



Rep. Martin J. Moylan

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LRB100 07062 HLH 23002 a

1 AMENDMENT TO HOUSE BILL 2608

2 AMENDMENT NO. _____. Amend House Bill 2608 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The State Finance Act is amended by changing
5 Section 6z-17 as follows:

6 (30 ILCS 105/6z-17) (from Ch. 127, par. 142z-17)

7 Sec. 6z-17. State and Local Sales Tax Reform Fund.

8 (a) After deducting the amount transferred to the Tax
9 Compliance and Administration Fund under subsection (b), of the
10 money paid into the State and Local Sales Tax Reform Fund: (i)
11 ~~subject to appropriation to the Department of Revenue,~~
12 Municipalities having 1,000,000 or more inhabitants shall
13 receive 20% and may expend such amount to fund and establish a
14 program for developing and coordinating public and private
15 resources targeted to meet the affordable housing needs of
16 low-income and very low-income households within such

1 municipality, (ii) 10% shall be transferred into the Regional
 2 Transportation Authority Occupation and Use Tax Replacement
 3 Fund, a special fund in the State treasury which is hereby
 4 created, (iii) until July 1, 2013, subject to appropriation to
 5 the Department of Transportation, the Madison County Mass
 6 Transit District shall receive .6%, and beginning on July 1,
 7 2013, ~~subject to appropriation to the Department of Revenue,~~
 8 0.6% shall be distributed each month out of the Fund to the
 9 Madison County Mass Transit District, (iv) the following
 10 amounts, plus any cumulative deficiency in such transfers for
 11 prior months, shall be transferred monthly into the Build
 12 Illinois Fund and credited to the Build Illinois Bond Account
 13 therein:

Fiscal Year	Amount
1990	\$2,700,000
1991	1,850,000
1992	2,750,000
1993	2,950,000

19 From Fiscal Year 1994 through Fiscal Year 2025 the transfer
 20 shall total \$3,150,000 monthly, plus any cumulative deficiency
 21 in such transfers for prior months, and (v) the remainder of
 22 the money paid into the State and Local Sales Tax Reform Fund
 23 shall be transferred into the Local Government Distributive
 24 Fund and, except for municipalities with 1,000,000 or more
 25 inhabitants which shall receive no portion of such remainder,
 26 shall be distributed, ~~subject to appropriation,~~ in the manner

1 provided by Section 2 of "An Act in relation to State revenue
2 sharing with local government entities", approved July 31,
3 1969, as now or hereafter amended. Municipalities with more
4 than 50,000 inhabitants according to the 1980 U.S. Census and
5 located within the Metro East Mass Transit District receiving
6 funds pursuant to provision (v) of this paragraph may expend
7 such amounts to fund and establish a program for developing and
8 coordinating public and private resources targeted to meet the
9 affordable housing needs of low-income and very low-income
10 households within such municipality.

11 Absent an enacted appropriation in any State fiscal year,
12 this subsection shall constitute a continuing appropriation to
13 the Department of Revenue of all amounts necessary for the
14 purposes of making the transfers and distributions under this
15 subsection (a). If an appropriation to the Department of
16 Revenue of the amounts directed under this subsection is
17 enacted on or after July 1 of any calendar year, the continuing
18 appropriation shall discontinue for that State fiscal year, and
19 the enacted appropriation shall supersede. The appropriation
20 authority granted in this amendatory Act of the 100th General
21 Assembly shall be valid for State fiscal years beginning on or
22 after July 1, 2015.

23 (b) Beginning on the first day of the first calendar month
24 to occur on or after the effective date of this amendatory Act
25 of the 98th General Assembly, each month the Department of
26 Revenue shall certify to the State Comptroller and the State

1 Treasurer, and the State Comptroller shall order transferred
2 and the State Treasurer shall transfer from the State and Local
3 Sales Tax Reform Fund to the Tax Compliance and Administration
4 Fund, an amount equal to 1/12 of 5% of 20% of the cash receipts
5 collected during the preceding fiscal year by the Audit Bureau
6 of the Department of Revenue under the Use Tax Act, the Service
7 Use Tax Act, the Service Occupation Tax Act, the Retailers'
8 Occupation Tax Act, and associated local occupation and use
9 taxes administered by the Department. The amount distributed
10 under subsection (a) each month shall first be reduced by the
11 amount transferred to the Tax Compliance and Administration
12 Fund under this subsection (b). Moneys transferred to the Tax
13 Compliance and Administration Fund under this subsection (b)
14 shall be used, subject to appropriation, to fund additional
15 auditors and compliance personnel at the Department of Revenue.
16 (Source: P.A. 98-44, eff. 6-28-13; 98-1098, eff. 8-26-14.)

17 Section 10. The Motor Fuel Tax Law is amended by changing
18 Section 8 as follows:

19 (35 ILCS 505/8) (from Ch. 120, par. 424)

20 Sec. 8. Except as provided in Section 8a, subdivision
21 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and
22 16 of Section 15, all money received by the Department under
23 this Act, including payments made to the Department by member
24 jurisdictions participating in the International Fuel Tax

1 Agreement, shall be deposited in a special fund in the State
2 treasury, to be known as the "Motor Fuel Tax Fund", and shall
3 be used as follows:

4 (a) 2 1/2 cents per gallon of the tax collected on special
5 fuel under paragraph (b) of Section 2 and Section 13a of this
6 Act shall be transferred to the State Construction Account Fund
7 in the State Treasury;

8 (b) \$420,000 shall be transferred each month to the State
9 Boating Act Fund to be used by the Department of Natural
10 Resources for the purposes specified in Article X of the Boat
11 Registration and Safety Act;

12 (c) \$3,500,000 shall be transferred each month to the Grade
13 Crossing Protection Fund to be used as follows: not less than
14 \$12,000,000 each fiscal year shall be used for the construction
15 or reconstruction of rail highway grade separation structures;
16 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
17 fiscal year 2010 and each fiscal year thereafter shall be
18 transferred to the Transportation Regulatory Fund and shall be
19 accounted for as part of the rail carrier portion of such funds
20 and shall be used to pay the cost of administration of the
21 Illinois Commerce Commission's railroad safety program in
22 connection with its duties under subsection (3) of Section
23 18c-7401 of the Illinois Vehicle Code, with the remainder to be
24 used by the Department of Transportation upon order of the
25 Illinois Commerce Commission, to pay that part of the cost
26 apportioned by such Commission to the State to cover the

1 interest of the public in the use of highways, roads, streets,
2 or pedestrian walkways in the county highway system, township
3 and district road system, or municipal street system as defined
4 in the Illinois Highway Code, as the same may from time to time
5 be amended, for separation of grades, for installation,
6 construction or reconstruction of crossing protection or
7 reconstruction, alteration, relocation including construction
8 or improvement of any existing highway necessary for access to
9 property or improvement of any grade crossing and grade
10 crossing surface including the necessary highway approaches
11 thereto of any railroad across the highway or public road, or
12 for the installation, construction, reconstruction, or
13 maintenance of a pedestrian walkway over or under a railroad
14 right-of-way, as provided for in and in accordance with Section
15 18c-7401 of the Illinois Vehicle Code. The Commission may order
16 up to \$2,000,000 per year in Grade Crossing Protection Fund
17 moneys for the improvement of grade crossing surfaces and up to
18 \$300,000 per year for the maintenance and renewal of 4-quadrant
19 gate vehicle detection systems located at non-high speed rail
20 grade crossings. The Commission shall not order more than
21 \$2,000,000 per year in Grade Crossing Protection Fund moneys
22 for pedestrian walkways. In entering orders for projects for
23 which payments from the Grade Crossing Protection Fund will be
24 made, the Commission shall account for expenditures authorized
25 by the orders on a cash rather than an accrual basis. For
26 purposes of this requirement an "accrual basis" assumes that

1 the total cost of the project is expended in the fiscal year in
2 which the order is entered, while a "cash basis" allocates the
3 cost of the project among fiscal years as expenditures are
4 actually made. To meet the requirements of this subsection, the
5 Illinois Commerce Commission shall develop annual and 5-year
6 project plans of rail crossing capital improvements that will
7 be paid for with moneys from the Grade Crossing Protection
8 Fund. The annual project plan shall identify projects for the
9 succeeding fiscal year and the 5-year project plan shall
10 identify projects for the 5 directly succeeding fiscal years.
11 The Commission shall submit the annual and 5-year project plans
12 for this Fund to the Governor, the President of the Senate, the
13 Senate Minority Leader, the Speaker of the House of
14 Representatives, and the Minority Leader of the House of
15 Representatives on the first Wednesday in April of each year;

16 (d) of the amount remaining after allocations provided for
17 in subsections (a), (b) and (c), a sufficient amount shall be
18 reserved to pay all of the following:

19 (1) the costs of the Department of Revenue in
20 administering this Act;

21 (2) the costs of the Department of Transportation in
22 performing its duties imposed by the Illinois Highway Code
23 for supervising the use of motor fuel tax funds apportioned
24 to municipalities, counties and road districts;

25 (3) refunds provided for in Section 13, refunds for
26 overpayment of decal fees paid under Section 13a.4 of this

1 Act, and refunds provided for under the terms of the
2 International Fuel Tax Agreement referenced in Section
3 14a;

4 (4) from October 1, 1985 until June 30, 1994, the
5 administration of the Vehicle Emissions Inspection Law,
6 which amount shall be certified monthly by the
7 Environmental Protection Agency to the State Comptroller
8 and shall promptly be transferred by the State Comptroller
9 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
10 Inspection Fund, and for the period July 1, 1994 through
11 June 30, 2000, one-twelfth of \$25,000,000 each month, for
12 the period July 1, 2000 through June 30, 2003, one-twelfth
13 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
14 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
15 July 1 and October 1, or as soon thereafter as may be
16 practical, during the period July 1, 2004 through June 30,
17 2012, and \$30,000,000 on June 1, 2013, or as soon
18 thereafter as may be practical, and \$15,000,000 on July 1
19 and October 1, or as soon thereafter as may be practical,
20 during the period of July 1, 2013 through June 30, 2015,
21 for the administration of the Vehicle Emissions Inspection
22 Law of 2005, to be transferred by the State Comptroller and
23 Treasurer from the Motor Fuel Tax Fund into the Vehicle
24 Inspection Fund;

25 (5) amounts ordered paid by the Court of Claims; and

26 (6) payment of motor fuel use taxes due to member

1 jurisdictions under the terms of the International Fuel Tax
2 Agreement. The Department shall certify these amounts to
3 the Comptroller by the 15th day of each month; the
4 Comptroller shall cause orders to be drawn for such
5 amounts, and the Treasurer shall administer those amounts
6 on or before the last day of each month;

7 (e) after allocations for the purposes set forth in
8 subsections (a), (b), (c) and (d), the remaining amount shall
9 be apportioned as follows:

10 (1) Until January 1, 2000, 58.4%, and beginning January
11 1, 2000, 45.6% shall be deposited as follows:

12 (A) 37% into the State Construction Account Fund,
13 and

14 (B) 63% into the Road Fund, \$1,250,000 of which
15 shall be reserved each month for the Department of
16 Transportation to be used in accordance with the
17 provisions of Sections 6-901 through 6-906 of the
18 Illinois Highway Code;

19 (2) Until January 1, 2000, 41.6%, and beginning January
20 1, 2000, 54.4% shall be transferred to the Department of
21 Transportation to be distributed as follows:

22 (A) 49.10% to the municipalities of the State,

23 (B) 16.74% to the counties of the State having
24 1,000,000 or more inhabitants,

25 (C) 18.27% to the counties of the State having less
26 than 1,000,000 inhabitants,

1 (D) 15.89% to the road districts of the State.

2 Absent an enacted appropriation in any State fiscal year,
3 this subsection shall constitute a continuing appropriation to
4 the Department of Transportation of all amounts necessary for
5 the purpose of making distributions to municipalities,
6 counties, and road districts, as provided in paragraph (2) of
7 this subsection (e). If an appropriation to the Department of
8 Transportation of the amounts directed under this subsection
9 (e) is enacted on or after July 1 of any calendar year, then
10 the continuing appropriation shall discontinue for that State
11 fiscal year, and the enacted appropriation shall supersede. The
12 appropriation authority granted in this amendatory Act of the
13 100th General Assembly shall be valid for State fiscal years
14 beginning on or after July 1, 2015.

15 As soon as may be after the first day of each month the
16 Department of Transportation shall allot to each municipality
17 its share of the amount apportioned to the several
18 municipalities which shall be in proportion to the population
19 of such municipalities as determined by the last preceding
20 municipal census if conducted by the Federal Government or
21 Federal census. If territory is annexed to any municipality
22 subsequent to the time of the last preceding census the
23 corporate authorities of such municipality may cause a census
24 to be taken of such annexed territory and the population so
25 ascertained for such territory shall be added to the population
26 of the municipality as determined by the last preceding census

1 for the purpose of determining the allotment for that
2 municipality. If the population of any municipality was not
3 determined by the last Federal census preceding any
4 apportionment, the apportionment to such municipality shall be
5 in accordance with any census taken by such municipality. Any
6 municipal census used in accordance with this Section shall be
7 certified to the Department of Transportation by the clerk of
8 such municipality, and the accuracy thereof shall be subject to
9 approval of the Department which may make such corrections as
10 it ascertains to be necessary.

11 As soon as may be after the first day of each month the
12 Department of Transportation shall allot to each county its
13 share of the amount apportioned to the several counties of the
14 State as herein provided. Each allotment to the several
15 counties having less than 1,000,000 inhabitants shall be in
16 proportion to the amount of motor vehicle license fees received
17 from the residents of such counties, respectively, during the
18 preceding calendar year. The Secretary of State shall, on or
19 before April 15 of each year, transmit to the Department of
20 Transportation a full and complete report showing the amount of
21 motor vehicle license fees received from the residents of each
22 county, respectively, during the preceding calendar year. The
23 Department of Transportation shall, each month, use for
24 allotment purposes the last such report received from the
25 Secretary of State.

26 As soon as may be after the first day of each month, the

1 Department of Transportation shall allot to the several
2 counties their share of the amount apportioned for the use of
3 road districts. The allotment shall be apportioned among the
4 several counties in the State in the proportion which the total
5 mileage of township or district roads in the respective
6 counties bears to the total mileage of all township and
7 district roads in the State. Funds allotted to the respective
8 counties for the use of road districts therein shall be
9 allocated to the several road districts in the county in the
10 proportion which the total mileage of such township or district
11 roads in the respective road districts bears to the total
12 mileage of all such township or district roads in the county.
13 After July 1 of any year prior to 2011, no allocation shall be
14 made for any road district unless it levied a tax for road and
15 bridge purposes in an amount which will require the extension
16 of such tax against the taxable property in any such road
17 district at a rate of not less than either .08% of the value
18 thereof, based upon the assessment for the year immediately
19 prior to the year in which such tax was levied and as equalized
20 by the Department of Revenue or, in DuPage County, an amount
21 equal to or greater than \$12,000 per mile of road under the
22 jurisdiction of the road district, whichever is less. Beginning
23 July 1, 2011 and each July 1 thereafter, an allocation shall be
24 made for any road district if it levied a tax for road and
25 bridge purposes. In counties other than DuPage County, if the
26 amount of the tax levy requires the extension of the tax

1 against the taxable property in the road district at a rate
2 that is less than 0.08% of the value thereof, based upon the
3 assessment for the year immediately prior to the year in which
4 the tax was levied and as equalized by the Department of
5 Revenue, then the amount of the allocation for that road
6 district shall be a percentage of the maximum allocation equal
7 to the percentage obtained by dividing the rate extended by the
8 district by 0.08%. In DuPage County, if the amount of the tax
9 levy requires the extension of the tax against the taxable
10 property in the road district at a rate that is less than the
11 lesser of (i) 0.08% of the value of the taxable property in the
12 road district, based upon the assessment for the year
13 immediately prior to the year in which such tax was levied and
14 as equalized by the Department of Revenue, or (ii) a rate that
15 will yield an amount equal to \$12,000 per mile of road under
16 the jurisdiction of the road district, then the amount of the
17 allocation for the road district shall be a percentage of the
18 maximum allocation equal to the percentage obtained by dividing
19 the rate extended by the district by the lesser of (i) 0.08% or
20 (ii) the rate that will yield an amount equal to \$12,000 per
21 mile of road under the jurisdiction of the road district.

22 Prior to 2011, if any road district has levied a special
23 tax for road purposes pursuant to Sections 6-601, 6-602 and
24 6-603 of the Illinois Highway Code, and such tax was levied in
25 an amount which would require extension at a rate of not less
26 than .08% of the value of the taxable property thereof, as

1 equalized or assessed by the Department of Revenue, or, in
2 DuPage County, an amount equal to or greater than \$12,000 per
3 mile of road under the jurisdiction of the road district,
4 whichever is less, such levy shall, however, be deemed a proper
5 compliance with this Section and shall qualify such road
6 district for an allotment under this Section. Beginning in 2011
7 and thereafter, if any road district has levied a special tax
8 for road purposes under Sections 6-601, 6-602, and 6-603 of the
9 Illinois Highway Code, and the tax was levied in an amount that
10 would require extension at a rate of not less than 0.08% of the
11 value of the taxable property of that road district, as
12 equalized or assessed by the Department of Revenue or, in
13 DuPage County, an amount equal to or greater than \$12,000 per
14 mile of road under the jurisdiction of the road district,
15 whichever is less, that levy shall be deemed a proper
16 compliance with this Section and shall qualify such road
17 district for a full, rather than proportionate, allotment under
18 this Section. If the levy for the special tax is less than
19 0.08% of the value of the taxable property, or, in DuPage
20 County if the levy for the special tax is less than the lesser
21 of (i) 0.08% or (ii) \$12,000 per mile of road under the
22 jurisdiction of the road district, and if the levy for the
23 special tax is more than any other levy for road and bridge
24 purposes, then the levy for the special tax qualifies the road
25 district for a proportionate, rather than full, allotment under
26 this Section. If the levy for the special tax is equal to or

1 less than any other levy for road and bridge purposes, then any
2 allotment under this Section shall be determined by the other
3 levy for road and bridge purposes.

4 Prior to 2011, if a township has transferred to the road
5 and bridge fund money which, when added to the amount of any
6 tax levy of the road district would be the equivalent of a tax
7 levy requiring extension at a rate of at least .08%, or, in
8 DuPage County, an amount equal to or greater than \$12,000 per
9 mile of road under the jurisdiction of the road district,
10 whichever is less, such transfer, together with any such tax
11 levy, shall be deemed a proper compliance with this Section and
12 shall qualify the road district for an allotment under this
13 Section.

14 In counties in which a property tax extension limitation is
15 imposed under the Property Tax Extension Limitation Law, road
16 districts may retain their entitlement to a motor fuel tax
17 allotment or, beginning in 2011, their entitlement to a full
18 allotment if, at the time the property tax extension limitation
19 was imposed, the road district was levying a road and bridge
20 tax at a rate sufficient to entitle it to a motor fuel tax
21 allotment and continues to levy the maximum allowable amount
22 after the imposition of the property tax extension limitation.
23 Any road district may in all circumstances retain its
24 entitlement to a motor fuel tax allotment or, beginning in
25 2011, its entitlement to a full allotment if it levied a road
26 and bridge tax in an amount that will require the extension of

1 the tax against the taxable property in the road district at a
2 rate of not less than 0.08% of the assessed value of the
3 property, based upon the assessment for the year immediately
4 preceding the year in which the tax was levied and as equalized
5 by the Department of Revenue or, in DuPage County, an amount
6 equal to or greater than \$12,000 per mile of road under the
7 jurisdiction of the road district, whichever is less.

8 As used in this Section the term "road district" means any
9 road district, including a county unit road district, provided
10 for by the Illinois Highway Code; and the term "township or
11 district road" means any road in the township and district road
12 system as defined in the Illinois Highway Code. For the
13 purposes of this Section, "township or district road" also
14 includes such roads as are maintained by park districts, forest
15 preserve districts and conservation districts. The Department
16 of Transportation shall determine the mileage of all township
17 and district roads for the purposes of making allotments and
18 allocations of motor fuel tax funds for use in road districts.

19 Payment of motor fuel tax moneys to municipalities and
20 counties shall be made as soon as possible after the allotment
21 is made. The treasurer of the municipality or county may invest
22 these funds until their use is required and the interest earned
23 by these investments shall be limited to the same uses as the
24 principal funds.

25 (Source: P.A. 97-72, eff. 7-1-11; 97-333, eff. 8-12-11; 98-24,
26 eff. 6-19-13; 98-674, eff. 6-30-14.)

1 Section 15. The Emergency Telephone System Act is amended
2 by changing Section 30 as follows:

3 (50 ILCS 750/30)

4 (Section scheduled to be repealed on July 1, 2017)

5 Sec. 30. Statewide 9-1-1 Fund; surcharge disbursement.

6 (a) A special fund in the State treasury known as the
7 Wireless Service Emergency Fund shall be renamed the Statewide
8 9-1-1 Fund. Any appropriations made from the Wireless Service
9 Emergency Fund shall be payable from the Statewide 9-1-1 Fund.
10 The Fund shall consist of the following:

11 (1) 9-1-1 wireless surcharges assessed under the
12 Wireless Emergency Telephone Safety Act.

13 (2) 9-1-1 surcharges assessed under Section 20 of this
14 Act.

15 (3) Prepaid wireless 9-1-1 surcharges assessed under
16 Section 15 of the Prepaid Wireless 9-1-1 Surcharge Act.

17 (4) Any appropriations, grants, or gifts made to the
18 Fund.

19 (5) Any income from interest, premiums, gains, or other
20 earnings on moneys in the Fund.

21 (6) Money from any other source that is deposited in or
22 transferred to the Fund.

23 (b) ~~The Subject to appropriation,~~ the Department shall
24 distribute the 9-1-1 surcharges monthly as follows:

1 (1) From each surcharge collected and remitted under
2 Section 20 of this Act:

3 (A) \$0.013 shall be distributed monthly in equal
4 amounts to each County Emergency Telephone System
5 Board or qualified governmental entity in counties
6 with a population under 100,000 according to the most
7 recent census data which is authorized to serve as a
8 primary wireless 9-1-1 public safety answering point
9 for the county and to provide wireless 9-1-1 service as
10 prescribed by subsection (b) of Section 15.6a of this
11 Act, and which does provide such service.

12 (B) \$0.033 shall be transferred by the Comptroller
13 at the direction of the Department to the Wireless
14 Carrier Reimbursement Fund until June 30, 2017; from
15 July 1, 2017 through June 30, 2018, \$0.026 shall be
16 transferred; from July 1, 2018 through June 30, 2019,
17 \$0.020 shall be transferred; from July 1, 2019, through
18 June 30, 2020, \$0.013 shall be transferred; from July
19 1, 2020 through June 30, 2021, \$0.007 will be
20 transferred; and after June 30, 2021, no transfer shall
21 be made to the Wireless Carrier Reimbursement Fund.

22 (C) \$0.007 shall be used to cover the Department's
23 administrative costs.

24 (2) After disbursements under paragraph (1) of this
25 subsection (b), all remaining funds in the Statewide 9-1-1
26 Fund shall be disbursed in the following priority order:

1 (A) The Fund will pay monthly to:

2 (i) the 9-1-1 Authorities that imposed
3 surcharges under Section 15.3 of this Act and were
4 required to report to the Illinois Commerce
5 Commission under Section 27 of the Wireless
6 Emergency Telephone Safety Act on October 1, 2014,
7 except a 9-1-1 Authority in a municipality with a
8 population in excess of 500,000, an amount equal to
9 the average monthly wireline and VoIP surcharge
10 revenue attributable to the most recent 12-month
11 period reported to the Department under that
12 Section for the October 1, 2014 filing, subject to
13 the power of the Department to investigate the
14 amount reported and adjust the number by order
15 under Article X of the Public Utilities Act, so
16 that the monthly amount paid under this item
17 accurately reflects one-twelfth of the aggregate
18 wireline and VoIP surcharge revenue properly
19 attributable to the most recent 12-month period
20 reported to the Commission; or

21 (ii) county qualified governmental entities
22 that did not impose a surcharge under Section 15.3
23 as of December 31, 2015, and counties that did not
24 impose a surcharge as of June 30, 2015, an amount
25 equivalent to their population multiplied by .37
26 multiplied by the rate of \$0.69; counties that are

1 not county qualified governmental entities and
2 that did not impose a surcharge as of December 31,
3 2015, shall not begin to receive the payment
4 provided for in this subsection until E9-1-1 and
5 wireless E9-1-1 services are provided within their
6 counties; or

7 (iii) counties without 9-1-1 service that had
8 a surcharge in place by December 31, 2015, an
9 amount equivalent to their population multiplied
10 by .37 multiplied by their surcharge rate as
11 established by the referendum.

12 (B) All 9-1-1 network costs for systems outside of
13 municipalities with a population of at least 500,000
14 shall be paid by the Department directly to the
15 vendors.

16 (C) All expenses incurred by the Administrator and
17 the Statewide 9-1-1 Advisory Board and costs
18 associated with procurement under Section 15.6b
19 including requests for information and requests for
20 proposals.

21 (D) Funds may be held in reserve by the Statewide
22 9-1-1 Advisory Board and disbursed by the Department
23 for grants under Sections 15.4a, 15.4b, and for NG9-1-1
24 expenses up to \$12.5 million per year in State fiscal
25 years 2016 and 2017; up to \$13.5 million in State
26 fiscal year 2018; up to \$14.4 million in State fiscal

1 year 2019; up to \$15.3 million in State fiscal year
2 2020; up to \$16.2 million in State fiscal year 2021; up
3 to \$23.1 million in State fiscal year 2022; and up to
4 \$17.0 million per year for State fiscal year 2023 and
5 each year thereafter.

6 (E) All remaining funds per remit month shall be
7 used to make monthly proportional grants to the
8 appropriate 9-1-1 Authority currently taking wireless
9 9-1-1 based upon the United States Postal Zip Code of
10 the billing addresses of subscribers of wireless
11 carriers.

12 (c) The moneys deposited into the Statewide 9-1-1 Fund
13 under this Section shall not be subject to administrative
14 charges or chargebacks unless otherwise authorized by this Act.

15 (d) Whenever two or more 9-1-1 Authorities consolidate, the
16 resulting Joint Emergency Telephone System Board shall be
17 entitled to the monthly payments that had theretofore been made
18 to each consolidating 9-1-1 Authority. Any reserves held by any
19 consolidating 9-1-1 Authority shall be transferred to the
20 resulting Joint Emergency Telephone System Board. Whenever a
21 county that has no 9-1-1 service as of January 1, 2016 enters
22 into an agreement to consolidate to create or join a Joint
23 Emergency Telephone System Board, the Joint Emergency
24 Telephone System Board shall be entitled to the monthly
25 payments that would have otherwise been paid to the county if
26 it had provided 9-1-1 service.

1 (e) Absent an enacted appropriation in any State fiscal
2 year, this subsection shall constitute a continuing
3 appropriation to the Department of all amounts necessary for
4 the purpose of making distributions as provided in subsection
5 (b). If an appropriation to the Department of the amounts set
6 forth in subsection (b) is enacted on or after July 1 of any
7 calendar year, then the continuing appropriation shall
8 discontinue for that State fiscal year, and the enacted
9 appropriation shall supersede. The appropriation authority
10 granted in this amendatory Act of the 100th General Assembly
11 shall be valid for State fiscal years beginning on or after
12 July 1, 2015.

13 (Source: P.A. 99-6, eff. 1-1-16.)

14 Section 20. The Riverboat Gambling Act is amended by
15 changing Sections 12 and 13 as follows:

16 (230 ILCS 10/12) (from Ch. 120, par. 2412)

17 Sec. 12. Admission tax; fees.

18 (a) A tax is hereby imposed upon admissions to riverboats
19 operated by licensed owners authorized pursuant to this Act.
20 Until July 1, 2002, the rate is \$2 per person admitted. From
21 July 1, 2002 until July 1, 2003, the rate is \$3 per person
22 admitted. From July 1, 2003 until August 23, 2005 (the
23 effective date of Public Act 94-673), for a licensee that
24 admitted 1,000,000 persons or fewer in the previous calendar

1 year, the rate is \$3 per person admitted; for a licensee that
2 admitted more than 1,000,000 but no more than 2,300,000 persons
3 in the previous calendar year, the rate is \$4 per person
4 admitted; and for a licensee that admitted more than 2,300,000
5 persons in the previous calendar year, the rate is \$5 per
6 person admitted. Beginning on August 23, 2005 (the effective
7 date of Public Act 94-673), for a licensee that admitted
8 1,000,000 persons or fewer in calendar year 2004, the rate is
9 \$2 per person admitted, and for all other licensees, including
10 licensees that were not conducting gambling operations in 2004,
11 the rate is \$3 per person admitted. This admission tax is
12 imposed upon the licensed owner conducting gambling.

13 (1) The admission tax shall be paid for each admission,
14 except that a person who exits a riverboat gambling
15 facility and reenters that riverboat gambling facility
16 within the same gaming day shall be subject only to the
17 initial admission tax.

18 (2) (Blank).

19 (3) The riverboat licensee may issue tax-free passes to
20 actual and necessary officials and employees of the
21 licensee or other persons actually working on the
22 riverboat.

23 (4) The number and issuance of tax-free passes is
24 subject to the rules of the Board, and a list of all
25 persons to whom the tax-free passes are issued shall be
26 filed with the Board.

1 (a-5) A fee is hereby imposed upon admissions operated by
2 licensed managers on behalf of the State pursuant to Section
3 7.3 at the rates provided in this subsection (a-5). For a
4 licensee that admitted 1,000,000 persons or fewer in the
5 previous calendar year, the rate is \$3 per person admitted; for
6 a licensee that admitted more than 1,000,000 but no more than
7 2,300,000 persons in the previous calendar year, the rate is \$4
8 per person admitted; and for a licensee that admitted more than
9 2,300,000 persons in the previous calendar year, the rate is \$5
10 per person admitted.

11 (1) The admission fee shall be paid for each admission.

12 (2) (Blank).

13 (3) The licensed manager may issue fee-free passes to
14 actual and necessary officials and employees of the manager
15 or other persons actually working on the riverboat.

16 (4) The number and issuance of fee-free passes is
17 subject to the rules of the Board, and a list of all
18 persons to whom the fee-free passes are issued shall be
19 filed with the Board.

20 (b) From the tax imposed under subsection (a) and the fee
21 imposed under subsection (a-5), a municipality shall receive
22 from the State \$1 for each person embarking on a riverboat
23 docked within the municipality, and a county shall receive \$1
24 for each person embarking on a riverboat docked within the
25 county but outside the boundaries of any municipality. The
26 municipality's or county's share shall be collected by the

1 Board on behalf of the State and remitted quarterly by the
2 State, ~~subject to appropriation,~~ to the treasurer of the unit
3 of local government for deposit in the general fund. Absent an
4 enacted appropriation in any State fiscal year, this subsection
5 (b) shall constitute a continuing appropriation of all amounts
6 necessary for the purpose of making distributions to
7 municipalities and counties as provided in this subsection (b).
8 If an appropriation of the amounts set forth in this subsection
9 (b) is enacted on or after July 1 of any calendar year, then
10 the continuing appropriation shall discontinue for that State
11 fiscal year, and the enacted appropriation shall supersede. The
12 appropriation authority granted in this amendatory Act of the
13 100th General Assembly shall be valid for State fiscal years
14 beginning on or after July 1, 2015.

15 (c) The licensed owner shall pay the entire admission tax
16 to the Board and the licensed manager shall pay the entire
17 admission fee to the Board. Such payments shall be made daily.
18 Accompanying each payment shall be a return on forms provided
19 by the Board which shall include other information regarding
20 admissions as the Board may require. Failure to submit either
21 the payment or the return within the specified time may result
22 in suspension or revocation of the owners or managers license.

23 (d) The Board shall administer and collect the admission
24 tax imposed by this Section, to the extent practicable, in a
25 manner consistent with the provisions of Sections 4, 5, 5a, 5b,
26 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of the

1 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
2 Penalty and Interest Act.

3 (Source: P.A. 95-663, eff. 10-11-07; 96-1392, eff. 1-1-11.)

4 (230 ILCS 10/13) (from Ch. 120, par. 2413)

5 Sec. 13. Wagering tax; rate; distribution.

6 (a) Until January 1, 1998, a tax is imposed on the adjusted
7 gross receipts received from gambling games authorized under
8 this Act at the rate of 20%.

9 (a-1) From January 1, 1998 until July 1, 2002, a privilege
10 tax is imposed on persons engaged in the business of conducting
11 riverboat gambling operations, based on the adjusted gross
12 receipts received by a licensed owner from gambling games
13 authorized under this Act at the following rates:

14 15% of annual adjusted gross receipts up to and
15 including \$25,000,000;

16 20% of annual adjusted gross receipts in excess of
17 \$25,000,000 but not exceeding \$50,000,000;

18 25% of annual adjusted gross receipts in excess of
19 \$50,000,000 but not exceeding \$75,000,000;

20 30% of annual adjusted gross receipts in excess of
21 \$75,000,000 but not exceeding \$100,000,000;

22 35% of annual adjusted gross receipts in excess of
23 \$100,000,000.

24 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax
25 is imposed on persons engaged in the business of conducting

1 riverboat gambling operations, other than licensed managers
2 conducting riverboat gambling operations on behalf of the
3 State, based on the adjusted gross receipts received by a
4 licensed owner from gambling games authorized under this Act at
5 the following rates:

6 15% of annual adjusted gross receipts up to and
7 including \$25,000,000;

8 22.5% of annual adjusted gross receipts in excess of
9 \$25,000,000 but not exceeding \$50,000,000;

10 27.5% of annual adjusted gross receipts in excess of
11 \$50,000,000 but not exceeding \$75,000,000;

12 32.5% of annual adjusted gross receipts in excess of
13 \$75,000,000 but not exceeding \$100,000,000;

14 37.5% of annual adjusted gross receipts in excess of
15 \$100,000,000 but not exceeding \$150,000,000;

16 45% of annual adjusted gross receipts in excess of
17 \$150,000,000 but not exceeding \$200,000,000;

18 50% of annual adjusted gross receipts in excess of
19 \$200,000,000.

20 (a-3) Beginning July 1, 2003, a privilege tax is imposed on
21 persons engaged in the business of conducting riverboat
22 gambling operations, other than licensed managers conducting
23 riverboat gambling operations on behalf of the State, based on
24 the adjusted gross receipts received by a licensed owner from
25 gambling games authorized under this Act at the following
26 rates:

1 15% of annual adjusted gross receipts up to and
2 including \$25,000,000;

3 27.5% of annual adjusted gross receipts in excess of
4 \$25,000,000 but not exceeding \$37,500,000;

5 32.5% of annual adjusted gross receipts in excess of
6 \$37,500,000 but not exceeding \$50,000,000;

7 37.5% of annual adjusted gross receipts in excess of
8 \$50,000,000 but not exceeding \$75,000,000;

9 45% of annual adjusted gross receipts in excess of
10 \$75,000,000 but not exceeding \$100,000,000;

11 50% of annual adjusted gross receipts in excess of
12 \$100,000,000 but not exceeding \$250,000,000;

13 70% of annual adjusted gross receipts in excess of
14 \$250,000,000.

15 An amount equal to the amount of wagering taxes collected
16 under this subsection (a-3) that are in addition to the amount
17 of wagering taxes that would have been collected if the
18 wagering tax rates under subsection (a-2) were in effect shall
19 be paid into the Common School Fund.

20 The privilege tax imposed under this subsection (a-3) shall
21 no longer be imposed beginning on the earlier of (i) July 1,
22 2005; (ii) the first date after June 20, 2003 that riverboat
23 gambling operations are conducted pursuant to a dormant
24 license; or (iii) the first day that riverboat gambling
25 operations are conducted under the authority of an owners
26 license that is in addition to the 10 owners licenses initially

1 authorized under this Act. For the purposes of this subsection
2 (a-3), the term "dormant license" means an owners license that
3 is authorized by this Act under which no riverboat gambling
4 operations are being conducted on June 20, 2003.

5 (a-4) Beginning on the first day on which the tax imposed
6 under subsection (a-3) is no longer imposed, a privilege tax is
7 imposed on persons engaged in the business of conducting
8 riverboat gambling operations, other than licensed managers
9 conducting riverboat gambling operations on behalf of the
10 State, based on the adjusted gross receipts received by a
11 licensed owner from gambling games authorized under this Act at
12 the following rates:

13 15% of annual adjusted gross receipts up to and
14 including \$25,000,000;

15 22.5% of annual adjusted gross receipts in excess of
16 \$25,000,000 but not exceeding \$50,000,000;

17 27.5% of annual adjusted gross receipts in excess of
18 \$50,000,000 but not exceeding \$75,000,000;

19 32.5% of annual adjusted gross receipts in excess of
20 \$75,000,000 but not exceeding \$100,000,000;

21 37.5% of annual adjusted gross receipts in excess of
22 \$100,000,000 but not exceeding \$150,000,000;

23 45% of annual adjusted gross receipts in excess of
24 \$150,000,000 but not exceeding \$200,000,000;

25 50% of annual adjusted gross receipts in excess of
26 \$200,000,000.

1 (a-8) Riverboat gambling operations conducted by a
2 licensed manager on behalf of the State are not subject to the
3 tax imposed under this Section.

4 (a-10) The taxes imposed by this Section shall be paid by
5 the licensed owner to the Board not later than 5:00 o'clock
6 p.m. of the day after the day when the wagers were made.

7 (a-15) If the privilege tax imposed under subsection (a-3)
8 is no longer imposed pursuant to item (i) of the last paragraph
9 of subsection (a-3), then by June 15 of each year, each owners
10 licensee, other than an owners licensee that admitted 1,000,000
11 persons or fewer in calendar year 2004, must, in addition to
12 the payment of all amounts otherwise due under this Section,
13 pay to the Board a reconciliation payment in the amount, if
14 any, by which the licensed owner's base amount exceeds the
15 amount of net privilege tax paid by the licensed owner to the
16 Board in the then current State fiscal year. A licensed owner's
17 net privilege tax obligation due for the balance of the State
18 fiscal year shall be reduced up to the total of the amount paid
19 by the licensed owner in its June 15 reconciliation payment.
20 The obligation imposed by this subsection (a-15) is binding on
21 any person, firm, corporation, or other entity that acquires an
22 ownership interest in any such owners license. The obligation
23 imposed under this subsection (a-15) terminates on the earliest
24 of: (i) July 1, 2007, (ii) the first day after the effective
25 date of this amendatory Act of the 94th General Assembly that
26 riverboat gambling operations are conducted pursuant to a

1 dormant license, (iii) the first day that riverboat gambling
2 operations are conducted under the authority of an owners
3 license that is in addition to the 10 owners licenses initially
4 authorized under this Act, or (iv) the first day that a
5 licensee under the Illinois Horse Racing Act of 1975 conducts
6 gaming operations with slot machines or other electronic gaming
7 devices. The Board must reduce the obligation imposed under
8 this subsection (a-15) by an amount the Board deems reasonable
9 for any of the following reasons: (A) an act or acts of God,
10 (B) an act of bioterrorism or terrorism or a bioterrorism or
11 terrorism threat that was investigated by a law enforcement
12 agency, or (C) a condition beyond the control of the owners
13 licensee that does not result from any act or omission by the
14 owners licensee or any of its agents and that poses a hazardous
15 threat to the health and safety of patrons. If an owners
16 licensee pays an amount in excess of its liability under this
17 Section, the Board shall apply the overpayment to future
18 payments required under this Section.

19 For purposes of this subsection (a-15):

20 "Act of God" means an incident caused by the operation of
21 an extraordinary force that cannot be foreseen, that cannot be
22 avoided by the exercise of due care, and for which no person
23 can be held liable.

24 "Base amount" means the following:

25 For a riverboat in Alton, \$31,000,000.

26 For a riverboat in East Peoria, \$43,000,000.

1 For the Empress riverboat in Joliet, \$86,000,000.
2 For a riverboat in Metropolis, \$45,000,000.
3 For the Harrah's riverboat in Joliet, \$114,000,000.
4 For a riverboat in Aurora, \$86,000,000.
5 For a riverboat in East St. Louis, \$48,500,000.
6 For a riverboat in Elgin, \$198,000,000.

7 "Dormant license" has the meaning ascribed to it in
8 subsection (a-3).

9 "Net privilege tax" means all privilege taxes paid by a
10 licensed owner to the Board under this Section, less all
11 payments made from the State Gaming Fund pursuant to subsection
12 (b) of this Section.

13 The changes made to this subsection (a-15) by Public Act
14 94-839 are intended to restate and clarify the intent of Public
15 Act 94-673 with respect to the amount of the payments required
16 to be made under this subsection by an owners licensee to the
17 Board.

18 (b) Until January 1, 1998, 25% of the tax revenue deposited
19 in the State Gaming Fund under this Section shall be paid,
20 subject to appropriation by the General Assembly, to the unit
21 of local government which is designated as the home dock of the
22 riverboat. Beginning January 1, 1998, from the tax revenue
23 deposited in the State Gaming Fund under this Section, an
24 amount equal to 5% of adjusted gross receipts generated by a
25 riverboat shall be paid monthly, ~~subject to appropriation by~~
26 ~~the General Assembly,~~ to the unit of local government that is

1 designated as the home dock of the riverboat. From the tax
2 revenue deposited in the State Gaming Fund pursuant to
3 riverboat gambling operations conducted by a licensed manager
4 on behalf of the State, an amount equal to 5% of adjusted gross
5 receipts generated pursuant to those riverboat gambling
6 operations shall be paid monthly, ~~subject to appropriation by~~
7 ~~the General Assembly,~~ to the unit of local government that is
8 designated as the home dock of the riverboat upon which those
9 riverboat gambling operations are conducted.

10 (c) Appropriations, as approved by the General Assembly,
11 may be made from the State Gaming Fund to the Board (i) for the
12 administration and enforcement of this Act and the Video Gaming
13 Act, (ii) for distribution to the Department of State Police
14 and to the Department of Revenue for the enforcement of this
15 Act, and (iii) to the Department of Human Services for the
16 administration of programs to treat problem gambling.

17 (c-5) Before May 26, 2006 (the effective date of Public Act
18 94-804) and beginning on the effective date of this amendatory
19 Act of the 95th General Assembly, unless any organization
20 licensee under the Illinois Horse Racing Act of 1975 begins to
21 operate a slot machine or video game of chance under the
22 Illinois Horse Racing Act of 1975 or this Act, after the
23 payments required under subsections (b) and (c) have been made,
24 an amount equal to 15% of the adjusted gross receipts of (1) an
25 owners licensee that relocates pursuant to Section 11.2, (2) an
26 owners licensee conducting riverboat gambling operations

1 pursuant to an owners license that is initially issued after
2 June 25, 1999, or (3) the first riverboat gambling operations
3 conducted by a licensed manager on behalf of the State under
4 Section 7.3, whichever comes first, shall be paid from the
5 State Gaming Fund into the Horse Racing Equity Fund.

6 (c-10) Each year the General Assembly shall appropriate
7 from the General Revenue Fund to the Education Assistance Fund
8 an amount equal to the amount paid into the Horse Racing Equity
9 Fund pursuant to subsection (c-5) in the prior calendar year.

10 (c-15) After the payments required under subsections (b),
11 (c), and (c-5) have been made, an amount equal to 2% of the
12 adjusted gross receipts of (1) an owners licensee that
13 relocates pursuant to Section 11.2, (2) an owners licensee
14 conducting riverboat gambling operations pursuant to an owners
15 license that is initially issued after June 25, 1999, or (3)
16 the first riverboat gambling operations conducted by a licensed
17 manager on behalf of the State under Section 7.3, whichever
18 comes first, shall be paid, subject to appropriation from the
19 General Assembly, from the State Gaming Fund to each home rule
20 county with a population of over 3,000,000 inhabitants for the
21 purpose of enhancing the county's criminal justice system.

22 (c-20) Each year the General Assembly shall appropriate
23 from the General Revenue Fund to the Education Assistance Fund
24 an amount equal to the amount paid to each home rule county
25 with a population of over 3,000,000 inhabitants pursuant to
26 subsection (c-15) in the prior calendar year.

1 (c-25) On July 1, 2013 and each July 1 thereafter,
2 \$1,600,000 shall be transferred from the State Gaming Fund to
3 the Chicago State University Education Improvement Fund.

4 (c-30) On July 1, 2013 or as soon as possible thereafter,
5 \$92,000,000 shall be transferred from the State Gaming Fund to
6 the School Infrastructure Fund and \$23,000,000 shall be
7 transferred from the State Gaming Fund to the Horse Racing
8 Equity Fund.

9 (c-35) Beginning on July 1, 2013, in addition to any amount
10 transferred under subsection (c-30) of this Section,
11 \$5,530,000 shall be transferred monthly from the State Gaming
12 Fund to the School Infrastructure Fund.

13 (d) From time to time, the Board shall transfer the
14 remainder of the funds generated by this Act into the Education
15 Assistance Fund, created by Public Act 86-0018, of the State of
16 Illinois.

17 (e) Nothing in this Act shall prohibit the unit of local
18 government designated as the home dock of the riverboat from
19 entering into agreements with other units of local government
20 in this State or in other states to share its portion of the
21 tax revenue.

22 (f) To the extent practicable, the Board shall administer
23 and collect the wagering taxes imposed by this Section in a
24 manner consistent with the provisions of Sections 4, 5, 5a, 5b,
25 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the
26 Retailers' Occupation Tax Act and Section 3-7 of the Uniform

1 Penalty and Interest Act.

2 (g) Absent an enacted appropriation in any State fiscal
3 year, this subsection shall constitute a continuing
4 appropriation from the State Gaming Fund of all amounts
5 necessary for the purpose of making distributions and transfers
6 as provided in this Section. If an appropriation of the amounts
7 set forth in this Section is enacted on or after July 1 of any
8 calendar year, then the continuing appropriation shall
9 discontinue for that State fiscal year, and the enacted
10 appropriation shall supersede. The appropriation authority
11 granted in this amendatory Act of the 100th General Assembly
12 shall be valid for State fiscal years beginning on or after
13 July 1, 2015.

14 (Source: P.A. 98-18, eff. 6-7-13.)

15 Section 25. The Video Gaming Act is amended by changing
16 Section 75 as follows:

17 (230 ILCS 40/75)

18 Sec. 75. Revenue sharing; Local Government Video Gaming
19 Distributive Fund.

20 (a) As soon as may be after the first day of each month,
21 the Department of Revenue shall allocate among those
22 municipalities and counties of this State that have not
23 prohibited video gaming pursuant to Section 27 or Section 70
24 the amount available in the Local Government Video Gaming

1 Distributive Fund, a special fund in the State Treasury, as
2 provided in Section 60. The Department shall then certify such
3 allocations to the State Comptroller, who shall pay over to
4 those eligible municipalities and counties the respective
5 amounts allocated to them. The amount of such funds allocable
6 to each such municipality and county shall be in proportion to
7 the tax revenue generated from video gaming within the eligible
8 municipality or county compared to the tax revenue generated
9 from video gaming Statewide.

10 (b) The amounts allocated and paid to a municipality or
11 county of this State pursuant to the provisions of this Section
12 may be used for any general corporate purpose authorized for
13 that municipality or county.

14 (c) Upon determination by the Department that an amount has
15 been paid pursuant to this Section in excess of the amount to
16 which the county or municipality receiving such payment was
17 entitled, the county or municipality shall, upon demand by the
18 Department, repay such amount. If such repayment is not made
19 within a reasonable time, the Department shall withhold from
20 future payments an amount equal to such overpayment. The
21 Department shall redistribute the amount of such payment to the
22 county or municipality entitled thereto.

23 (d) Absent an enacted appropriation in any State fiscal
24 year, this subsection (d) shall constitute a continuing
25 appropriation from the Local Government Video Gaming
26 Distributive Fund of all amounts necessary for the purpose of

1 making distributions to municipalities and counties as
2 provided in this Section. If an appropriation of the amounts
3 set forth in this Section is enacted on or after July 1 of any
4 calendar year, then the continuing appropriation shall
5 discontinue for that State fiscal year, and the enacted
6 appropriation shall supersede. The appropriation authority
7 granted in this amendatory Act of the 100th General Assembly
8 shall be valid for State fiscal years beginning on or after
9 July 1, 2015.

10 (Source: P.A. 96-34, eff. 7-13-09.)

11 Section 99. Effective date. This Act takes effect upon
12 becoming law."