) with the member or officer or (ii) in the case of an employee, with the employee or with the member, officer, State agency, or other employee directing the employee;

(3) conducts activities regulated (i) by the member or officer or (ii) in the case of an employee, by the employee or by the member, officer, State agency, or other employee directing the employee;

(4) has interests that may be substantially affected by the performance or non-performance of the official duties of the member, officer, or employee;

(5) is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act, except that an entity not otherwise a prohibited source does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors; or

(6) is an agent of, a spouse of, or an immediate family member who is living with a "prohibited source".

"Regional Development Authority" means the following regional development authorities:

(1) the Central Illinois Economic Development Authority created by the Central Illinois Economic Development Authority Act;

(2) the Eastern Illinois Economic Development Authority created by the Eastern Illinois Economic Development Authority Act;

(3) the Joliet Arsenal Development Authority created by the Joliet Arsenal Development Authority Act;

(4) the Quad Cities Regional Economic Development Authority created by Quad Cities Regional Economic Development Authority Act, approved September 22, 1987;

(5) the Riverdale Development Authority created by the Riverdale Development Authority Act;

(6) the Southeastern Illinois Economic Development Authority created by the Southeastern Illinois Economic Development Authority Act;

(7) the Southern Illinois Economic Development Authority created by the Southern Illinois Economic Development Authority Act;

(8) the Southwestern Illinois Development Authority created by the Southwestern Illinois Development Authority Act;

(9) the Tri-County River Valley Development Authority created by the Tri-County River Valley Development Authority Law;

(10) the Upper Illinois River Valley Development Authority created by the Upper Illinois River Valley Development Authority Act;

(11) the Illinois Urban Development Authority created by the Illinois Urban Development Authority Act;

(12) the Western Illinois Economic Development Authority created by the Western Illinois Economic Development Authority Act; and

(13) the Will-Kankakee Regional Development Authority created by the Will-Kankakee Regional Development Authority Law.

"Regional Transit Boards" means (i) the Northern Illinois Transit ~~Regional Transportation~~ Authority created by the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, (ii) the Suburban Bus Division created by the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, (iii) the Commuter Rail Division created by the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, and (iv) the Chicago Transit Authority created by the Metropolitan Transit Authority Act.

"State agency" includes all officers, boards, commissions and agencies created by the Constitution, whether in the executive or legislative branch; all officers, departments,

boards, commissions, agencies, institutions, authorities, public institutions of higher learning as defined in Section 2 of the Higher Education Cooperation Act (except community colleges), and bodies politic and corporate of the State; and administrative units or corporate outgrowths of the State government which are created by or pursuant to statute, other than units of local government (including community college districts) and their officers, school districts, and boards of election commissioners; and all administrative units and corporate outgrowths of the above and as may be created by executive order of the Governor. "State agency" includes the General Assembly, the Senate, the House of Representatives, the President and Minority Leader of the Senate, the Speaker and Minority Leader of the House of Representatives, the Senate Operations Commission, and the legislative support services agencies. "State agency" includes the Office of the Auditor General. "State agency" does not include the judicial branch.

"State employee" means any employee of a State agency.

"Ultimate jurisdictional authority" means the following:

(1) For members, legislative partisan staff, and legislative secretaries, the appropriate legislative leader: President of the Senate, Minority Leader of the Senate, Speaker of the House of Representatives, or Minority Leader of the House of Representatives.

(2) For State employees who are professional staff or

employees of the Senate and not covered under item (1), the Senate Operations Commission.

(3) For State employees who are professional staff or employees of the House of Representatives and not covered under item (1), the Speaker of the House of Representatives.

(4) For State employees who are employees of the legislative support services agencies, the Joint Committee on Legislative Support Services.

(5) For State employees of the Auditor General, the Auditor General.

(6) For State employees of public institutions of higher learning as defined in Section 2 of the Higher Education Cooperation Act (except community colleges), the board of trustees of the appropriate public institution of higher learning.

(7) For State employees of an executive branch constitutional officer other than those described in paragraph (6), the appropriate executive branch constitutional officer.

(8) For State employees not under the jurisdiction of paragraph (1), (2), (3), (4), (5), (6), or (7), the Governor.

(9) For employees of Regional Transit Boards, the appropriate Regional Transit Board.

(10) For board members of Regional Transit Boards, the

Governor.

(11) For employees of Regional Development Authorities, the appropriate Regional Development Authority.

(12) For board members of Regional Development Authorities, the Governor.

(Source: P.A. 103-517, eff. 8-11-23.)

Section 15-30. The Illinois Act on the Aging is amended by changing Section 4.15 as follows:

(20 ILCS 105/4.15)

Sec. 4.15. Eligibility determinations.

(a) The Department is authorized to make eligibility determinations for benefits administered by other governmental bodies based on the Senior Citizens and Persons with Disabilities Property Tax Relief Act as follows:

(i) for the Secretary of State with respect to reduced fees paid by qualified vehicle owners under the Illinois Vehicle Code;

(ii) for special districts that offer free fixed route public transportation services for qualified older adults under the Local Mass Transit District Act, the Metropolitan Transit Authority Act, and the Northern Illinois Transit ~~Regional Transportation~~ Authority Act; and

(iii) for special districts that offer transit services for qualified individuals with disabilities under the Local Mass Transit District Act, the Metropolitan Transit Authority Act, and the Northern Illinois Transit ~~Regional Transportation~~ Authority Act.

(b) The Department shall establish the manner by which claimants shall apply for these benefits. The Department is authorized to promulgate rules regarding the following matters: the application cycle; the application process; the content for an electronic application; required personal identification information; acceptable proof of eligibility as to age, disability status, marital status, residency, and household income limits; household composition; calculating income; use of social security numbers; duration of eligibility determinations; and any other matters necessary for such administrative operations.

(c) All information received by the Department from an application or from any investigation to determine eligibility for benefits shall be confidential, except for official purposes.

(d) A person may not under any circumstances charge a fee to a claimant for assistance in completing an application form for these benefits.

(Source: P.A. 98-887, eff. 8-15-14; 99-143, eff. 7-27-15.)

Section 15-35. The Department of Public Health Powers and

Duties Law of the Civil Administrative Code of Illinois is amended by changing Section 2310-55.5 as follows:

(20 ILCS 2310/2310-55.5)

Sec. 2310-55.5. Free and reduced fare services. The Northern Illinois Transit ~~Regional Transportation~~ Authority shall monthly provide the Department with a list of riders that receive free or reduced fares under the Northern Illinois Transit ~~Regional Transportation~~ Authority Act. The list shall include an individual's name, address, and date of birth. The Department shall, within 2 weeks after receipt of the list, report back to the Northern Illinois Transit ~~Regional Transportation~~ Authority any discrepancies that indicate that a rider receiving free or reduced fare services is deceased. (Source: P.A. 97-781, eff. 1-1-13.)

Section 15-40. The Department of Transportation Law of the Civil Administrative Code of Illinois is amended by changing Sections 2705-300, 2705-305, 2705-310, and 2705-315 as follows:

(20 ILCS 2705/2705-300) (was 20 ILCS 2705/49.18)

Sec. 2705-300. Powers concerning mass transportation. The Department has the power to do the following:

(1) Advise and assist the Governor and the General Assembly in formulating (i) a mass transportation policy

for the State, (ii) proposals designed to help meet and resolve special problems of mass transportation within the State, and (iii) programs of assistance for the comprehensive planning, development, and administration of mass transportation facilities and services.

(2) Appear and participate in proceedings before any federal, State, or local regulatory agency involving or affecting mass transportation in the State.

(3) Study mass transportation problems and provide technical assistance to units of local government.

(4) Encourage experimentation in developing new mass transportation facilities and services.

(5) Recommend policies, programs, and actions designed to improve utilization of mass transportation services.

(6) Cooperate with mass transit districts and systems, local governments, and other State agencies in meeting those problems of air, noise, and water pollution associated with transportation.

(7) Participate fully in a statewide effort to improve transport safety, including, as the designated State agency responsible for overseeing the safety and security of rail fixed guideway public transportation systems in compliance with 49 U.S.C. 5329 and 49 U.S.C. 5330:

(A) developing, adopting, and implementing a system safety program standard and procedures meeting the compliance requirements of 49 U.S.C. 5329 and 49

U.S.C. 5330, as now or hereafter amended, for the safety and security of rail fixed guideway public transportation systems within the State; and

(B) establishing procedures in accordance with 49 U.S.C. 5329 and 49 U.S.C. 5330 to review, approve, oversee, investigate, audit, and enforce all other necessary and incidental functions related to the effectuation of 49 U.S.C. 5329 and 49 U.S.C. 5330, or other federal law, pertaining to public transportation oversight. The Department may contract for the services of a qualified consultant to comply with this subsection.

The security portion of the system safety program, investigation reports, surveys, schedules, lists, or data compiled, collected, or prepared by or for the Department under this subsection shall not be subject to discovery or admitted into evidence in federal or State court or considered for other purposes in any civil action for damages arising from any matter mentioned or addressed in such reports, surveys, schedules, lists, data, or information. Except for willful or wanton conduct, neither the Department nor its employees, nor the Northern Illinois Transit ~~Regional Transportation~~ Authority, nor the St. Clair County Transit District, nor any mass transit district nor service board subject to this Section, nor their respective directors, officers, or

employees, shall be held liable in any civil action for any injury to or death of any person or loss of or damage to property for any act, omission, or failure to act under this Section or 49 U.S.C. 5329 or 49 U.S.C. 5330 as now or hereafter amended.

(8) Conduct by contract or otherwise technical studies, and demonstration and development projects which shall be designed to test and develop methods for increasing public use of mass transportation and for providing mass transportation in an efficient, coordinated, and convenient manner.

(9) Make applications for, receive, and make use of grants for mass transportation.

(10) Make grants for mass transportation from the Transportation Fund pursuant to the standards and procedures of Sections 2705-305 and 2705-310.

Nothing in this Section alleviates an individual's duty to comply with the State Officials and Employees Ethics Act.

(Source: P.A. 102-559, eff. 8-20-21.)

(20 ILCS 2705/2705-305)

Sec. 2705-305. Grants for mass transportation.

(a) For the purpose of mass transportation grants and contracts, the following definitions apply:

"Carrier" means any corporation, authority, partnership, association, person, or district authorized to provide mass

transportation within the State.

"District" means all of the following:

(i) Any district created pursuant to the Local Mass Transit District Act.

(ii) The Authority created pursuant to the Metropolitan Transit Authority Act.

(iii) Any authority, commission, or other entity that by virtue of an interstate compact approved by Congress is authorized to provide mass transportation.

(iv) The Authority created pursuant to the Northern Illinois Transit ~~Regional Transportation~~ Authority Act.

"Facilities" comprise all real and personal property used in or appurtenant to a mass transportation system, including parking lots.

"Mass transportation" means transportation provided within the State of Illinois by rail, bus, or other conveyance and available to the general public on a regular and continuing basis, including the transportation of persons with disabilities or elderly persons as provided more specifically in Section 2705-310.

"Unit of local government" means any city, village, incorporated town, or county.

(b) Grants may be made to units of local government, districts, and carriers for the acquisition, construction, extension, reconstruction, and improvement of mass transportation facilities. Grants shall be made upon the terms

and conditions that in the judgment of the Secretary are necessary to ensure their proper and effective utilization.

(c) The Department shall make grants under this Law in a manner designed, so far as is consistent with the maintenance and development of a sound mass transportation system within the State, to: (i) maximize federal funds for the assistance of mass transportation in Illinois under the Federal Transit Act and other federal Acts; (ii) facilitate the movement of persons who because of age, economic circumstance, or physical infirmity are unable to drive; (iii) contribute to an improved environment through the reduction of air, water, and noise pollution; and (iv) reduce traffic congestion.

(d) The Secretary shall establish procedures for making application for mass transportation grants. The procedures shall provide for public notice of all applications and give reasonable opportunity for the submission of comments and objections by interested parties. The procedures shall be designed with a view to facilitating simultaneous application for a grant to the Department and to the federal government.

(e) Grants may be made for mass transportation projects as follows:

(1) In an amount not to exceed 100% of the nonfederal share of projects for which a federal grant is made.

(2) In an amount not to exceed 100% of the net project cost for projects for which a federal grant is not made.

(3) In an amount not to exceed five-sixths of the net

project cost for projects essential for the maintenance of a sound transportation system and eligible for federal assistance for which a federal grant application has been made but a federal grant has been delayed. If and when a federal grant is made, the amount in excess of the nonfederal share shall be promptly returned to the Department.

In no event shall the Department make a grant that, together with any federal funds or funds from any other source, is in excess of 100% of the net project cost.

(f) Regardless of whether any funds are available under a federal grant, the Department shall not make a mass transportation grant unless the Secretary finds that the recipient has entered into an agreement with the Department in which the recipient agrees not to engage in school bus operations exclusively for the transportation of students and school personnel in competition with private school bus operators where those private school bus operators are able to provide adequate transportation, at reasonable rates, in conformance with applicable safety standards, provided that this requirement shall not apply to a recipient that operates a school system in the area to be served and operates a separate and exclusive school bus program for the school system.

(g) Grants may be made for mass transportation purposes with funds appropriated from the Build Illinois Bond Fund

consistent with the specific purposes for which those funds are appropriated by the General Assembly. Grants under this subsection (g) are not subject to any limitations or conditions imposed upon grants by any other provision of this Section, except that the Secretary may impose the terms and conditions that in his or her judgment are necessary to ensure the proper and effective utilization of the grants under this subsection.

(h) The Department may let contracts for mass transportation purposes and facilities for the purpose of reducing urban congestion funded in whole or in part with bonds described in subdivision (b)(1) of Section 4 of the General Obligation Bond Act, not to exceed $75,000,000 in bonds.

(i) The Department may make grants to carriers, districts, and units of local government for the purpose of reimbursing them for providing reduced fares for mass transportation services for students, persons with disabilities, and the elderly. Grants shall be made upon the terms and conditions that in the judgment of the Secretary are necessary to ensure their proper and effective utilization.

(j) The Department may make grants to carriers, districts, and units of local government for costs of providing ADA paratransit service.

(Source: P.A. 99-143, eff. 7-27-15.)

(20 ILCS 2705/2705-310)

Sec. 2705-310. Grants for transportation for persons with disabilities.

(a) For the purposes of this Section, the following definitions apply:

"Carrier" means a district or a not for profit corporation providing mass transportation for persons with disabilities on a regular and continuing basis.

"Person with a disability" means any individual who, by reason of illness, injury, age, congenital malfunction, or other permanent or temporary incapacity or disability, is unable without special mass transportation facilities or special planning or design to utilize ordinary mass transportation facilities and services as effectively as persons who are not so affected.

"Unit of local government", "district", and "facilities" have the meanings ascribed to them in Section 2705-305.

(b) The Department may make grants from the Transportation Fund and the General Revenue Fund (i) to units of local government, districts, and carriers for vehicles, equipment, and the acquisition, construction, extension, reconstruction, and improvement of mass transportation facilities for persons with disabilities and (ii) during State fiscal years 1986 and 1987, to the Northern Illinois Transit ~~Regional Transportation~~ Authority for operating assistance for mass transportation for mobility limited persons, including paratransit services for

the mobility limited. The grants shall be made upon the terms and conditions that in the judgment of the Secretary are necessary to ensure their proper and effective utilization. The procedures, limitations, and safeguards provided in Section 2705-305 to govern grants for mass transportation shall apply to grants made under this Section.

For the efficient administration of grants, the Department, on behalf of grant recipients under this Section and on behalf of recipients receiving funds under Sections 5309 and 5311 of the Federal Transit Act and State funds, may administer and consolidate procurements and may enter into contracts with manufacturers of vehicles and equipment.

(c) The Department may make operating assistance grants from the Transportation Fund to those carriers that, during federal fiscal year 1986, directly received operating assistance pursuant to Section 5307 or Section 5311 of the Federal Transit Act, or under contracts with a unit of local government or mass transit district that received operating expenses under Section 5307 or Section 5311 of the Federal Transit Act, to provide public paratransit services to the general mobility limited population. The Secretary shall take into consideration the reduction in federal operating expense grants to carriers when considering the grant applications. The procedures, limitations, and safeguards provided in Section 2705-305 to govern grants for mass transportation shall apply to grants made under this Section.

(Source: P.A. 99-143, eff. 7-27-15.)

(20 ILCS 2705/2705-315) (was 20 ILCS 2705/49.19b)

Sec. 2705-315. Grants for passenger security. The Department may make grants from the Transportation Fund and the General Revenue Fund to the Northern Illinois Transit ~~Regional Transportation~~ Authority created under the Northern Illinois Transit ~~Regional Transportation~~ Authority Act to be used to provide protection against crime for the consumers of public transportation, and for the employees and facilities of public transportation providers, in the metropolitan region. The grants may be used (1) to provide that protection directly, or (2) to contract with any municipality or county in the metropolitan region to provide that protection, or (3) except for the Chicago Transit Authority created under the Metropolitan Transit Authority Act, to contract with a private security agency to provide that protection.

The grants shall be made upon the terms and conditions that in the judgment of the Secretary are necessary to ensure their proper and effective utilization. The procedures provided in Section 2705-305 to govern grants for mass transportation shall apply to grants made under this Section.

(Source: P.A. 91-239, eff. 1-1-00.)

Section 15-45. The Illinois Finance Authority Act is amended by changing Section 820-50 as follows:

(20 ILCS 3501/820-50)

Sec. 820-50. Pledge of Funds by Units of Local Government.

(a) Pledge of Funds. Any unit of local government which receives funds from the Department of Revenue, including without limitation funds received pursuant to Sections 8-11-1, 8-11-1.4, 8-11-5 or 8-11-6 of the Illinois Municipal Code, the Home Rule County Retailers' Occupation Tax Act, the Home Rule County Service Occupation Tax Act, Sections 25.05-2, 25.05-3 or 25.05-10 of "An Act to revise the law in relation to counties", Section 5.01 of the Local Mass Transit District Act, Section 4.03 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, Sections 2 or 12 of the State Revenue Sharing Act, or from the Department of Transportation pursuant to Section 8 of the Motor Fuel Tax Law, or from the State Superintendent of Education (directly or indirectly through regional superintendents of schools) pursuant to Article 18 of the School Code, or any unit of government which receives other funds which are at any time in the custody of the State Treasurer, the State Comptroller, the Department of Revenue, the Department of Transportation or the State Superintendent of Education may by appropriate proceedings, pledge to the Authority or any entity acting on behalf of the Authority (including, without limitation, any trustee), any or all of such receipts to the extent that such receipts are necessary to provide revenues to pay the principal of,

premium, if any, and interest on, and other fees related to, or to secure, any of the local government securities of such unit of local government which have been sold or delivered to the Authority or its designee or to pay lease rental payments to be made by such unit of local government to the extent that such lease rental payments secure the payment of the principal of, premium, if any, and interest on, and other fees related to, any local government securities which have been sold or delivered to the Authority or its designee. Any pledge of such receipts (or any portion thereof) shall constitute a first and prior lien thereon and shall be binding from the time the pledge is made.

(b) Direct Payment of Pledged Receipts. Any such unit of local government may, by such proceedings, direct that all or any of such pledged receipts payable to such unit of local government be paid directly to the Authority or such other entity (including, without limitation, any trustee) for the purpose of paying the principal of, premium, if any, and interest on, and fees relating to, such local government securities or for the purpose of paying such lease rental payments to the extent necessary to pay the principal of, premium, if any, and interest on, and other fees related to, such local government securities secured by such lease rental payments. Upon receipt of a certified copy of such proceedings by the State Treasurer, the State Comptroller, the Department of Revenue, the Department of Transportation or the State

Superintendent of Education, as the case may be, such Department or State Superintendent shall direct the State Comptroller and State Treasurer to pay to, or on behalf of, the Authority or such other entity (including, without limitation, any trustee) all or such portion of the pledged receipts from the Department of Revenue, or the Department of Transportation or the State Superintendent of Education (directly or indirectly through regional superintendents of schools), as the case may be, sufficient to pay the principal of and premium, if any, and interest on, and other fees related to, the local governmental securities for which the pledge was made or to pay such lease rental payments securing such local government securities for which the pledge was made. The proceedings shall constitute authorization for such a directive to the State Comptroller to cause orders to be drawn and to the State Treasurer to pay in accordance with such directive. To the extent that the Authority or its designee notifies the Department of Revenue, the Department of Transportation or the State Superintendent of Education, as the case may be, that the unit of local government has previously paid to the Authority or its designee the amount of any principal, premium, interest and fees payable from such pledged receipts, the State Comptroller shall cause orders to be drawn and the State Treasurer shall pay such pledged receipts to the unit of local government as if they were not pledged receipts. To the extent that such receipts are pledged

and paid to the Authority or such other entity, any taxes which have been levied or fees or charges assessed pursuant to law on account of the issuance of such local government securities shall be paid to the unit of local government and may be used for the purposes for which the pledged receipts would have been used.

(c) Payment of Pledged Receipts upon Default. Any such unit of local government may, by such proceedings, direct that such pledged receipts payable to such unit of local government be paid to the Authority or such other entity (including, without limitation, any trustee) upon a default in the payment of any principal of, premium, if any, or interest on, or fees relating to, any of the local government securities of such unit of local government which have been sold or delivered to the Authority or its designee or any of the local government securities which have been sold or delivered to the Authority or its designee and which are secured by such lease rental payments. If such local governmental security is in default as to the payment of principal thereof, premium, if any, or interest thereon, or fees relating thereto, to the extent that the State Treasurer, the State Comptroller, the Department of Revenue, the Department of Transportation or the State Superintendent of Education (directly or indirectly through regional superintendents of schools) shall be the custodian at any time of any other available funds or moneys pledged to the payment of such local government securities or such lease

rental payments securing such local government securities pursuant to this Section and due or payable to such a unit of local government at any time subsequent to written notice to the State Comptroller and State Treasurer from the Authority or any entity acting on behalf of the Authority (including, without limitation, any trustee) to the effect that such unit of local government has not paid or is in default as to payment of the principal of, premium, if any, or interest on, or fees relating to, any local government security sold or delivered to the Authority or any such entity (including, without limitation, any trustee) or has not paid or is in default as to the payment of such lease rental payments securing the payment of the principal of, premium, if any, or interest on, or other fees relating to, any local government security sold or delivered to the Authority or such other entity (including, without limitation, any trustee):

(i) The State Comptroller and the State Treasurer shall withhold the payment of such funds or moneys from such unit of local government until the amount of such principal, premium, if any, interest or fees then due and unpaid has been paid to the Authority or any such entity (including, without limitation, any trustee), or the State Comptroller and the State Treasurer have been advised that arrangements, satisfactory to the Authority or such entity, have been made for the payment of such principal, premium, if any, interest and fees; and

(ii) Within 10 days after a demand for payment by the Authority or such entity given to such unit of local government, the State Treasurer and the State Comptroller, the State Treasurer shall pay such funds or moneys as are legally available therefor to the Authority or such entity for the payment of principal of, premium, if any, or interest on, or fees relating to, such local government securities. The Authority or any such entity may carry out this Section and exercise all the rights, remedies and provisions provided or referred to in this Section.

(d) Remedies. Upon the sale or delivery of any local government securities of the Authority or its designee, the local government which issued such local government securities shall be deemed to have agreed that upon its failure to pay interest or premium, if any, on, or principal of, or fees relating to, the local government securities sold or delivered to the Authority or any entity acting on behalf of the Authority (including, without limitation, any trustee) when payable, all statutory defenses to nonpayment are thereby waived. Upon a default in payment of principal of or interest on any local government securities issued by a unit of local government and sold or delivered to the Authority or its designee, and upon demand on the unit of local government for payment, if the local government securities are payable from property taxes and funds are not legally available in the treasury of the unit of local government to make payment, an

action in mandamus for the levy of a tax by the unit of local government to pay the principal of or interest on the local government securities shall lie, and the Authority or such entity shall be constituted a holder or owner of the local government securities as being in default. Upon the occurrence of any failure or default with respect to any local government securities issued by a unit of local government, the Authority or such entity may thereupon avail itself of all remedies, rights and provisions of law applicable in the circumstances, and the failure to exercise or exert any rights or remedies within a time or period provided by law may not be raised as a defense by the unit of local government.

(Source: P.A. 93-205, eff. 1-1-04.)

Section 15-50. The Illinois State Auditing Act is amended by changing Sections 3-1 and 3-2.3 as follows:

(30 ILCS 5/3-1) (from Ch. 15, par. 303-1)

Sec. 3-1. Jurisdiction of Auditor General. The Auditor General has jurisdiction over all State agencies to make post audits and investigations authorized by or under this Act or the Constitution.

The Auditor General has jurisdiction over local government agencies and private agencies only:

(a) to make such post audits authorized by or under this Act as are necessary and incidental to a post audit of

a State agency or of a program administered by a State agency involving public funds of the State, but this jurisdiction does not include any authority to review local governmental agencies in the obligation, receipt, expenditure or use of public funds of the State that are granted without limitation or condition imposed by law, other than the general limitation that such funds be used for public purposes;

(b) to make investigations authorized by or under this Act or the Constitution; and

(c) to make audits of the records of local government agencies to verify actual costs of state-mandated programs when directed to do so by the Legislative Audit Commission at the request of the State Board of Appeals under the State Mandates Act.

In addition to the foregoing, the Auditor General may conduct an audit of the Metropolitan Pier and Exposition Authority, the Northern Illinois Transit ~~Regional Transportation~~ Authority, the Suburban Bus Division, the Commuter Rail Division and the Chicago Transit Authority and any other subsidized carrier when authorized by the Legislative Audit Commission. Such audit may be a financial, management or program audit, or any combination thereof.

The audit shall determine whether they are operating in accordance with all applicable laws and regulations. Subject to the limitations of this Act, the Legislative Audit

Commission may by resolution specify additional determinations to be included in the scope of the audit.

In addition to the foregoing, the Auditor General must also conduct a financial audit of the Illinois Sports Facilities Authority's expenditures of public funds in connection with the reconstruction, renovation, remodeling, extension, or improvement of all or substantially all of any existing "facility", as that term is defined in the Illinois Sports Facilities Authority Act.

The Auditor General may also conduct an audit, when authorized by the Legislative Audit Commission, of any hospital which receives 10% or more of its gross revenues from payments from the State of Illinois, Department of Healthcare and Family Services (formerly Department of Public Aid), Medical Assistance Program.

The Auditor General is authorized to conduct financial and compliance audits of the Illinois Distance Learning Foundation and the Illinois Conservation Foundation.

As soon as practical after August 18, 1995 (the effective date of Public Act 89-386), the Auditor General shall conduct a compliance and management audit of the City of Chicago and any other entity with regard to the operation of Chicago O'Hare International Airport, Chicago Midway Airport and Merrill C. Meigs Field. The audit shall include, but not be limited to, an examination of revenues, expenses, and transfers of funds; purchasing and contracting policies and

practices; staffing levels; and hiring practices and procedures. When completed, the audit required by this paragraph shall be distributed in accordance with Section 3-14.

The Auditor General must conduct an audit of the Health Facilities and Services Review Board pursuant to Section 19.5 of the Illinois Health Facilities Planning Act.

The Auditor General of the State of Illinois shall annually conduct or cause to be conducted a financial and compliance audit of the books and records of any county water commission organized pursuant to the Water Commission Act of 1985 and shall file a copy of the report of that audit with the Governor and the Legislative Audit Commission. The filed audit shall be open to the public for inspection. The cost of the audit shall be charged to the county water commission in accordance with Section 6z-27 of the State Finance Act. The county water commission shall make available to the Auditor General its books and records and any other documentation, whether in the possession of its trustees or other parties, necessary to conduct the audit required. These audit requirements apply only through July 1, 2007.

The Auditor General must conduct audits of the Rend Lake Conservancy District as provided in Section 25.5 of the River Conservancy Districts Act.

The Auditor General must conduct financial audits of the Southeastern Illinois Economic Development Authority as

provided in Section 70 of the Southeastern Illinois Economic Development Authority Act.

The Auditor General shall conduct a compliance audit in accordance with subsections (d) and (f) of Section 30 of the Innovation Development and Economy Act.

(Source: P.A. 104-2, eff. 6-16-25.)

(30 ILCS 5/3-2.3)

Sec. 3-2.3. Report on Chicago Transit Authority.

(a) No less than 60 days prior to the issuance of bonds or notes by the Chicago Transit Authority (referred to as the "Authority" in this Section) pursuant to Section 12c of the Metropolitan Transit Authority Act, the following documentation shall be submitted to the Auditor General and the Northern Illinois Transit ~~Regional Transportation~~ Authority:

(1) Retirement Plan Documentation. The Authority shall submit a certification that:

(A) it is legally authorized to issue the bonds or notes;

(B) scheduled annual payments of principal and interest on the bonds and notes to be issued meet the requirements of Section 12c(b)(5) of the Metropolitan Transit Authority Act;

(C) no bond or note shall mature later than December 31, 2040;

(D) after payment of costs of issuance and necessary deposits to funds and accounts established with respect to debt service on the bonds or notes, the net bond and note proceeds (exclusive of any proceeds to be used to refund outstanding bonds or notes) will be deposited in the Retirement Plan for Chicago Transit Authority Employees and used only for the purposes required by Section 22-101 of the Illinois Pension Code; and

(E) it has entered into an intergovernmental agreement with the City of Chicago under which the City of Chicago will provide financial assistance to the Authority in an amount equal to the net receipts, after fees for costs of collection, from a tax on the privilege of transferring title to real estate in the City of Chicago in an amount up to $1.50 per $500 of value or fraction thereof under the provisions of Section 8-3-19 of the Illinois Municipal Code, which agreement shall be for a term expiring no earlier than the final maturity of bonds or notes that it proposes to issue under Section 12c of the Metropolitan Transit Authority Act.

(2) The Board of Trustees of the Retirement Plan for Chicago Transit Authority Employees shall submit a certification that the Retirement Plan for Chicago Transit Authority Employees is operating in accordance with all

applicable legal and contractual requirements, including the following:

(A) the members of a new Board of Trustees have been appointed according to the requirements of Section 22-101(b) of the Illinois Pension Code; and

(B) contribution levels for employees and the Authority have been established according to the requirements of Section 22-101(d) of the Illinois Pension Code.

(3) Actuarial Report. The Board of Trustees of the Retirement Plan for Chicago Transit Authority Employees shall submit an actuarial report prepared by an enrolled actuary setting forth:

(A) the method of valuation and the underlying assumptions;

(B) a comparison of the debt service schedules of the bonds or notes proposed to be issued to the Retirement Plan's current unfunded actuarial accrued liability amortization schedule, as required by Section 22-101(e) of the Illinois Pension Code, using the projected interest cost of the bond or note issue as the discount rate to calculate the estimated net present value savings;

(C) the amount of the estimated net present value savings comparing the true interest cost of the bonds or notes with the actuarial investment return

assumption of the Retirement Plan; and

(D) a certification that the net proceeds of the bonds or notes, together with anticipated earnings on contributions and deposits, will be sufficient to reasonably conclude on an actuarial basis that the total retirement assets of the Retirement Plan will not be less than 90% of its liabilities by the end of fiscal year 2059.

(4) The Authority shall submit a financial analysis prepared by an independent advisor. The financial analysis must include a determination that the issuance of bonds is in the best interest of the Retirement Plan for Chicago Transit Authority Employees and the Chicago Transit Authority. The independent advisor shall not act as underwriter or receive a legal, consulting, or other fee related to the issuance of any bond or notes issued by the Authority pursuant to Section 12c of the Metropolitan Transit Authority Act except compensation due for the preparation of the financial analysis.

(5) Retiree Health Care Trust Documentation. The Authority shall submit a certification that:

(A) it is legally authorized to issue the bonds or notes;

(B) scheduled annual payments of principal and interest on the bonds and notes to be issued meets the requirements of Section 12c(b)(5) of the Metropolitan

Transit Authority Act;

(C) no bond or note shall mature later than December 31, 2040;

(D) after payment of costs of issuance and necessary deposits to funds and accounts established with respect to debt service on the bonds or notes, the net bond and note proceeds (exclusive of any proceeds to be used to refund outstanding bonds or notes) will be deposited in the Retiree Health Care Trust and used only for the purposes required by Section 22-101B of the Illinois Pension Code; and

(E) it has entered into an intergovernmental agreement with the City of Chicago under which the City of Chicago will provide financial assistance to the Authority in an amount equal to the net receipts, after fees for costs of collection, from a tax on the privilege of transferring title to real estate in the City of Chicago in an amount up to $1.50 per $500 of value or fraction thereof under the provisions of Section 8-3-19 of the Illinois Municipal Code, which agreement shall be for a term expiring no earlier than the final maturity of bonds or notes that it proposes to issue under Section 12c of the Metropolitan Transit Authority Act.

(6) The Board of Trustees of the Retiree Health Care Trust shall submit a certification that the Retiree Health

Care Trust has been established in accordance with all applicable legal requirements, including the following:

(A) the Retiree Health Care Trust has been established and a Trust document is in effect to govern the Retiree Health Care Trust;

(B) the members of the Board of Trustees of the Retiree Health Care Trust have been appointed according to the requirements of Section 22-101B(b)(1) of the Illinois Pension Code;

(C) a health care benefit program for eligible retirees and their dependents and survivors has been established by the Board of Trustees according to the requirements of Section 22-101B(b)(2) of the Illinois Pension Code;

(D) contribution levels have been established for retirees, dependents and survivors according to the requirements of Section 22-101B(b)(5) of the Illinois Pension Code; and

(E) contribution levels have been established for employees of the Authority according to the requirements of Section 22-101B(b)(6) of the Illinois Pension Code.

(7) Actuarial Report. The Board of Trustees of the Retiree Health Care Trust shall submit an actuarial report prepared by an enrolled actuary setting forth:

(A) the method of valuation and the underlying

assumptions;

(B) a comparison of the projected interest cost of the bonds or notes proposed to be issued with the actuarial investment return assumption of the Retiree Health Care Trust; and

(C) a certification that the net proceeds of the bonds or notes, together with anticipated earnings on contributions and deposits, will be sufficient to adequately fund the actuarial present value of projected benefits expected to be paid under the Retiree Health Care Trust, or a certification of the increases in contribution levels and decreases in benefit levels that would be required in order to cure any funding shortfall over a period of not more than 10 years.

(8) The Authority shall submit a financial analysis prepared by an independent advisor. The financial analysis must include a determination that the issuance of bonds is in the best interest of the Retiree Health Care Trust and the Chicago Transit Authority. The independent advisor shall not act as underwriter or receive a legal, consulting, or other fee related to the issuance of any bond or notes issued by the Authority pursuant to Section 12c of the Metropolitan Transit Authority Act except compensation due for the preparation of the financial analysis.

(b) The Auditor General shall examine the information submitted pursuant to Section 3-2.3(a)(1) through (4) and submit a report to the General Assembly, the Legislative Audit Commission, the Governor, the Northern Illinois Transit ~~Regional Transportation~~ Authority and the Authority indicating whether (i) the required certifications by the Authority and the Board of Trustees of the Retirement Plan have been made, and (ii) the actuarial reports have been provided, the reports include all required information, the assumptions underlying those reports are not unreasonable in the aggregate, and the reports appear to comply with all pertinent professional standards, including those issued by the Actuarial Standards Board. The Auditor General shall submit such report no later than 60 days after receiving the information required to be submitted by the Authority and the Board of Trustees of the Retirement Plan. Any bonds or notes issued by the Authority under item (1) of subsection (b) of Section 12c of the Metropolitan Transit Authority Act shall be issued within 120 days after receiving such report from the Auditor General. The Authority may not issue bonds or notes until it receives the report from the Auditor General indicating the above requirements have been met.

(c) The Auditor General shall examine the information submitted pursuant to Section 3-2.3(a)(5) through (8) and submit a report to the General Assembly, the Legislative Audit Commission, the Governor, the Northern Illinois Transit

~~Regional Transportation~~ Authority and the Authority indicating whether (i) the required certifications by the Authority and the Board of Trustees of the Retiree Health Care Trust have been made, and (ii) the actuarial reports have been provided, the reports include all required information, the assumptions underlying those reports are not unreasonable in the aggregate, and the reports appear to comply with all pertinent professional standards, including those issued by the Actuarial Standards Board. The Auditor General shall submit such report no later than 60 days after receiving the information required to be submitted by the Authority and the Board of Trustees of the Retiree Health Care Trust. Any bonds or notes issued by the Authority under item (2) of subsection (b) of Section 12c of the Metropolitan Transit Authority Act shall be issued within 120 days after receiving such report from the Auditor General. The Authority may not issue bonds or notes until it receives a report from the Auditor General indicating the above requirements have been met.

(d) In fulfilling this duty, after receiving the information submitted pursuant to Section 3-2.3(a), the Auditor General may request additional information and support pertaining to the data and conclusions contained in the submitted documents and the Authority, the Board of Trustees of the Retirement Plan and the Board of Trustees of the Retiree Health Care Trust shall cooperate with the Auditor General and provide additional information as requested in a timely

manner. The Auditor General may also request from the Northern Illinois Transit ~~Regional Transportation~~ Authority an analysis of the information submitted by the Authority relating to the sources of funds to be utilized for payment of the proposed bonds or notes of the Authority. The Auditor General's report shall not be in the nature of a post-audit or examination and shall not lead to the issuance of an opinion as that term is defined in generally accepted government auditing standards.

(e) Annual Retirement Plan Submission to Auditor General. The Board of Trustees of the Retirement Plan for Chicago Transit Authority Employees established by Section 22-101 of the Illinois Pension Code shall provide the following documents to the Auditor General annually no later than September 30:

(1) the most recent audit or examination of the Retirement Plan;

(2) an annual statement containing the information specified in Section 1A-109 of the Illinois Pension Code; and

(3) a complete actuarial statement applicable to the prior plan year, which may be the annual report of an enrolled actuary retained by the Retirement Plan specified in Section 22-101(e) of the Illinois Pension Code.

The Auditor General shall annually examine the information provided pursuant to this subsection and shall submit a report of the analysis thereof to the General Assembly, including the

report specified in Section 22-101(e) of the Illinois Pension Code.

(f) The Auditor General shall annually examine the information submitted pursuant to Section 22-101B(b)(3)(iii) of the Illinois Pension Code and shall prepare the determination specified in Section 22-101B(b)(3)(iv) of the Illinois Pension Code.

(g) In fulfilling the duties under Sections 3-2.3(e) and (f), the Auditor General may request additional information and support pertaining to the data and conclusions contained in the submitted documents, and the Authority, the Board of Trustees of the Retirement Plan, and the Board of Trustees of the Retiree Health Care Trust shall cooperate with the Auditor General and provide additional information as requested in a timely manner. The Auditor General's review shall not be in the nature of a post-audit or examination and shall not lead to the issuance of an opinion as that term is defined in generally accepted government auditing standards. Upon request of the Auditor General, the Commission on Government Forecasting and Accountability and the Public Pension Division of the Department of Insurance shall cooperate with and assist the Auditor General in the conduct of his review.

(h) The Auditor General shall submit a bill to the Authority for costs associated with the examinations and reports specified in subsections (b) and (c) of this Section 3-2.3, which the Authority shall reimburse in a timely manner.

The costs associated with the examinations and reports which are reimbursed by the Authority shall constitute a cost of issuance of the bonds or notes under Section 12c(b)(1) and (2) of the Metropolitan Transit Authority Act. The amount received shall be deposited into the fund or funds from which such costs were paid by the Auditor General. The Auditor General shall submit a bill to the Retirement Plan for Chicago Transit Authority Employees for costs associated with the examinations and reports specified in subsection (e) of this Section, which the Retirement Plan for Chicago Transit Authority Employees shall reimburse in a timely manner. The amount received shall be deposited into the fund or funds from which such costs were paid by the Auditor General. The Auditor General shall submit a bill to the Retiree Health Care Trust for costs associated with the determination specified in subsection (f) of this Section, which the Retiree Health Care Trust shall reimburse in a timely manner. The amount received shall be deposited into the fund or funds from which such costs were paid by the Auditor General.

(Source: P.A. 103-605, eff. 7-1-24.)

Section 15-55. The State Finance Act is amended by changing Sections 5.277, 5.918, 6z-17, 6z-20, 6z-109, 8.3, and 8.25g as follows:

(30 ILCS 105/5.277) (from Ch. 127, par. 141.277)

Sec. 5.277. The Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund.

(Source: P.A. 86-928; 86-1028.)

(30 ILCS 105/5.918)

Sec. 5.918. The Northern Illinois Transit ~~Regional Transportation~~ Authority Capital Improvement Fund.

(Source: P.A. 101-31, eff. 6-28-19; 101-32, eff. 6-28-19; 102-558, eff. 8-20-21.)

(30 ILCS 105/6z-17) (from Ch. 127, par. 142z-17)

Sec. 6z-17. State and Local Sales Tax Reform Fund.

(a) After deducting the amount transferred to the Tax Compliance and Administration Fund under subsection (b), of the money paid into the State and Local Sales Tax Reform Fund: (i) municipalities having 1,000,000 or more inhabitants shall receive 20% and may expend such amount to fund and establish a program for developing and coordinating public and private resources targeted to meet the affordable housing needs of low-income and very low-income households within such municipality, (ii) 10% shall be transferred into the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund, a special fund in the State treasury which is hereby created, (iii) until July 1, 2013, subject to appropriation to the Department of Transportation,

the Madison County Mass Transit District shall receive .6%, and beginning on July 1, 2013, 0.6% shall be distributed by the Department of Revenue each month out of the Fund to the Madison County Mass Transit District, (iv) the following amounts, plus any cumulative deficiency in such transfers for prior months, shall be transferred monthly into the Build Illinois Fund and credited to the Build Illinois Bond Account therein:

Fiscal Year	Amount
1990	$2,700,000
1991	1,850,000
1992	2,750,000
1993	2,950,000

From Fiscal Year 1994 through Fiscal Year 2025 the transfer shall total $3,150,000 monthly, plus any cumulative deficiency in such transfers for prior months, and (v) the remainder of the money paid into the State and Local Sales Tax Reform Fund shall be transferred into the Local Government Distributive Fund and, except for municipalities with 1,000,000 or more inhabitants which shall receive no portion of such remainder, shall be distributed in the manner provided by Section 2 of the State Revenue Sharing Act. Municipalities with more than 50,000 inhabitants according to the 1980 U.S. Census and located within the Metro East Mass Transit District receiving funds pursuant to provision (v) of this paragraph may expend such amounts to fund and establish a program for developing and coordinating public and private resources

targeted to meet the affordable housing needs of low-income and very low-income households within such municipality.

Moneys transferred from the Grocery Tax Replacement Fund to the State and Local Sales Tax Reform Fund under Section 6z-130 shall be treated under this Section in the same manner as if they had been remitted with the return on which they were reported.

(b) Beginning on the first day of the first calendar month to occur on or after the effective date of this amendatory Act of the 98th General Assembly, each month the Department of Revenue shall certify to the State Comptroller and the State Treasurer, and the State Comptroller shall order transferred and the State Treasurer shall transfer from the State and Local Sales Tax Reform Fund to the Tax Compliance and Administration Fund, an amount equal to 1/12 of 5% of 20% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department of Revenue under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department. The amount distributed under subsection (a) each month shall first be reduced by the amount transferred to the Tax Compliance and Administration Fund under this subsection (b). Moneys transferred to the Tax Compliance and Administration Fund under this subsection (b) shall be used, subject to appropriation, to fund additional auditors and compliance

personnel at the Department of Revenue.

(c) The provisions of this Section directing the distributions from the State and Local Sales Tax Reform Fund, including, but not limited to, amounts that are distributed in the manner provided by Section 2 of the State Revenue Sharing Act, shall constitute an irrevocable and continuing appropriation of all amounts as provided in this Section. The State Treasurer and State Comptroller are hereby authorized to make distributions as provided in this Section.

(Source: P.A. 104-6, eff. 6-16-25.)

(30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)

Sec. 6z-20. County and Mass Transit District Fund. Of the money received from the 6.25% general rate (and, beginning July 1, 2000 and through December 31, 2000, the 1.25% rate on motor fuel and gasohol, and beginning on August 6, 2010 through August 15, 2010, and beginning again on August 5, 2022 through August 14, 2022, the 1.25% rate on sales tax holiday items) on sales subject to taxation under the Retailers' Occupation Tax Act and Service Occupation Tax Act and paid into the County and Mass Transit District Fund, distribution to the Northern Illinois Transit ~~Regional Transportation~~ Authority tax fund, created pursuant to Section 4.03 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, for deposit therein shall be made based upon the retail sales occurring in a county having more than 3,000,000

inhabitants. The remainder shall be distributed to each county having 3,000,000 or fewer inhabitants based upon the retail sales occurring in each such county.

For the purpose of determining allocation to the local government unit, a retail sale by a producer of coal or other mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

Of the money received from the 6.25% general use tax rate on tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by any agency of this State's government and paid into the County and Mass Transit District Fund, the amount for which Illinois addresses for titling or registration purposes are given as being in each county having more than 3,000,000 inhabitants shall be distributed into the Northern Illinois Transit ~~Regional Transportation~~ Authority tax fund, created pursuant to Section 4.03 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act. The remainder of the money paid from such sales shall be distributed to each county based on sales for which Illinois addresses for titling or registration purposes are given as being located in the

county. Any money paid into the Northern Illinois Transit ~~Regional Transportation~~ Authority Occupation and Use Tax Replacement Fund from the County and Mass Transit District Fund prior to January 14, 1991, which has not been paid to the Authority prior to that date, shall be transferred to the Northern Illinois Transit ~~Regional Transportation~~ Authority tax fund.

Whenever the Department determines that a refund of money paid into the County and Mass Transit District Fund should be made to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the County and Mass Transit District Fund.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected during the second preceding calendar month for sales within a STAR bond district and deposited into the County and Mass Transit District Fund, less 3% of that amount, which shall be transferred into the Tax Compliance and Administration Fund and shall be used by the Department, subject to appropriation,

to cover the costs of the Department in administering the Innovation Development and Economy Act.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the Northern Illinois Transit ~~Regional Transportation~~ Authority and to named counties, the counties to be those entitled to distribution, as hereinabove provided, of taxes or penalties paid to the Department during the second preceding calendar month. The amount to be paid to the Northern Illinois Transit ~~Regional Transportation~~ Authority and each county having 3,000,000 or fewer inhabitants shall be the amount (not including credit memoranda) collected during the second preceding calendar month by the Department and paid into the County and Mass Transit District Fund, plus an amount the Department determines is necessary to offset any amounts which were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department, and not including any amount which the Department determines is necessary to offset any amounts which were payable to a different taxing body but were erroneously paid to the Northern Illinois Transit ~~Regional Transportation~~ Authority or county, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the amount to be paid to the

Northern Illinois Transit ~~Regional Transportation~~ Authority, which shall be transferred into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the Northern Illinois Transit ~~Regional Transportation~~ Authority, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the Northern Illinois Transit ~~Regional Transportation~~ Authority, counties, and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

When certifying the amount of a monthly disbursement to the Northern Illinois Transit ~~Regional Transportation~~ Authority or to a county under this Section, the Department shall increase or decrease that amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the 6 months preceding the time a misallocation is discovered.

The provisions directing the distributions from the special fund in the State treasury ~~Treasury~~ provided for in this Section and from the Northern Illinois Transit ~~Regional Transportation~~ Authority tax fund created by Section 4.03 of

the Northern Illinois Transit ~~Regional Transportation~~ Authority Act shall constitute an irrevocable and continuing appropriation of all amounts as provided herein. The State Treasurer and State Comptroller are hereby authorized to make distributions as provided in this Section.

In construing any development, redevelopment, annexation, preannexation or other lawful agreement in effect prior to September 1, 1990, which describes or refers to receipts from a county or municipal retailers' occupation tax, use tax or service occupation tax which now cannot be imposed, such description or reference shall be deemed to include the replacement revenue for such abolished taxes, distributed from the County and Mass Transit District Fund or Local Government Distributive Fund, as the case may be.

(Source: P.A. 102-700, eff. 4-19-22.)

(30 ILCS 105/6z-109)

Sec. 6z-109. Northern Illinois Transit ~~Regional Transportation~~ Authority Capital Improvement Fund.

(a) The Northern Illinois Transit ~~Regional Transportation~~ Authority Capital Improvement Fund is created as a special fund in the State treasury and shall receive a portion of the moneys deposited into the Transportation Renewal Fund from Motor Fuel Tax revenues pursuant to Section 8b of the Motor Fuel Tax Law.

(b) Money in the Northern Illinois Transit ~~Regional~~

~~Transportation~~ Authority Capital Improvement Fund shall be used exclusively for transportation-related purposes as described in Section 11 of Article IX of the Illinois Constitution of 1970.

(Source: P.A. 101-30, eff. 6-28-19.)

(30 ILCS 105/8.3)

Sec. 8.3. Money in the Road Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of permanent highways, be set aside and used for the purpose of paying and discharging annually the principal and interest on that bonded indebtedness then due and payable, and for no other purpose. The surplus, if any, in the Road Fund after the payment of principal and interest on that bonded indebtedness then annually due shall be used as follows:

first -- to pay the cost of administration of Chapters 2 through 10 of the Illinois Vehicle Code, except the cost of administration of Articles I and II of Chapter 3 of that Code, and to pay the costs of the Executive Ethics Commission for oversight and administration of the Chief Procurement Officer appointed under paragraph (2) of subsection (a) of Section 10-20 of the Illinois Procurement Code for transportation; and

secondly -- for expenses of the Department of Transportation for construction, reconstruction, improvement, repair, maintenance, operation, and

administration of highways in accordance with the provisions of laws relating thereto, or for any purpose related or incident to and connected therewith, including the separation of grades of those highways with railroads and with highways and including the payment of awards made by the Illinois Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation; or for the acquisition of land and the erection of buildings for highway purposes, including the acquisition of highway right-of-way or for investigations to determine the reasonably anticipated future highway needs; or for making of surveys, plans, specifications and estimates for and in the construction and maintenance of flight strips and of highways necessary to provide access to military and naval reservations, to defense industries and defense-industry sites, and to the sources of raw materials and for replacing existing highways and highway connections shut off from general public use at military and naval reservations and defense-industry sites, or for the purchase of right-of-way, except that the State shall be reimbursed in full for any expense incurred in building the flight strips; or for the operating and maintaining of highway garages; or for patrolling and policing the public highways and conserving the peace; or for the operating

expenses of the Department relating to the administration of public transportation programs; or, during fiscal year 2024, for the purposes of a grant not to exceed $9,108,400 to the Northern Illinois Transit ~~Regional Transportation~~ Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2025, for the purposes of a grant not to exceed $10,020,000 to the Northern Illinois Transit ~~Regional Transportation~~ Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or for any of those purposes or any other purpose that may be provided by law.

Appropriations for any of those purposes are payable from the Road Fund. Appropriations may also be made from the Road Fund for the administrative expenses of any State agency that are related to motor vehicles or arise from the use of motor vehicles.

Beginning with fiscal year 1980 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Department of Public Health;

2. Department of Transportation, only with respect to subsidies for one-half fare Student Transportation and Reduced Fare for Elderly, except fiscal year 2024 when no

more than $19,063,500 may be expended and except fiscal year 2025 when no more than $20,969,900 may be expended;

3. Department of Central Management Services, except for expenditures incurred for group insurance premiums of appropriate personnel;

4. Judicial Systems and Agencies.

Beginning with fiscal year 1981 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Illinois State Police, except for expenditures with respect to the Division of Patrol and Division of Criminal Investigation;

2. Department of Transportation, only with respect to Intercity Rail Subsidies, except fiscal year 2024 when no more than $60,000,000 may be expended and except fiscal year 2025 when no more than $67,000,000 may be expended, and Rail Freight Services.

Beginning with fiscal year 1982 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement: Department of Central

Management Services, except for awards made by the Illinois Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation.

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Illinois State Police, except not more than 40% of the funds appropriated for the Division of Patrol and Division of Criminal Investigation;

2. State Officers.

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to any Department or agency of State government for administration, grants, or operations except as provided hereafter; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement. It shall not be lawful to circumvent the above appropriation limitations by governmental reorganization or other methods. Appropriations shall be made from the Road Fund only in accordance with the provisions of this Section.

Money in the Road Fund shall, if and when the State of

Illinois incurs any bonded indebtedness for the construction of permanent highways, be set aside and used for the purpose of paying and discharging during each fiscal year the principal and interest on that bonded indebtedness as it becomes due and payable as provided in the General Obligation Bond Act, and for no other purpose. The surplus, if any, in the Road Fund after the payment of principal and interest on that bonded indebtedness then annually due shall be used as follows:

first -- to pay the cost of administration of Chapters 2 through 10 of the Illinois Vehicle Code; and

secondly -- no Road Fund monies derived from fees, excises, or license taxes relating to registration, operation and use of vehicles on public highways or to fuels used for the propulsion of those vehicles, shall be appropriated or expended other than for costs of administering the laws imposing those fees, excises, and license taxes, statutory refunds and adjustments allowed thereunder, administrative costs of the Department of Transportation, including, but not limited to, the operating expenses of the Department relating to the administration of public transportation programs, payment of debts and liabilities incurred in construction and reconstruction of public highways and bridges, acquisition of rights-of-way for and the cost of construction, reconstruction, maintenance, repair, and operation of public highways and bridges under the direction and

supervision of the State, political subdivision, or municipality collecting those monies, or during fiscal year 2024 for the purposes of a grant not to exceed $9,108,400 to the Northern Illinois Transit ~~Regional Transportation~~ Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2025 for the purposes of a grant not to exceed $10,020,000 to the Northern Illinois Transit ~~Regional Transportation~~ Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, and the costs for patrolling and policing the public highways (by the State, political subdivision, or municipality collecting that money) for enforcement of traffic laws. The separation of grades of such highways with railroads and costs associated with protection of at-grade highway and railroad crossing shall also be permissible.

Appropriations for any of such purposes are payable from the Road Fund or the Grade Crossing Protection Fund as provided in Section 8 of the Motor Fuel Tax Law.

Except as provided in this paragraph, beginning with fiscal year 1991 and thereafter, no Road Fund monies shall be appropriated to the Illinois State Police for the purposes of this Section in excess of its total fiscal year 1990 Road Fund appropriations for those purposes unless otherwise provided in Section 5g of this Act. For fiscal years 2003, 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be appropriated

to the Department of State Police for the purposes of this Section in excess of $97,310,000. For fiscal year 2008 only, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of $106,100,000. For fiscal year 2009 only, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of $114,700,000. Beginning in fiscal year 2010, no Road Fund moneys shall be appropriated to the Illinois State Police. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods unless otherwise provided in Section 5g of this Act.

In fiscal year 1994, no Road Fund monies shall be appropriated to the Secretary of State for the purposes of this Section in excess of the total fiscal year 1991 Road Fund appropriations to the Secretary of State for those purposes, plus $9,800,000. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other method.

Beginning with fiscal year 1995 and thereafter, no Road Fund monies shall be appropriated to the Secretary of State for the purposes of this Section in excess of the total fiscal year 1994 Road Fund appropriations to the Secretary of State for those purposes. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods.

Beginning with fiscal year 2000, total Road Fund appropriations to the Secretary of State for the purposes of this Section shall not exceed the amounts specified for the following fiscal years:

Fiscal Year 2000	$80,500,000;
Fiscal Year 2001	$80,500,000;
Fiscal Year 2002	$80,500,000;
Fiscal Year 2003	$130,500,000;
Fiscal Year 2004	$130,500,000;
Fiscal Year 2005	$130,500,000;
Fiscal Year 2006	$130,500,000;
Fiscal Year 2007	$130,500,000;
Fiscal Year 2008	$130,500,000;
Fiscal Year 2009	$130,500,000.

For fiscal year 2010, no road fund moneys shall be appropriated to the Secretary of State.

Beginning in fiscal year 2011, moneys in the Road Fund shall be appropriated to the Secretary of State for the exclusive purpose of paying refunds due to overpayment of fees related to Chapter 3 of the Illinois Vehicle Code unless otherwise provided for by law.

Beginning in fiscal year 2025, moneys in the Road Fund may be appropriated to the Environmental Protection Agency for the exclusive purpose of making deposits into the Electric Vehicle Rebate Fund, subject to appropriation, to be used for purposes consistent with Section 11 of Article IX of the Illinois

Constitution.

Notwithstanding any provision of law to the contrary, beginning in fiscal year 2027, any interest earned on monies in the Road Fund and the State Construction Account Fund shall be dedicated to public transportation construction improvements or debt service. Of the interest earned on moneys in the Road Fund and the State Construction Account Fund on or after July 1, 2026, 90% shall be deposited into the Northern Illinois Transit Capital Improvement Fund to be used by the Northern Illinois Transit Authority for construction improvements and 10% shall be deposited into the Downstate Mass Transportation Capital Improvement Fund to be used by local mass transit districts, other than the Northern Illinois Transit Authority, for construction improvements. There shall be a transfer of $5,000,000 from the Downstate Transit Improvement Fund to an airport operated under the University of Illinois Airport Act. Beginning in fiscal year 2027, the Department shall issue a semi-annual call for projects for this program.

It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods.

No new program may be initiated in fiscal year 1991 and thereafter that is not consistent with the limitations imposed by this Section for fiscal year 1984 and thereafter, insofar as appropriation of Road Fund monies is concerned.

Nothing in this Section prohibits transfers from the Road Fund to the State Construction Account Fund under Section 5e of this Act; nor to the General Revenue Fund, as authorized by Public Act 93-25.

The additional amounts authorized for expenditure in this Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91 shall be repaid to the Road Fund from the General Revenue Fund in the next succeeding fiscal year that the General Revenue Fund has a positive budgetary balance, as determined by generally accepted accounting principles applicable to government.

The additional amounts authorized for expenditure by the Secretary of State and the Department of State Police in this Section by Public Act 94-91 shall be repaid to the Road Fund from the General Revenue Fund in the next succeeding fiscal year that the General Revenue Fund has a positive budgetary balance, as determined by generally accepted accounting principles applicable to government.

(Source: P.A. 102-16, eff. 6-17-21; 102-538, eff. 8-20-21; 102-699, eff. 4-19-22; 102-813, eff. 5-13-22; 103-8, eff. 6-7-23; 103-34, eff. 1-1-24; 103-588, eff. 6-5-24; 103-605, eff. 7-1-24; 103-616, eff. 7-1-24; revised 8-5-24.)

(30 ILCS 105/8.25g)

Sec. 8.25g. The Civic and Transit Infrastructure Fund. The Civic and Transit Infrastructure Fund is created as a special

fund in the State treasury ~~Treasury~~. Money in the Civic and Transit Infrastructure Fund shall, when the State of Illinois incurs infrastructure indebtedness pursuant to the public-private partnership entered into by the public agency on behalf of the State of Illinois with private entity pursuant to the Public-Private Partnership for Civic and Transit Infrastructure Project Act, be used for the purpose of paying and discharging monthly the principal and interest on that infrastructure indebtedness then due and payable consistent with the term established in the public-private agreement entered into by the public agency on behalf of the State of Illinois. The public agency shall, pursuant to its authority under the Public-Private Partnership for Civic and Transit Infrastructure Project Act, annually certify to the State Comptroller and the State Treasurer the amount necessary and required, during the fiscal year with respect to which the certification is made, to pay the amounts due under the Public-Private Partnership for Civic and Transit Infrastructure Project Act. On or before the last day of each month, the State Comptroller and State Treasurer shall transfer the moneys required to be deposited into the Fund under Section 3 of the Retailers' Occupation Tax Act and the Public-Private Partnership for Civic and Transit Infrastructure Project Act and shall pay from that Fund the required amount certified by the public agency, plus any cumulative deficiency in such transfers and payments for prior

months, to the public agency for distribution pursuant to the Public-Private Partnership for Civic and Transit Infrastructure Project Act. Such transferred amount shall be sufficient to pay all amounts due under the Public-Private Partnership for Civic and Transit Infrastructure Project Act. Provided that all amounts deposited in the Fund have been paid accordingly under the Public-Private Partnership for Civic and Transit Infrastructure Project Act, all amounts remaining in the Civic and Transit Infrastructure Fund shall be held in that Fund for other subsequent payments required under the Public-Private Partnership for Civic and Transit Infrastructure Project Act. In the event the State fails to pay the amount necessary and required under the Public-Private Partnership for Civic and Transit Infrastructure Project Act for any reason during the fiscal year with respect to which the certification is made or if the State takes any steps that result in an impact to the irrevocable, first priority pledge of and lien on moneys on deposit in the Civic and Transit Infrastructure Fund, the public agency shall certify such delinquent amounts to the State Comptroller and the State Treasurer and the State Comptroller and the State Treasurer shall take all steps required to intercept the tax revenues collected from within the boundary of the civic transit infrastructure project pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation

Tax Act, Section 4.03 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, and Section 6 of the Hotel Operators' Occupation Tax Act, and shall pay such amounts to the Fund for distribution by the public agency for the time period required to ensure that the State's distribution requirements under the Public-Private Partnership for Civic and Transit Infrastructure Project Act are fully met.

As used in the Section, "private entity", "public-private agreement", and "public agency" have meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

(Source: P.A. 101-10, eff. 6-5-19; 102-558, eff. 8-20-21.)

Section 15-60. The State Officers and Employees Money Disposition Act is amended by changing Section 2a as follows:

(30 ILCS 230/2a) (from Ch. 127, par. 172)

Sec. 2a. Every officer, board, commission, commissioner, department, institute, arm, or agency to whom or to which this Act applies is to notify the State Treasurer as to money paid to him, her, or it under protest as provided in Section 2a.1, and the Treasurer is to place the money in a special fund to be known as the protest fund. At the expiration of 30 days from the date of payment, the money is to be transferred from the protest fund to the appropriate fund in which it would have

been placed had there been payment without protest unless the party making that payment under protest has filed a complaint and secured within that 30 days a temporary restraining order or a preliminary injunction, restraining the making of that transfer and unless, in addition, within that 30 days, a copy of the temporary restraining order or preliminary injunction has been served upon the State Treasurer and also upon the officer, board, commission, commissioner, department, institute, arm, or agency to whom or to which the payment under protest was made, in which case the payment and such other payments as are subsequently made under notice of protest, as provided in Section 2a.1, by the same person, the transfer of which payments is restrained by such temporary restraining order or preliminary injunction, are to be held in the protest fund until the final order or judgment of the court. The judicial remedy herein provided, however, relates only to questions which must be decided by the court in determining the proper disposition of the moneys paid under protest. Any authorized payment from the protest fund shall bear simple interest at a rate equal to the average of the weekly rates at issuance on 13-week U.S. Treasury Bills from the date of deposit into the protest fund to the date of disbursement from the protest fund. In cases involving temporary restraining orders or preliminary injunctions entered March 10, 1982, or thereafter, pursuant to this Section, when the party paying under protest fails in the protest action the State Treasurer

shall determine if any moneys paid under protest were paid as a result of assessments under the following provisions: the Municipal Retailers' Occupation Tax Act, the Municipal Service Occupation Tax Act, the Municipal Use Tax Act, the Municipal Automobile Renting Occupation Tax Act, the Municipal Automobile Renting Use Tax Act, Section 8-11-9 of the Illinois Municipal Code, the Tourism, Conventions and Other Special Events Promotion Act of 1967, the County Automobile Renting Occupation Tax Act, the County Automobile Renting Use Tax Act, Section 5-1034 of the Counties Code, Section 5.01 of the Local Mass Transit District Act, the Downstate Public Transportation Act, Section 4.03 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, subsections (c) and (d) of Section 201 of the Illinois Income Tax Act, Section 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and the Water Company Invested Capital Tax Act. Any such moneys paid under protest shall bear simple interest at a rate equal to the average of the weekly rates at issuance on 13-week U.S. Treasury Bills from the date of deposit into the protest fund to the date of disbursement from the protest fund.

It is unlawful for the Clerk of a court, a bank or any person other than the State Treasurer to be appointed as trustee with respect to any purported payment under protest, or otherwise to be authorized by a court to hold any purported payment under protest, during the pendency of the litigation

involving such purported payment under protest, it being the expressed intention of the General Assembly that no one is to act as custodian of any such purported payment under protest except the State Treasurer.

No payment under protest within the meaning of this Act has been made unless paid to an officer, board, commission, commissioner, department, institute, arm or agency brought within this Act by Section 1 and unless made in the form specified by Section 2a.1. No payment into court or to a circuit clerk or other court-appointed trustee is a payment under protest within the meaning of this Act.

(Source: P.A. 87-950.)

Section 15-65. The Downstate Public Transportation Act is amended by changing Sections 2-2.02, 2-7, 2-15, 3-1.02, and 4-1.7 as follows:

(30 ILCS 740/2-2.02) (from Ch. 111 2/3, par. 662.02)

Sec. 2-2.02. "Participant" means:

(1) a city, village, or incorporated town, a county, or a local mass transit district organized under the Local Mass Transit District Act (a) serving an urbanized area of over 50,000 population or (b) serving a nonurbanized area; or

(2) any Metro-East Transit District established pursuant to Section 3 of the Local Mass Transit District Act and serving one or more of the Counties of Madison, Monroe, and St. Clair

during Fiscal Year 1989, all located outside the boundaries of the Northern Illinois Transit ~~Regional Transportation~~ Authority as established pursuant to the Northern Illinois Transit ~~Regional Transportation~~ Authority Act.

(Source: P.A. 94-70, eff. 6-22-05.)

(30 ILCS 740/2-7) (from Ch. 111 2/3, par. 667)

Sec. 2-7. Quarterly reports; annual audit.

(a) Any Metro-East Transit District participant shall, no later than 60 days following the end of each quarter of any fiscal year, file with the Department on forms provided by the Department for that purpose, a report of the actual operating deficit experienced during that quarter. The Department shall, upon receipt of the quarterly report, determine whether the operating deficits were incurred in conformity with the program of proposed expenditures and services approved by the Department pursuant to Section 2-11. Any Metro-East District may either monthly or quarterly for any fiscal year file a request for the participant's eligible share, as allocated in accordance with Section 2-6, of the amounts transferred into the Metro-East Public Transportation Fund.

(b) Each participant other than any Metro-East Transit District participant shall, 30 days before the end of each quarter, file with the Department on forms provided by the Department for such purposes a report of the projected eligible operating expenses to be incurred in the next quarter

and 30 days before the third and fourth quarters of any fiscal year a statement of actual eligible operating expenses incurred in the preceding quarters. Except as otherwise provided in subsection (b-5), within 45 days of receipt by the Department of such quarterly report, the Comptroller shall order paid and the Treasurer shall pay from the Downstate Public Transportation Fund to each participant an amount equal to one-third of such participant's eligible operating expenses; provided, however, that in Fiscal Year 1997, the amount paid to each participant from the Downstate Public Transportation Fund shall be an amount equal to 47% of such participant's eligible operating expenses and shall be increased to 49% in Fiscal Year 1998, 51% in Fiscal Year 1999, 53% in Fiscal Year 2000, 55% in Fiscal Years 2001 through 2007, and 65% in Fiscal Year 2008 and thereafter, and 75% for participants serving urbanized areas and 80% for participants serving nonurbanized areas in fiscal year 2027 and thereafter; however, in any year that a participant receives funding under subsection (i) of Section 2705-305 of the Department of Transportation Law (20 ILCS 2705/2705-305), that participant shall be eligible only for assistance equal to the following percentage of its eligible operating expenses: 42% in Fiscal Year 1997, 44% in Fiscal Year 1998, 46% in Fiscal Year 1999, 48% in Fiscal Year 2000, and 50% in Fiscal Year 2001 and thereafter. Any such payment for the third and fourth quarters of any fiscal year shall be adjusted to reflect actual

eligible operating expenses for preceding quarters of such fiscal year. However, no participant shall receive an amount less than that which was received in the immediate prior year, provided in the event of a shortfall in the fund those participants receiving less than their full allocation pursuant to Section 2-6 of this Article shall be the first participants to receive an amount not less than that received in the immediate prior year.

(b-5) (Blank).

(b-10) On July 1, 2008, each participant shall receive an appropriation in an amount equal to 65% of its fiscal year 2008 eligible operating expenses adjusted by the annual 10% increase required by Section 2-2.04 of this Act. In no case shall any participant receive an appropriation that is less than its fiscal year 2008 appropriation. Every fiscal year thereafter, each participant's appropriation shall increase by 10% over the appropriation established for the preceding fiscal year as required by Section 2-2.04 of this Act.

(b-11) Beginning July 1, 2026, and every fiscal year thereafter, if the participant's expenditures in the immediately preceding fiscal year are equal to or greater than 85% of the amounts appropriated to the participant in the immediately preceding fiscal year, then the participant's appropriation shall increase by an amount equal to the year-over-year percentage increase in revenue deposited into the Downstate Public Transportation Fund. If there was a

year-over-year reduction in the revenue deposited into the Fund, then each participant's appropriation shall be no more than the previous fiscal year's appropriation.

(b-15) Beginning on July 1, 2007, and for each fiscal year thereafter, each participant shall maintain a minimum local share contribution (from farebox and all other local revenues) equal to the actual amount provided in Fiscal Year 2006 or, for new recipients, an amount equivalent to the local share provided in the first year of participation. The local share contribution shall be reduced by an amount equal to the total amount of lost revenue for services provided under Section 2-15.2 and Section 2-15.3 of this Act.

(b-20) Any participant in the Downstate Public Transportation Fund may use State operating assistance funding pursuant to this Section to provide transportation services within any county that is contiguous to its territorial boundaries as defined by the Department and subject to Departmental approval. Any such contiguous-area service provided by a participant after July 1, 2007 must meet the requirements of subsection (a) of Section 2-5.1.

(c) No later than 180 days following the last day of the participant's Fiscal Year each participant shall provide the Department with an audit prepared by a Certified Public Accountant covering that Fiscal Year. For those participants other than a Metro-East Transit District, any discrepancy between the funds paid and the percentage of the eligible

operating expenses provided for by paragraph (b) of this Section shall be reconciled by appropriate payment or credit. In the case of any Metro-East Transit District, any amount of payments from the Metro-East Public Transportation Fund which exceed the eligible deficit of the participant shall be reconciled by appropriate payment or credit.

(d) Upon the Department's final reconciliation determination that identifies a discrepancy between the Downstate Operating Assistance Program funds paid and the percentage of the eligible operating expenses which results in a reimbursement payment due to the Department, the participant shall remit the reimbursement payment to the Department no later than 90 days after written notification.

(e) Funds received by the Department from participants for reimbursement as a result of an overpayment from a prior State fiscal year shall be deposited into the Downstate Public Transportation Fund in the fiscal year in which they are received and all unspent funds shall roll to following fiscal years.

(f) Upon the Department's final reconciliation determination that identifies a discrepancy between the Downstate Operating Assistance Program funds paid and the percentage of the eligible operating expenses which results in a reimbursement payment due to the participant, the Department shall remit the reimbursement payment to the participant no later than 90 days after written notifications.

(Source: P.A. 102-626, eff. 8-27-21; 102-790, eff. 1-1-23; 103-154, eff. 6-30-23.)

(30 ILCS 740/2-15) (from Ch. 111 2/3, par. 675.1)

Sec. 2-15. Residual fund balance.

(a) ~~Except as otherwise provided in this Section, all funds which remain in the Downstate Public Transportation Fund or the Metro East Public Transportation Fund after the payment of the fourth quarterly payment to participants other than Metro-East Transit District participants and the last monthly payment to Metro-East Transit participants in each fiscal year shall be transferred (i) to the General Revenue Fund through fiscal year 2008 and (ii) to the Downstate Transit Improvement Fund for fiscal year 2009 and each fiscal year thereafter. Transfers shall be made no later than 90 days following the end of such fiscal year.~~ Beginning fiscal year 2010, all moneys each year in the Downstate Transit Improvement Fund, held solely for the benefit of the participants in the Downstate Public Transportation Fund and shall be appropriated to the Department to make competitive capital grants to the participants of the respective funds, except that the total residual fund balance transferred to the Downstate Transit Improvement Fund after the completion of Fiscal Year 2026 shall be used for Intercity Rail Capital Startup projects for connectivity between downstate communities and Chicago. Beginning in fiscal year 2026, the Department shall issue a

semi-annual call for projects for this program. However, such amount as the Department determines to be necessary for (1) allocation to participants for the purposes of Section 2-7 for the first quarter of the succeeding fiscal year and (2) an amount equal to 2% of the total allocations to participants in the fiscal year just ended to be used for the purpose of audit adjustments shall be retained in such Funds to be used by the Department for such purposes. Notwithstanding any other provision of law, for Fiscal Year 2027, the sum of $3,750,000, or so much of that amount as may be necessary, may be appropriated from the Downstate Transit Improvement Fund to the Department of Transportation to make a grant to the Springfield Airport Authority for the purpose of supporting daily commercial air service between Springfield and Chicago O'Hare International Airport in order to facilitate State operations in the Capital City.

(b) Notwithstanding any other provision of law, in addition to any other transfers that may be provided by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Metro East Public Transportation Fund into the General Revenue Fund. Upon completion of the transfers, the Metro East Public Transportation Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund pass to the General Revenue Fund.

(Source: P.A. 97-72, eff. 7-1-11.)

(30 ILCS 740/3-1.02) (from Ch. 111 2/3, par. 683)

Sec. 3-1.02. "Participant" means any county located outside the boundaries of the Northern Illinois Transit ~~Regional Transportation~~ Authority as established under the Northern Illinois Transit ~~Regional Transportation~~ Authority Act and outside the Bi-State Metropolitan Development District established under an Act approved July 26, 1949, except that beginning, July 1, 1987 the counties within the boundaries of the Bi-State Metropolitan Development District may be eligible for capital assistance only, or within such county any municipality with 20,000 or more population that is not included in an urbanized area or the boundaries of a local mass transit district; or within such county any municipality with 20,000 or less population receiving State mass transportation operating assistance under the Downstate Public Transportation Act during Fiscal Year 1979; or within such county or counties a local mass transit district organized under the local Mass Transit District Act which is not included in an urbanized area or the boundaries of a local mass transit district which includes an urbanized area; provided, however, that no such entity shall be eligible to participate unless it agrees to adhere to the regulations and requirements of the Secretary of Transportation of the federal Department of Transportation affecting Section 18 assistance or any other conditions as

deemed reasonable and necessary by the Illinois Department of Transportation.

(Source: P.A. 87-1235.)

(30 ILCS 740/4-1.7) (from Ch. 111 2/3, par. 699.7)

Sec. 4-1.7. "Participant" means (1) a city, village or incorporated town, or a local mass transit district organized under the Local Mass Transit District Act, that is named as a designated recipient by the Governor, or is eligible to receive federal UMTA Section 9 funds, or (2) the recipient designated by the Governor within the Bi-State Metropolitan Development District; provided that such entity is all located outside the boundaries of the Northern Illinois Transit ~~Regional Transportation~~ Authority as established pursuant to the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, as amended, and has formally requested to participate in the program defined in this Article. However, no such entity shall be eligible to participate unless it agrees to adhere to the regulations and requirements of the Secretary of Transportation of the federal Department of Transportation affecting UMTA Section 9 assistance or any other conditions that are deemed reasonable and necessary by the Illinois Department of Transportation.

(Source: P.A. 86-16.)

Section 15-70. The State Mandates Act is amended by

changing Section 8.47 as follows:

(30 ILCS 805/8.47)

Sec. 8.47. Exempt mandate.

(a) Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by Public Act 103-2, 103-110, 103-409, 103-455, 103-529, 103-552, 103-553, 103-579, or 103-582.

(b) Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by the Decennial Committees on Local Government Efficiency Act.

(c) Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of the mandate created by Section 2.10a of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act in Public Act 103-281.

(Source: P.A. 102-1136, eff. 2-10-23; 103-2, eff. 5-10-23; 103-110, eff. 6-29-23; 103-281, eff. 1-1-24; 103-409, eff. 1-1-24; 103-455, eff. 1-1-24; 103-529, eff. 8-11-23; 103-552, eff. 8-11-23; 103-553, eff. 8-11-23; 103-579, eff. 12-8-23; 103-582, eff. 12-8-23; 103-605, eff. 7-1-24.)

Section 15-90. The Use and Occupation Tax Refund Act is amended by changing Section 1 as follows:

(35 ILCS 150/1) (from Ch. 120, par. 1501)

Sec. 1. Every real estate developer-builder who has paid a use tax or reimbursed a retailer for any Illinois, municipal, county, or Northern Illinois Transit ~~Regional Transportation~~ Authority retailers' occupation tax, or who, under a contract with a contractor or subcontractor, has directly or indirectly borne the burden of a use tax or any reimbursement for any Illinois, municipal, county or Northern Illinois Transit ~~Regional Transportation~~ Authority retailers' occupation tax paid by that contractor or subcontractor to a retailer, on tangible personal property purchased on or after July 1, 1977, and prior to July 1, 1980, that is to be physically incorporated into public improvements (such as public roads and streets, public sewers or other public utility service), the title to which was required by ordinance of a unit of local government to be conveyed to that unit of local government or was so conveyed by operation of law, may, prior to July 1, 1982, file a claim for credit or refund directly with the Department of Revenue to recover the amount of such use tax payment or reimbursement for any Illinois, municipal, county or Northern Illinois Transit ~~Regional Transportation~~ Authority retailers' occupation tax. Such claim shall be accompanied by a notarized affidavit from the retailer and subcontractor, if applicable, from whom such tangible personal property was purchased stating that the retailer collected the use tax or was reimbursed for Illinois, municipal, county, or Northern

Illinois Transit ~~Regional Transportation~~ Authority retailers' occupation tax, that an amount equal to all such taxes was properly remitted to the Department and that the retailer has not filed a claim for credit or refund based upon the transaction which is the subject of the claim and will not thereafter file any claim based upon that same transaction.

This refund or credit shall be made only to the real estate developer-builder or assignee that has been required to physically incorporate the public improvements by a unit of local government. Proof of such requirement shall be a certified letter from the unit of local government stating that the improvements were required by that unit of local government.

The Department shall prescribe the forms for the claim and certification and shall establish the necessary procedures for processing such claims.

(Source: P.A. 82-248.)

Section 15-95. The Property Tax Code is amended by changing Section 15-100 as follows:

(35 ILCS 200/15-100)

Sec. 15-100. Public transportation systems.

(a) All property belonging to any municipal corporation created for the sole purpose of owning and operating a transportation system for public service is exempt.

(b) Property owned by (i) a municipal corporation of 500,000 or more inhabitants, used for public transportation purposes, and operated by the Chicago Transit Authority; (ii) the Northern Illinois Transit ~~Regional Transportation~~ Authority; (iii) any service board or division of the Northern Illinois Transit ~~Regional Transportation~~ Authority; (iv) the Northeast Illinois Regional Commuter Railroad Corporation; or (v) the Chicago Transit Authority shall be exempt. For purposes of this Section alone, the Northern Illinois Transit ~~Regional Transportation~~ Authority, any service board or division of the Northern Illinois Transit ~~Regional Transportation~~ Authority, the Northeast Illinois Regional Commuter Railroad Corporation, the Chicago Transit Authority, or a municipal corporation, as defined in item (i), shall be deemed an "eligible transportation authority". The exemption provided in this subsection shall not be affected by any transaction in which, for the purpose of obtaining financing, the eligible transportation authority, directly or indirectly, leases or otherwise transfers such property to another whose property is not exempt and immediately thereafter enters into a leaseback or other agreement that directly or indirectly gives the eligible transportation authority a right to use, control, and possess the property. In the case of a conveyance of such property, the eligible transportation authority must retain an option to purchase the property at a future date or, within the limitations period for reverters, the property must

revert back to the eligible transportation authority.

(c) If such property has been conveyed as described in subsection (b), the property will no longer be exempt pursuant to this Section as of the date when:

(1) the right of the eligible transportation authority to use, control, and possess the property has been terminated;

(2) the eligible transportation authority no longer has an option to purchase or otherwise acquire the property; and

(3) there is no provision for a reverter of the property to the eligible transportation authority within the limitations period for reverters.

(d) Pursuant to Sections 15-15 and 15-20 of this Code, the eligible transportation authority shall notify the chief county assessment officer of any transaction under subsection (b) of this Section. The chief county assessment officer shall determine initial and continuing compliance with the requirements of this Section for tax exemption. Failure to notify the chief county assessment officer of a transaction under this Section or to otherwise comply with the requirements of Sections 15-15 and 15-20 of this Code shall, in the discretion of the chief county assessment officer, constitute cause to terminate the exemption, notwithstanding any other provision of this Code.

(e) No provision of this Section shall be construed to

affect the obligation of the eligible transportation authority to which an exemption certificate has been issued under this Section from its obligation under Section 15-10 of this Code to file an annual certificate of status or to notify the chief county assessment officer of transfers of interest or other changes in the status of the property as required by this Code.

(f) The changes made by this amendatory Act of 1997 are declarative of existing law and shall not be construed as a new enactment.

(Source: P.A. 90-562, eff. 12-16-97.)

Section 15-100. The Motor Fuel Tax Law is amended by changing Section 8b as follows:

(35 ILCS 505/8b)

Sec. 8b. Transportation Renewal Fund; creation; distribution of proceeds.

(a) The Transportation Renewal Fund is hereby created as a special fund in the State treasury. Moneys in the Fund shall be used as provided in this Section:

(1) 80% of the moneys in the Fund shall be used for highway maintenance, highway construction, bridge repair, congestion relief, and construction of aviation facilities; of that 80%:

(A) the State Comptroller shall order transferred and the State Treasurer shall transfer 60% to the

State Construction Account Fund; those moneys shall be used solely for construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways and are limited to payments made pursuant to design and construction contracts awarded by the Department of Transportation;

(B) 40% shall be distributed by the Department of Transportation to municipalities, counties, and road districts of the State using the percentages set forth in subdivisions (A), (B), (C), and (D) of paragraph (2) of subsection (e) of Section 8; distributions to particular municipalities, counties, and road districts under this subdivision (B) shall be made according to the allocation procedures described for municipalities, counties, and road districts in subsection (e) of Section 8 and shall be subject to the same requirements and limitations described in that subsection; and

(2) 20% of the moneys in the Fund shall be used for projects related to rail facilities and mass transit facilities, as defined in Section 2705-305 of the Department of Transportation Law of the Civil Administrative Code of Illinois, including rapid transit, rail, high-speed rail, bus and other equipment in connection with the State or a unit of local government, special district, municipal corporation, or other public

agency authorized to provide and promote public transportation within the State; of that 20%:

(A) 90% shall be deposited into the Northern Illinois Transit ~~Regional Transportation~~ Authority Capital Improvement Fund, a special fund created in the State Treasury; moneys in the Northern Illinois Transit ~~Regional Transportation~~ Authority Capital Improvement Fund shall be used by the Northern Illinois Transit ~~Regional Transportation~~ Authority for construction, improvements, and deferred maintenance on mass transit facilities and acquisition of buses and other equipment; and

(B) 10% shall be deposited into the Downstate Mass Transportation Capital Improvement Fund, a special fund created in the State Treasury; moneys in the Downstate Mass Transportation Capital Improvement Fund shall be used by local mass transit districts other than the Northern Illinois Transit ~~Regional Transportation~~ Authority for construction, improvements, and deferred maintenance on mass transit facilities and acquisition of buses and other equipment. Beginning in Fiscal Year 2026, moneys in the Downstate Mass Transportation Capital Improvement Fund may be used for intercity rail capital startup projects for connectivity between downstate communities and Chicago. The amount to be spent on

intercity rail capital startup projects from the Downstate Mass Transportation Capital Improvement Fund shall be no more than $134,729,538.

(b) (Blank).

(Source: P.A. 103-866, eff. 8-9-24.)

Section 15-105. The Postage Stamp Vending Machine Act is amended by changing Section 1 as follows:

(35 ILCS 815/1) (from Ch. 121 1/2, par. 911)

Sec. 1. Vending machines which vend only United States postage stamps are exempt from license fees or any excise or license tax levied by the State of Illinois or any county or municipality or other taxing district thereof, but are not exempt from State, county, municipal, or Northern Illinois Transit ~~Regional Transportation~~ Authority occupation and use taxes.

(Source: P.A. 82-985.)

Section 15-110. The Use Tax Act is amended by changing Section 2b as follows:

(35 ILCS 105/2b) (from Ch. 120, par. 439.2b)

Sec. 2b. "Selling price" shall not include any amounts added to prices by sellers on account of the seller's duty to collect any tax imposed under the ~~"~~Northern Illinois

Transit~~Regional Transportation~~ Authority Act~~", enacted by the 78th General Assembly~~.

(Source: P.A. 78-3rd S.S.-12.)

Section 15-120. The Governmental Tax Reform Validation Act is amended by changing Section 10 as follows:

(35 ILCS 165/10)

Sec. 10. Re-enactment; findings; purpose; validation.

(a) The General Assembly finds and declares that:

(1) The amendatory provisions of this Act were first enacted by Public Act 85-1135 and all related to taxation.

(A) Article I of Public Act 85-1135, effective July 28, 1988, contained provisions stating legislative intent.

(B) Article II of Public Act 85-1135, effective January 1, 1990, contained provisions amending or creating Sections 8-11-1, 8-11-1.1, 8-11-1.2, 8-11-1.3, 8-11-1.4, 8-11-5, 8-11-6, 8-11-6a, 8-11-16, and 11-74.4-8a of the Illinois Municipal Code; Sections 24a-1, 24a-2, 24a-3, 24a-4, and 25.05 of "An Act to revise the law in relation to counties"; Section 4 of the Water Commission Act of 1985; Section 5.01 of the Local Mass Transit District Act; Sections 4.01, 4.03, 4.04, and 4.09 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act;

Sections 3, 9, and 10b of the Use Tax Act; Sections 2, 3, 3d, 7a, 9, 10, 10b, and 15 of the Service Use Tax Act; Sections 2, 3, 9, 13, 15, and 20.1 of the Service Occupation Tax Act; Sections 2, 3, 5k, and 6d of the Retailers' Occupation Tax Act; and Sections 5.240, 5.241, 6z-16, and 6z-17 of the State Finance Act. Article II of Public Act 85-1135, effective January 1, 1990, also contained provisions repealing Sections 25.05a, 25.05-2, 25.05-2a, 25.05-3, 25.05-3a, 25.05-10, 25.05-10a, and 25.05-10.1 of "An Act to revise the law in relation to counties" and Sections 10 and 14 of the Service Occupation Tax Act.

(C) Article III of Public Act 85-1135, effective September 1, 1988, contained provisions further amending Sections 3 and 9 of the Use Tax Act; Sections 2, 3, and 9 of the Service Use Tax Act; Sections 2, 3, and 9 of the Service Occupation Tax Act; and Sections 2 and 3 of the Retailers' Occupation Tax Act; and amending Section 2 of the State Revenue Sharing Act.

(D) Article IV of Public Act 85-1135, effective July 28, 1988, contained provisions amending Section 6z-9 of the State Finance Act and creating Section .01 of the State Revenue Sharing Act.

(E) Article V of Public Act 85-1135, effective July 28, 1988, contained provisions precluding any effect on a pre-existing right, remedy, or liability

and authorizing enactment of home rule municipality ordinances.

(2) Public Act 85-1135 also contained provisions relating to State bonds and creating the Water Pollution Control Revolving Fund loan program.

(3) On August 26, 1998, the Cook County Circuit Court entered an order in the case of Oak Park Arms Associates v. Whitley (No. 92 L 51045), in which it found that Public Act 85-1135 violates the single subject clause of the Illinois Constitution (Article IV, Section 8(d)). As of the time this Act was prepared, the order declaring P.A. 85-1135 invalid has been vacated but the case is subject to appeal.

(4) The tax provisions of Public Act 85-1135 affect many areas of vital concern to the people of this State. The disruption of the tax reform contained in those provisions could constitute a grave threat to the continued health, safety, and welfare of the people of this State.

(b) It is the purpose of this Act to prevent or minimize any problems relating to taxation that may result from challenges to the constitutional validity of Public Act 85-1135, by (1) re-enacting provisions from Public Act 85-1135 and (2) validating all actions taken in reliance on those provisions from Public Act 85-1135.

(c) Because Public Act 86-962, effective January 1, 1990,

renumbered Sections 24a-1, 24a-2, 24a-3, 24a-4, and 25.05 of the Counties Code, this Act contains those provisions as renumbered under Sections 5-1006, 5-1007, 5-1008, 5-1009, and 5-1024 of the Counties Code. Because Public Act 86-1475, effective January 10, 1991, resectioned Section 3 of the Use Tax Act, Section 3 of the Service Use Tax Act, Section 3 of the Service Occupation Tax Act, and Section 2 of the Retailers' Occupation Tax Act, this Act contains those provisions as resectioned under Sections 3, 3-5, 3-10, 3-15, 3-20, 3-25, 3-30, 3-35, 3-40, 3-45, 3-50, 3-55, 3-60, 3-65, 3-70, 3-75, and 3-80 of the Use Tax Act; Sections 3, 3-5, 3-10, 3-15, 3-20, 3-25, 3-30, 3-35, 3-40, 3-45, 3-50, 3-55, 3-60, and 3-65 of the Service Use Tax Act; Sections 3, 3-5, 3-10, 3-15, 3-20, 3-25, 3-30, 3-35, 3-40, 3-45, and 3-50 of the Service Occupation Tax Act; and Sections 2, 2-5, 2-10, 2-15, 2-20, 2-25, 2-30, 2-35, 2-40, 2-45, 2-50, 2-55, 2-60, 2-65 of the Retailers' Occupation Tax Act. Because Public Act 85-1440, effective February 1, 1989, renumbered Section 6z-16 of the State Finance Act and Section .01 of the State Revenue Sharing Act, this Act contains those provisions as renumbered under Section 6z-18 of the State Finance Act and Section 0.1 of the State Revenue Sharing Act. Sections 10b of the Use Tax Act, 10b of the Service Use Tax Act, 20.1 of the Service Occupation Tax Act, and 6d of the Retailers' Occupation Tax Act have been omitted from this Act because they were repealed by Public Act 87-1258, effective January 7, 1993.

(d) This Act re-enacts Section 1 of Article I of Public Act 85-1135; Sections 8-11-1, 8-11-1.1, 8-11-1.2, 8-11-1.3, 8-11-1.4, 8-11-5, 8-11-6, 8-11-6a, 8-11-16, and 11-74.4-8a of the Illinois Municipal Code; Sections 5-1006, 5-1007, 5-1008, 5-1009, and 5-1024 of the Counties Code; Section 4 of the Water Commission Act of 1985; Section 5.01 of the Local Mass Transit District Act; Sections 4.01, 4.03, 4.04, and 4.09 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act; Sections 3, 3-5, 3-10, 3-15, 3-20, 3-25, 3-30, 3-35, 3-40, 3-45, 3-50, 3-55, 3-60, 3-65, 3-70, 3-75, 3-80, 9, and 10b of the Use Tax Act; Sections 2, 3, 3-5, 3-10, 3-15, 3-20, 3-25, 3-30, 3-35, 3-40, 3-45, 3-50, 3-55, 3-60, 3-65, 3d, 7a, 9, 10, 10b, and 15 of the Service Use Tax Act; Sections 2, 3, 3-5, 3-10, 3-15, 3-20, 3-25, 3-30, 3-35, 3-40, 3-45, 3-50, 9, 13, 15, and 20.1 of the Service Occupation Tax Act; Sections 2, 2-5, 2-10, 2-15, 2-20, 2-25, 2-30, 2-35, 2-40, 2-45, 2-50, 2-55, 2-60, 2-65, 3, 5k, and 6d of the Retailers' Occupation Tax Act; Sections 5.240, 5.241, 6z-9, 6z-17, and 6z-18 of the State Finance Act; Sections 0.1 and 2 of the State Revenue Sharing Act; and Sections 1 and 2 of Article V of Public Act 85-1135 as they have been amended. It also re-repeals Sections 25.05a, 25.05-2, 25.05-2a, 25.05-3, 25.05-3a, 25.05-10, 25.05-10a, and 25.05-10.1 of "An Act to revise the law in relation to counties" and Sections 10 and 14 of the Service Occupation Tax Act. This re-enactment and re-repeal is intended to remove any questions as to the validity or content

of those Sections; it is not intended to supersede any other Public Act that amends the text of a Section as set forth in this Act. The re-enacted material in this Act is shown as existing text (i.e., without underscoring) because, as of the time this Act was prepared, the order declaring P.A. 85-1135 invalid has been vacated.

(e) In Sections 100 and 900 of this Act, references to "this amendatory Act of 1988" mean Public Act 85-1135, as re-enacted by this Act.

(f) The re-enactment or re-repeal of Sections of Public Act 85-1135 by this Act is not intended, and shall not be construed, to imply that Public Act 85-1135 is invalid or to limit or impair any legal argument (1) upholding the validity of Public Act 85-1135 or (2) concerning whether the provisions of Public Act 85-1135 were substantially re-enacted by other Public Acts.

(g) All otherwise lawful actions taken in reasonable reliance on or pursuant to the Sections re-enacted by this Act, as set forth in Public Act 85-1135 or subsequently amended, by any officer, employee, agency, or unit of State or local government or by any other person or entity, are hereby validated.

With respect to actions taken in relation to matters arising under the Sections re-enacted by this Act, as set forth in Public Act 85-1135 or subsequently amended, a person is rebuttably presumed to have acted in reasonable reliance on

and pursuant to the provisions of Public Act 85-1135, as those provisions had been amended at the time the action was taken.

(h) With respect to its administration of matters arising under the Sections re-enacted by this Act, the Department of Revenue shall continue to apply the provisions of Public Act 85-1135, as those provisions had been amended at the relevant time.

(i) This Act applies, without limitation, to proceedings pending on or after the effective date of this Act.

(Source: P.A. 91-51, eff. 6-30-99.)

Section 15-125. The Simplified Sales and Use Tax Administration Act is amended by changing Section 2 as follows:

(35 ILCS 171/2)

Sec. 2. Definitions. As used in this Act:

(a) "Agreement" means the Streamlined Sales and Use Tax Agreement as amended and adopted on January 27, 2001.

(b) "Certified Automated System" means software certified jointly by the states that are signatories to the Agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state, and maintain a record of the transaction.

(c) "Certified Service Provider" means an agent certified jointly by the states that are signatories to the Agreement to

perform all of the seller's sales tax functions.

(d) "Person" means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

(e) "Sales Tax" means the tax levied under the Service Occupation Tax Act (35 ILCS 115/) and the Retailers' Occupation Tax Act (35 ILCS 120/). "Sales tax" also means any local sales tax levied under the Home Rule Municipal Retailers' Occupation Tax Act (65 ILCS 5/8-11-1), the Non-Home Rule Municipal Retailers' Occupation Tax Act (65 ILCS 5/8-11-1.3), the Non-Home Rule Municipal Service Occupation Tax Act (65 ILCS 5/8-11-1.4), the Home Rule Municipal Service Occupation Tax (65 ILCS 5/8-11-5), the Home Rule County Retailers' Occupation Tax Law (55 ILCS 5/5-1006), the Special County Retailers' Occupation Tax for Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation Law (55 ILCS 5/5-1006.5), the Home Rule County Service Occupation Tax Law (55 ILCS 5/5-1007), subsection (b) of the Rock Island County Use and Occupation Tax Law (55 ILCS 5/5-1008.5(b)), the Metro East Mass Transit District Retailers' Occupation Tax (70 ILCS 3610/5.01(b)), the Metro East Mass Transit District Service Occupation Tax (70 ILCS 3610/5.01(c)), the Northern Illinois Transit ~~Regional Transportation~~ Authority Retailers' Occupation Tax (70 ILCS 3615/4.03(e)), the Northern Illinois Transit ~~Regional Transportation~~ Authority Service Occupation Tax (70 ILCS

3615/4.03(f)), the County Water Commission Retailers' Occupation Tax (70 ILCS 3720/4(b)), or the County Water Commission Service Occupation Tax (70 ILCS 3720/4(c)).

(f) "Seller" means any person making sales of personal property or services.

(g) "State" means any state of the United States and the District of Columbia.

(h) "Use tax" means the tax levied under the Use Tax Act (35 ILCS 105/) and the Service Use Tax Act (35 ILCS 110/). "Use tax" also means any local use tax levied under the Home Rule Municipal Use Tax Act (65 ILCS 5/8-11-6(b)), provided that the State and the municipality have entered into an agreement that provides for administration of the tax by the State.

(Source: P.A. 100-1167, eff. 1-4-19; revised 7-16-25.)

Section 15-130. The Illinois Pension Code is amended by changing Sections 22-101, 22-101B, 22-103, and 22-105 as follows:

(40 ILCS 5/22-101) (from Ch. 108 1/2, par. 22-101)

Sec. 22-101. Retirement Plan for Chicago Transit Authority Employees.

(a) There shall be established and maintained by the Authority created by the "Metropolitan Transit Authority Act", approved April 12, 1945, as amended, (referred to in this Section as the "Authority") a financially sound pension and

retirement system adequate to provide for all payments when due under such established system or as modified from time to time by ordinance of the Chicago Transit Board or collective bargaining agreement. For this purpose, the Board must make contributions to the established system as required under this Section and may make any additional contributions provided for by Board ordinance or collective bargaining agreement. The participating employees shall make such periodic payments to the established system as required under this Section and may make any additional contributions provided for by Board ordinance or collective bargaining agreement.

Provisions shall be made by the Board for all officers, except those who first become members on or after January 1, 2012, and employees of the Authority appointed pursuant to the "Metropolitan Transit Authority Act" to become, subject to reasonable rules and regulations, participants of the pension or retirement system with uniform rights, privileges, obligations and status as to the class in which such officers and employees belong. The terms, conditions and provisions of any pension or retirement system or of any amendment or modification thereof affecting employees who are members of any labor organization may be established, amended or modified by agreement with such labor organization, provided the terms, conditions and provisions must be consistent with this Act, the annual funding levels for the retirement system established by law must be met and the benefits paid to future

participants in the system may not exceed the benefit ceilings set for future participants under this Act and the contribution levels required by the Authority and its employees may not be less than the contribution levels established under this Act.

(b) The Board of Trustees shall consist of 11 members appointed as follows: (i) 5 trustees shall be appointed by the Chicago Transit Board; (ii) 3 trustees shall be appointed by an organization representing the highest number of Chicago Transit Authority participants; (iii) one trustee shall be appointed by an organization representing the second-highest number of Chicago Transit Authority participants; (iv) one trustee shall be appointed by the recognized coalition representatives of participants who are not represented by an organization with the highest or second-highest number of Chicago Transit Authority participants; and (v) one trustee shall be selected by the Northern Illinois Transit ~~Regional Transportation~~ Authority Board of Directors, and the trustee shall be a professional fiduciary who has experience in the area of collectively bargained pension plans. Trustees shall serve until a successor has been appointed and qualified, or until resignation, death, incapacity, or disqualification.

Any person appointed as a trustee of the board shall qualify by taking an oath of office that he or she will diligently and honestly administer the affairs of the system and will not knowingly violate or willfully permit the

violation of any of the provisions of law applicable to the Plan, including Sections 1-109, 1-109.1, 1-109.2, 1-110, 1-111, 1-114, and 1-115 of the Illinois Pension Code.

Each trustee shall cast individual votes, and a majority vote shall be final and binding upon all interested parties, provided that the Board of Trustees may require a supermajority vote with respect to the investment of the assets of the Retirement Plan, and may set forth that requirement in the Retirement Plan documents, by-laws, or rules of the Board of Trustees. Each trustee shall have the rights, privileges, authority, and obligations as are usual and customary for such fiduciaries.

The Board of Trustees may cause amounts on deposit in the Retirement Plan to be invested in those investments that are permitted investments for the investment of moneys held under any one or more of the pension or retirement systems of the State, any unit of local government or school district, or any agency or instrumentality thereof. The Board, by a vote of at least two-thirds of the trustees, may transfer investment management to the Illinois State Board of Investment, which is hereby authorized to manage these investments when so requested by the Board of Trustees.

Notwithstanding any other provision of this Article or any law to the contrary, any person who first becomes a member of the Chicago Transit Board on or after January 1, 2012 shall not be eligible to participate in this Retirement Plan.

(c) All individuals who were previously participants in the Retirement Plan for Chicago Transit Authority Employees shall remain participants, and shall receive the same benefits established by the Retirement Plan for Chicago Transit Authority Employees, except as provided in this amendatory Act or by subsequent legislative enactment or amendment to the Retirement Plan. For Authority employees hired on or after the effective date of this amendatory Act of the 95th General Assembly, the Retirement Plan for Chicago Transit Authority Employees shall be the exclusive retirement plan and such employees shall not be eligible for any supplemental plan, except for a deferred compensation plan funded only by employee contributions.

For all Authority employees who are first hired on or after the effective date of this amendatory Act of the 95th General Assembly and are participants in the Retirement Plan for Chicago Transit Authority Employees, the following terms, conditions and provisions with respect to retirement shall be applicable:

(1) Such participant shall be eligible for an unreduced retirement allowance for life upon the attainment of age 64 with 25 years of continuous service.

(2) Such participant shall be eligible for a reduced retirement allowance for life upon the attainment of age 55 with 10 years of continuous service.

(3) For the purpose of determining the retirement

allowance to be paid to a retiring employee, the term "Continuous Service" as used in the Retirement Plan for Chicago Transit Authority Employees shall also be deemed to include all pension credit for service with any retirement system established under Article 8 or Article 11 of this Code, provided that the employee forfeits and relinquishes all pension credit under Article 8 or Article 11 of this Code, and the contribution required under this subsection is made by the employee. The Retirement Plan's actuary shall determine the contribution paid by the employee as an amount equal to the normal cost of the benefit accrued, had the service been rendered as an employee, plus interest per annum from the time such service was rendered until the date the payment is made.

(d) From the effective date of this amendatory Act through December 31, 2008, all participating employees shall contribute to the Retirement Plan in an amount not less than 6% of compensation, and the Authority shall contribute to the Retirement Plan in an amount not less than 12% of compensation.

(e)(1) Beginning January 1, 2009 the Authority shall make contributions to the Retirement Plan in an amount equal to twelve percent (12%) of compensation and participating employees shall make contributions to the Retirement Plan in an amount equal to six percent (6%) of compensation. These contributions may be paid by the Authority and participating

employees on a payroll or other periodic basis, but shall in any case be paid to the Retirement Plan at least monthly.

(2) For the period ending December 31, 2040, the amount paid by the Authority in any year with respect to debt service on bonds issued for the purposes of funding a contribution to the Retirement Plan under Section 12c of the Metropolitan Transit Authority Act, other than debt service paid with the proceeds of bonds or notes issued by the Authority for any year after calendar year 2008, shall be treated as a credit against the amount of required contribution to the Retirement Plan by the Authority under subsection (e)(1) for the following year up to an amount not to exceed 6% of compensation paid by the Authority in that following year.

(3) By September 15 of each year beginning in 2009 and ending on December 31, 2039, on the basis of a report prepared by an enrolled actuary retained by the Plan, the Board of Trustees of the Retirement Plan shall determine the estimated funded ratio of the total assets of the Retirement Plan to its total actuarially determined liabilities. A report containing that determination and the actuarial assumptions on which it is based shall be filed with the Authority, the representatives of its participating employees, the Auditor General of the State of Illinois, and the Northern Illinois Transit ~~Regional Transportation~~ Authority. If the funded ratio is projected to decline below 60% in any year before 2040, the Board of Trustees shall also determine the increased

contribution required each year as a level percentage of payroll over the years remaining until 2040 using the projected unit credit actuarial cost method so the funded ratio does not decline below 60% and include that determination in its report. If the actual funded ratio declines below 60% in any year prior to 2040, the Board of Trustees shall also determine the increased contribution required each year as a level percentage of payroll during the years after the then current year using the projected unit credit actuarial cost method so the funded ratio is projected to reach at least 60% no later than 10 years after the then current year and include that determination in its report. Within 60 days after receiving the report, the Auditor General shall review the determination and the assumptions on which it is based, and if he finds that the determination and the assumptions on which it is based are unreasonable in the aggregate, he shall issue a new determination of the funded ratio, the assumptions on which it is based and the increased contribution required each year as a level percentage of payroll over the years remaining until 2040 using the projected unit credit actuarial cost method so the funded ratio does not decline below 60%, or, in the event of an actual decline below 60%, so the funded ratio is projected to reach 60% by no later than 10 years after the then current year. If the Board of Trustees or the Auditor General determine that an increased contribution is required to meet the funded ratio

required by the subsection, effective January 1 following the determination or 30 days after such determination, whichever is later, one-third of the increased contribution shall be paid by participating employees and two-thirds by the Authority, in addition to the contributions required by this subsection (1).

(4) For the period beginning 2040, the minimum contribution to the Retirement Plan for each fiscal year shall be an amount determined by the Board of Trustees of the Retirement Plan to be sufficient to bring the total assets of the Retirement Plan up to 90% of its total actuarial liabilities by the end of 2059. Participating employees shall be responsible for one-third of the required contribution and the Authority shall be responsible for two-thirds of the required contribution. In making these determinations, the Board of Trustees shall calculate the required contribution each year as a level percentage of payroll over the years remaining to and including fiscal year 2059 using the projected unit credit actuarial cost method. A report containing that determination and the actuarial assumptions on which it is based shall be filed by September 15 of each year with the Authority, the representatives of its participating employees, the Auditor General of the State of Illinois and the Northern Illinois Transit ~~Regional Transportation~~ Authority. If the funded ratio is projected to fail to reach 90% by December 31, 2059, the Board of Trustees shall also

determine the increased contribution required each year as a level percentage of payroll over the years remaining until December 31, 2059 using the projected unit credit actuarial cost method so the funded ratio will meet 90% by December 31, 2059 and include that determination in its report. Within 60 days after receiving the report, the Auditor General shall review the determination and the assumptions on which it is based and if he finds that the determination and the assumptions on which it is based are unreasonable in the aggregate, he shall issue a new determination of the funded ratio, the assumptions on which it is based and the increased contribution required each year as a level percentage of payroll over the years remaining until December 31, 2059 using the projected unit credit actuarial cost method so the funded ratio reaches no less than 90% by December 31, 2059. If the Board of Trustees or the Auditor General determine that an increased contribution is required to meet the funded ratio required by this subsection, effective January 1 following the determination or 30 days after such determination, whichever is later, one-third of the increased contribution shall be paid by participating employees and two-thirds by the Authority, in addition to the contributions required by subsection (e)(1).

(5) Beginning in 2060, the minimum contribution for each year shall be the amount needed to maintain the total assets of the Retirement Plan at 90% of the total actuarial liabilities

of the Plan, and the contribution shall be funded two-thirds by the Authority and one-third by the participating employees in accordance with this subsection.

(f) The Authority shall take the steps necessary to comply with Section 414(h)(2) of the Internal Revenue Code of 1986, as amended, to permit the pick-up of employee contributions under subsections (d) and (e) on a tax-deferred basis.

(g) The Board of Trustees shall certify to the Governor, the General Assembly, the Auditor General, the Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority, and the Authority at least 90 days prior to the end of each fiscal year the amount of the required contributions to the retirement system for the next retirement system fiscal year under this Section. The certification shall include a copy of the actuarial recommendations upon which it is based. In addition, copies of the certification shall be sent to the Commission on Government Forecasting and Accountability and the Mayor of Chicago.

(h)(1) As to an employee who first becomes entitled to a retirement allowance commencing on or after November 30, 1989, the retirement allowance shall be the amount determined in accordance with the following formula:

(A) One percent (1%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each full year of continuous service from the date of original employment to the effective date of the Plan;

plus

(B) One and seventy-five hundredths percent (1.75%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each year (including fractions thereof to completed calendar months) of continuous service as provided for in the Retirement Plan for Chicago Transit Authority Employees.

Provided, however that:

(2) As to an employee who first becomes entitled to a retirement allowance commencing on or after January 1, 1993, the retirement allowance shall be the amount determined in accordance with the following formula:

(A) One percent (1%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each full year of continuous service from the date of original employment to the effective date of the Plan; plus

(B) One and eighty hundredths percent (1.80%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each year (including fractions thereof to completed calendar months) of continuous service as provided for in the Retirement Plan for Chicago Transit Authority Employees.

Provided, however that:

(3) As to an employee who first becomes entitled to a retirement allowance commencing on or after January 1, 1994,

the retirement allowance shall be the amount determined in accordance with the following formula:

(A) One percent (1%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each full year of continuous service from the date of original employment to the effective date of the Plan; plus

(B) One and eighty-five hundredths percent (1.85%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each year (including fractions thereof to completed calendar months) of continuous service as provided for in the Retirement Plan for Chicago Transit Authority Employees.

Provided, however that:

(4) As to an employee who first becomes entitled to a retirement allowance commencing on or after January 1, 2000, the retirement allowance shall be the amount determined in accordance with the following formula:

(A) One percent (1%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each full year of continuous service from the date of original employment to the effective date of the Plan; plus

(B) Two percent (2%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each year (including fractions thereof to completed

calendar months) of continuous service as provided for in the Retirement Plan for Chicago Transit Authority Employees.

Provided, however that:

(5) As to an employee who first becomes entitled to a retirement allowance commencing on or after January 1, 2001, the retirement allowance shall be the amount determined in accordance with the following formula:

(A) One percent (1%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each full year of continuous service from the date of original employment to the effective date of the Plan; plus

(B) Two and fifteen hundredths percent (2.15%) of his "Average Annual Compensation in the highest four (4) completed Plan Years" for each year (including fractions thereof to completed calendar months) of continuous service as provided for in the Retirement Plan for Chicago Transit Authority Employees.

The changes made by this amendatory Act of the 95th General Assembly, to the extent that they affect the rights or privileges of Authority employees that are currently the subject of collective bargaining, have been agreed to between the authorized representatives of these employees and of the Authority prior to enactment of this amendatory Act, as evidenced by a Memorandum of Understanding between these

representatives that will be filed with the Secretary of State Index Department and designated as "95-GA-C05". The General Assembly finds and declares that those changes are consistent with 49 U.S.C. 5333(b) (also known as Section 13(c) of the Federal Transit Act) because of this agreement between authorized representatives of these employees and of the Authority, and that any future amendments to the provisions of this amendatory Act of the 95th General Assembly, to the extent those amendments would affect the rights and privileges of Authority employees that are currently the subject of collective bargaining, would be consistent with 49 U.S.C. 5333(b) if and only if those amendments were agreed to between these authorized representatives prior to enactment.

(i) Early retirement incentive plan; funded ratio.

(1) Beginning on the effective date of this Section, no early retirement incentive shall be offered to participants of the Plan unless the Funded Ratio of the Plan is at least 80% or more.

(2) For the purposes of this Section, the Funded Ratio shall be the Adjusted Assets divided by the Actuarial Accrued Liability developed in accordance with Statement #25 promulgated by the Government Accounting Standards Board and the actuarial assumptions described in the Plan. The Adjusted Assets shall be calculated based on the methodology described in the Plan.

(j) Nothing in this amendatory Act of the 95th General

Assembly shall impair the rights or privileges of Authority employees under any other law.

(k) Any individual who, on or after August 19, 2011 (the effective date of Public Act 97-442), first becomes a participant of the Retirement Plan shall not be paid any of the benefits provided under this Code if he or she is convicted of a felony relating to, arising out of, or in connection with his or her service as a participant.

This subsection (k) shall not operate to impair any contract or vested right acquired before August 19, 2011 (the effective date of Public Act 97-442) under any law or laws continued in this Code, and it shall not preclude the right to refund.

(Source: P.A. 97-442, eff. 8-19-11; 97-609, eff. 1-1-12; 97-813, eff. 7-13-12.)

(40 ILCS 5/22-101B)

Sec. 22-101B. Health Care Benefits.

(a) The Chicago Transit Authority (hereinafter referred to in this Section as the "Authority") shall take all actions lawfully available to it to separate the funding of health care benefits for retirees and their dependents and survivors from the funding for its retirement system. The Authority shall endeavor to achieve this separation as soon as possible, and in any event no later than July 1, 2009.

(b) Effective 90 days after the effective date of this

amendatory Act of the 95th General Assembly, a Retiree Health Care Trust is established for the purpose of providing health care benefits to eligible retirees and their dependents and survivors in accordance with the terms and conditions set forth in this Section 22-101B. The Retiree Health Care Trust shall be solely responsible for providing health care benefits to eligible retirees and their dependents and survivors upon the exhaustion of the account established by the Retirement Plan for Chicago Transit Authority Employees pursuant to Section 401(h) of the Internal Revenue Code of 1986, but no earlier than January 1, 2009 and no later than July 1, 2009.

(1) The Board of Trustees shall consist of 7 members appointed as follows: (i) 3 trustees shall be appointed by the Chicago Transit Board; (ii) one trustee shall be appointed by an organization representing the highest number of Chicago Transit Authority participants; (iii) one trustee shall be appointed by an organization representing the second-highest number of Chicago Transit Authority participants; (iv) one trustee shall be appointed by the recognized coalition representatives of participants who are not represented by an organization with the highest or second-highest number of Chicago Transit Authority participants; and (v) one trustee shall be selected by the Northern Illinois Transit ~~Regional Transportation~~ Authority Board of Directors, and the trustee shall be a professional fiduciary who has

experience in the area of collectively bargained retiree health plans. Trustees shall serve until a successor has been appointed and qualified, or until resignation, death, incapacity, or disqualification.

Any person appointed as a trustee of the board shall qualify by taking an oath of office that he or she will diligently and honestly administer the affairs of the system, and will not knowingly violate or willfully permit the violation of any of the provisions of law applicable to the Plan, including Sections 1-109, 1-109.1, 1-109.2, 1-110, 1-111, 1-114, and 1-115 of Article 1 of the Illinois Pension Code.

Each trustee shall cast individual votes, and a majority vote shall be final and binding upon all interested parties, provided that the Board of Trustees may require a supermajority vote with respect to the investment of the assets of the Retiree Health Care Trust, and may set forth that requirement in the trust agreement or by-laws of the Board of Trustees. Each trustee shall have the rights, privileges, authority and obligations as are usual and customary for such fiduciaries.

(2) The Board of Trustees shall establish and administer a health care benefit program for eligible retirees and their dependents and survivors. Any health care benefit program established by the Board of Trustees for eligible retirees and their dependents and survivors

effective on or after July 1, 2009 shall not contain any plan which provides for more than 90% coverage for in-network services or 70% coverage for out-of-network services after any deductible has been paid, except that coverage through a health maintenance organization ("HMO") may be provided at 100%.

(2.5) The Board of Trustees may also establish and administer a health reimbursement arrangement for retirees and for former employees of the Authority or the Retirement Plan, and their survivors, who have contributed to the Retiree Health Care Trust but do not satisfy the years of service requirement of subdivision (b)(4) and the terms of the retiree health care plan; or for those who do satisfy the requirements of subdivision (b)(4) and the terms of the retiree health care plan but who decline coverage under the plan prior to retirement. Any such health reimbursement arrangement may provide that: the retirees or former employees of the Authority or the Retirement Plan, and their survivors, must have reached age 65 to be eligible to participate in the health reimbursement arrangement; contributions by the retirees or former employees of the Authority or the Retirement Plan to the Retiree Health Care Trust shall be considered assets of the Retiree Health Care Trust only; contributions shall not accrue interest for the benefit of the retiree or former employee of the Authority or the

Retirement Plan or survivor; benefits shall be payable in accordance with the Internal Revenue Code of 1986; the amounts paid to or on account of the retiree or former employee of the Authority or the Retirement Plan or survivor shall not exceed the total amount which the retiree or former employee of the Authority or the Retirement Plan contributed to the Retiree Health Care Trust; the Retiree Health Care Trust may charge a reasonable administrative fee for processing the benefits. The Board of Trustees of the Retiree Health Care Trust may establish such rules, limitations and requirements as the Board of Trustees deems appropriate.

(3) The Retiree Health Care Trust shall be administered by the Board of Trustees according to the following requirements:

(i) The Board of Trustees may cause amounts on deposit in the Retiree Health Care Trust to be invested in those investments that are permitted investments for the investment of moneys held under any one or more of the pension or retirement systems of the State, any unit of local government or school district, or any agency or instrumentality thereof. The Board, by a vote of at least two-thirds of the trustees, may transfer investment management to the Illinois State Board of Investment, which is hereby authorized to manage these investments when so

requested by the Board of Trustees.

(ii) The Board of Trustees shall establish and maintain an appropriate funding reserve level which shall not be less than the amount of incurred and unreported claims plus 12 months of expected claims and administrative expenses.

(iii) The Board of Trustees shall make an annual assessment of the funding levels of the Retiree Health Care Trust and shall submit a report to the Auditor General at least 90 days prior to the end of the fiscal year. The report shall provide the following:

(A) the actuarial present value of projected benefits expected to be paid to current and future retirees and their dependents and survivors;

(B) the actuarial present value of projected contributions and trust income plus assets;

(C) the reserve required by subsection (b)(3)(ii); and

(D) an assessment of whether the actuarial present value of projected benefits expected to be paid to current and future retirees and their dependents and survivors exceeds or is less than the actuarial present value of projected contributions and trust income plus assets in excess of the reserve required by subsection (b)(3)(ii).

If the actuarial present value of projected benefits expected to be paid to current and future retirees and their dependents and survivors exceeds the actuarial present value of projected contributions and trust income plus assets in excess of the reserve required by subsection (b)(3)(ii), then the report shall provide a plan, to be implemented over a period of not more than 10 years from each valuation date, which would make the actuarial present value of projected contributions and trust income plus assets equal to or exceed the actuarial present value of projected benefits expected to be paid to current and future retirees and their dependents and survivors. The plan may consist of increases in employee, retiree, dependent, or survivor contribution levels, decreases in benefit levels, or other plan changes or any combination thereof. If the actuarial present value of projected benefits expected to be paid to current and future retirees and their dependents and survivors is less than the actuarial present value of projected contributions and trust income plus assets in excess of the reserve required by subsection (b)(3)(ii), then the report may provide a plan of decreases in employee, retiree, dependent, or survivor contribution levels, increases in benefit levels, or other plan changes, or any combination thereof, to the

extent of the surplus.

(iv) The Auditor General shall review the report and plan provided in subsection (b)(3)(iii) and issue a determination within 90 days after receiving the report and plan, with a copy of such determination provided to the General Assembly and the Northern Illinois Transit ~~Regional Transportation~~ Authority, as follows:

(A) In the event of a projected shortfall, if the Auditor General determines that the assumptions stated in the report are not unreasonable in the aggregate and that the plan of increases in employee, retiree, dependent, or survivor contribution levels, decreases in benefit levels, or other plan changes, or any combination thereof, to be implemented over a period of not more than 10 years from each valuation date, is reasonably projected to make the actuarial present value of projected contributions and trust income plus assets equal to or in excess of the actuarial present value of projected benefits expected to be paid to current and future retirees and their dependents and survivors, then the Board of Trustees shall implement the plan. If the Auditor General determines that the assumptions stated in the report are unreasonable in the aggregate, or

that the plan of increases in employee, retiree, dependent, or survivor contribution levels, decreases in benefit levels, or other plan changes to be implemented over a period of not more than 10 years from each valuation date, is not reasonably projected to make the actuarial present value of projected contributions and trust income plus assets equal to or in excess of the actuarial present value of projected benefits expected to be paid to current and future retirees and their dependents and survivors, then the Board of Trustees shall not implement the plan, the Auditor General shall explain the basis for such determination to the Board of Trustees, and the Auditor General may make recommendations as to an alternative report and plan.

(B) In the event of a projected surplus, if the Auditor General determines that the assumptions stated in the report are not unreasonable in the aggregate and that the plan of decreases in employee, retiree, dependent, or survivor contribution levels, increases in benefit levels, or both, is not unreasonable in the aggregate, then the Board of Trustees shall implement the plan. If the Auditor General determines that the assumptions stated in the

report are unreasonable in the aggregate, or that the plan of decreases in employee, retiree, dependent, or survivor contribution levels, increases in benefit levels, or both, is unreasonable in the aggregate, then the Board of Trustees shall not implement the plan, the Auditor General shall explain the basis for such determination to the Board of Trustees, and the Auditor General may make recommendations as to an alternative report and plan.

(C) The Board of Trustees shall submit an alternative report and plan within 45 days after receiving a rejection determination by the Auditor General. A determination by the Auditor General on any alternative report and plan submitted by the Board of Trustees shall be made within 90 days after receiving the alternative report and plan, and shall be accepted or rejected according to the requirements of this subsection (b)(3)(iv). The Board of Trustees shall continue to submit alternative reports and plans to the Auditor General, as necessary, until a favorable determination is made by the Auditor General.

(4) For any retiree who first retires effective on or after January 18, 2008, to be eligible for retiree health care benefits upon retirement, the retiree must be at

least 55 years of age, retire with 10 or more years of continuous service and satisfy the preconditions established by Public Act 95-708 in addition to any rules or regulations promulgated by the Board of Trustees. Notwithstanding the foregoing, any retiree hired on or before September 5, 2001 who retires with 25 years or more of continuous service shall be eligible for retiree health care benefits upon retirement in accordance with any rules or regulations adopted by the Board of Trustees; provided he or she retires prior to the full execution of the successor collective bargaining agreement to the collective bargaining agreement that became effective January 1, 2007 between the Authority and the organizations representing the highest and second-highest number of Chicago Transit Authority participants. This paragraph (4) shall not apply to a disability allowance.

(5) Effective January 1, 2009, the aggregate amount of retiree, dependent and survivor contributions to the cost of their health care benefits shall not exceed more than 45% of the total cost of such benefits. The Board of Trustees shall have the discretion to provide different contribution levels for retirees, dependents and survivors based on their years of service, level of coverage or Medicare eligibility, provided that the total contribution from all retirees, dependents, and survivors shall be not more than 45% of the total cost of such benefits. The term

"total cost of such benefits" for purposes of this subsection shall be the total amount expended by the retiree health benefit program in the prior plan year, as calculated and certified in writing by the Retiree Health Care Trust's enrolled actuary to be appointed and paid for by the Board of Trustees.

(6) Effective January 1, 2022, all employees of the Authority shall contribute to the Retiree Health Care Trust in an amount not less than 1% of compensation.

(7) No earlier than January 1, 2009 and no later than July 1, 2009 as the Retiree Health Care Trust becomes solely responsible for providing health care benefits to eligible retirees and their dependents and survivors in accordance with subsection (b) of this Section 22-101B, the Authority shall not have any obligation to provide health care to current or future retirees and their dependents or survivors. Employees, retirees, dependents, and survivors who are required to make contributions to the Retiree Health Care Trust shall make contributions at the level set by the Board of Trustees pursuant to the requirements of this Section 22-101B.

(Source: P.A. 102-415, eff. 1-1-22.)

(40 ILCS 5/22-103)

Sec. 22-103. Northern Illinois Transit ~~Regional Transportation~~ Authority and related pension plans.

(a) As used in this Section:

"Affected pension plan" means a defined-benefit pension plan supported in whole or in part by employer contributions and maintained by the Northern Illinois Transit ~~Regional Transportation~~ Authority, the Suburban Bus Division, or the Commuter Rail Division, or any combination thereof, under the general authority of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, including, but not limited to, any such plan that has been established under or is subject to a collective bargaining agreement or is limited to employees covered by a collective bargaining agreement. "Affected pension plan" does not include any pension fund or retirement system subject to Section 22-101 of this Section.

"Authority" means the Northern Illinois Transit ~~Regional Transportation~~ Authority created under the Northern Illinois Transit ~~Regional Transportation~~ Authority Act.

"Contributing employer" means an employer that is required to make contributions to an affected pension plan under the terms of that plan.

"Funding ratio" means the ratio of an affected pension plan's assets to the present value of its actuarial liabilities, as determined at its latest actuarial valuation in accordance with applicable actuarial assumptions and recommendations.

"Under-funded pension plan" or "under-funded" means an affected pension plan that, at the time of its last actuarial

valuation, has a funding ratio of less than 90%.

(b) The contributing employers of each affected pension plan have a general duty to make the required employer contributions to the affected pension plan in a timely manner in accordance with the terms of the plan. A contributing employer must make contributions to the affected pension plan as required under this subsection and, if applicable, subsection (c); a contributing employer may make any additional contributions provided for by the board of the employer or collective bargaining agreement.

(c) In the case of an affected pension plan that is under-funded on January 1, 2009 or becomes under-funded at any time after that date, the contributing employers shall contribute to the affected pension plan, in addition to all amounts otherwise required, amounts sufficient to bring the funding ratio of the affected pension plan up to 90% in accordance with an amortization schedule adopted jointly by the contributing employers and the trustee of the affected pension plan. The amortization schedule may extend for any period up to a maximum of 50 years and shall provide for additional employer contributions in substantially equal annual amounts over the selected period. If the contributing employers and the trustee of the affected pension plan do not agree on an appropriate period for the amortization schedule within 6 months of the date of determination that the plan is under-funded, then the amortization schedule shall be based on

a period of 50 years.

In the case of an affected pension plan that has more than one contributing employer, each contributing employer's share of the total additional employer contributions required under this subsection shall be determined: (i) in proportion to the amounts, if any, by which the respective contributing employers have failed to meet their contribution obligations under the terms of the affected pension plan; or (ii) if all of the contributing employers have met their contribution obligations under the terms of the affected pension plan, then in the same proportion as they are required to contribute under the terms of that plan. In the case of an affected pension plan that has only one contributing employer, that contributing employer is responsible for all of the additional employer contributions required under this subsection.

If an under-funded pension plan is determined to have achieved a funding ratio of at least 90% during the period when an amortization schedule is in force under this Section, the contributing employers and the trustee of the affected pension plan, acting jointly, may cancel the amortization schedule and the contributing employers may cease making additional contributions under this subsection for as long as the affected pension plan retains a funding ratio of at least 90%.

(d) Beginning January 1, 2009, if the Authority fails to pay to an affected pension fund within 30 days after it is due (i) any employer contribution that it is required to make as a

contributing employer, (ii) any additional employer contribution that it is required to pay under subsection (c), or (iii) any payment that it is required to make under Section 4.02a or 4.02b of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, the trustee of the affected pension fund shall promptly so notify the Commission on Government Forecasting and Accountability, the Mayor of Chicago, the Governor, and the General Assembly.

(e) For purposes of determining employer contributions, assets, and actuarial liabilities under this subsection, contributions, assets, and liabilities relating to health care benefits shall not be included.

(f) This amendatory Act of the 94th General Assembly does not affect or impair the right of any contributing employer or its employees to collectively bargain the amount or level of employee contributions to an affected pension plan, to the extent that the plan includes employees subject to collective bargaining.

(g) Any individual who, on or after August 19, 2011 (the effective date of Public Act 97-442), first becomes a participant of an affected pension plan shall not be paid any of the benefits provided under this Code if he or she is convicted of a felony relating to, arising out of, or in connection with his or her service as a participant.

This subsection shall not operate to impair any contract or vested right acquired before August 19, 2011 (the effective

date of Public Act 97-442) under any law or laws continued in this Code, and it shall not preclude the right to refund.

(h) Notwithstanding any other provision of this Article or any law to the contrary, a person who, on or after January 1, 2012 (the effective date of Public Act 97-609), first becomes a director on the Suburban Bus Board, the Commuter Rail Board, or the Board of Directors of the Northern Illinois Transit ~~Regional Transportation~~ Authority shall not be eligible to participate in an affected pension plan.

(Source: P.A. 97-442, eff. 8-19-11; 97-609, eff. 1-1-12; 97-813, eff. 7-13-12.)

(40 ILCS 5/22-105)

Sec. 22-105. Application to Northern Illinois Transit ~~Regional Transportation~~ Authority Board members. This Code does not apply to any individual who first becomes a member of the Northern Illinois Transit ~~Regional Transportation~~ Authority Board on or after the effective date of this amendatory Act of the 98th General Assembly with respect to service on that Board.

(Source: P.A. 98-108, eff. 7-23-13.)

Section 15-135. The Illinois Municipal Budget Law is amended by changing Section 2 as follows:

(50 ILCS 330/2) (from Ch. 85, par. 802)

Sec. 2. The following terms, unless the context otherwise indicates, have the following meaning:

(1) "Municipality" means and includes all municipal corporations and political subdivisions of this State, or any such unit or body hereafter created by authority of law, except the following: (a) The State of Illinois; (b) counties; (c) cities, villages and incorporated towns; (d) sanitary districts created under "An Act to create sanitary districts and to remove obstructions in the Des Plaines and Illinois Rivers", approved May 29, 1889, as amended; (e) forest preserve districts having a population of 500,000 or more, created under "An Act to provide for the creation and management of forest preserve districts and repealing certain Acts therein named", approved June 27, 1913, as amended; (f) school districts; (g) the Chicago Park District created under "An Act in relation to the creation, maintenance, operation and improvement of the Chicago Park District", approved, June 10, 1933, as amended; (h) park districts created under "The Park District Code", approved July 8, 1947, as amended; (i) the Northern Illinois Transit ~~Regional Transportation~~ Authority created under the ~~"~~Northern Illinois Transit ~~Regional Transportation~~ Authority Act~~", enacted by the 78th General Assembly~~; and (j) the Illinois Sports Facilities Authority.

(2) "Governing body" means the corporate authorities, body, or other officer of the municipality authorized by law

to raise revenue, appropriate funds, or levy taxes for the operation and maintenance thereof.

(3) "Department" means the Department of Commerce and Economic Opportunity.

(Source: P.A. 94-793, eff. 5-19-06.)

Section 15-140. The Counties Code is amended by changing Section 6-34000 as follows:

(55 ILCS 5/6-34000)

Sec. 6-34000. Report on funds received under the Northern Illinois Transit ~~Regional Transportation~~ Authority Act. If the Board of the Northern Illinois Transit ~~Regional Transportation~~ Authority adopts an ordinance under Section 4.03 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act imposing a retailers' occupation tax and a service occupation tax at the rate of 0.75% in the counties of DuPage, Kane, Lake, McHenry, and Will, then the County Boards of DuPage, Kane, Lake, McHenry, and Will counties shall each report to the General Assembly and the Commission on Government Forecasting and Accountability by March 1 of the year following the adoption of the ordinance and March 1 of each year thereafter. That report shall include the total amounts received by the County under subsection (n) of Section 4.03 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act and the expenditures and obligations of the

County using those funds during the previous calendar year.
(Source: P.A. 95-906, eff. 8-26-08.)

Section 15-145. The Illinois Municipal Code is amended by changing Section 11-74.4-3, the heading of Division 122.2 of Article 11, and Section 11-122.2-1 as follows:

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

Sec. 11-74.4-3. Definitions. The following terms, wherever used or referred to in this Division 74.4 shall have the following respective meanings, unless in any case a different meaning clearly appears from the context.

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

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

(1) If improved, industrial, commercial, and residential buildings or improvements are detrimental to the public safety, health, or welfare because of a combination of 5 or more of the following factors, each of which is (i) present, with that presence documented, to a

meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) reasonably distributed throughout the improved part of the redevelopment project area:

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

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

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

(D) Presence of structures below minimum code

standards. All structures that do not meet the standards of zoning, subdivision, building, fire, and other governmental codes applicable to property, but not including housing and property maintenance codes.

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

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

(G) Lack of ventilation, light, or sanitary facilities. The absence of adequate ventilation for light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, gas, smoke, or other noxious airborne materials. Inadequate natural light and ventilation means the absence of skylights or windows for interior spaces or rooms and improper window sizes and amounts by room area to window area ratios. Inadequate sanitary facilities refers to the absence or inadequacy of garbage storage and enclosure, bathroom facilities, hot water and kitchens, and structural inadequacies preventing ingress and egress to and from all rooms

and units within a building.

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

(I) Excessive land coverage and overcrowding of structures and community facilities. The over-intensive use of property and the crowding of buildings and accessory facilities onto a site. Examples of problem conditions warranting the designation of an area as one exhibiting excessive land coverage are: (i) the presence of buildings either improperly situated on parcels or located on parcels of inadequate size and shape in relation to present-day standards of development for health and safety and (ii) the presence of multiple buildings on a single parcel. For there to be a finding of excessive land coverage, these parcels must exhibit one or more of the following conditions: insufficient provision for light and air within or around buildings, increased threat of spread of fire due to the close

proximity of buildings, lack of adequate or proper access to a public right-of-way, lack of reasonably required off-street parking, or inadequate provision for loading and service.

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

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

(L) Lack of community planning. The proposed redevelopment project area was developed prior to or without the benefit or guidance of a community plan. This means that the development occurred prior to the adoption by the municipality of a comprehensive or

other community plan or that the plan was not followed at the time of the area's development. This factor must be documented by evidence of adverse or incompatible land-use relationships, inadequate street layout, improper subdivision, parcels of inadequate shape and size to meet contemporary development standards, or other evidence demonstrating an absence of effective community planning.

(M) The total equalized assessed value of the proposed redevelopment project area has declined for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated or is increasing at an annual rate that is less than the balance of the municipality for 3 of the last 5 calendar years for which information is available or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated.

(2) If vacant, the sound growth of the redevelopment project area is impaired by a combination of 2 or more of the following factors, each of which is (i) present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is

clearly present within the intent of the Act and (ii) reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains:

(A) Obsolete platting of vacant land that results in parcels of limited or narrow size or configurations of parcels of irregular size or shape that would be difficult to develop on a planned basis and in a manner compatible with contemporary standards and requirements, or platting that failed to create rights-of-way ~~rights-of-ways~~ for streets or alleys or that created inadequate right-of-way widths for streets, alleys, or other public rights-of-way or that omitted easements for public utilities.

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

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

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

(E) The area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for, or a study conducted by an independent consultant recognized as

having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, provided that the remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.

(F) The total equalized assessed value of the proposed redevelopment project area has declined for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated or is increasing at an annual rate that is less than the balance of the municipality for 3 of the last 5 calendar years for which information is available or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated.

(3) If vacant, the sound growth of the redevelopment project area is impaired by one of the following factors that (i) is present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) is reasonably distributed throughout

the vacant part of the redevelopment project area to which it pertains:

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

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

(C) The area, prior to its designation, is subject to (i) chronic flooding that adversely impacts on real property in the area as certified by a registered professional engineer or appropriate regulatory agency or (ii) surface water that discharges from all or a part of the area and contributes to flooding within the same watershed, but only if the redevelopment project provides for facilities or improvements to contribute to the alleviation of all or part of the flooding.

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

(E) Prior to November 1, 1999, the area is not less than 50 nor more than 100 acres and 75% of which is vacant (notwithstanding that the area has been used for commercial agricultural purposes within 5 years prior to the designation of the redevelopment project area), and the area meets at least one of the factors

itemized in paragraph (1) of this subsection, the area has been designated as a town or village center by ordinance or comprehensive plan adopted prior to January 1, 1982, and the area has not been developed for that designated purpose.

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

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

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

(1) Dilapidation. An advanced state of disrepair or neglect of necessary repairs to the primary structural components of buildings or improvements in such a combination that a documented building condition analysis

determines that major repair is required or the defects are so serious and so extensive that the buildings must be removed.

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

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

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

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

(6) Excessive vacancies. The presence of buildings

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

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

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

(9) Excessive land coverage and overcrowding of

structures and community facilities. The over-intensive use of property and the crowding of buildings and accessory facilities onto a site. Examples of problem conditions warranting the designation of an area as one exhibiting excessive land coverage are: the presence of buildings either improperly situated on parcels or located on parcels of inadequate size and shape in relation to present-day standards of development for health and safety and the presence of multiple buildings on a single parcel. For there to be a finding of excessive land coverage, these parcels must exhibit one or more of the following conditions: insufficient provision for light and air within or around buildings, increased threat of spread of fire due to the close proximity of buildings, lack of adequate or proper access to a public right-of-way, lack of reasonably required off-street parking, or inadequate provision for loading and service.

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

(11) Lack of community planning. The proposed redevelopment project area was developed prior to or without the benefit or guidance of a community plan. This means that the development occurred prior to the adoption

by the municipality of a comprehensive or other community plan or that the plan was not followed at the time of the area's development. This factor must be documented by evidence of adverse or incompatible land-use relationships, inadequate street layout, improper subdivision, parcels of inadequate shape and size to meet contemporary development standards, or other evidence demonstrating an absence of effective community planning.

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

(13) The total equalized assessed value of the proposed redevelopment project area has declined for 3 of the last 5 calendar years for which information is available or is increasing at an annual rate that is less than the balance of the municipality for 3 of the last 5 calendar years for which information is available or is increasing at an annual rate that is less than the

Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for 3 of the last 5 calendar years for which information is available.

(c) "Industrial park" means an area in a blighted or conservation area suitable for use by any manufacturing, industrial, research or transportation enterprise, of facilities to include but not be limited to factories, mills, processing plants, assembly plants, packing plants, fabricating plants, industrial distribution centers, warehouses, repair overhaul or service facilities, freight terminals, research facilities, test facilities or railroad facilities.

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

(e) "Labor surplus municipality" means a municipality in which, at any time during the 6 months before the municipality

by ordinance designates an industrial park conservation area, the unemployment rate was over 6% and was also 100% or more of the national average unemployment rate for that same time as published in the United States Department of Labor Bureau of Labor Statistics publication entitled "The Employment Situation" or its successor publication. For the purpose of this subsection, if unemployment rate statistics for the municipality are not available, the unemployment rate in the municipality shall be deemed to be the same as the unemployment rate in the principal county in which the municipality is located.

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

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

(g-1) "Revised Initial Sales Tax Amounts" means the amount of taxes paid under the Retailers' Occupation Tax Act, Use Tax Act, Service Use Tax Act, the Service Occupation Tax Act, the

Municipal Retailers' Occupation Tax Act, and the Municipal Service Occupation Tax Act by retailers and servicemen on transactions at places located within the State Sales Tax Boundary revised pursuant to Section 11-74.4-8a(9) of this Act.

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

(i) "Net State Sales Tax Increment" means the sum of the following: (a) 80% of the first $100,000 of State Sales Tax Increment annually generated within a State Sales Tax Boundary; (b) 60% of the amount in excess of $100,000 but not exceeding $500,000 of State Sales Tax Increment annually generated within a State Sales Tax Boundary; and (c) 40% of all amounts in excess of $500,000 of State Sales Tax Increment annually generated within a State Sales Tax Boundary. If, however, a municipality established a tax increment financing district in a county with a population in excess of 3,000,000 before January 1, 1986, and the municipality entered into a contract or issued bonds after January 1, 1986, but before December 31, 1986, to finance redevelopment project costs within a State Sales Tax Boundary, then the Net State Sales Tax Increment means, for the fiscal years beginning July 1, 1990, and July 1, 1991, 100% of the State Sales Tax Increment

annually generated within a State Sales Tax Boundary; and notwithstanding any other provision of this Act, for those fiscal years the Department of Revenue shall distribute to those municipalities 100% of their Net State Sales Tax Increment before any distribution to any other municipality and regardless of whether or not those other municipalities will receive 100% of their Net State Sales Tax Increment. For Fiscal Year 1999, and every year thereafter until the year 2007, for any municipality that has not entered into a 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 terminated, the Net State Sales Tax Increment shall be calculated, beginning on the date on which the bonds are retired or the contracts are completed, as follows: By multiplying the Net State Sales Tax Increment by 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. Refunding of any bonds issued prior to July 29, 1991, shall not alter the Net State Sales Tax Increment.

(j) "State Utility Tax Increment Amount" means an amount equal to the aggregate increase in State electric and gas tax charges imposed on owners and tenants, other than residential customers, of properties located within the redevelopment project area under Section 9-222 of the Public Utilities Act,

over and above the aggregate of such charges as certified by the Department of Revenue and paid by owners and tenants, other than residential customers, of properties within the redevelopment project area during the base year, which shall be the calendar year immediately prior to the year of the adoption of the ordinance authorizing tax increment allocation financing.

(k) "Net State Utility Tax Increment" means the sum of the following: (a) 80% of the first $100,000 of State Utility Tax Increment annually generated by a redevelopment project area; (b) 60% of the amount in excess of $100,000 but not exceeding $500,000 of the State Utility Tax Increment annually generated by a redevelopment project area; and (c) 40% of all amounts in excess of $500,000 of State Utility Tax Increment annually generated by a redevelopment project area. For the State Fiscal Year 1999, and every year thereafter until the year 2007, for any municipality that has not entered into a contract or has not issued bonds prior to June 1, 1988 to finance redevelopment project costs within a redevelopment project area, the Net State Utility Tax Increment shall be calculated as follows: By multiplying the Net State Utility 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 the State Fiscal Year 2008 and thereafter.

Municipalities that issue bonds in connection with the redevelopment project during the period from June 1, 1988 until 3 years after the effective date of this Amendatory Act of 1988 shall receive the Net State Utility Tax Increment, subject to appropriation, for 15 State Fiscal Years after the issuance of such bonds. For the 16th through the 20th State Fiscal Years after issuance of the bonds, the Net State Utility Tax Increment shall be calculated as follows: By multiplying the Net State Utility Tax Increment by 90% in year 16; 80% in year 17; 70% in year 18; 60% in year 19; and 50% in year 20. Refunding of any bonds issued prior to June 1, 1988, shall not alter the revised Net State Utility Tax Increment payments set forth above.

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

(m) "Payment in lieu of taxes" means those estimated tax revenues from real property in a redevelopment project area derived from real property that has been acquired by a municipality which according to the redevelopment project or plan is to be used for a private use which taxing districts would have received had a municipality not acquired the real property and adopted tax increment allocation financing and

which would result from levies made after the time of the adoption of tax increment allocation financing to the time the current equalized value of real property in the redevelopment project area exceeds the total initial equalized value of real property in said area.

(n) "Redevelopment plan" means the comprehensive program of the municipality for development or redevelopment intended by the payment of redevelopment project costs to reduce or eliminate those conditions the existence of which qualified the redevelopment project area as a "blighted area" or "conservation area" or combination thereof or "industrial park conservation area," and thereby to enhance the tax bases of the taxing districts which extend into the redevelopment project area, provided that, with respect to redevelopment project areas described in subsections (p-1) and (p-2), "redevelopment plan" means the comprehensive program of the affected municipality for the development of qualifying transit facilities. On and after November 1, 1999 (the effective date of Public Act 91-478), no redevelopment plan may be approved or amended that includes the development of vacant land (i) with a golf course and related clubhouse and other facilities or (ii) designated by federal, State, county, or municipal government as public land for outdoor recreational activities or for nature preserves and used for that purpose within 5 years prior to the adoption of the redevelopment plan. For the purpose of this subsection,

"recreational activities" is limited to mean camping and hunting. Each redevelopment plan shall set forth in writing the program to be undertaken to accomplish the objectives and shall include but not be limited to:

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

(B) evidence indicating that the redevelopment project area on the whole has not been subject to growth and development through investment by private enterprise, provided that such evidence shall not be required for any redevelopment project area located within a transit facility improvement area established pursuant to Section 11-74.4-3.3;

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

(D) the sources of funds to pay costs;

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

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

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

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

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

(J) if property is to be annexed to the municipality, the plan shall include the terms of the annexation agreement.

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

(1) The municipality finds that the redevelopment project area on the whole has not been subject to growth and development through investment by private enterprise and would not reasonably be anticipated to be developed without the adoption of the redevelopment plan, provided, however, that such a finding shall not be required with

respect to any redevelopment project area located within a transit facility improvement area established pursuant to Section 11-74.4-3.3.

(2) The municipality finds that the redevelopment plan and project conform to the comprehensive plan for the development of the municipality as a whole, or, for municipalities with a population of 100,000 or more, regardless of when the redevelopment plan and project was adopted, the redevelopment plan and project either: (i) conforms to the strategic economic development or redevelopment plan issued by the designated planning authority of the municipality, or (ii) includes land uses that have been approved by the planning commission of the municipality.

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

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

redevelopment project area.

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

(4) If any incremental revenues are being utilized under Section 8(a)(1) or 8(a)(2) of this Act in redevelopment project areas approved by ordinance after January 1, 1986, the municipality finds: (a) that the redevelopment project area would not reasonably be developed without the use of such incremental revenues, and (b) that such incremental revenues will be exclusively utilized for the development of the redevelopment project area.

(5) If: (a) the redevelopment plan will not result in displacement of residents from 10 or more inhabited residential units, and the municipality certifies in the plan that such displacement will not result from the plan; or (b) the redevelopment plan is for a redevelopment project area or a qualifying transit facility located within a transit facility improvement area established pursuant to Section 11-74.4-3.3, and the applicable project is subject to the process for evaluation of

environmental effects under the National Environmental Policy Act of 1969, 42 U.S.C. 4321 et seq., then a housing impact study need not be performed. If, however, the redevelopment plan would result in the displacement of residents from 10 or more inhabited residential units, or if the redevelopment project area contains 75 or more inhabited residential units and no certification is made, then the municipality shall prepare, as part of the separate feasibility report required by subsection (a) of Section 11-74.4-5, a housing impact study.

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

Part II of the housing impact study shall identify the inhabited residential units in the proposed redevelopment project area that are to be or may be removed. If inhabited

residential units are to be removed, then the housing impact study shall identify (i) the number and location of those units that will or may be removed, (ii) the municipality's plans for relocation assistance for those residents in the proposed redevelopment project area whose residences are to be removed, (iii) the availability of replacement housing for those residents whose residences are to be removed, and shall identify the type, location, and cost of the housing, and (iv) the type and extent of relocation assistance to be provided.

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

(7) On and after November 1, 1999, no redevelopment plan shall be adopted, nor an existing plan amended, nor shall residential housing that is occupied by households of low-income and very low-income persons in currently existing redevelopment project areas be removed after November 1, 1999 unless the redevelopment plan provides, with respect to inhabited housing units that are to be removed for households of low-income and very low-income persons, affordable housing and relocation assistance not less than that which would be provided under the federal Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and the regulations under that Act, including the eligibility criteria. Affordable

housing may be either existing or newly constructed housing. For purposes of this paragraph (7), "low-income households", "very low-income households", and "affordable housing" have the meanings set forth in the Illinois Affordable Housing Act. The municipality shall make a good faith effort to ensure that this affordable housing is located in or near the redevelopment project area within the municipality.

(8) On and after November 1, 1999, if, after the adoption of the redevelopment plan for the redevelopment project area, any municipality desires to amend its redevelopment plan to remove more inhabited residential units than specified in its original redevelopment plan, that change shall be made in accordance with the procedures in subsection (c) of Section 11-74.4-5.

(9) For redevelopment project areas designated prior to November 1, 1999, the redevelopment plan may be amended without further joint review board meeting or hearing, provided that the municipality shall give notice of any such changes by mail to each affected taxing district and registrant on the interested party registry, to authorize the municipality to expend tax increment revenues for redevelopment project costs defined by paragraphs (5) and (7.5), subparagraphs (E) and (F) of paragraph (11), and paragraph (11.5) of subsection (q) of Section 11-74.4-3, so long as the changes do not increase the total estimated

redevelopment project costs set out in the redevelopment plan by more than 5% after adjustment for inflation from the date the plan was adopted.

(o) "Redevelopment project" means any public and private development project in furtherance of the objectives of a redevelopment plan. On and after November 1, 1999 (the effective date of Public Act 91-478), no redevelopment plan may be approved or amended that includes the development of vacant land (i) with a golf course and related clubhouse and other facilities or (ii) designated by federal, State, county, or municipal government as public land for outdoor recreational activities or for nature preserves and used for that purpose within 5 years prior to the adoption of the redevelopment plan. For the purpose of this subsection, "recreational activities" is limited to mean camping and hunting.

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

(p-1) Notwithstanding any provision of this Act to the contrary, on and after August 25, 2009 (the effective date of Public Act 96-680), a redevelopment project area may include

areas within a one-half mile radius of an existing or proposed Northern Illinois Transit ~~Regional Transportation~~ Authority Suburban Transit Access Route (STAR Line) station without a finding that the area is classified as an industrial park conservation area, a blighted area, a conservation area, or a combination thereof, but only if the municipality receives unanimous consent from the joint review board created to review the proposed redevelopment project area.

(p-2) Notwithstanding any provision of this Act to the contrary, on and after the effective date of this amendatory Act of the 99th General Assembly, a redevelopment project area may include areas within a transit facility improvement area that has been established pursuant to Section 11-74.4-3.3 without a finding that the area is classified as an industrial park conservation area, a blighted area, a conservation area, or any combination thereof.

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

(1) Costs of studies, surveys, development of plans, and specifications, implementation and administration of the redevelopment plan including but not limited to staff

and professional service costs for architectural, engineering, legal, financial, planning or other services, provided however that no charges for professional services may be based on a percentage of the tax increment collected; except that on and after November 1, 1999 (the effective date of Public Act 91-478), no contracts for professional services, excluding architectural and engineering services, may be entered into if the terms of the contract extend beyond a period of 3 years. In addition, "redevelopment project costs" shall not include lobbying expenses. After consultation with the municipality, each tax increment consultant or advisor to a municipality that plans to designate or has designated a redevelopment project area shall inform the municipality in writing of any contracts that the consultant or advisor has entered into with entities or individuals that have received, or are receiving, payments financed by tax increment revenues produced by the redevelopment project area with respect to which the consultant or advisor has performed, or will be performing, service for the municipality. This requirement shall be satisfied by the consultant or advisor before the commencement of services for the municipality and thereafter whenever any other contracts with those individuals or entities are executed by the consultant or advisor;

(1.5) After July 1, 1999, annual administrative costs

shall not include general overhead or administrative costs of the municipality that would still have been incurred by the municipality if the municipality had not designated a redevelopment project area or approved a redevelopment plan;

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

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

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

certification;

(4) Costs of the construction of public works or improvements, including any direct or indirect costs relating to Green Globes or LEED certified construction elements or construction elements with an equivalent certification, except that on and after November 1, 1999, redevelopment project costs shall not include the cost of constructing a new municipal public building principally used to provide offices, storage space, or conference facilities or vehicle storage, maintenance, or repair for administrative, public safety, or public works personnel and that is not intended to replace an existing public building as provided under paragraph (3) of subsection (q) of Section 11-74.4-3 unless either (i) the construction of the new municipal building implements a redevelopment project that was included in a redevelopment plan that was adopted by the municipality prior to November 1, 1999, (ii) the municipality makes a reasonable determination in the redevelopment plan, supported by information that provides the basis for that determination, that the new municipal building is required to meet an increase in the need for public safety purposes anticipated to result from the implementation of the redevelopment plan, or (iii) the new municipal public building is for the storage, maintenance, or repair of transit vehicles and is located in a transit facility improvement area that has been

established pursuant to Section 11-74.4-3.3;

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

(6) Financing costs, including but not limited to all necessary and incidental expenses related to the issuance of obligations and which may include payment of interest on any obligations issued hereunder including interest accruing during the estimated period of construction of any redevelopment project for which such obligations are issued and for not exceeding 36 months thereafter and including reasonable reserves related thereto;

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

(7.5) For redevelopment project areas designated (or redevelopment project areas amended to add or increase the number of tax-increment-financing assisted housing units) on or after November 1, 1999, an elementary, secondary, or unit school district's increased costs attributable to assisted housing units located within the redevelopment project area for which the developer or redeveloper

receives financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the assisted housing sites necessary for the completion of that housing as authorized by this Act, and which costs shall be paid by the municipality from the Special Tax Allocation Fund when the tax increment revenue is received as a result of the assisted housing units and shall be calculated annually as follows:

(A) for foundation districts, excluding any school district in a municipality with a population in excess of 1,000,000, by multiplying the district's increase in attendance resulting from the net increase in new students enrolled in that school district who reside in housing units within the redevelopment project area that have received financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the housing sites necessary for the completion of that housing as authorized by this Act since the designation of the redevelopment project area by the most recently available per capita tuition cost as defined in Section 10-20.12a of the School Code less any increase in general State aid as defined in Section 18-8.05 of the School Code or evidence-based

funding as defined in Section 18-8.15 of the School Code attributable to these added new students subject to the following annual limitations:

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

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

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

(B) For alternate method districts, flat grant districts, and foundation districts with a district average 1995-96 Per Capita Tuition Charge equal to or more than $5,900, excluding any school district with a population in excess of 1,000,000, by multiplying the

district's increase in attendance resulting from the net increase in new students enrolled in that school district who reside in housing units within the redevelopment project area that have received financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the housing sites necessary for the completion of that housing as authorized by this Act since the designation of the redevelopment project area by the most recently available per capita tuition cost as defined in Section 10-20.12a of the School Code less any increase in general state aid as defined in Section 18-8.05 of the School Code or evidence-based funding as defined in Section 18-8.15 of the School Code attributable to these added new students subject to the following annual limitations:

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

(ii) for elementary school districts, no more than 27% of the total amount of property tax increment revenue produced by those housing units that have received tax increment finance

assistance under this Act; and

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

(C) For any school district in a municipality with a population in excess of 1,000,000, the following restrictions shall apply to the reimbursement of increased costs under this paragraph (7.5):

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

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

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

Any school district seeking payment under this paragraph (7.5) shall, after July 1 and before September 30 of each year, provide the municipality

with reasonable evidence to support its claim for reimbursement before the municipality shall be required to approve or make the payment to the school district. If the school district fails to provide the information during this period in any year, it shall forfeit any claim to reimbursement for that year. School districts may adopt a resolution waiving the right to all or a portion of the reimbursement otherwise required by this paragraph (7.5). By acceptance of this reimbursement the school district waives the right to directly or indirectly set aside, modify, or contest in any manner the establishment of the redevelopment project area or projects;

(7.7) For redevelopment project areas designated (or redevelopment project areas amended to add or increase the number of tax-increment-financing assisted housing units) on or after January 1, 2005 (the effective date of Public Act 93-961), a public library district's increased costs attributable to assisted housing units located within the redevelopment project area for which the developer or redeveloper receives financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the assisted housing sites necessary for the completion of that housing as authorized by this Act shall be paid to the library

district by the municipality from the Special Tax Allocation Fund when the tax increment revenue is received as a result of the assisted housing units. This paragraph (7.7) applies only if (i) the library district is located in a county that is subject to the Property Tax Extension Limitation Law or (ii) the library district is not located in a county that is subject to the Property Tax Extension Limitation Law but the district is prohibited by any other law from increasing its tax levy rate without a prior voter referendum.

The amount paid to a library district under this paragraph (7.7) shall be calculated by multiplying (i) the net increase in the number of persons eligible to obtain a library card in that district who reside in housing units within the redevelopment project area that have received financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the housing sites necessary for the completion of that housing as authorized by this Act since the designation of the redevelopment project area by (ii) the per-patron cost of providing library services so long as it does not exceed $120. The per-patron cost shall be the Total Operating Expenditures Per Capita for the library in the previous fiscal year. The municipality may deduct from the amount that it must pay to a library

district under this paragraph any amount that it has voluntarily paid to the library district from the tax increment revenue. The amount paid to a library district under this paragraph (7.7) shall be no more than 2% of the amount produced by the assisted housing units and deposited into the Special Tax Allocation Fund.

A library district is not eligible for any payment under this paragraph (7.7) unless the library district has experienced an increase in the number of patrons from the municipality that created the tax-increment-financing district since the designation of the redevelopment project area.

Any library district seeking payment under this paragraph (7.7) shall, after July 1 and before September 30 of each year, provide the municipality with convincing evidence to support its claim for reimbursement before the municipality shall be required to approve or make the payment to the library district. If the library district fails to provide the information during this period in any year, it shall forfeit any claim to reimbursement for that year. Library districts may adopt a resolution waiving the right to all or a portion of the reimbursement otherwise required by this paragraph (7.7). By acceptance of such reimbursement, the library district shall forfeit any right to directly or indirectly set aside, modify, or contest in any manner whatsoever the establishment of the

redevelopment project area or projects;

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

(9) Payment in lieu of taxes;

(10) Costs of job training, retraining, advanced vocational education or career education, including but not limited to courses in occupational, semi-technical or technical fields leading directly to employment, incurred by one or more taxing districts, provided that such costs (i) are related to the establishment and maintenance of additional job training, advanced vocational education or career education programs for persons employed or to be employed by employers located in a redevelopment project area; and (ii) when incurred by a taxing district or taxing districts other than the municipality, are set forth in a written agreement by or among the municipality and the taxing district or taxing districts, which agreement describes the program to be undertaken, including but not limited to the number of employees to be trained, a description of the training and services to be provided, the number and type of positions available or to be available, itemized costs of the program and sources of funds to pay for the same, and the term of the agreement.

Such costs include, specifically, the payment by community college districts of costs pursuant to Sections 3-37, 3-38, 3-40 and 3-40.1 of the Public Community College Act and by school districts of costs pursuant to Sections 10-22.20a and 10-23.3a of the School Code;

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

(A) such costs are to be paid directly from the special tax allocation fund established pursuant to this Act;

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

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

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

to this Act;

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

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

The eligible costs provided under this

subparagraph (F) of paragraph (11) shall be an eligible cost for the construction, renovation, and rehabilitation of all low and very low-income housing units, as defined in Section 3 of the Illinois Affordable Housing Act, within the redevelopment project area. If the low and very low-income units are part of a residential redevelopment project that includes units not affordable to low and very 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 bonds issued to finance the units or for the life of the redevelopment project area, whichever is later;

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

Urban Development.

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

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

After November 1, 1999 (the effective date of Public Act 91-478), none of the redevelopment project costs enumerated in this subsection shall be eligible redevelopment project costs if those costs would provide direct financial support to a retail entity initiating operations in the redevelopment project area while terminating operations at another Illinois location within 10 miles of the redevelopment project area but outside the boundaries of the redevelopment project area municipality. For purposes of this paragraph, termination means a closing of a retail operation that is directly related to the opening of the same operation or like retail entity owned or operated by more than 50% of the original ownership in a redevelopment project area, but it does not mean closing an operation for reasons beyond the control of the retail entity, as documented by the retail entity, subject to a reasonable finding by the municipality that the current location contained inadequate space, had become economically obsolete, or was no longer a viable location for the retailer or serviceman.

No cost shall be a redevelopment project cost in a redevelopment project area if used to demolish, remove, or substantially modify a historic resource, after August 26, 2008 (the effective date of Public Act 95-934), unless no prudent and feasible alternative exists. "Historic resource" for the purpose of this paragraph means (i) a place or structure that is included or eligible for inclusion on the National Register of Historic Places or (ii) a contributing structure in a district on the National Register of Historic Places. This paragraph does not apply to a place or structure for which demolition, removal, or modification is subject to review by the preservation agency of a Certified Local Government designated as such by the National Park Service of the United States Department of the Interior.

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

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

(q-2) For a transit facility improvement area established prior to, on, or after the effective date of this amendatory Act of the 102nd General Assembly: (i) "redevelopment project costs" means those costs described in subsection (q) that are related to the construction, reconstruction, rehabilitation, remodeling, or repair of any existing or proposed transit facility, whether that facility is located within or outside the boundaries of a redevelopment project area established within that transit facility improvement area (and, to the extent a redevelopment project cost is described in subsection (q) as incurred or estimated to be incurred with respect to a redevelopment project area, then it shall apply with respect to such transit facility improvement area); and (ii) the provisions of Section 11-74.4-8 regarding tax increment allocation financing for a redevelopment project area located in a transit facility improvement area shall apply only to the lots, blocks, tracts and parcels of real property that are located within the boundaries of that redevelopment project area and not to the lots, blocks, tracts, and parcels of real property that are located outside the boundaries of that redevelopment project area.

(r) "State Sales Tax Boundary" means the redevelopment project area or the amended redevelopment project area boundaries which are determined pursuant to subsection (9) of Section 11-74.4-8a of this Act. The Department of Revenue shall certify pursuant to subsection (9) of Section 11-74.4-8a

the appropriate boundaries eligible for the determination of State Sales Tax Increment.

(s) "State Sales Tax Increment" means an amount equal to the increase in the aggregate amount of taxes paid by retailers and servicemen, other than retailers and servicemen subject to the Public Utilities Act, on transactions at places of business located within a State Sales Tax Boundary pursuant 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 1950 to 1990, then the parcel shall be deemed to have been subdivided, and all proceedings and actions of the municipality taken in that connection with respect to any previously approved or designated redevelopment project area or amended redevelopment project area are hereby validated and hereby declared to be legally sufficient for all purposes of this Act. For purposes of this Section and only for land subject to the subdivision requirements of the Plat Act, land is subdivided when the original plat of the proposed Redevelopment Project Area or relevant portion thereof has been properly certified, acknowledged, approved, and recorded or filed in accordance with the Plat Act and a preliminary plat, if any, for any subsequent phases of the proposed Redevelopment Project Area or relevant portion thereof has been properly approved and filed in accordance with the applicable ordinance of the municipality.

(w) "Annual Total Increment" means the sum of each municipality's annual Net Sales Tax Increment and each

municipality's annual Net Utility Tax Increment. The ratio of the Annual Total Increment of each municipality to the Annual Total Increment for all municipalities, as most recently calculated by the Department, shall determine the proportional shares of the Illinois Tax Increment Fund to be distributed to each municipality.

(x) "LEED certified" means any certification level of construction elements by a qualified Leadership in Energy and Environmental Design Accredited Professional as determined by the U.S. Green Building Council.

(y) "Green Globes certified" means any certification level of construction elements by a qualified Green Globes Professional as determined by the Green Building Initiative.

(Source: P.A. 102-627, eff. 8-27-21.)

(65 ILCS 5/Art. 11 Div. 122.2 heading)

DIVISION 122.2. NORTHERN ILLINOIS TRANSIT ~~REGIONAL TRANSPORTATION~~ AUTHORITY

(65 ILCS 5/11-122.2-1) (from Ch. 24, par. 11-122.2-1)

Sec. 11-122.2-1. In addition to all its other powers, every municipality shall, in all its dealings with the Northern Illinois Transit ~~Regional Transportation~~ Authority established by the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~", enacted by the 78th General Assembly~~, have the following powers:

(a) to cooperate with the Northern Illinois Transit ~~Regional Transportation~~ Authority in the exercise by the Northern Illinois Transit ~~Regional Transportation~~ Authority of all the powers granted it by the Act;

(b) to receive funds from the Northern Illinois Transit ~~Regional Transportation~~ Authority upon such terms and conditions as shall be set forth in an agreement between the municipality and the Suburban Bus Board or the Commuter Rail Board, which contract or agreement may be for such number of years or duration as they may agree, all as provided in the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~"~~;

(c) to receive financial grants from a Service Board, as defined in the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~"~~, upon such terms and conditions as shall be set forth in a Purchase of Service Agreement or other grant contract between the municipality and the Service Board, which contract or agreement may be for such number of years or duration as the Service Board and the municipality may agree, all as provided in the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~"~~;

(d) to acquire from the Northern Illinois Transit ~~Regional Transportation~~ Authority or a Service Board any Public Transportation Facility, as defined in the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~"~~, by purchase contract, gift, grant, exchange for other property or rights

in property, lease (or sublease) or installment or conditional purchase contracts, which contracts or leases may provide for consideration to be paid in annual installments during a period not exceeding 40 years; such property may be acquired subject to such conditions, restrictions, liens or security or other interests of other parties as the municipality may deem appropriate and in each case the municipality may acquire a joint, leasehold, easement, license or other partial interest in such property;

(e) to sell, sell by installment contract, lease (or sublease) as lessor, or transfer to, or grant to or provide for the use by the Northern Illinois Transit ~~Regional Transportation~~ Authority or a Service Board any Public Transportation Facility, as defined in the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~"~~ upon such terms and for such consideration, or for no consideration, as the municipality may deem proper;

(f) to cooperate with the Northern Illinois Transit ~~Regional Transportation~~ Authority or a Service Board for the protection of employees and users of public transportation facilities against crime and also to protect such facilities; such cooperation may include, without limitation, agreements for the coordination of police or security forces;

(g) to file such reports with and transfer such records, papers or documents to the Northern Illinois Transit ~~Regional Transportation~~ Authority or a Service Board as may be agreed

upon with, or required by, the Northern Illinois Transit ~~Regional Transportation~~ Authority or a Service Board.

In exercising any of the powers granted in this Section the municipality shall not be subject to the provisions of this Code or any Act making public bidding or notice a requirement for any purchase or sale by a municipality. Notwithstanding any provision of this Code to the contrary, every municipality may enter into Purchase of Service Agreements, grant contracts, other contracts, agreements or leases, as provided in this Section, and may incur obligations and expenses thereunder without making a previous appropriation therefor.

(Source: P.A. 83-886.)

Section 15-150. The Metropolitan Pier and Exposition Authority Act is amended by changing Section 14.5 as follows:

(70 ILCS 210/14.5)

Sec. 14.5. Trustee of the Authority.

(a) Beginning on the effective date of this amendatory Act of the 96th General Assembly, the Authority shall be governed by a Trustee for a term of 18 months or until the Board created in this amendatory Act of the 96th General Assembly appoints a chief executive officer, whichever is longer. The Trustee of the Authority shall immediately assume all duties and powers of the Board and the chief executive officer. The Trustee

shall take all actions necessary to carry into effect the provisions of this Act and this amendatory Act of the 96th General Assembly. The Trustee shall receive an annual salary equal to the current salary of the chief executive officer, minus 5%.

As provided in Senate Bill 28 of the 96th General Assembly, the Trustee of the Authority is James Reilly, who served as the Chief Operating Officer of the Authority from 1989 to 1999, served as the Chief Operating Officer of the Chicago Convention and Tourism Bureau from 1999 to 2004, and served as Chairman of the Northern Illinois Transit ~~Regional Transportation~~ Authority Board. James Reilly may be removed as Trustee only by a joint resolution of the General Assembly approved by a majority of members elected to each chamber; and the General Assembly shall thereupon notify the Governor, Trustee, and interim board upon the adoption of a joint resolution creating a vacancy in the position of Trustee of the Authority.

(a-5) In the case of a vacancy in the office of Trustee of the Authority, the Governor, with the advice and consent of the Senate, shall appoint a Trustee within 5 calendar days. If the vacancy occurs during a recess of the Senate, the Governor shall make a temporary appointment within 5 calendar days and the person shall serve until the next meeting of the Senate, when the Governor shall nominate some person to fill the office of Trustee. Any person so nominated who is confirmed by

the Senate shall hold the office of Trustee during the remainder of the term as provided for in this Section.

Any Trustee of the Authority appointed by the Governor, with the advice and consent of the Senate, shall be subject to the Governor's removal power provided for under Section 10 of Article V of the Illinois Constitution.

(a-10) If the Trustee of the Authority, or the guardian of his or her estate and person, notifies the Governor that he or she is unable to perform the duties vested by law in the Trustee, then the Governor may designate some person as acting Trustee to execute and discharge those duties. When the Trustee of the Authority is prepared to resume his or her duties, he or she, or the guardian of his or her estate and person, shall do so by notifying the Governor.

(b) It shall be the duty of the Trustee:

(1) to ensure the proper administration of the Authority;

(2) to submit to the interim board monthly reports detailing actions taken and the general status of the Authority;

(3) to report to the General Assembly and Governor no later than January 1, 2011, whether Navy Pier should remain within the control of the Authority or serve as an entity independent from the Authority;

(4) to enter into an agreement with a contractor or private manager to operate the buildings and facilities of

the Authority, provided that the agreement is procured using a request for proposal process in accordance with the Illinois Procurement Code;

(5) to enter into any agreements to license naming rights of any building or facility of the Authority, provided the Trustee determines such an agreement is in the best interest of the Authority;

(6) to ensure the proper implementation, administration, and enforcement of Section 5.4 of this Act; and

(7) to ensure that any contract of the Authority to provide food or beverage in the buildings and facilities of the Authority, except Navy Pier, shall be provided at a rate not to exceed the cost established in the contract.

(c) The Trustee shall notify the interim board prior to entering into an agreement for a term of more than 24 months or with a total value in excess of $100,000. Notification shall include the purpose of the agreement, a description of the agreement, disclosure of parties to the agreement, and the total value of the agreement. Within 10 days after receiving notice, the interim board may prohibit the Trustee from entering into the agreement by a resolution approved by at least 5 members of the interim board. The interim board may veto any other action of the Trustee by a resolution approved by at least 5 members of the interim board, provided that the resolution is adopted within 30 days after the action.

(d) Any provision of this Act that requires approval by the Chair of the Board or at least the approval of a majority of the Board shall be deemed approved if the Trustee approves the action, subject to the restrictions in subsection (c).

(Source: P.A. 96-898, eff. 5-27-10; 96-899, eff. 5-28-10.)

Section 15-155. The Regional Planning Act is amended by changing Section 10 as follows:

(70 ILCS 1707/10)

Sec. 10. Definitions. As used in this Act:

"Board" means the Board of the Chicago Metropolitan Agency for Planning.

"CMAP" means the Chicago Metropolitan Agency for Planning.

"Chief elected county official" means the Board Chair in DuPage, Kane, Kendall, Lake, and McHenry Counties and the County Executive in Will County.

"Fiscal year" means the fiscal year of the State.

"IDOT" means the Illinois Department of Transportation.

"MPO" means the metropolitan planning organization designated under 23 U.S.C. 134.

"Members" means the members of the Board.

"Person" means an individual, partnership, firm, public or private corporation, State agency, transportation agency, or unit of local government.

"Policy Committee" means the decision-making body of the

MPO.

"Region" or "northeastern Illinois region" means Cook, DuPage, Kane, Kendall, Lake, McHenry, and Will Counties.

"State agency" means "agency" as defined in Section 1-20 of the Illinois Administrative Procedure Act.

"Transportation agency" means the Northern Illinois Transit ~~Regional Transportation~~ Authority and its Service Boards; the Illinois Toll Highway Authority; the Illinois Department of Transportation; and the transportation functions of units of local government.

"Unit of local government" means a unit of local government, as defined in Section 1 of Article VII of the Illinois Constitution, that is located within the jurisdiction and area of operation of the Board.

"USDOT" means the United States Department of Transportation.

(Source: P.A. 103-986, eff. 1-1-25; revised 7-10-25.)

Section 15-160. The Local Mass Transit District Act is amended by changing Sections 3.1, 5.05, and 8.5 as follows:

(70 ILCS 3610/3.1) (from Ch. 111 2/3, par. 353.1)

Sec. 3.1. Also in the manner provided in this Act as amended, a "Local Mass Transit District" may be created with a boundary to enclose a unit area of contiguous land, to be known as the "participating area". Such a "participating area" may

be organized as a district under this Act without regard to boundaries of counties or other political subdivisions or municipal corporations.

(a) Any 500 or more legal voters who are residents within such "participating area" may file a petition in the circuit court of the county where the proposed district or a major part thereof is located, asking that the question of creating such district be submitted under this Act by referendum to the voters residing within the proposed district. By their power of attorney signed by them and filed in the cause the petitioners may authorize a committee of their number named by the petitioners, to conduct and pursue the cause for them to a conclusion. Such petition shall define the boundaries of the proposed district, shall indicate distances to nearest mass transportation lines in each direction, naming them, shall have attached a fair map of the proposed district, and shall suggest a name for the proposed district.

(b) The circuit clerk shall present to the circuit judge any petition so filed in the court. The judge shall enter an order of record to set a date, hour and place for judicial hearing on the petition. That order shall include instructions to the circuit clerk to give notice by newspaper publication to be made and completed at least 20 days before the hearing is to be held, in 2 or more newspapers published or circulating generally among the people residing within the proposed district. The circuit clerk shall prepare that notice and

cause such publication notice to be given as directed.

(c) After proof of such newspaper publication of notice has been made and filed in the cause and shown to the court in full accord with the prior order, the circuit judge shall hear all persons who attend and so request, as to location and boundary and name for the proposed district. After the hearing on such petition is completed, the circuit court by an order of record, shall determine and establish the location, name and boundary for such proposed district, and shall order the proposition submitted at an election in accordance with the general election law to the voters resident within such proposed district. The circuit clerk shall certify the proposition to the proper election officials who shall submit the proposition in accordance with the general election law.

(d) The county clerk shall canvass the ballots and other returns from such referendum, and prepare a full certification of the result and shall file the same in the cause pending in the circuit court. When the vote is in favor of the creation of such district as determined by the court order, a true map of such district shall be filed with such report in the circuit court.

(e) When the vote is in favor of creation of such district, the circuit court by an order of record shall confirm the result of the election. If the district is wholly contained within a single county the presiding officer of the county board with the advice and consent of the county board shall

appoint 5 trustees, not more than 3 of whom shall be affiliated with the same political party, to govern the district and serve one each for 1, 2, 3, 4 and 5 years respectively; upon the expiration of the term of a trustee who is in office on the effective date of this amendatory Act of 1989, the successor shall, at the time of the appointment, and thereafter at all times while serving as trustee, be a resident of the Mass Transit District for which such person is appointed as trustee. If a trustee removes his residence to a place outside of the District, a trustee shall be appointed in the same manner as herein provided to take the place of the trustee who so removed his residence. If however the district is located in more than one county, the number of trustees who are residents of a county shall be in proportion, as nearly as practicable, to the number of residents of the district who reside in that county in relation to the total population of the district.

Upon the expiration of the term of a trustee who is in office on the effective date of this amendatory Act of 1975, the successor shall be a resident of whichever county is entitled to such representation in order to bring about the proportional representation required herein, and he shall be appointed by the county board of that county, or in the case of a home rule county as defined by Article VII, Section 6 of the Constitution of 1970, the chief executive officer of that county, with the advice and consent of the county board in

accordance with the provisions previously enumerated. Successors shall serve 5 year overlapping terms.

Thereafter, each trustee shall be succeeded by a resident of the same county who shall be appointed by the same appointing authority; however, the provisions of the preceding paragraph shall apply to the appointment of the successor to each trustee who is in office at the time of the publication of each decennial Federal census of population.

(f) Upon the creation of such district, the circuit clerk shall prepare and certify a copy of the final court order confirming the referendum creating the district, and a duplicate of the map of such district, from the record of the circuit court, and shall file the same with the county clerk for recording in his office as "Certificate of Incorporation" for the district. The county clerk shall cause a duplicate of such "Certificate of Incorporation" to be filed in the office of the Secretary of State of Illinois.

(g) The Board of Trustees of such "Local Mass Transit District" shall have and exercise all the powers and shall perform all the duties of any Board of Trustees of any district created under this Act, as now or hereafter amended.

(h) The circuit court shall require the petitioners to post a surety bond for the payment of all costs and expenses of such proceeding and such referendum. When a district is created, the circuit court shall order the district to pay or reimburse others for all such costs and expenses. The surety

bond shall not be released until complete receipts for all such costs and expenses have been filed in the cause and fully audited by the circuit and county clerks.

(i) If the District is wholly contained within a single county, the County Board of such county may, by resolution, provide that, effective upon the next appointment of a Trustee, after the effective date of this amendatory Act of 1989, that the Board of Trustees of such Mass Transit District shall be comprised of 7 Trustees, with no more than 4 members of the same political party. This Subsection shall not apply to any Mass Transit District in the State which receives funding in whole or in part from the Northern Illinois Transit ~~Regional Transportation~~ Authority or any of its service boards.

(Source: P.A. 86-472.)

(70 ILCS 3610/5.05) (from Ch. 111 2/3, par. 355.05)

Sec. 5.05. In addition to all its other powers, each District shall, in all its dealings with the Northern Illinois Transit ~~Regional Transportation~~ Authority established by the "Northern Illinois Transit ~~Regional Transportation~~ Authority Act~~", enacted by the 78th General Assembly~~, have the following powers:

(a) to cooperate with the Northern Illinois Transit ~~Regional Transportation~~ Authority in the exercise by the Northern Illinois Transit ~~Regional Transportation~~ Authority of

all the powers granted it by such Act;

(b) to receive funds from the Northern Illinois Transit ~~Regional Transportation~~ Authority upon such terms and conditions as shall be set forth in an agreement between the District and the Northern Illinois Transit ~~Regional Transportation~~ Authority, which contract or agreement may be for such number of years or duration as the Authority and the District may agree, all as provided in the "Northern Illinois Transit ~~Regional Transportation~~ Authority Act";

(c) to receive financial grants from a Service Board, as defined in the "Northern Illinois Transit ~~Regional Transportation~~ Authority Act", upon such terms and conditions as shall be set forth in a Purchase of Service Agreement or other grant contact between the District and the Service Board, which contract or agreement may be for such number of years or duration as the Service Board and the District may agree, all as provided in the "Northern Illinois Transit ~~Regional Transportation~~ Authority Act";

(d) to acquire from the Northern Illinois Transit ~~Regional Transportation~~ Authority or Service Board any Public Transportation Facility, as defined in the Northern Illinois Transit ~~"Regional Transportation~~ Authority Act~~"~~, by purchase contract, gift, grant, exchange for other property or rights in property, lease (or sublease) or installment or conditional purchase contracts, which contracts or leases may provide for consideration to be paid in annual installments during a

period not exceeding 40 years; such property may be acquired subject to such conditions, restrictions, liens or security or other interests of other parties as the District may deem appropriate and in each case the District may acquire a joint, leasehold, easement, license or other partial interest in such property;

(e) to sell, sell by installment contract, lease (or sublease) as lessor, or transfer to, or grant to or provide for the use by the Northern Illinois Transit ~~Regional Transportation~~ Authority or a Service Board any Public Transportation Facility, as defined in the "Northern Illinois Transit ~~Regional Transportation~~ Authority Act" upon such terms and for such consideration, as the District may deem proper;

(f) to cooperate with the Northern Illinois Transit ~~Regional Transportation~~ Authority or a Service Board for the protection of employees of the District and users of public transportation facilities against crime and also to protect such facilities, but neither the District, the member of its Board nor its officers or employees shall be held liable for failure to provide a security or police force, or, if a security or police force is provided, for failure to provide adequate police protection or security, failure to prevent the commission of crimes by fellow passengers or other third persons or for the failure to apprehend criminals; and

(g) to file such reports with and transfer such records, papers or documents to the Northern Illinois Transit ~~Regional~~

~~Transportation~~ Authority or a Service Board as may be agreed upon with, or required by, the Northern Illinois Transit ~~Regional Transportation~~ Authority or a Service Board.

In exercising any of the powers granted in this Section, the District shall not be subject to the provisions of any Act making public bidding or notice a requirement of any purchase or sale by a District.

(Source: P.A. 84-939.)

(70 ILCS 3610/8.5) (from Ch. 111 2/3, par. 358.5)

Sec. 8.5. In addition to any other method provided for annexation under this Act, any territory, except property classified as farmland, which (1) lies within the corporate limits of a municipality as defined in this Act, (2) is contiguous to a local mass transit district organized under this Act, and (3) is not a part of another local mass transit district, may be annexed by the contiguous local mass transit district, by ordinance, after a public hearing has been held thereon by the board of trustees of the district at a location within the territory sought to be annexed, or within 1 mile of any part of the territory sought to be annexed. The annexing district shall cause to be published three times in a newspaper having general circulation within the area considered for annexation, at least 30 days prior to the public hearing thereon, a notice that the local mass transit district is considering the annexation of the territory

specified. The notice shall also state the date, time and place of the public hearing. The annexing district shall cause to be delivered to each owner of a parcel of land which is 5 or more acres, which land is proposed to be annexed in whole or in part, a written notice containing the information required to be included in the published notice. The notice shall be delivered by first-class ~~first class~~ mail so that said notice arrives 30 days in advance of the public hearing. The board of trustees of the district shall give due consideration to all testimony. For the purposes of this Section "property classified as farmland" shall mean property classified as farmland for assessment purposes pursuant to the Property Tax Code. This Section shall not apply to any mass transit district in the State which receives funding in whole or in part from the Northern Illinois Transit ~~Regional Transportation~~ Authority or any of its service boards.
(Source: P.A. 88-670, eff. 12-2-94.)

Section 15-165. The Water Commission Act of 1985 is amended by changing Section 4 as follows:

(70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

Sec. 4. Taxes.

(a) The board of commissioners of any county water commission may, by ordinance, impose throughout the territory of the commission any or all of the taxes provided in this

Section for its corporate purposes. However, no county water commission may impose any such tax unless the commission certifies the proposition of imposing the tax to the proper election officials, who shall submit the proposition to the voters residing in the territory at an election in accordance with the general election law, and the proposition has been approved by a majority of those voting on the proposition.

The proposition shall be in the form provided in Section 5 or shall be substantially in the following form:

Shall the (insert corporate name of county water commission) impose (state type of tax or taxes to be imposed) at the rate of 1/4%?

YES

NO

Taxes imposed under this Section and civil penalties imposed incident thereto shall be collected and enforced by the State Department of Revenue. The Department shall have the power to administer and enforce the taxes and to determine all rights for refunds for erroneous payments of the taxes.

(b) The board of commissioners may impose a County Water Commission Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the territory of the commission at a rate of 1/4% of the gross receipts from the sales made in the course of such

business within the territory. Beginning January 1, 2021, this tax is not imposed on sales of aviation fuel for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax except that tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act shall not be subject to tax hereunder), 2c, 3 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on

aviation fuel sold on or after December 1, 2019 and through December 31, 2020), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this paragraph may reimburse themselves for their seller's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act and under subsection (e) of Section 4.03 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of a county water commission tax fund established under subsection (g) of this Section.

For the purpose of determining whether a tax authorized under this paragraph is applicable, a retail sale by a producer of coal or other mineral mined in Illinois is a sale

at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

If a tax is imposed under this subsection (b), a tax shall also be imposed under subsections (c) and (d) of this Section.

No tax shall be imposed or collected under this subsection on the sale of a motor vehicle in this State to a resident of another state if that motor vehicle will not be titled in this State.

Nothing in this paragraph shall be construed to authorize a county water commission to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

(c) If a tax has been imposed under subsection (b), a County Water Commission Service Occupation Tax shall also be imposed upon all persons engaged, in the territory of the commission, in the business of making sales of service, who, as an incident to making the sales of service, transfer tangible personal property within the territory. The tax rate shall be 1/4% of the selling price of tangible personal property so transferred within the territory. Beginning January 1, 2021, this tax is not imposed on sales of aviation

fuel for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the territory of the commission), 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax except that tangible personal property taxed at the 1% rate under the Service Occupation Tax Act shall not be subject to tax hereunder), 4 (except that the reference to the State shall be to the territory of the commission), 5, 7, 8 (except that the

jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the commission), 9 (except as to the disposition of taxes and penalties collected and except that the returned merchandise credit for this tax may not be taken against any State tax, and except that the retailer's discount is not allowed for taxes paid on aviation fuel sold on or after December 1, 2019 and through December 31, 2020), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the territory of the commission), the first paragraph of Section 15, 15.5, 16, 17, 18, 19, and 20 of the Service Occupation Tax Act as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this paragraph may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, and any tax for which servicemen may be liable under subsection (f) of Section 4.03 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State

Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of a county water commission tax fund established under subsection (g) of this Section.

Nothing in this paragraph shall be construed to authorize a county water commission to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(d) If a tax has been imposed under subsection (b), a tax shall also be imposed upon the privilege of using, in the territory of the commission, any item of tangible personal property that is purchased outside the territory at retail from a retailer, and that is titled or registered with an agency of this State's government, at a rate of 1/4% of the selling price of the tangible personal property within the territory, as "selling price" is defined in the Use Tax Act. The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the territory. The tax shall be collected by the Department of Revenue for a county water commission. The tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the

State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and the State agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department shall have full power to administer and enforce this paragraph; to collect all taxes, penalties, and interest due hereunder; to dispose of taxes, penalties, and interest so collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty, or interest hereunder. In the administration of and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3 through 3-80 (except provisions pertaining to the State rate of tax, and except provisions concerning collection or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15, 19 (except the portions pertaining to claims by retailers and except the last paragraph concerning refunds), 20, 21, and 22 of the Use Tax Act and Section 3-7 of the Uniform Penalty and Interest Act

that are not inconsistent with this paragraph, as fully as if those provisions were set forth herein.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of a county water commission tax fund established under subsection (g) of this Section.

(e) A certificate of registration issued by the State Department of Revenue to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under subsection (b), (c), or (d) of this Section and no additional registration shall be required under the tax. A certificate issued under the Use Tax Act or the Service Use Tax Act shall be applicable with regard to any tax imposed under subsection (c) of this Section.

(f) Any ordinance imposing or discontinuing any tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before June 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the county water commission as of September 1 next following the adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or

discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing.

(g) The State Department of Revenue shall, upon collecting any taxes as provided in this Section, pay the taxes over to the State Treasurer as trustee for the commission. The taxes shall be held in a trust fund outside the State treasury ~~Treasury~~.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the State

Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois the amount to be paid to the commission, which shall be the amount (not including credit memoranda) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including any amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the commission, and not including any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the commission, and less any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which shall be transferred into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the commission, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the certification of the amount to be paid to the commission and the Tax Compliance and Administration Fund, the Comptroller shall cause an order to be drawn for the payment for the amount in accordance with the direction in the certification.

(h) Beginning June 1, 2016, any tax imposed pursuant to

this Section may no longer be imposed or collected, unless a continuation of the tax is approved by the voters at a referendum as set forth in this Section.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19; 101-604, eff. 12-13-19.)

Section 15-170. The School Code is amended by changing Sections 29-5 and 34-4 as follows:

(105 ILCS 5/29-5) (from Ch. 122, par. 29-5)

Sec. 29-5. Reimbursement by State for transportation. Any school district or State-authorized charter school, maintaining a school, transporting resident pupils to another school district's vocational program, offered through a joint agreement approved by the State Board of Education, as provided in Section 10-22.22 or transporting its resident pupils to a school which meets the standards for recognition as established by the State Board of Education which provides transportation meeting the standards of safety, comfort, convenience, efficiency and operation prescribed by the State Board of Education for resident pupils in kindergarten or any of grades 1 through 12 who: (a) reside at least 1 1/2 miles as measured by the customary route of travel, from the school attended; or (b) reside in areas where conditions are such that walking constitutes a hazard to the safety of the child

when determined under Section 29-3; and (c) are transported to the school attended from pick-up points at the beginning of the school day and back again at the close of the school day or transported to and from their assigned attendance centers during the school day shall be reimbursed by the State as hereinafter provided in this Section.

The State will pay the prorated allowable cost of transporting eligible pupils less the real equalized assessed valuation as computed under paragraph (3) of subsection (d) of Section 18-8.15 in a dual school district maintaining secondary grades 9 to 12 inclusive times a qualifying rate of .05%; in elementary school districts maintaining grades K to 8 times a qualifying rate of .06%; and in unit districts maintaining grades K to 12, including partial elementary unit districts formed pursuant to Article 11E, times a qualifying rate of .07%. For a State-authorized charter school, the State shall pay the prorated allowable cost of transporting eligible pupils less a real equalized assessed valuation calculated pursuant to this Section times a qualifying rate. For purposes of calculating the real equalized assessed valuation for a State-authorized charter school whose resident district is not a school district organized under Article 34 of this Code, the State Board of Education shall calculate the average of the number of students in grades kindergarten through 12 reported as enrolled in the charter school in the State Board's Student Information System on October 1 and March 1 of the immediately

preceding school year. That value shall be divided by the average of the number of students in grades kindergarten through 12 reported as enrolled in the charter school's resident district on October 1 and March 1 of the immediately preceding school year. That proportion shall be multiplied by the real equalized assessed valuation as computed under paragraph (3) of subsection (d) of Section 18-8.15 for each State-authorized charter school's applicable resident district. A State-authorized charter school whose resident district is organized under Article 34 of this Code shall have a real equalized assessed valuation equal to the real equalized assessed valuation of its resident district as computed under paragraph (3) of subsection (d) of Section 18-8.15. A State-authorized charter school's qualifying rate shall be the same as the rate that applies to the charter school's resident district.

To be eligible to receive reimbursement in excess of 4/5 of the cost to transport eligible pupils, a school district or partial elementary unit district formed pursuant to Article 11E shall have a Transportation Fund tax rate of at least .12%. The Transportation Fund tax rate for a partial elementary unit district formed pursuant Article 11E shall be the combined elementary and high school rates pursuant to paragraph (4) of subsection (a) of Section 18-8.15.

If a school district or partial elementary unit district formed pursuant to Article 11E does not have a .12%

Transportation Fund tax rate, the amount of its claim in excess of 4/5 of the cost of transporting pupils shall be reduced by the sum arrived at by subtracting the Transportation Fund tax rate from .12% and multiplying that amount by the district's real equalized assessed valuation as computed under paragraph (3) of subsection (d) of Section 18-8.15, provided that in no case shall said reduction result in reimbursement of less than 4/5 of the cost to transport eligible pupils. No such adjustment may be applied to a claim filed by a State-authorized charter school.

Subject to the calculation of equalized assessed valuation, an adjustment for an insufficient tax rate, and the use of a qualifying rate as provided in this Section, a State-authorized charter school may make a claim for reimbursement by the State that is calculated in the same manner as a school district.

The minimum amount to be received by a district is $16 times the number of eligible pupils transported.

When calculating the reimbursement for transportation costs, the State Board of Education may not deduct the number of pupils enrolled in early education programs from the number of pupils eligible for reimbursement if the pupils enrolled in the early education programs are transported at the same time as other eligible pupils.

Any such district transporting resident pupils during the school day to an area vocational school or another school

district's vocational program more than 1 1/2 miles from the school attended, as provided in Sections 10-22.20a and 10-22.22, shall be reimbursed by the State for 4/5 of the cost of transporting eligible pupils.

School day means that period of time during which the pupil is required to be in attendance for instructional purposes.

If a pupil is at a location within the school district other than his residence for child care purposes at the time for transportation to school, that location may be considered for purposes of determining the 1 1/2 miles from the school attended.

Claims for reimbursement that include children who attend any school other than a public school shall show the number of such children transported.

Claims for reimbursement under this Section shall not be paid for the transportation of pupils for whom transportation costs are claimed for payment under other Sections of this Act.

The allowable direct cost of transporting pupils for regular, vocational, and special education pupil transportation shall be limited to the sum of the cost of physical examinations required for employment as a school bus driver; the salaries of full-time or part-time drivers and school bus maintenance personnel; employee benefits excluding Illinois municipal retirement payments, social security

payments, unemployment insurance payments and workers' compensation insurance premiums; expenditures to independent carriers who operate school buses; payments to other school districts for pupil transportation services; pre-approved contractual expenditures for computerized bus scheduling; expenditures for housing assistance and homeless prevention under Sections 1-17 and 1-18 of the Education for Homeless Children Act that are not in excess of the school district's actual costs for providing transportation services and are not otherwise claimed in another State or federal grant that permits those costs to a parent, a legal guardian, any other person who enrolled a pupil, or a homeless assistance agency that is part of the federal McKinney-Vento Homeless Assistance Act's continuum of care for the area in which the district is located; the cost of gasoline, oil, tires, and other supplies necessary for the operation of school buses; the cost of converting buses' gasoline engines to more fuel efficient engines or to engines which use alternative energy sources; the cost of travel to meetings and workshops conducted by the regional superintendent or the State Superintendent of Education pursuant to the standards established by the Secretary of State under Section 6-106 of the Illinois Vehicle Code to improve the driving skills of school bus drivers; the cost of maintenance of school buses including parts and materials used; expenditures for leasing transportation vehicles, except interest and service charges; the cost of

insurance and licenses for transportation vehicles; expenditures for the rental of transportation equipment; plus a depreciation allowance of 20% for 5 years for school buses and vehicles approved for transporting pupils to and from school and a depreciation allowance of 10% for 10 years for other transportation equipment so used. Each school year, if a school district has made expenditures to the Northern Illinois Transit ~~Regional Transportation~~ Authority or any of its service boards, a mass transit district, or an urban transportation district under an intergovernmental agreement with the district to provide for the transportation of pupils and if the public transit carrier received direct payment for services or passes from a school district within its service area during the 2000-2001 school year, then the allowable direct cost of transporting pupils for regular, vocational, and special education pupil transportation shall also include the expenditures that the district has made to the public transit carrier. In addition to the above allowable costs, school districts shall also claim all transportation supervisory salary costs, including Illinois municipal retirement payments, and all transportation-related ~~transportation related~~ building and building maintenance costs without limitation.

Special education allowable costs shall also include expenditures for the salaries of attendants or aides for that portion of the time they assist special education pupils while

in transit and expenditures for parents and public carriers for transporting special education pupils when pre-approved by the State Superintendent of Education.

Indirect costs shall be included in the reimbursement claim for districts which own and operate their own school buses. Such indirect costs shall include administrative costs, or any costs attributable to transporting pupils from their attendance centers to another school building for instructional purposes. No school district which owns and operates its own school buses may claim reimbursement for indirect costs which exceed 5% of the total allowable direct costs for pupil transportation.

The State Board of Education shall prescribe uniform regulations for determining the above standards and shall prescribe forms of cost accounting and standards of determining reasonable depreciation. Such depreciation shall include the cost of equipping school buses with the safety features required by law or by the rules, regulations and standards promulgated by the State Board of Education, and the Department of Transportation for the safety and construction of school buses provided, however, any equipment cost reimbursed by the Department of Transportation for equipping school buses with such safety equipment shall be deducted from the allowable cost in the computation of reimbursement under this Section in the same percentage as the cost of the equipment is depreciated.

On or before August 15, annually, the chief school administrator for the district shall certify to the State Superintendent of Education the district's claim for reimbursement for the school year ending on June 30 next preceding. The State Superintendent of Education shall check and approve the claims and prepare the vouchers showing the amounts due for district reimbursement claims. Each fiscal year, the State Superintendent of Education shall prepare and transmit the first 3 vouchers to the Comptroller on the 30th day of September, December and March, respectively, and the final voucher, no later than June 20.

If the amount appropriated for transportation reimbursement is insufficient to fund total claims for any fiscal year, the State Board of Education shall reduce each school district's allowable costs and flat grant amount proportionately to make total adjusted claims equal the total amount appropriated.

For purposes of calculating claims for reimbursement under this Section for any school year beginning July 1, 2016, the equalized assessed valuation for a school district or partial elementary unit district formed pursuant to Article 11E used to compute reimbursement shall be the real equalized assessed valuation as computed under paragraph (3) of subsection (d) of Section 18-8.15.

All reimbursements received from the State shall be deposited into the district's transportation fund or into the

fund from which the allowable expenditures were made.

Notwithstanding any other provision of law, any school district receiving a payment under this Section or under Section 14-7.02, 14-7.02b, or 14-13.01 of this Code may classify all or a portion of the funds that it receives in a particular fiscal year or from State aid pursuant to Section 18-8.15 of this Code as funds received in connection with any funding program for which it is entitled to receive funds from the State in that fiscal year (including, without limitation, any funding program referenced in this Section), regardless of the source or timing of the receipt. The district may not classify more funds as funds received in connection with the funding program than the district is entitled to receive in that fiscal year for that program. Any classification by a district must be made by a resolution of its board of education. The resolution must identify the amount of any payments or general State aid to be classified under this paragraph and must specify the funding program to which the funds are to be treated as received in connection therewith. This resolution is controlling as to the classification of funds referenced therein. A certified copy of the resolution must be sent to the State Superintendent of Education. The resolution shall still take effect even though a copy of the resolution has not been sent to the State Superintendent of Education in a timely manner. No classification under this paragraph by a district shall affect the total amount or

timing of money the district is entitled to receive under this Code. No classification under this paragraph by a district shall in any way relieve the district from or affect any requirements that otherwise would apply with respect to that funding program, including any accounting of funds by source, reporting expenditures by original source and purpose, reporting requirements, or requirements of providing services.

Any school district with a population of not more than 500,000 must deposit all funds received under this Article into the transportation fund and use those funds for the provision of transportation services.

(Source: P.A. 102-539, eff. 8-20-21; 102-813, eff. 5-13-22; 103-588, eff. 1-1-25.)

(105 ILCS 5/34-4) (from Ch. 122, par. 34-4)

Sec. 34-4. Eligibility. To be eligible for election or appointment to the Board, a person shall be a citizen of the United States, shall be a registered voter as provided in the Election Code, shall have been, for a period of one year immediately before election or appointment, a resident of the city, district, and subdistrict that the member represents, and shall not be a child sex offender as defined in Section 11-9.3 of the Criminal Code of 2012. A person is ineligible for election or appointment to the Board if that person is not in compliance with the provisions of Section 10-9 as referenced in Section 34-3. For the 2024 general election, all persons

eligible for election to the Board shall be nominated by a petition signed by at least 1,000 but not more than 3,000 of the voters residing within the electoral district on a petition in order to be placed on the ballot. For the 2026 general election and general elections thereafter, persons eligible for election to the Board shall be nominated by a petition signed by at least 500 but no more than 1,500 voters residing within the subdistrict on a petition in order to be placed on the ballot, except that persons eligible for election to the Board at large shall be nominated by a petition signed by no less than 2,500 voters residing within the city. Any registered voter may sign a nominating petition, irrespective of any partisan petition the voter signs or may sign. For the 2024 general election only, the petition circulation period shall begin on March 26, 2024, and the filing period shall be from June 17, 2024 to June 24, 2024. Permanent removal from the city by any member of the Board during the member's term of office constitutes a resignation therefrom and creates a vacancy in the Board. Board members shall serve without any compensation; however, members of the Board shall be reimbursed for expenses incurred while in the performance of their duties upon submission of proper receipts or upon submission of a signed voucher in the case of an expense allowance evidencing the amount of such reimbursement or allowance to the President of the Board for verification and approval. Board members shall not hold other public office

under the Federal, State or any local government other than that of Director of the Northern Illinois Transit ~~Regional Transportation~~ Authority, member of the economic development commission of a city having a population exceeding 500,000, notary public or member of the National Guard, and by accepting any such office while members of the Board, or by not resigning any such office held at the time of being elected or appointed to the Board within 30 days after such election or appointment, shall be deemed to have vacated their membership in the Board.

(Source: P.A. 102-177, eff. 6-1-22; 102-691, eff. 12-17-21; 103-584, eff. 3-18-24.)

Section 15-175. The Public Utilities Act is amended by changing Section 4-302 as follows:

(220 ILCS 5/4-302) (from Ch. 111 2/3, par. 4-302)

Sec. 4-302. The Commission shall cooperate with the Northern Illinois Transit ~~Regional Transportation~~ Authority created pursuant to the ~~"~~Northern Illinois Transit ~~Regional Transportation~~ Authority Act~~", enacted by the 78th General Assembly~~, in the exercise of the powers of the Authority as provided in that Act.

Transportation Agencies which have any purchase of service agreement with a Service Board as provided in the "Northern Illinois Transit ~~Regional Transportation~~ Authority Act" shall

not be subject to this Act as to any public transportation which is the subject of such agreement. Any service and business exempted from this Act pursuant to this Section shall not be considered "intrastate public utility business" as defined in Section 3-120 of this Act.

No contract between any Transportation Agency and the Authority or a Service Board or acquisition by the Authority or a Service Board of any property, including property of a Transportation Agency pursuant to and as defined in the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, shall, except as provided in such Act, be subject to the supervision, regulation or approval of the Commission.

In the event a Service Board shall determine that any Public Transportation service provided by any Transportation Agency with which that Service Board has a Purchase of Service Agreement is not necessary for the public interest and shall for that reason decline to enter into any Purchase of Service Agreement for such particular service, all pursuant to and as defined in such Northern Illinois Transit ~~Regional Transportation~~ Authority Act, then the discontinuation of such service by such Transportation Agency shall not be subject to the supervision, regulation or approval of the Commission.

(Source: P.A. 84-617; 84-1025.)

Section 15-180. The Telecommunication Devices for the Deaf Act is amended by changing Section 2 as follows:

(410 ILCS 55/2) (from Ch. 111 1/2, par. 4202)

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

(a) "Telecommunication device for the deaf" means a teletypewriter or other instrument for telecommunication in which speaking or hearing is not required for communication.

(b) "Public Safety Agency" means any unit of local government or special purpose district within the State which has authority to provide firefighting, police, or other emergency services.

(c) "Department" means the Department of Human Services.

(d) "Major public transportation site" means any airport or railroad station in the State providing commercial rail or airline service to the general public, that serves and is located within 20 miles of a municipality with a population of 25,000 or more, except for any facility under the jurisdiction of the Commuter Rail Division created by the Northern Illinois Transit ~~Regional Transportation~~ Authority Act or the Chicago Transit Authority created by the Metropolitan Transit Authority Act.

(e) "General traveling public" are individuals making use of the commercial rail and airline services which are provided at major public transportation sites.

(Source: P.A. 89-507, eff. 7-1-97.)

Section 15-185. The Illinois Highway Code is amended by changing Section 6-411.5 as follows:

(605 ILCS 5/6-411.5)

Sec. 6-411.5. Contracts for public transportation. The highway commissioner of each road district within the territory of the Northern Illinois Transit ~~Regional Transportation~~ Authority shall have authority, with the approval of the township board of trustees, to contract with the Northern Illinois Transit ~~Regional Transportation~~ Authority or a Service Board, as defined in the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, for the purchase of public transportation services within the district, upon such terms and conditions as may be mutually agreed upon. The expenditure of road funds, collected under a road district tax, to purchase public transportation services constitutes a road purpose under this Code.

(Source: P.A. 89-347, eff. 1-1-96.)

Section 15-190. The Toll Highway Act is amended by changing Section 19 as follows:

(605 ILCS 10/19) (from Ch. 121, par. 100-19)

Sec. 19. Toll rates. The Authority shall fix and revise from time to time, tolls or charges or rates for the privilege of using each of the toll highways constructed pursuant to

this Act. Such tolls shall be so fixed and adjusted at rates calculated to provide the lowest reasonable toll rates that will provide funds sufficient with other revenues of the Authority to pay, (a) the cost of the construction of a toll highway authorized by joint resolution of the General Assembly pursuant to Section 14.1 and the reconstruction, major repairs or improvements of toll highways, (b) the cost of maintaining, repairing, regulating and operating the toll highways including only the necessary expenses of the Authority, and (c) the principal of all bonds, interest thereon and all sinking fund requirements and other requirements provided by resolutions authorizing the issuance of the bonds as they shall become due. In fixing the toll rates pursuant to this Section 19 and Section 10(c) of this Act, the Authority shall take into account the effect of the provisions of this Section 19 permitting the use of the toll highway system without payment of the covenants of the Authority contained in the resolutions and trust indentures authorizing the issuance of bonds of the Authority. No such provision permitting the use of the toll highway system without payment of tolls after the date of this amendatory Act of the 95th General Assembly shall be applied in a manner that impairs the rights of bondholders pursuant to any resolution or trust indentures authorizing the issuance of bonds of the Authority. The use and disposition of any sinking or reserve fund shall be subject to such regulation as may be provided in the resolution or trust

indenture authorizing the issuance of the bonds. Subject to the provisions of any resolution or trust indenture authorizing the issuance of bonds any moneys in any such sinking fund in excess of an amount equal to one year's interest on the bonds then outstanding secured by such sinking fund may be applied to the purchase or redemption of bonds. All such bonds so redeemed or purchased shall forthwith be cancelled and shall not again be issued. No person shall be permitted to use any toll highway without paying the toll established under this Section except when on official Toll Highway Authority business which includes police and other emergency vehicles. However, any law enforcement agency vehicle, fire department vehicle, public or private ambulance service vehicle engaged in the performance of an emergency service or duty that necessitates the use of the toll highway system, or other emergency vehicle that is plainly marked shall not be required to pay a toll to use a toll highway. A law enforcement, fire protection, or emergency services officer driving a law enforcement, fire protection, emergency services agency vehicle, or public or private ambulance service vehicle engaging in the performance of emergency services or duties that is not plainly marked must present an Official Permit Card which the law enforcement, fire protection, or emergency services officer receives from his or her law enforcement, fire protection, emergency services agency, or public or private ambulance service in order to use

a toll highway without paying the toll. A law enforcement, fire protection, emergency services agency, or public or private ambulance service engaging in the performance of emergency services or duties must apply to the Authority to receive a permit, and the Authority shall adopt rules for the issuance of a permit, that allows public or private ambulance service vehicles engaged in the performance of emergency services or duties that necessitate the use of the toll highway system and all law enforcement, fire protection, or emergency services agency vehicles of the law enforcement, fire protection, or emergency services agency to use any toll highway without paying the toll established under this Section. The Authority shall maintain in its office a list of all persons that are authorized to use any toll highway without charge when on official business of the Authority and such list shall be open to the public for inspection. In recognition of the unique role of public transportation in providing effective transportation in the Authority's service region, and to give effect to the exemption set forth in subsection (b) of Section 2.06 of the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, the following vehicles may use any toll highway without paying the toll: (1) a vehicle owned or operated by the Suburban Bus Division of the Northern Illinois Transit ~~Regional Transportation~~ Authority that is being used to transport passengers for hire; and (2) any revenue vehicle that is owned or operated by a Mass Transit

District created under Section 3 of the Local Mass Transit District Act and running regular scheduled service.

Among other matters, this amendatory Act of 1990 is intended to clarify and confirm the prior intent of the General Assembly to allow toll revenues from the toll highway system to be used to pay a portion of the cost of the construction of the North-South Toll Highway authorized by Senate Joint Resolution 122 of the 83rd General Assembly in 1984.

(Source: P.A. 100-739, eff. 1-1-19.)

Section 15-195. The Illinois Aeronautics Act is amended by changing Section 49.1 as follows:

(620 ILCS 5/49.1) (from Ch. 15 1/2, par. 22.49a)

Sec. 49.1. Creation of hazards. No person may create or construct any airport hazard which obstructs a restricted landing area or residential airport that (1) serves 20 or more based aircraft, and (2) is located within the "metropolitan region" as that term is defined in the Northern Illinois Transit ~~Regional Transportation~~ Authority Act. For the purpose of this Section, "based aircraft" are aircraft that are regularly hangared or tied-down at the restricted landing area or residential airport, or that use it as their primary base of operation. As used in this Section 49.1, "restricted landing area" or "residential airport" shall have the meaning set

forth in regulations of the Department in effect on the effective date of this amendatory Act of 1989, but shall not include amendments of the regulations adopted by the Department thereafter.

(Source: P.A. 86-963.)

Section 15-200. The Illinois Vehicle Code is amended by changing Sections 1-209.3, 8-102, 11-709.2, and 18c-7402 as follows:

(625 ILCS 5/1-209.3)

Sec. 1-209.3. Transit bus. A bus engaged in public transportation ~~as defined by the Regional Transportation Authority Act~~ and authorized by the Department to be used on specifically designated roadway shoulders.

(Source: P.A. 97-292, eff. 8-11-11.)

(625 ILCS 5/8-102) (from Ch. 95 1/2, par. 8-102)

Sec. 8-102. Alternate methods of giving proof.

(a) Except as provided in subsection (b), proof of financial responsibility, when required under Section 8-101 or 8-101.1, may be given by filing with the Secretary of State one of the following:

1. A bond as provided in Section 8-103;

2. An insurance policy or other proof of insurance in a form to be prescribed by the Secretary as provided in

Section 8-108;

3. A certificate of self-insurance issued by the Director;

4. A certificate of self-insurance issued to the Northern Illinois Transit ~~Regional Transportation~~ Authority by the Director naming municipal or non-municipal public carriers included therein;

5. A certificate of coverage issued by an intergovernmental risk management association evidencing coverages which meet or exceed the amounts required under this Code.

(b) Beginning January 1, 2020, in lieu of filing the documents required by subsection (a), each owner of a vehicle required to obtain minimum liability insurance under Section 8-101 or 8-101.1 shall attest that the vehicle is insured in at least the minimum required amount.

(1) The Secretary shall create a form on which the vehicle owner shall attest that the vehicle is insured in at least the minimum required amount. The attestation form shall be submitted with each registration application.

(2) The attestation form shall be valid for the full registration period; however, if at any time the Secretary has reason to believe that the owner does not have the minimum required amount of insurance for a vehicle, the Secretary may require the owner to file with the Secretary documentation as set forth in subsection (a) of this

Section.

(3) If the owner fails to provide the required documentation within 7 calendar days after the request is made, the Secretary may suspend the vehicle registration. The registration shall remain suspended until such time as the required documentation is provided to and reviewed by the Secretary.

(4) The owner of a vehicle that is self-insured shall attest that the funds available to pay liability claims related to the operation of the vehicle are equivalent to or greater than the minimum liability insurance requirements under Section 8-101 or 8-101.1.

(c) The Secretary of State may adopt rules to implement this Section.

(Source: P.A. 100-986, eff. 1-1-21.)

(625 ILCS 5/11-709.2)

Sec. 11-709.2. Bus on shoulder program.

(a) The use of specifically designated shoulders of roadways by transit buses may be authorized by the Department in cooperation with the Northern Illinois Transit ~~Regional Transportation~~ Authority or a local mass transit system ~~and the Suburban Bus Division of the Regional Transportation Authority~~. The Department shall prescribe by rule which transit buses are authorized to operate on shoulders, as well as times and locations. The Department may erect signage to

indicate times and locations of designated shoulder usage.

(b) (Blank).

(c) (Blank).

(Source: P.A. 98-756, eff. 7-16-14; 98-871, eff. 8-11-14; 99-78, eff. 7-20-15.)

(625 ILCS 5/18c-7402) (from Ch. 95 1/2, par. 18c-7402)

Sec. 18c-7402. Safety requirements for railroad operations.

(1) Obstruction of crossings.

(a) Obstruction of emergency vehicles. Every railroad shall be operated in such a manner as to minimize obstruction of emergency vehicles at crossings. Where such obstruction occurs and the train crew is aware of the obstruction, the train crew shall immediately take any action, consistent with safe operating procedure, necessary to remove the obstruction. In the Chicago and St. Louis switching districts, every railroad dispatcher or other person responsible for the movement of railroad equipment in a specific area who receives notification that railroad equipment is obstructing the movement of an emergency vehicle at any crossing within such area shall immediately notify the train crew through use of existing communication facilities. Upon notification, the train crew shall take immediate action in accordance with this paragraph.

(b) Obstruction of highway at grade crossing prohibited. It is unlawful for a rail carrier to permit any train, railroad car or engine to obstruct public travel at a railroad-highway grade crossing for a period in excess of 10 minutes, except where such train or railroad car is continuously moving or cannot be moved by reason of circumstances over which the rail carrier has no reasonable control.

In a county with a population of greater than 1,000,000, as determined by the most recent federal census, during the hours of 7:00 a.m. through 9:00 a.m. and 4:00 p.m. through 6:00 p.m. it is unlawful for a rail carrier to permit any single train or railroad car to obstruct public travel at a railroad-highway grade crossing in excess of a total of 10 minutes during a 30 minute period, except where the train or railroad car cannot be moved by reason or circumstances over which the rail carrier has no reasonable control. Under no circumstances will a moving train be stopped for the purposes of issuing a citation related to this Section.

However, no employee acting under the rules or orders of the rail carrier or its supervisory personnel may be prosecuted for a violation of this subsection (b).

(c) Punishment for obstruction of grade crossing. Any rail carrier violating paragraph (b) of this subsection shall be guilty of a petty offense and fined not less than

$200 nor more than $500 if the duration of the obstruction is in excess of 10 minutes but no longer than 15 minutes. If the duration of the obstruction exceeds 15 minutes the violation shall be a business offense and the following fines shall be imposed: if the duration of the obstruction is in excess of 15 minutes but no longer than 20 minutes, the fine shall be $500; if the duration of the obstruction is in excess of 20 minutes but no longer than 25 minutes, the fine shall be $700; if the duration of the obstruction is in excess of 25 minutes, but no longer than 30 minutes, the fine shall be $900; if the duration of the obstruction is in excess of 30 minutes but no longer than 35 minutes, the fine shall be $1,000; if the duration of the obstruction is in excess of 35 minutes, the fine shall be $1,000 plus an additional $500 for each 5 minutes of obstruction in excess of 25 minutes of obstruction.

(2) Other operational requirements.

(a) Bell and whistle-crossings. Every rail carrier <u>and the Commuter Rail Division of the Northern Illinois Transit Authority</u> shall cause a bell, and a whistle or horn to be placed and kept on each locomotive, and shall cause the same to be rung or sounded by the engineer or fireman, at the distance of at least 1,320 feet, from the place where the railroad crosses or intersects any public highway, and shall be kept ringing or sounding until the highway is reached; provided that at crossings where the

Commission shall by order direct, only after a hearing has been held to determine the public is reasonably and sufficiently protected, the rail carrier may be excused from giving warning provided by this paragraph.

(a-5) The requirements of paragraph (a) of this subsection (2) regarding ringing a bell and sounding a whistle or horn do not apply at a railroad crossing that has a permanently installed automated audible warning device authorized by the Commission under Section 18c-7402.1 that sounds automatically when an approaching train is at least 1,320 feet from the crossing and that keeps sounding until the lead locomotive has crossed the highway. The engineer or fireman may ring the bell or sound the whistle or horn at a railroad crossing that has a permanently installed audible warning device.

(b) Speed limits. Each rail carrier shall operate its trains in compliance with speed limits set by the Commission. The Commission may set train speed limits only where such limits are necessitated by extraordinary circumstances affecting the public safety, and shall maintain such train speed limits in effect only for such time as the extraordinary circumstances prevail.

The Commission and the Department of Transportation shall conduct a study of the relation between train speeds and railroad-highway grade crossing safety. The Commission shall report the findings of the study to the General

Assembly no later than January 5, 1997.

(c) Special speed limit; pilot project. The Commission and the Board of the Commuter Rail Division of the Northern Illinois Transit ~~Regional Transportation~~ Authority shall conduct a pilot project in the Village of Fox River Grove, the site of the fatal school bus crash at a railroad crossing on October 25, 1995, in order to improve railroad crossing safety. For this project, the Commission is directed to set the maximum train speed limit for Northern Illinois Transit ~~Regional Transportation~~ Authority trains at 50 miles per hour at intersections on that portion of the intrastate rail line located in the Village of Fox River Grove. If the Northern Illinois Transit ~~Regional Transportation~~ Authority deliberately fails to comply with this maximum speed limit, then any entity, governmental or otherwise, that provides capital or operational funds to the Northern Illinois Transit ~~Regional Transportation~~ Authority shall appropriately reduce or eliminate that funding. The Commission shall report to the Governor and the General Assembly on the results of this pilot project in January 1999, January 2000, and January 2001. The Commission shall also submit a final report on the pilot project to the Governor and the General Assembly in January 2001. The provisions of this subsection (c), other than this sentence, are inoperative after February 1, 2001.

(d) Freight train crew size. No rail carrier shall operate or cause to operate a train or light engine used in connection with the movement of freight unless it has an operating crew consisting of at least 2 individuals. The minimum freight train crew size indicated in this subsection (d) shall remain in effect until a federal law or rule encompassing the subject matter has been adopted. The Commission, with respect to freight train crew member size under this subsection (d), has the power to conduct evidentiary hearings, make findings, and issue and enforce orders, including sanctions under Section 18c-1704 of this Chapter. As used in this subsection (d), "train or light engine" does not include trains operated by a hostler service or utility employees.

(3) Report and investigation of rail accidents.

(a) Reports. Every rail carrier shall report to the Commission, by the speediest means possible, whether telephone, telegraph, or otherwise, every accident involving its equipment, track, or other property which resulted in loss of life to any person. In addition, such carriers shall file a written report with the Commission. Reports submitted under this paragraph shall be strictly confidential, shall be specifically prohibited from disclosure, and shall not be admissible in any administrative or judicial proceeding relating to the accidents reported.

(b) Investigations. The Commission may investigate all railroad accidents reported to it or of which it acquires knowledge independent of reports made by rail carriers or the Commuter Rail Division of the Northern Illinois Transit Authority, and it shall have the power, consistent with standards and procedures established under the Federal Railroad Safety Act, as amended, to enter such temporary orders as will minimize the risk of future accidents pending notice, hearing, and final action by the Commission.

(Source: P.A. 101-294, eff. 1-1-20; 102-982, eff. 7-1-23.)

Section 15-202. The Public-Private Partnerships for Transportation Act is amended by changing Section 10 and by adding Section 36 as follows:

(630 ILCS 5/10)

Sec. 10. Definitions. As used in this Act:

"Approved proposal" means the proposal that is approved by the responsible public entity pursuant to subsection (j) of Section 20 of this Act.

"Approved proposer" means the private entity whose proposal is the approved proposal.

"Authority" means the Illinois State Toll Highway Authority.

"Contractor" means a private entity that has entered into

a public-private agreement with the responsible public entity to provide services to or on behalf of the responsible public entity.

"Department" means the Illinois Department of Transportation.

"Design-build agreement" means the agreement between the selected private entity and the responsible public entity under which the selected private entity agrees to furnish design, construction, and related services for a transportation facility under this Act.

"Develop" or "development" means to do one or more of the following: plan, design, develop, lease, acquire, install, construct, reconstruct, rehabilitate, extend, or expand.

"Dynamic wireless charging" means electric vehicle charging by inductive charging, which allows electric vehicles to charge while in motion.

"Electric vehicle" means a motor vehicle of the first division that is propelled by an electric engine and does not use motor fuel.

"Maintain" or "maintenance" includes ordinary maintenance, repair, rehabilitation, capital maintenance, maintenance replacement, and any other categories of maintenance that may be designated by the responsible public entity.

"Operate" or "operation" means to do one or more of the following: maintain, improve, equip, modify, or otherwise operate.

"Private entity" means any combination of one or more individuals, corporations, general partnerships, limited liability companies, limited partnerships, joint ventures, business trusts, nonprofit entities, or other business entities that are parties to a proposal for a transportation project or an agreement related to a transportation project. A public agency may provide services to a contractor as a subcontractor or subconsultant without affecting the private status of the private entity and the ability to enter into a public-private agreement. A transportation agency is not a private entity.

"Proposal" means all materials and documents prepared by or on behalf of a private entity relating to the proposed development, financing, or operation of a transportation facility as a transportation project.

"Proposer" means a private entity that has submitted an unsolicited proposal for a public-private agreement to a responsible public entity under this Act or a proposal or statement of qualifications for a public-private agreement in response to a request for proposals or a request for qualifications issued by a responsible public entity under this Act.

"Public-private agreement" means the public-private agreement between the contractor and the responsible public entity relating to one or more of the development, financing, or operation of a transportation project that is entered into

under this Act.

"Request for information" means all materials and documents prepared by or on behalf of the responsible public entity to solicit information from private entities with respect to transportation projects.

"Request for proposals" means all materials and documents prepared by or on behalf of the responsible public entity to solicit proposals from private entities to enter into a public-private agreement.

"Request for qualifications" means all materials and documents prepared by or on behalf of the responsible public entity to solicit statements of qualification from private entities to enter into a public-private agreement.

"Responsible public entity" means the Department of Transportation, the Illinois State Toll Highway Authority, and the 5 most populous counties of Illinois, as of the most recent publicly available decennial census.

"Revenues" means all revenues, including any combination of: income; earnings and interest; user fees; lease payments; allocations; federal, State, and local appropriations, grants, loans, lines of credit, and credit guarantees; bond proceeds; equity investments; service payments; or other receipts; arising out of or in connection with a transportation project, including the development, financing, and operation of a transportation project. The term includes money received as grants, loans, lines of credit, credit guarantees, or

otherwise in aid of a transportation project from the federal government, the State, a unit of local government, or any agency or instrumentality of the federal government, the State, or a unit of local government.

"Shortlist" means the process by which a responsible public entity will review, evaluate, and rank statements of qualifications submitted in response to a request for qualifications and then identify the proposers who are eligible to submit a detailed proposal in response to a request for proposals. The identified proposers constitute the shortlist for the transportation project to which the request for proposals relates.

"Transportation agency" means (i) the Department or (ii) the Authority.

"Transportation facility" means any new or existing road, highway, toll highway, bridge, tunnel, intermodal facility, intercity or high-speed passenger rail, or other transportation facility or infrastructure, including the South Suburban Airport but excluding all other airports, under the jurisdiction of a responsible public entity, except those facilities for the Illiana Expressway. The term "transportation facility" may refer to one or more transportation facilities that are proposed to be developed or operated as part of a single transportation project.

"Transportation project" or "project" means any or the combination of the design, development, construction,

financing, or operation with respect to all or a portion of any transportation facility under the jurisdiction of the responsible public entity, except those facilities for the Illiana Expressway, undertaken pursuant to this Act.

"Unit of local government" has the meaning ascribed to that term in Article VII, Section 1 of the Constitution of the State of Illinois and also means any unit designated as a municipal corporation.

"Unsolicited proposal" means a written proposal that is submitted to a transportation agency on the initiative of the private sector entity or entities for the purpose of developing a partnership, and that is not in response to a formal or informal request issued by a transportation agency.

"User fees" or "tolls" means the rates, tolls, fees, or other charges imposed by the contractor for use of all or a portion of a transportation project under a public-private agreement.

(Source: P.A. 103-570, eff. 1-1-24; 103-864, eff. 8-9-24; 103-865, eff. 1-1-25; revised 10-9-24.)

(630 ILCS 5/36 new)

Sec. 36. Dynamic wireless electric vehicle charging pilot program.

(a) Any transportation project undertaken under this Act that includes the design, development, construction, or reconstruction of 20 lane miles or more of a roadway is

required to include the construction of one lane mile of dynamic wireless electric vehicle charging within the roadway.

The number of lane miles shall be calculated by multiplying the number of lanes of roadway by the length of the project.

(b) The contractor shall design, fund, evaluate, iterate, test, and implement dynamic vehicle charging along a one-mile stretch of roadway. This will serve as a pilot program for Illinois. The program shall focus on nondisruptive designs that are compatible with existing infrastructure. Dynamic wireless charging lanes shall be compatible with the entire range of electric vehicles, including passenger, electric transit buses, fleet vehicles, and light-duty, medium-duty, and heavy-duty vehicles. The contractor shall consider the performance, safety, electromagnetic compatibility, and interoperability in the development of the dynamic wireless charging lane.

(c) The contractor shall work closely with the responsible public agency and the Department throughout the design process and upon implementation to ensure smooth execution of the technology and appropriate communication to the traveling public.

(d) After the dynamic wireless charging lane has been in operation for one year, the contractor shall work with the Department and responsible public agency to evaluate the success, failure, and safety of the technology. Special

consideration shall be given to the operation of dynamic vehicle charging in a variety of weather conditions and road maintenance activities.

Section 15-205. The Criminal Code of 2012 is amended by changing Section 21-5 as follows:

(720 ILCS 5/21-5) (from Ch. 38, par. 21-5)

Sec. 21-5. Criminal trespass to State supported land.

(a) A person commits criminal trespass to State supported land when he or she enters upon land supported in whole or in part with State funds, or federal funds administered or granted through State agencies or any building on the land, after receiving, prior to the entry, notice from the State or its representative that the entry is forbidden, or remains upon the land or in the building after receiving notice from the State or its representative to depart, and who thereby interferes with another person's lawful use or enjoyment of the building or land.

A person has received notice from the State within the meaning of this subsection if he or she has been notified personally, either orally or in writing, or if a printed or written notice forbidding entry to him or her or a group of which he or she is a part, has been conspicuously posted or exhibited at the main entrance to the land or the forbidden part thereof.

(a-5) A person commits criminal trespass to State supported land when he or she enters upon a right-of-way ~~right of way~~, including facilities and improvements thereon, owned, leased, or otherwise used by a public body or district organized under the Metropolitan Transit Authority Act, the Local Mass Transit District Act, or the Northern Illinois Transit ~~Regional Transportation~~ Authority Act, after receiving, prior to the entry, notice from the public body or district, or its representative, that the entry is forbidden, or the person remains upon the right-of-way ~~right of way~~ after receiving notice from the public body or district, or its representative, to depart, and in either of these instances intends to compromise public safety by causing a delay in transit service lasting more than 15 minutes or destroying property.

A person has received notice from the public body or district within the meaning of this subsection if he or she has been notified personally, either orally or in writing, or if a printed or written notice forbidding entry to him or her has been conspicuously posted or exhibited at any point of entrance to the right-of-way ~~right of way~~ or the forbidden part of the right-of-way ~~right of way~~.

As used in this subsection (a-5), "right-of-way~~right of way~~" has the meaning ascribed to it in Section 18c-7502 of the Illinois Vehicle Code.

(b) A person commits criminal trespass to State supported

land when he or she enters upon land supported in whole or in part with State funds, or federal funds administered or granted through State agencies or any building on the land by presenting false documents or falsely representing his or her identity orally to the State or its representative in order to obtain permission from the State or its representative to enter the building or land; or remains upon the land or in the building by presenting false documents or falsely representing his or her identity orally to the State or its representative in order to remain upon the land or in the building, and who thereby interferes with another person's lawful use or enjoyment of the building or land.

This subsection does not apply to a peace officer or other official of a unit of government who enters upon land supported in whole or in part with State funds, or federal funds administered or granted through State agencies or any building on the land in the performance of his or her official duties.

(c) Sentence. Criminal trespass to State supported land is a Class A misdemeanor, except a violation of subsection (a-5) of this Section is a Class A misdemeanor for a first violation and a Class 4 felony for a second or subsequent violation.

(Source: P.A. 97-1108, eff. 1-1-13; 98-748, eff. 1-1-15.)

Section 15-210. The Eminent Domain Act is amended by changing Section 15-5-15 as follows:

(735 ILCS 30/15-5-15)

Sec. 15-5-15. Eminent domain powers in ILCS Chapters 70 through 75. The following provisions of law may include express grants of the power to acquire property by condemnation or eminent domain:

(70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport authorities; for public airport facilities.

(70 ILCS 5/8.05 and 5/9); Airport Authorities Act; airport authorities; for removal of airport hazards.

(70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport authorities; for reduction of the height of objects or structures.

(70 ILCS 10/4); Interstate Airport Authorities Act; interstate airport authorities; for general purposes.

(70 ILCS 15/3); Kankakee River Valley Area Airport Authority Act; Kankakee River Valley Area Airport Authority; for acquisition of land for airports.

(70 ILCS 200/2-20); Civic Center Code; civic center authorities; for grounds, centers, buildings, and parking.

(70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/10-15); Civic Center Code; Aurora Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/15-40); Civic Center Code; Benton Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/20-15); Civic Center Code; Bloomington Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/35-35); Civic Center Code; Brownstown Park District Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/40-35); Civic Center Code; Carbondale Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/55-60); Civic Center Code; Chicago South Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/60-30); Civic Center Code; Collinsville Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/70-35); Civic Center Code; Crystal Lake Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/80-15); Civic Center Code; DuPage County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/85-35); Civic Center Code; Elgin Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/95-25); Civic Center Code; Herrin Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/110-35); Civic Center Code; Illinois Valley Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/115-35); Civic Center Code; Jasper County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/120-25); Civic Center Code; Jefferson County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/125-15); Civic Center Code; Jo Daviess County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/130-30); Civic Center Code; Katherine Dunham Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/150-35); Civic Center Code; Mason County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/165-35); Civic Center Code; Melrose Park Metropolitan Exposition Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/170-20); Civic Center Code; certain Metropolitan Exposition, Auditorium and Office Building Authorities; for general purposes.

(70 ILCS 200/180-35); Civic Center Code; Normal Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/200-15); Civic Center Code; Pekin Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/215-15); Civic Center Code; Illinois Quad City Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/225-35); Civic Center Code; Randolph County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/230-35); Civic Center Code; River Forest Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/235-40); Civic Center Code; Riverside Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/245-35); Civic Center Code; Salem Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/255-20); Civic Center Code; Springfield Metropolitan Exposition and Auditorium Authority; for grounds, centers, and parking.

(70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/265-20); Civic Center Code; Vermilion County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/275-35); Civic Center Code; West Frankfort Civic

Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/280-20); Civic Center Code; Will County Metropolitan Exposition and Auditorium Authority; for grounds, centers, and parking.

(70 ILCS 210/5); Metropolitan Pier and Exposition Authority Act; Metropolitan Pier and Exposition Authority; for general purposes, including quick-take power.

(70 ILCS 405/22.04); Soil and Water Conservation Districts Act; soil and water conservation districts; for general purposes.

(70 ILCS 410/10 and 410/12); Conservation District Act; conservation districts; for open space, wildland, scenic roadway, pathway, outdoor recreation, or other conservation benefits.

(70 ILCS 503/25); Chanute-Rantoul National Aviation Center Redevelopment Commission Act; Chanute-Rantoul National Aviation Center Redevelopment Commission; for general purposes.

(70 ILCS 507/15); Fort Sheridan Redevelopment Commission Act; Fort Sheridan Redevelopment Commission; for general purposes or to carry out comprehensive or redevelopment plans.

(70 ILCS 520/8); Southwestern Illinois Development Authority Act; Southwestern Illinois Development Authority; for general purposes, including quick-take power.

(70 ILCS 605/4-17 and 605/5-7); Illinois Drainage Code; drainage districts; for general purposes.

(70 ILCS 615/5 and 615/6); Chicago Drainage District Act; corporate authorities; for construction and maintenance of works.

(70 ILCS 705/10); Fire Protection District Act; fire protection districts; for general purposes.

(70 ILCS 750/20); Flood Prevention District Act; flood prevention districts; for general purposes.

(70 ILCS 805/6); Downstate Forest Preserve District Act; certain forest preserve districts; for general purposes.

(70 ILCS 805/18.8); Downstate Forest Preserve District Act; certain forest preserve districts; for recreational and cultural facilities.

(70 ILCS 810/8); Cook County Forest Preserve District Act; Forest Preserve District of Cook County; for general purposes.

(70 ILCS 810/38); Cook County Forest Preserve District Act; Forest Preserve District of Cook County; for recreational facilities.

(70 ILCS 910/15 and 910/16); Hospital District Law; hospital districts; for hospitals or hospital facilities.

(70 ILCS 915/3); Illinois Medical District Act; Illinois Medical District Commission; for general purposes.

(70 ILCS 915/4.5); Illinois Medical District Act; Illinois Medical District Commission; quick-take power for the

Illinois State Police Forensic Science Laboratory (obsolete).

(70 ILCS 920/5); Tuberculosis Sanitarium District Act; tuberculosis sanitarium districts; for tuberculosis sanitariums.

(70 ILCS 925/20); Mid-Illinois Medical District Act; Mid-Illinois Medical District; for general purposes.

(70 ILCS 930/20); Mid-America Medical District Act; Mid-America Medical District Commission; for general purposes.

(70 ILCS 935/20); Roseland Community Medical District Act; medical district; for general purposes.

(70 ILCS 1005/7); Mosquito Abatement District Act; mosquito abatement districts; for general purposes.

(70 ILCS 1105/8); Museum District Act; museum districts; for general purposes.

(70 ILCS 1205/7-1); Park District Code; park districts; for streets and other purposes.

(70 ILCS 1205/8-1); Park District Code; park districts; for parks.

(70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park districts; for airports and landing fields.

(70 ILCS 1205/11-2 and 1205/11-3); Park District Code; park districts; for State land abutting public water and certain access rights.

(70 ILCS 1205/11.1-3); Park District Code; park districts; for

harbors.

(70 ILCS 1225/2); Park Commissioners Land Condemnation Act; park districts; for street widening.

(70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water Control Act; park districts; for parks, boulevards, driveways, parkways, viaducts, bridges, or tunnels.

(70 ILCS 1250/2); Park Commissioners Street Control (1889) Act; park districts; for boulevards or driveways.

(70 ILCS 1290/1); Park District Aquarium and Museum Act; municipalities or park districts; for aquariums or museums.

(70 ILCS 1305/2); Park District Airport Zoning Act; park districts; for restriction of the height of structures.

(70 ILCS 1310/5); Park District Elevated Highway Act; park districts; for elevated highways.

(70 ILCS 1505/15); Chicago Park District Act; Chicago Park District; for parks and other purposes.

(70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park District; for parking lots or garages.

(70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park District; for harbors.

(70 ILCS 1570/5); Lincoln Park Commissioners Land Condemnation Act; Lincoln Park Commissioners; for land and interests in land, including riparian rights.

(70 ILCS 1801/30); Alexander-Cairo Port District Act; Alexander-Cairo Port District; for general purposes.

(70 ILCS 1805/8); Havana Regional Port District Act; Havana Regional Port District; for general purposes.

(70 ILCS 1810/7); Illinois International Port District Act; Illinois International Port District; for general purposes.

(70 ILCS 1815/13); Illinois Valley Regional Port District Act; Illinois Valley Regional Port District; for general purposes.

(70 ILCS 1820/4); Jackson-Union Counties Regional Port District Act; Jackson-Union Counties Regional Port District; for removal of airport hazards or reduction of the height of objects or structures.

(70 ILCS 1820/5); Jackson-Union Counties Regional Port District Act; Jackson-Union Counties Regional Port District; for general purposes.

(70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet Regional Port District; for removal of airport hazards.

(70 ILCS 1825/4.10); Joliet Regional Port District Act; Joliet Regional Port District; for reduction of the height of objects or structures.

(70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet Regional Port District; for removal of hazards from ports and terminals.

(70 ILCS 1825/5); Joliet Regional Port District Act; Joliet Regional Port District; for general purposes.

(70 ILCS 1830/7.1); Kaskaskia Regional Port District Act;

Kaskaskia Regional Port District; for removal of hazards from ports and terminals.

(70 ILCS 1830/14); Kaskaskia Regional Port District Act; Kaskaskia Regional Port District; for general purposes.

(70 ILCS 1831/30); Massac-Metropolis Port District Act; Massac-Metropolis Port District; for general purposes.

(70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for removal of airport hazards.

(70 ILCS 1835/5.11); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for reduction of the height of objects or structures.

(70 ILCS 1835/6); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for general purposes.

(70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port District; for general purposes.

(70 ILCS 1842/30 and 1842/35); Rock Island Regional Port District Act; Rock Island Regional Port District and participating municipalities; for general Port District purposes.

(70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca Regional Port District; for removal of airport hazards.

(70 ILCS 1845/4.10); Seneca Regional Port District Act; Seneca Regional Port District; for reduction of the height of objects or structures.

(70 ILCS 1845/5); Seneca Regional Port District Act; Seneca

Regional Port District; for general purposes.

(70 ILCS 1850/4); Shawneetown Regional Port District Act; Shawneetown Regional Port District; for removal of airport hazards or reduction of the height of objects or structures.

(70 ILCS 1850/5); Shawneetown Regional Port District Act; Shawneetown Regional Port District; for general purposes.

(70 ILCS 1855/4); Southwest Regional Port District Act; Southwest Regional Port District; for removal of airport hazards or reduction of the height of objects or structures.

(70 ILCS 1855/5); Southwest Regional Port District Act; Southwest Regional Port District; for general purposes.

(70 ILCS 1860/4); Tri-City Regional Port District Act; Tri-City Regional Port District; for removal of airport hazards.

(70 ILCS 1860/5); Tri-City Regional Port District Act; Tri-City Regional Port District; for the development of facilities.

(70 ILCS 1863/11); Upper Mississippi River International Port District Act; Upper Mississippi River International Port District; for general purposes.

(70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port District; for removal of airport hazards.

(70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port District; for restricting the height of objects or

structures.

(70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port District; for the development of facilities.

(70 ILCS 1870/8); White County Port District Act; White County Port District; for the development of facilities.

(70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad Terminal Authority (Chicago); for general purposes.

(70 ILCS 1915/25); Grand Avenue Railroad Relocation Authority Act; Grand Avenue Railroad Relocation Authority; for general purposes, including quick-take power (now obsolete).

(70 ILCS 1935/25); Elmwood Park Grade Separation Authority Act; Elmwood Park Grade Separation Authority; for general purposes.

(70 ILCS 2105/9b); River Conservancy Districts Act; river conservancy districts; for general purposes.

(70 ILCS 2105/10a); River Conservancy Districts Act; river conservancy districts; for corporate purposes.

(70 ILCS 2205/15); Sanitary District Act of 1907; sanitary districts; for corporate purposes.

(70 ILCS 2205/18); Sanitary District Act of 1907; sanitary districts; for improvements and works.

(70 ILCS 2205/19); Sanitary District Act of 1907; sanitary districts; for access to property.

(70 ILCS 2305/8); North Shore Water Reclamation District Act; North Shore Water Reclamation District; for corporate

purposes.

(70 ILCS 2305/15); North Shore Water Reclamation District Act; North Shore Water Reclamation District; for improvements.

(70 ILCS 2405/7.9); Sanitary District Act of 1917; Sanitary District of Decatur; for carrying out agreements to sell, convey, or disburse treated wastewater to a private entity.

(70 ILCS 2405/8); Sanitary District Act of 1917; sanitary districts; for corporate purposes.

(70 ILCS 2405/15); Sanitary District Act of 1917; sanitary districts; for improvements.

(70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of 1917; sanitary districts; for waterworks.

(70 ILCS 2405/17.2); Sanitary District Act of 1917; sanitary districts; for public sewer and water utility treatment works.

(70 ILCS 2405/18); Sanitary District Act of 1917; sanitary districts; for dams or other structures to regulate water flow.

(70 ILCS 2605/8); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; for corporate purposes.

(70 ILCS 2605/16); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; quick-take power for improvements.

(70 ILCS 2605/17); Metropolitan Water Reclamation District

Act; Metropolitan Water Reclamation District; for bridges.
(70 ILCS 2605/35); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; for widening and deepening a navigable stream.
(70 ILCS 2805/10); Sanitary District Act of 1936; sanitary districts; for corporate purposes.
(70 ILCS 2805/24); Sanitary District Act of 1936; sanitary districts; for improvements.
(70 ILCS 2805/26i and 2805/26j); Sanitary District Act of 1936; sanitary districts; for drainage systems.
(70 ILCS 2805/27); Sanitary District Act of 1936; sanitary districts; for dams or other structures to regulate water flow.
(70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary districts; for water supply.
(70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary districts; for waterworks.
(70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974; Metro-East Sanitary District; for corporate purposes.
(70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974; Metro-East Sanitary District; for access to property.
(70 ILCS 3010/10); Sanitary District Revenue Bond Act; sanitary districts; for sewerage systems.
(70 ILCS 3205/12); Illinois Sports Facilities Authority Act; Illinois Sports Facilities Authority; quick-take power for its corporate purposes (obsolete).

(70 ILCS 3405/16); Surface Water Protection District Act; surface water protection districts; for corporate purposes.

(70 ILCS 3605/7); Metropolitan Transit Authority Act; Chicago Transit Authority; for transportation systems.

(70 ILCS 3605/8); Metropolitan Transit Authority Act; Chicago Transit Authority; for general purposes.

(70 ILCS 3605/10); Metropolitan Transit Authority Act; Chicago Transit Authority; for general purposes, including railroad property.

(70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act; local mass transit districts; for general purposes.

(70 ILCS 3615/2.13); Northern Illinois Transit ~~Regional Transportation~~ Authority Act; Northern Illinois Transit ~~Regional Transportation~~ Authority; for general purposes.

(70 ILCS 3705/8 and 3705/12); Public Water District Act; public water districts; for waterworks.

(70 ILCS 3705/23a); Public Water District Act; public water districts; for sewerage properties.

(70 ILCS 3705/23e); Public Water District Act; public water districts; for combined waterworks and sewerage systems.

(70 ILCS 3715/6); Water Authorities Act; water authorities; for facilities to ensure adequate water supply.

(70 ILCS 3715/27); Water Authorities Act; water authorities; for access to property.

(75 ILCS 5/4-7); Illinois Local Library Act; boards of library

trustees; for library buildings.
(75 ILCS 16/30-55.80); Public Library District Act of 1991; public library districts; for general purposes.
(75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate authorities of city or park district, or board of park commissioners; for free public library buildings.
(Source: Incorporates 98-564, eff. 8-27-13; P.A. 98-756, eff. 7-16-14; 99-669, eff. 7-29-16; revised 6-23-25.)

Section 15-215. The Transportation Benefits Program Act is amended by changing Sections 5, 10, and 15 as follows:

(820 ILCS 63/5)
(Text of Section before amendment by P.A. 104-272)
Sec. 5. Definitions. As used in this Act:
"Covered employee" means any person who performs an average of at least 35 hours of work per week for compensation on a full-time basis.
"Covered employer" means any individual, partnership, association, corporation, limited liability company, government, non-profit organization, or business trust that directly or indirectly, or through an agent or any other person, employs or exercises control over wages, hours, or working conditions of an employee, and that:
(1) is located in: Cook County; Warren Township in Lake County; Grant Township in Lake County; Frankfort

Township in Will County; Wheatland Township in Will County; Addison Township; Bloomingdale Township; York Township; Milton Township; Winfield Township; Downers Grove Township; Lisle Township; Naperville Township; Dundee Township; Elgin Township; St. Charles Township; Geneva Township; Batavia Township; Aurora Township; Zion Township; Benton Township; Waukegan Township; Avon Township; Libertyville Township; Shields Township; Vernon Township; West Deerfield Township; Deerfield Township; McHenry Township; Nunda Township; Algonquin Township; DuPage Township; Homer Township; Lockport Township; Plainfield Township; New Lenox Township; Joliet Township; or Troy Township; and

(2) employs 50 or more covered employees in a geographic area specified in paragraph (1) at an address that is located within one mile of fixed-route transit service.

"Public transit" means any transportation system within the authority and jurisdiction of the Northern Illinois Transit ~~Regional Transportation~~ Authority.

"Transit pass" means any pass, token, fare card, voucher, or similar item entitling a person to transportation on public transit.

(Source: P.A. 103-291, eff. 1-1-24.)

(Text of Section after amendment by P.A. 104-272)

Sec. 5. Definitions. As used in this Act:

"Construction industry" means any constructing, altering, reconstructing, repairing, rehabilitating, refinishing, refurbishing, remodeling, remediating, renovating, custom fabricating, maintenance, landscaping, improving, wrecking, painting, decorating, demolishing, and adding to or subtracting from any building, structure, highway, roadway, street, bridge, alley, sewer, ditch, sewage disposal plant, water works, parking facility, railroad, excavation or other structure, project, development, or real property or improvement, or any part thereof, whether or not the performance of the work involves the addition to, or fabrication into, any structure, project, development, or real property or improvement of any material or article of merchandise. "Construction industry" also includes moving construction-related materials on the job site to or from the job site, snow plowing, snow removal, and refuse collection.

"Covered employee" means any person who is employed by a covered employer.

"Covered employer" means any individual, partnership, association, corporation, limited liability company, government, non-profit organization, or business trust that directly or indirectly, or through an agent or any other person, employs or exercises control over wages, hours, or working conditions of an employee, and that:

(1) is located in: Cook County; Warren Township in

Lake County; Grant Township in Lake County; Frankfort Township in Will County; Wheatland Township in Will County; Addison Township; Bloomingdale Township; York Township; Milton Township; Winfield Township; Downers Grove Township; Lisle Township; Naperville Township; Dundee Township; Elgin Township; St. Charles Township; Geneva Township; Batavia Township; Aurora Township; Zion Township; Benton Township; Waukegan Township; Avon Township; Libertyville Township; Shields Township; Vernon Township; West Deerfield Township; Deerfield Township; McHenry Township; Nunda Township; Algonquin Township; DuPage Township; Homer Township; Lockport Township; Plainfield Township; New Lenox Township; Joliet Township; or Troy Township; and

(2) employs 50 or more covered employees in a geographic area specified in paragraph (1) at an address that is located within one mile of fixed-route transit service.

"Public transit" means any transportation system within the authority and jurisdiction of the Northern Illinois Transit ~~Regional Transportation~~ Authority.

"Transit pass" means any pass, token, fare card, voucher, or similar item entitling a person to transportation on public transit.

(Source: P.A. 103-291, eff. 1-1-24; 104-272, eff. 1-1-26.)

(820 ILCS 63/10)

Sec. 10. Transportation benefits program. All covered employers shall provide a pre-tax commuter benefit to covered employees. The pre-tax commuter benefit shall allow employees to use pre-tax dollars for the purchase of a transit pass, via payroll deduction, such that the costs for such purchases may be excluded from the employee's taxable wages and compensation up to the maximum amount permitted by federal tax law, consistent with 26 U.S.C. 132(f) and the rules and regulations promulgated thereunder. A covered employer may comply with this Section by participating in a program offered by the Chicago Transit Authority or the Northern Illinois Transit ~~Regional Transportation~~ Authority.

This benefit must be offered to all employees starting on the employees' first full pay period after 120 days of employment. All transit agencies shall market the existence of this program and this Act to their riders in order to inform affected employees and their employers.

(Source: P.A. 103-291, eff. 1-1-24.)

(820 ILCS 63/15)

Sec. 15. Regional Transit Authority map. The Northern Illinois Transit ~~Regional Transportation~~ Authority shall make publicly available a searchable map of addresses that are located within one mile of fixed-route transit service.

(Source: P.A. 103-291, eff. 1-1-24.)

Article 99.

Section 99-95No acceleration or delay. Where this Act makes changes in a statute that is represented in this Act by text that is not yet or no longer in effect (for example, a Section represented by multiple versions), the use of that text does not accelerate or delay the taking effect of (i) the changes made by this Act or (ii) provisions derived from any other Public Act.

Section 99-99. Effective date. This Act takes effect upon becoming law.".