

# SB3249



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3249

Introduced 2/3/2026, by Sen. Elgie R. Sims, Jr.

### SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-27

Amends the State Finance Act. Provides that, within 30 days after July 1, 2026, or as soon thereafter as practical, specified sums shall be transferred from various named funds into the Audit Expense Fund. Effective immediately.

LRB104 17092 TRT 30511 b

A BILL FOR

1 AN ACT concerning finance.

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

4 Section 5. The State Finance Act is amended by changing  
5 Section 6z-27 as follows:

6 (30 ILCS 105/6z-27)

7 Sec. 6z-27. All moneys in the Audit Expense Fund shall be  
8 transferred, appropriated and used only for the purposes  
9 authorized by, and subject to the limitations and conditions  
10 prescribed by, the Illinois State Auditing Act.

11 Within 30 days after July 1, 2026 ~~2025~~, or as soon  
12 thereafter as practical, the State Comptroller shall order  
13 transferred and the State Treasurer shall transfer from the  
14 following funds moneys in the specified amounts for deposit  
15 into the Audit Expense Fund:

16	<u>Attorney General Court Ordered and Voluntary</u>	
17	<u>Compliance Payment Projects Fund</u> .....	\$28,768
18	<u>Aggregate Operations Regulatory Fund</u> .....	\$876
19	<u>Agricultural Premium Fund</u> .....	\$21,729
20	<u>Attorney General's State Projects and</u>	
21	<u>Court Ordered Distribution Fund</u> .....	\$43,967
22	<u>Anna Veterans Home Fund</u> .....	\$2,708
23	<u>Appraisal Administration Fund</u> .....	\$3,248

1	<u>Attorney General Whistleblower Reward</u>	
2	<u>and Protection Fund</u> .....	\$855
3	<u>Bank and Trust Company Fund</u> .....	\$73,719
4	<u>Cannabis Business Development Fund</u> .....	\$1,524
5	<u>Cannabis Expungement Fund</u> .....	\$2,022
6	<u>Capital Development Board</u>	
7	<u>Revolving Fund</u> .....	\$8,916
8	<u>Cemetery Oversight Licensing and</u>	
9	<u>Disciplinary Fund</u> .....	\$5,310
10	<u>Chicago State University Education</u>	
11	<u>Improvement Fund</u> .....	\$16,852
12	<u>Clean Air Act Permit Fund</u> .....	\$12,095
13	<u>Coal Technology Development</u>	
14	<u>Assistance Fund</u> .....	\$17,367
15	<u>Commitment to Human Services Fund</u> .....	\$170,583
16	<u>Common School Fund</u> .....	\$391,650
17	<u>Community Water Supply Laboratory Fund</u> .....	\$578
18	<u>Credit Union Fund</u> .....	\$15,356
19	<u>DCFS Children's Services Fund</u> .....	\$257,195
20	<u>Department of Corrections Reimbursement</u>	
21	<u>and Education Fund</u> .....	\$16,614
22	<u>Design Professionals Administration</u>	
23	<u>and Investigation Fund</u> .....	\$4,287
24	<u>Division of Real Estate General Fund</u> .....	\$5,294
25	<u>Department of Juvenile Justice</u>	
26	<u>Reimbursement and Education Fund</u> .....	\$4,354

1	<u>Downstate Mass Transportation Capital</u>	
2	<u>Improvement Fund</u> .....	<u>\$1,375</u>
3	<u>Downstate Public Transportation Fund</u> .....	<u>\$24,127</u>
4	<u>Downstate Transit Improvement Fund</u> .....	<u>\$510</u>
5	<u>Drivers Education Fund</u> .....	<u>\$619</u>
6	<u>Drycleaner Environmental Response</u>	
7	<u>Trust Fund</u> .....	<u>\$1,164</u>
8	<u>Education Assistance Fund</u> .....	<u>\$2,413,507</u>
9	<u>Electric Vehicle Rebate Fund</u> .....	<u>\$9,925</u>
10	<u>Energy Transition Assistance Fund</u> .....	<u>\$23,305</u>
11	<u>Environmental Protection Permit and</u>	
12	<u>Inspection Fund</u> .....	<u>\$7,080</u>
13	<u>Facilities Management Revolving Fund</u> .....	<u>\$11,962</u>
14	<u>Fair and Exposition Fund</u> .....	<u>\$876</u>
15	<u>Federal High Speed Rail Trust Fund</u> .....	<u>\$1,531</u>
16	<u>Federal Workforce Training Fund</u> .....	<u>\$56,920</u>
17	<u>Feed Control Fund</u> .....	<u>\$1,668</u>
18	<u>Fertilizer Control Fund</u> .....	<u>\$1,139</u>
19	<u>Fire Prevention Fund</u> .....	<u>\$5,254</u>
20	<u>Fund for the Advancement of Education</u> .....	<u>\$70,566</u>
21	<u>Fund for Illinois' Future</u> .....	<u>\$26,055</u>
22	<u>General Professions Dedicated Fund</u> .....	<u>\$32,756</u>
23	<u>General Revenue Fund</u> .....	<u>\$17,653,153</u>
24	<u>Grade Crossing Protection Fund</u> .....	<u>\$4,037</u>
25	<u>Hazardous Waste Fund</u> .....	<u>\$3,909</u>
26	<u>Historic Property Administrative Fund</u> .....	<u>\$1,027</u>

1	<u>Horse Racing Fund</u> .....	\$205,483
2	<u>Illinois Charity Bureau Fund</u> .....	\$2,231
3	<u>Illinois Clean Water Fund</u> .....	\$12,515
4	<u>Illinois Forestry Development Fund</u> .....	\$14,202
5	<u>Illinois Gaming Law Enforcement Fund</u> .....	\$1,285
6	<u>Illinois Health Benefits Exchange Fund</u> .....	\$45,291
7	<u>IMSA Income Fund</u> .....	\$6,363
8	<u>Illinois Power Agency Operations Fund</u> .....	\$73,659
9	<u>Illinois State Dental Disciplinary Fund</u> .....	\$5,454
10	<u>Illinois State Fair Fund</u> .....	\$9,787
11	<u>Illinois State Medical Disciplinary Fund</u> .....	\$38,129
12	<u>Illinois State Pharmacy Disciplinary Fund</u> .....	\$8,050
13	<u>Illinois Student Assistance Commission</u>	
14	<u>Contracts and Grants Fund</u> .....	\$4,547
15	<u>Illinois Veterans Assistance Fund</u> .....	\$3,745
16	<u>Illinois Veterans' Homes Fund</u> .....	\$2,112
17	<u>Illinois Wildlife Preservation Fund</u> .....	\$1,286
18	<u>Illinois Works Fund</u> .....	\$4,368
19	<u>Income Tax Refund Fund</u> .....	\$132,570
20	<u>Insurance Financial Regulation Fund</u> .....	\$113,684
21	<u>Insurance Premium Tax Refund Fund</u> .....	\$10,199
22	<u>Insurance Producer Administration Fund</u> .....	\$133,253
23	<u>International Tourism Fund</u> .....	\$1,564
24	<u>Large Business Attraction Fund</u> .....	\$29,983
25	<u>LaSalle Veterans Home Fund</u> .....	\$12,383
26	<u>Law Enforcement Recruitment and</u>	

1	<u>Retention Fund</u> .....	\$49,811
2	<u>Law Enforcement Training Fund</u> .....	\$194,468
3	<u>Local Government Distributive Fund</u> .....	\$97,893
4	<u>Local Tourism Fund</u> .....	\$7,872
5	<u>Long Term Care Ombudsman Fund</u> .....	\$653
6	<u>Manteno Veterans Home Fund</u> .....	\$31,607
7	<u>Money Laundering Asset Recovery Fund</u> .....	\$807
8	<u>Motor Carrier Safety Inspection Fund</u> .....	\$1,085
9	<u>Motor Fuel Tax Fund</u> .....	\$74,475
10	<u>Nursing Dedicated and Professional Fund</u> .....	\$16,592
11	<u>Open Space Lands Acquisition</u>	
12	<u>and Development Fund</u> .....	\$98,926
13	<u>Optometric Licensing and Disciplinary</u>	
14	<u>Board Fund</u> .....	\$3,002
15	<u>Parity Advancement Fund</u> .....	\$4,531
16	<u>Partners for Conservation Fund</u> .....	\$21,665
17	<u>Personal Property Tax Replacement Fund</u> .....	\$97,893
18	<u>Pesticide Control Fund</u> .....	\$6,362
19	<u>Professional Services Fund</u> .....	\$2,760
20	<u>Professions Indirect Cost Fund</u> .....	\$89,111
21	<u>Public Pension Regulation Fund</u> .....	\$3,045
22	<u>Public Transportation Fund</u> .....	\$61,100
23	<u>Quincy Veterans Home Fund</u> .....	\$45,480
24	<u>Real Estate License Administration Fund</u> .....	\$17,845
25	<u>Real Estate Research and Education Fund</u> .....	\$643
26	<u>Rebuild Illinois Projects Fund</u> .....	\$16,976

1	<u>Registered Certified Public Accountants'</u>	
2	<u>Administration and Disciplinary Fund</u> .....	\$5,895
3	<u>Renewable Energy Resources Trust Fund</u> .....	\$1,392
4	<u>Residential Finance Regulatory Fund</u> .....	\$19,443
5	<u>Road Fund</u> .....	\$379,782
6	<u>Regional Transportation Authority Occupation</u>	
7	<u>and Use Tax Replacement Fund</u> .....	\$1,798
8	<u>Savings Bank Regulatory Fund</u> .....	\$534
9	<u>School Infrastructure Fund</u> .....	\$7,158
10	<u>State Small Business Credit Initiative Fund</u> .....	\$20,817
11	<u>Solid Waste Management Fund</u> .....	\$13,188
12	<u>Sound-Reducing Window and Doors</u>	
13	<u>Replacement Fund</u> .....	\$724
14	<u>Sports Wagering Fund</u> .....	\$11,518
15	<u>State Police Law Enforcement Administration Fund</u> .....	\$6,988
16	<u>State Police Training and Academy Fund</u> .....	\$2,933
17	<u>State and Local Sales Tax Reform Fund</u> .....	\$3,148
18	<u>State Asset Forfeiture Fund</u> .....	\$1,153
19	<u>State Aviation Program Fund</u> .....	\$2,472
20	<u>State Construction Account Fund</u> .....	\$97,561
21	<u>State Crime Laboratory Fund</u> .....	\$8,121
22	<u>State Gaming Fund</u> .....	\$176,882
23	<u>State Garage Revolving Fund</u> .....	\$3,039
24	<u>State Lottery Fund</u> .....	\$120,030
25	<u>State Pensions Fund</u> .....	\$500,000
26	<u>State Police Firearm Enforcement Fund</u> .....	\$815

1	<u>State Police Firearm Services Fund</u>	<u>\$4,320</u>
2	<u>State Police Services Fund</u>	<u>\$21,688</u>
3	<u>State Police Vehicle Fund</u>	<u>\$4,341</u>
4	<u>State Police Whistleblower Reward and</u>	
5	<u>Protection Fund</u>	<u>\$2,879</u>
6	<u>State's Attorneys Appellate Prosecutor's</u>	
7	<u>County Fund</u>	<u>\$12,478</u>
8	<u>Subtitle D Management Fund</u>	<u>\$1,506</u>
9	<u>Supplemental Low-Income Energy</u>	
10	<u>Assistance Fund</u>	<u>\$40,493</u>
11	<u>Tax Compliance and Administration Fund</u>	<u>\$4,170</u>
12	<u>Technology Management Revolving Fund</u>	<u>\$475,678</u>
13	<u>Tourism Promotion Fund</u>	<u>\$39,959</u>
14	<u>Traffic and Criminal Conviction Surcharge Fund</u>	<u>\$81,759</u>
15	<u>Underground Storage Tank Fund</u>	<u>\$22,458</u>
16	<u>Vehicle Inspection Fund</u>	<u>\$15,467</u>
17	<u>Violent Crime Victims Assistance Fund</u>	<u>\$6,561</u>
18	<u>Weights and Measures Fund</u>	<u>\$6,392</u>
19	<u>Workforce, Technology, and Economic</u>	
20	<u>Development Fund</u>	<u>\$4,444</u>
21	<del>Academic Quality Assurance Fund</del>	<del>\$940</del>
22	<del>African American HIV/AIDS Response Fund</del>	<del>\$4,266</del>
23	<del>Agricultural Premium Fund</del>	<del>\$169,467</del>
24	<del>Alzheimer's Awareness Fund</del>	<del>\$1,068</del>
25	<del>Alzheimer's Disease Research,</del>	
26	<del>Care, and Support Fund</del>	<del>\$502</del>

1	<del>Amusement Ride and Patron Safety Fund .....</del>	<del>\$6,888</del>
2	<del>Assisted Living and Shared</del>	
3	<del>    Housing Regulatory Fund .....</del>	<del>\$4,011</del>
4	<del>Board of Higher Education State</del>	
5	<del>    Contracts and Grants Fund .....</del>	<del>\$13,416</del>
6	<del>Capital Development Board Revolving Fund .....</del>	<del>\$10,711</del>
7	<del>Care Provider Fund for Persons with</del>	
8	<del>    a Developmental Disability .....</del>	<del>\$9,771</del>
9	<del>CDLIS/AAMVA/NMVTIS Trust Fund .....</del>	<del>\$3,433</del>
10	<del>Chicago State University Education</del>	
11	<del>    Improvement Fund .....</del>	<del>\$15,774</del>
12	<del>Child Labor and Day and Temporary</del>	
13	<del>    Labor Services Enforcement Fund .....</del>	<del>\$15,414</del>
14	<del>Child Support Administrative Fund .....</del>	<del>\$3,739</del>
15	<del>Coal Technology Development</del>	
16	<del>    Assistance Fund .....</del>	<del>\$3,019</del>
17	<del>Common School Fund .....</del>	<del>\$246,578</del>
18	<del>Community Mental Health</del>	
19	<del>    Medicaid Trust Fund .....</del>	<del>\$10,597</del>
20	<del>Consumer Intervenor Compensation Fund .....</del>	<del>\$1,700</del>
21	<del>Death Certificate Surcharge Fund .....</del>	<del>\$1,550</del>
22	<del>Death Penalty Abolition Fund .....</del>	<del>\$2,688</del>
23	<del>Department of Business Services</del>	
24	<del>    Special Operations Fund .....</del>	<del>\$10,406</del>
25	<del>Department of Human Services</del>	
26	<del>    Community Services Fund .....</del>	<del>\$15,086</del>

1	<del>Dram Shop Fund .....</del>	<del>\$212,500</del>
2	<del>Driver Services Administration Fund.....</del>	<del>\$937</del>
3	<del>Drug Rebate Fund .....</del>	<del>\$54,214</del>
4	<del>Drug Treatment Fund.....</del>	<del>\$1,236</del>
5	<del>Education Assistance Fund.....</del>	<del>\$2,193,017</del>
6	<del>Emergency Planning and Training Fund .....</del>	<del>\$528</del>
7	<del>Emergency Public Health Fund .....</del>	<del>\$8,769</del>
8	<del>Employee Classification Fund .....</del>	<del>\$967</del>
9	<del>EMS Assistance Fund.....</del>	<del>\$1,150</del>
10	<del>Estate Tax Refund Fund .....</del>	<del>\$1,628</del>
11	<del>Facilities Management Revolving Fund .....</del>	<del>\$35,073</del>
12	<del>Facility Licensing Fund.....</del>	<del>\$6,082</del>
13	<del>Fair and Exposition Fund .....</del>	<del>\$6,903</del>
14	<del>Federal Financing Cost</del>	
15	<del>    Reimbursement Fund .....</del>	<del>\$7,100</del>
16	<del>Feed Control Fund.....</del>	<del>\$13,874</del>
17	<del>Fertilizer Control Fund.....</del>	<del>\$9,357</del>
18	<del>Fire Prevention Fund .....</del>	<del>\$4,282</del>
19	<del>General Assembly Technology Fund .....</del>	<del>\$2,830</del>
20	<del>General Professions Dedicated Fund .....</del>	<del>\$4,131</del>
21	<del>General Revenue Fund .....</del>	<del>\$17,653,153</del>
22	<del>Governor's Administrative Fund .....</del>	<del>\$5,956</del>
23	<del>Governor's Grant Fund.....</del>	<del>\$3,164</del>
24	<del>Grant Accountability and Transparency Fund .....</del>	<del>\$1,041</del>
25	<del>Guardianship and Advocacy Fund .....</del>	<del>\$16,432</del>
26	<del>Health Facility Plan Review Fund .....</del>	<del>\$2,286</del>

1	<del>Health and Human Services</del>	
2	<del>    Medicaid Trust Fund .....</del>	<del>\$10,902</del>
3	<del>Healthcare Provider Relief Fund .....</del>	<del>\$321,428</del>
4	<del>Home Care Services Agency Licensure Fund .....</del>	<del>\$2,843</del>
5	<del>Hospital Licensure Fund .....</del>	<del>\$1,251</del>
6	<del>Hospital Provider Fund .....</del>	<del>\$99,530</del>
7	<del>Illinois Affordable Housing Trust Fund .....</del>	<del>\$19,809</del>
8	<del>Illinois Community College Board</del>	
9	<del>    Contracts and Grants Fund .....</del>	<del>\$14,687</del>
10	<del>Illinois Health Facilities Planning Fund .....</del>	<del>\$3,155</del>
11	<del>Illinois Independent Tax Tribunal Fund .....</del>	<del>\$11,636</del>
12	<del>IRMSA Income Fund .....</del>	<del>\$6,805</del>
13	<del>Illinois School Asbestos Abatement Fund .....</del>	<del>\$1,141</del>
14	<del>Illinois State Fair Fund .....</del>	<del>\$69,621</del>
15	<del>Illinois Telecommunications Access</del>	
16	<del>    Corporation Fund .....</del>	<del>\$1,546</del>
17	<del>Illinois Underground Utility</del>	
18	<del>    Facilities Damage Prevention Fund .....</del>	<del>\$12,035</del>
19	<del>Illinois Veterans' Rehabilitation Fund .....</del>	<del>\$1,103</del>
20	<del>Illinois Workers' Compensation</del>	
21	<del>    Commission Operations Fund .....</del>	<del>\$241,658</del>
22	<del>Industrial Hemp Regulatory Fund .....</del>	<del>\$1,407</del>
23	<del>Interpreters for the Deaf Fund .....</del>	<del>\$8,657</del>
24	<del>Lead Poisoning Screening, Prevention,</del>	
25	<del>    and Abatement Fund .....</del>	<del>\$19,789</del>
26	<del>Lobbyist Registration Administration Fund .....</del>	<del>\$843</del>

1	<del>Long Term Care Monitor/Receiver Fund .....</del>	<del>\$42,485</del>
2	<del>Long Term Care Provider Fund .....</del>	<del>\$20,620</del>
3	<del>Low Level Radioactive Waste Facility</del>	
4	<del>    Development and Operation Fund .....</del>	<del>\$2,402</del>
5	<del>Mandatory Arbitration Fund .....</del>	<del>\$2,635</del>
6	<del>Mental Health Fund .....</del>	<del>\$5,353</del>
7	<del>Mental Health Reporting Fund .....</del>	<del>\$1,226</del>
8	<del>Metabolic Screening and Treatment Fund .....</del>	<del>\$46,885</del>
9	<del>Monitoring Device Driving Permit</del>	
10	<del>    Administration Fee Fund .....</del>	<del>\$1,475</del>
11	<del>Motor Fuel Tax Fund .....</del>	<del>\$1,068</del>
12	<del>Motor Vehicle License Plate Fund .....</del>	<del>\$13,927</del>
13	<del>Multiple Sclerosis Research Fund .....</del>	<del>\$961</del>
14	<del>Nuclear Safety Emergency Preparedness Fund .....</del>	<del>\$87,774</del>
15	<del>Nursing Dedicated and Professional Fund .....</del>	<del>\$595</del>
16	<del>Partners For Conservation Fund .....</del>	<del>\$117,108</del>
17	<del>Personal Property Tax Replacement Fund .....</del>	<del>\$218,128</del>
18	<del>Pesticide Control Fund .....</del>	<del>\$42,146</del>
19	<del>Plumbing Licensure and Program Fund .....</del>	<del>\$3,672</del>
20	<del>Private Business and Vocational Schools</del>	
21	<del>    Quality Assurance Fund .....</del>	<del>\$867</del>
22	<del>Professional Services Fund .....</del>	<del>\$90,610</del>
23	<del>Public Defender Fund .....</del>	<del>\$6,198</del>
24	<del>Public Health Laboratory</del>	
25	<del>    Services Revolving Fund .....</del>	<del>\$1,098</del>
26	<del>Public Utility Fund .....</del>	<del>\$282,488</del>

1	<del>Radiation Protection Fund</del> .....	<del>\$37,946</del>
2	<del>Rebuild Illinois Projects Fund</del> .....	<del>\$58,858</del>
3	<del>Rental Housing Support Program Fund</del> .....	<del>\$4,083</del>
4	<del>Road Fund</del> .....	<del>\$55,409</del>
5	<del>Secretary Of State DUI Administration Fund</del> .....	<del>\$2,767</del>
6	<del>Secretary Of State Identification Security</del>	
7	<del>and Theft Prevention Fund</del> .....	<del>\$16,793</del>
8	<del>Secretary Of State Special License Plate Fund</del> .....	<del>\$3,473</del>
9	<del>Secretary Of State Special Services Fund</del> .....	<del>\$26,832</del>
10	<del>Securities Audit and Enforcement Fund</del> .....	<del>\$4,889</del>
11	<del>Serve Illinois Commission Fund</del> .....	<del>\$1,803</del>
12	<del>Special Education Medicaid Matching Fund</del> .....	<del>\$4,329</del>
13	<del>State Gaming Fund</del> .....	<del>\$1,997</del>
14	<del>State Garage Revolving Fund</del> .....	<del>\$7,501</del>
15	<del>State Lottery Fund</del> .....	<del>\$311,489</del>
16	<del>State Pensions Fund</del> .....	<del>\$500,000</del>
17	<del>State Treasurer's Bank Services Trust Fund</del> .....	<del>\$752</del>
18	<del>Supreme Court Special Purposes Fund</del> .....	<del>\$4,184</del>
19	<del>Tattoo and Body Piercing Establishment</del>	
20	<del>Registration Fund</del> .....	<del>\$1,166</del>
21	<del>Tobacco Settlement Recovery Fund</del> .....	<del>\$143,143</del>
22	<del>Tourism Promotion Fund</del> .....	<del>\$79,695</del>
23	<del>Transportation Regulatory Fund</del> .....	<del>\$108,481</del>
24	<del>Trauma Center Fund</del> .....	<del>\$1,872</del>
25	<del>University Of Illinois Hospital Services Fund</del> .....	<del>\$5,476</del>
26	<del>Vehicle Hijacking and Motor Vehicle Theft Prevention and</del>	

1	<del>Insurance Verification Trust Fund .....</del>	<del>\$9,331</del>
2	<del>Vehicle Inspection Fund .....</del>	<del>\$2,786</del>
3	<del>Weights and Measures Fund .....</del>	<del>\$24,640</del>

4 Notwithstanding any provision of the law to the contrary,  
5 the General Assembly hereby authorizes the use of such funds  
6 for the purposes set forth in this Section.

7 These provisions do not apply to funds classified by the  
8 Comptroller as federal trust funds or State trust funds. The  
9 Audit Expense Fund may receive transfers from those trust  
10 funds only as directed herein, except where prohibited by the  
11 terms of the trust fund agreement. The Auditor General shall  
12 notify the trustees of those funds of the estimated cost of the  
13 audit to be incurred under the Illinois State Auditing Act for  
14 the fund. The trustees of those funds shall direct the State  
15 Comptroller and Treasurer to transfer the estimated amount to  
16 the Audit Expense Fund.

17 The Auditor General may bill entities that are not subject  
18 to the above transfer provisions, including private entities,  
19 related organizations and entities whose funds are locally  
20 held, for the cost of audits, studies, and investigations  
21 incurred on their behalf. Any revenues received under this  
22 provision shall be deposited into the Audit Expense Fund.

23 In the event that moneys on deposit in any fund are  
24 unavailable, by reason of deficiency or any other reason  
25 preventing their lawful transfer, the State Comptroller shall  
26 order transferred and the State Treasurer shall transfer the

1 amount deficient or otherwise unavailable from the General  
2 Revenue Fund for deposit into the Audit Expense Fund.

3 On or before December 1, 1992, and each December 1  
4 thereafter, the Auditor General shall notify the Governor's  
5 Office of Management and Budget (formerly Bureau of the  
6 Budget) of the amount estimated to be necessary to pay for  
7 audits, studies, and investigations in accordance with the  
8 Illinois State Auditing Act during the next succeeding fiscal  
9 year for each State fund for which a transfer or reimbursement  
10 is anticipated.

11 Beginning with fiscal year 1994 and during each fiscal  
12 year thereafter, the Auditor General may direct the State  
13 Comptroller and Treasurer to transfer moneys from funds  
14 authorized by the General Assembly for that fund. In the event  
15 funds, including federal and State trust funds but excluding  
16 the General Revenue Fund, are transferred, during fiscal year  
17 1994 and during each fiscal year thereafter, in excess of the  
18 amount to pay actual costs attributable to audits, studies,  
19 and investigations as permitted or required by the Illinois  
20 State Auditing Act or specific action of the General Assembly,  
21 the Auditor General shall, on September 30, or as soon  
22 thereafter as is practicable, direct the State Comptroller and  
23 Treasurer to transfer the excess amount back to the fund from  
24 which it was originally transferred.

25 (Source: P.A. 103-8, eff. 6-7-23; 103-129, eff. 6-30-23;  
26 103-588, eff. 6-5-24; 104-2, eff. 6-16-25; 104-453, eff.

1 12-12-25.)

2 Section 99. Effective date. This Act takes effect upon  
3 becoming law.