



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

**HB4542**

Introduced 2/5/2020, by Rep. Emanuel Chris Welch

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/901

Amends the Illinois Income Tax Act. Provides that, beginning on July 1, 2020, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to 10% of the net revenue realized from the income tax imposed upon individuals, trusts, estates, and corporations during the preceding month. Effective immediately.

LRB101 17829 HLH 67263 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Illinois Income Tax Act is amended by  
5 changing Section 901 as follows:

6 (35 ILCS 5/901)

7 (Text of Section before amendment by P.A. 101-8)

8 Sec. 901. Collection authority.

9 (a) In general. The Department shall collect the taxes  
10 imposed by this Act. The Department shall collect certified  
11 past due child support amounts under Section 2505-650 of the  
12 Department of Revenue Law of the Civil Administrative Code of  
13 Illinois. Except as provided in subsections (b), (c), (e), (f),  
14 (g), and (h) of this Section, money collected pursuant to  
15 subsections (a) and (b) of Section 201 of this Act shall be  
16 paid into the General Revenue Fund in the State treasury; money  
17 collected pursuant to subsections (c) and (d) of Section 201 of  
18 this Act shall be paid into the Personal Property Tax  
19 Replacement Fund, a special fund in the State Treasury; and  
20 money collected under Section 2505-650 of the Department of  
21 Revenue Law of the Civil Administrative Code of Illinois shall  
22 be paid into the Child Support Enforcement Trust Fund, a  
23 special fund outside the State Treasury, or to the State

1 Disbursement Unit established under Section 10-26 of the  
2 Illinois Public Aid Code, as directed by the Department of  
3 Healthcare and Family Services.

4 (b) Local Government Distributive Fund. Beginning August  
5 1, 2017 and until July 1, 2020, the Treasurer shall transfer  
6 each month from the General Revenue Fund to the Local  
7 Government Distributive Fund an amount equal to the sum of (i)  
8 6.06% (10% of the ratio of the 3% individual income tax rate  
9 prior to 2011 to the 4.95% individual income tax rate after  
10 July 1, 2017) of the net revenue realized from the tax imposed  
11 by subsections (a) and (b) of Section 201 of this Act upon  
12 individuals, trusts, and estates during the preceding month and  
13 (ii) 6.85% (10% of the ratio of the 4.8% corporate income tax  
14 rate prior to 2011 to the 7% corporate income tax rate after  
15 July 1, 2017) of the net revenue realized from the tax imposed  
16 by subsections (a) and (b) of Section 201 of this Act upon  
17 corporations during the preceding month. Beginning on July 1,  
18 2020, the Treasurer shall transfer each month from the General  
19 Revenue Fund to the Local Government Distributive Fund an  
20 amount equal to 10% of the net revenue realized from the tax  
21 imposed by subsections (a) and (b) of Section 201 of this Act  
22 upon individuals, trusts, estates, and corporations during the  
23 preceding month. Net revenue realized for a month shall be  
24 defined as the revenue from the tax imposed by subsections (a)  
25 and (b) of Section 201 of this Act which is deposited in the  
26 General Revenue Fund, the Education Assistance Fund, the Income

1 Tax Surcharge Local Government Distributive Fund, the Fund for  
2 the Advancement of Education, and the Commitment to Human  
3 Services Fund during the month minus the amount paid out of the  
4 General Revenue Fund in State warrants during that same month  
5 as refunds to taxpayers for overpayment of liability under the  
6 tax imposed by subsections (a) and (b) of Section 201 of this  
7 Act.

8 Notwithstanding any provision of law to the contrary,  
9 beginning on July 6, 2017 (the effective date of Public Act  
10 100-23), those amounts required under this subsection (b) to be  
11 transferred by the Treasurer into the Local Government  
12 Distributive Fund from the General Revenue Fund shall be  
13 directly deposited into the Local Government Distributive Fund  
14 as the revenue is realized from the tax imposed by subsections  
15 (a) and (b) of Section 201 of this Act.

16 For State fiscal year 2020 only, notwithstanding any  
17 provision of law to the contrary, the total amount of revenue  
18 and deposits under this Section attributable to revenues  
19 realized during State fiscal year 2020 shall be reduced by 5%.

20 (c) Deposits Into Income Tax Refund Fund.

21 (1) Beginning on January 1, 1989 and thereafter, the  
22 Department shall deposit a percentage of the amounts  
23 collected pursuant to subsections (a) and (b)(1), (2), and  
24 (3) of Section 201 of this Act into a fund in the State  
25 treasury known as the Income Tax Refund Fund. Beginning  
26 with State fiscal year 1990 and for each fiscal year

1           thereafter, the percentage deposited into the Income Tax  
2           Refund Fund during a fiscal year shall be the Annual  
3           Percentage. For fiscal year 2011, the Annual Percentage  
4           shall be 8.75%. For fiscal year 2012, the Annual Percentage  
5           shall be 8.75%. For fiscal year 2013, the Annual Percentage  
6           shall be 9.75%. For fiscal year 2014, the Annual Percentage  
7           shall be 9.5%. For fiscal year 2015, the Annual Percentage  
8           shall be 10%. For fiscal year 2018, the Annual Percentage  
9           shall be 9.8%. For fiscal year 2019, the Annual Percentage  
10          shall be 9.7%. For fiscal year 2020, the Annual Percentage  
11          shall be 9.5%. For all other fiscal years, the Annual  
12          Percentage shall be calculated as a fraction, the numerator  
13          of which shall be the amount of refunds approved for  
14          payment by the Department during the preceding fiscal year  
15          as a result of overpayment of tax liability under  
16          subsections (a) and (b) (1), (2), and (3) of Section 201 of  
17          this Act plus the amount of such refunds remaining approved  
18          but unpaid at the end of the preceding fiscal year, minus  
19          the amounts transferred into the Income Tax Refund Fund  
20          from the Tobacco Settlement Recovery Fund, and the  
21          denominator of which shall be the amounts which will be  
22          collected pursuant to subsections (a) and (b) (1), (2), and  
23          (3) of Section 201 of this Act during the preceding fiscal  
24          year; except that in State fiscal year 2002, the Annual  
25          Percentage shall in no event exceed 7.6%. The Director of  
26          Revenue shall certify the Annual Percentage to the

1 Comptroller on the last business day of the fiscal year  
2 immediately preceding the fiscal year for which it is to be  
3 effective.

4 (2) Beginning on January 1, 1989 and thereafter, the  
5 Department shall deposit a percentage of the amounts  
6 collected pursuant to subsections (a) and (b) (6), (7), and  
7 (8), (c) and (d) of Section 201 of this Act into a fund in  
8 the State treasury known as the Income Tax Refund Fund.  
9 Beginning with State fiscal year 1990 and for each fiscal  
10 year thereafter, the percentage deposited into the Income  
11 Tax Refund Fund during a fiscal year shall be the Annual  
12 Percentage. For fiscal year 2011, the Annual Percentage  
13 shall be 17.5%. For fiscal year 2012, the Annual Percentage  
14 shall be 17.5%. For fiscal year 2013, the Annual Percentage  
15 shall be 14%. For fiscal year 2014, the Annual Percentage  
16 shall be 13.4%. For fiscal year 2015, the Annual Percentage  
17 shall be 14%. For fiscal year 2018, the Annual Percentage  
18 shall be 17.5%. For fiscal year 2019, the Annual Percentage  
19 shall be 15.5%. For fiscal year 2020, the Annual Percentage  
20 shall be 14.25%. For all other fiscal years, the Annual  
21 Percentage shall be calculated as a fraction, the numerator  
22 of which shall be the amount of refunds approved for  
23 payment by the Department during the preceding fiscal year  
24 as a result of overpayment of tax liability under  
25 subsections (a) and (b) (6), (7), and (8), (c) and (d) of  
26 Section 201 of this Act plus the amount of such refunds

1 remaining approved but unpaid at the end of the preceding  
2 fiscal year, and the denominator of which shall be the  
3 amounts which will be collected pursuant to subsections (a)  
4 and (b) (6), (7), and (8), (c) and (d) of Section 201 of  
5 this Act during the preceding fiscal year; except that in  
6 State fiscal year 2002, the Annual Percentage shall in no  
7 event exceed 23%. The Director of Revenue shall certify the  
8 Annual Percentage to the Comptroller on the last business  
9 day of the fiscal year immediately preceding the fiscal  
10 year for which it is to be effective.

11 (3) The Comptroller shall order transferred and the  
12 Treasurer shall transfer from the Tobacco Settlement  
13 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000  
14 in January, 2001, (ii) \$35,000,000 in January, 2002, and  
15 (iii) \$35,000,000 in January, 2003.

16 (d) Expenditures from Income Tax Refund Fund.

17 (1) Beginning January 1, 1989, money in the Income Tax  
18 Refund Fund shall be expended exclusively for the purpose  
19 of paying refunds resulting from overpayment of tax  
20 liability under Section 201 of this Act and for making  
21 transfers pursuant to this subsection (d).

22 (2) The Director shall order payment of refunds  
23 resulting from overpayment of tax liability under Section  
24 201 of this Act from the Income Tax Refund Fund only to the  
25 extent that amounts collected pursuant to Section 201 of  
26 this Act and transfers pursuant to this subsection (d) and

1 item (3) of subsection (c) have been deposited and retained  
2 in the Fund.

3 (3) As soon as possible after the end of each fiscal  
4 year, the Director shall order transferred and the State  
5 Treasurer and State Comptroller shall transfer from the  
6 Income Tax Refund Fund to the Personal Property Tax  
7 Replacement Fund an amount, certified by the Director to  
8 the Comptroller, equal to the excess of the amount  
9 collected pursuant to subsections (c) and (d) of Section  
10 201 of this Act deposited into the Income Tax Refund Fund  
11 during the fiscal year over the amount of refunds resulting  
12 from overpayment of tax liability under subsections (c) and  
13 (d) of Section 201 of this Act paid from the Income Tax  
14 Refund Fund during the fiscal year.

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



1           (4.5) As soon as possible after the end of fiscal year  
2           1999 and of each fiscal year thereafter, the Director shall  
3           order transferred and the State Treasurer and State  
4           Comptroller shall transfer from the Income Tax Refund Fund  
5           to the General Revenue Fund any surplus remaining in the  
6           Income Tax Refund Fund as of the end of such fiscal year;  
7           excluding for fiscal years 2000, 2001, and 2002 amounts  
8           attributable to transfers under item (3) of subsection (c)  
9           less refunds resulting from the earned income tax credit.

10           (5) This Act shall constitute an irrevocable and  
11           continuing appropriation from the Income Tax Refund Fund  
12           for the purpose of paying refunds upon the order of the  
13           Director in accordance with the provisions of this Section.

14           (e) Deposits into the Education Assistance Fund and the  
15           Income Tax Surcharge Local Government Distributive Fund. On  
16           July 1, 1991, and thereafter, of the amounts collected pursuant  
17           to subsections (a) and (b) of Section 201 of this Act, minus  
18           deposits into the Income Tax Refund Fund, the Department shall  
19           deposit 7.3% into the Education Assistance Fund in the State  
20           Treasury. Beginning July 1, 1991, and continuing through  
21           January 31, 1993, of the amounts collected pursuant to  
22           subsections (a) and (b) of Section 201 of the Illinois Income  
23           Tax Act, minus deposits into the Income Tax Refund Fund, the  
24           Department shall deposit 3.0% into the Income Tax Surcharge  
25           Local Government Distributive Fund in the State Treasury.  
26           Beginning February 1, 1993 and continuing through June 30,

1 1993, of the amounts collected pursuant to subsections (a) and  
2 (b) of Section 201 of the Illinois Income Tax Act, minus  
3 deposits into the Income Tax Refund Fund, the Department shall  
4 deposit 4.4% into the Income Tax Surcharge Local Government  
5 Distributive Fund in the State Treasury. Beginning July 1,  
6 1993, and continuing through June 30, 1994, of the amounts  
7 collected under subsections (a) and (b) of Section 201 of this  
8 Act, minus deposits into the Income Tax Refund Fund, the  
9 Department shall deposit 1.475% into the Income Tax Surcharge  
10 Local Government Distributive Fund in the State Treasury.

11 (f) Deposits into the Fund for the Advancement of  
12 Education. Beginning February 1, 2015, the Department shall  
13 deposit the following portions of the revenue realized from the  
14 tax imposed upon individuals, trusts, and estates by  
15 subsections (a) and (b) of Section 201 of this Act, minus  
16 deposits into the Income Tax Refund Fund, into the Fund for the  
17 Advancement of Education:

18 (1) beginning February 1, 2015, and prior to February  
19 1, 2025, 1/30; and

20 (2) beginning February 1, 2025, 1/26.

21 If the rate of tax imposed by subsection (a) and (b) of  
22 Section 201 is reduced pursuant to Section 201.5 of this Act,  
23 the Department shall not make the deposits required by this  
24 subsection (f) on or after the effective date of the reduction.

25 (g) Deposits into the Commitment to Human Services Fund.  
26 Beginning February 1, 2015, the Department shall deposit the

1 following portions of the revenue realized from the tax imposed  
2 upon individuals, trusts, and estates by subsections (a) and  
3 (b) of Section 201 of this Act, minus deposits into the Income  
4 Tax Refund Fund, into the Commitment to Human Services Fund:

5 (1) beginning February 1, 2015, and prior to February  
6 1, 2025, 1/30; and

7 (2) beginning February 1, 2025, 1/26.

8 If the rate of tax imposed by subsection (a) and (b) of  
9 Section 201 is reduced pursuant to Section 201.5 of this Act,  
10 the Department shall not make the deposits required by this  
11 subsection (g) on or after the effective date of the reduction.

12 (h) Deposits into the Tax Compliance and Administration  
13 Fund. Beginning on the first day of the first calendar month to  
14 occur on or after August 26, 2014 (the effective date of Public  
15 Act 98-1098), each month the Department shall pay into the Tax  
16 Compliance and Administration Fund, to be used, subject to  
17 appropriation, to fund additional auditors and compliance  
18 personnel at the Department, an amount equal to 1/12 of 5% of  
19 the cash receipts collected during the preceding fiscal year by  
20 the Audit Bureau of the Department from the tax imposed by  
21 subsections (a), (b), (c), and (d) of Section 201 of this Act,  
22 net of deposits into the Income Tax Refund Fund made from those  
23 cash receipts.

24 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;  
25 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
26 8-14-18; 100-1171, eff. 1-4-19; 101-10, eff. 6-5-19; 101-81,

1 eff. 7-12-19.)

2 (Text of Section after amendment by P.A. 101-8)

3 Sec. 901. Collection authority.

4 (a) In general. The Department shall collect the taxes  
5 imposed by this Act. The Department shall collect certified  
6 past due child support amounts under Section 2505-650 of the  
7 Department of Revenue Law of the Civil Administrative Code of  
8 Illinois. Except as provided in subsections (b), (c), (e), (f),  
9 (g), and (h) of this Section, money collected pursuant to  
10 subsections (a) and (b) of Section 201 of this Act shall be  
11 paid into the General Revenue Fund in the State treasury; money  
12 collected pursuant to subsections (c) and (d) of Section 201 of  
13 this Act shall be paid into the Personal Property Tax  
14 Replacement Fund, a special fund in the State Treasury; and  
15 money collected under Section 2505-650 of the Department of  
16 Revenue Law of the Civil Administrative Code of Illinois shall  
17 be paid into the Child Support Enforcement Trust Fund, a  
18 special fund outside the State Treasury, or to the State  
19 Disbursement Unit established under Section 10-26 of the  
20 Illinois Public Aid Code, as directed by the Department of  
21 Healthcare and Family Services.

22 (b) Local Government Distributive Fund. Beginning August  
23 1, 2017 and continuing through July 1, 2020 ~~January 31, 2021~~,  
24 the Treasurer shall transfer each month from the General  
25 Revenue Fund to the Local Government Distributive Fund an

1 amount equal to the sum of (i) 6.06% (10% of the ratio of the 3%  
2 individual income tax rate prior to 2011 to the 4.95%  
3 individual income tax rate after July 1, 2017) of the net  
4 revenue realized from the tax imposed by subsections (a) and  
5 (b) of Section 201 of this Act upon individuals, trusts, and  
6 estates during the preceding month and (ii) 6.85% (10% of the  
7 ratio of the 4.8% corporate income tax rate prior to 2011 to  
8 the 7% corporate income tax rate after July 1, 2017) of the net  
9 revenue realized from the tax imposed by subsections (a) and  
10 (b) of Section 201 of this Act upon corporations during the  
11 preceding month. Beginning on July 1, 2020, the Treasurer shall  
12 transfer each month from the General Revenue Fund to the Local  
13 Government Distributive Fund an amount equal to 10% of the net  
14 revenue realized from the tax imposed by subsections (a) and  
15 (b) of Section 201 of this Act upon individuals, trusts,  
16 estates, and corporations during the preceding month.  
17 ~~Beginning February 1, 2021, the Treasurer shall transfer each~~  
18 ~~month from the General Revenue Fund to the Local Government~~  
19 ~~Distributive Fund an amount equal to the sum of (i) 5.32% of~~  
20 ~~the net revenue realized from the tax imposed by subsections~~  
21 ~~(a) and (b) of Section 201 of this Act upon individuals,~~  
22 ~~trusts, and estates during the preceding month and (ii) 6.16%~~  
23 ~~of the net revenue realized from the tax imposed by subsections~~  
24 ~~(a) and (b) of Section 201 of this Act upon corporations during~~  
25 ~~the preceding month.~~ Net revenue realized for a month shall be  
26 defined as the revenue from the tax imposed by subsections (a)

1 and (b) of Section 201 of this Act which is deposited in the  
2 General Revenue Fund, the Education Assistance Fund, the Income  
3 Tax Surcharge Local Government Distributive Fund, the Fund for  
4 the Advancement of Education, and the Commitment to Human  
5 Services Fund during the month minus the amount paid out of the  
6 General Revenue Fund in State warrants during that same month  
7 as refunds to taxpayers for overpayment of liability under the  
8 tax imposed by subsections (a) and (b) of Section 201 of this  
9 Act.

10 Notwithstanding any provision of law to the contrary,  
11 beginning on July 6, 2017 (the effective date of Public Act  
12 100-23), those amounts required under this subsection (b) to be  
13 transferred by the Treasurer into the Local Government  
14 Distributive Fund from the General Revenue Fund shall be  
15 directly deposited into the Local Government Distributive Fund  
16 as the revenue is realized from the tax imposed by subsections  
17 (a) and (b) of Section 201 of this Act.

18 For State fiscal year 2020 only, notwithstanding any  
19 provision of law to the contrary, the total amount of revenue  
20 and deposits under this Section attributable to revenues  
21 realized during State fiscal year 2020 shall be reduced by 5%.

22 (c) Deposits Into Income Tax Refund Fund.

23 (1) Beginning on January 1, 1989 and thereafter, the  
24 Department shall deposit a percentage of the amounts  
25 collected pursuant to subsections (a) and (b) (1), (2), and  
26 (3) of Section 201 of this Act into a fund in the State

1 treasury known as the Income Tax Refund Fund. Beginning  
2 with State fiscal year 1990 and for each fiscal year  
3 thereafter, the percentage deposited into the Income Tax  
4 Refund Fund during a fiscal year shall be the Annual  
5 Percentage. For fiscal year 2011, the Annual Percentage  
6 shall be 8.75%. For fiscal year 2012, the Annual Percentage  
7 shall be 8.75%. For fiscal year 2013, the Annual Percentage  
8 shall be 9.75%. For fiscal year 2014, the Annual Percentage  
9 shall be 9.5%. For fiscal year 2015, the Annual Percentage  
10 shall be 10%. For fiscal year 2018, the Annual Percentage  
11 shall be 9.8%. For fiscal year 2019, the Annual Percentage  
12 shall be 9.7%. For fiscal year 2020, the Annual Percentage  
13 shall be 9.5%. For all other fiscal years, the Annual  
14 Percentage shall be calculated as a fraction, the numerator  
15 of which shall be the amount of refunds approved for  
16 payment by the Department during the preceding fiscal year  
17 as a result of overpayment of tax liability under  
18 subsections (a) and (b) (1), (2), and (3) of Section 201 of  
19 this Act plus the amount of such refunds remaining approved  
20 but unpaid at the end of the preceding fiscal year, minus  
21 the amounts transferred into the Income Tax Refund Fund  
22 from the Tobacco Settlement Recovery Fund, and the  
23 denominator of which shall be the amounts which will be  
24 collected pursuant to subsections (a) and (b) (1), (2), and  
25 (3) of Section 201 of this Act during the preceding fiscal  
26 year; except that in State fiscal year 2002, the Annual

1 Percentage shall in no event exceed 7.6%. The Director of  
2 Revenue shall certify the Annual Percentage to the  
3 Comptroller on the last business day of the fiscal year  
4 immediately preceding the fiscal year for which it is to be  
5 effective.

6 (2) Beginning on January 1, 1989 and thereafter, the  
7 Department shall deposit a percentage of the amounts  
8 collected pursuant to subsections (a) and (b) (6), (7), and  
9 (8), (c) and (d) of Section 201 of this Act into a fund in  
10 the State treasury known as the Income Tax Refund Fund.  
11 Beginning with State fiscal year 1990 and for each fiscal  
12 year thereafter, the percentage deposited into the Income  
13 Tax Refund Fund during a fiscal year shall be the Annual  
14 Percentage. For fiscal year 2011, the Annual Percentage  
15 shall be 17.5%. For fiscal year 2012, the Annual Percentage  
16 shall be 17.5%. For fiscal year 2013, the Annual Percentage  
17 shall be 14%. For fiscal year 2014, the Annual Percentage  
18 shall be 13.4%. For fiscal year 2015, the Annual Percentage  
19 shall be 14%. For fiscal year 2018, the Annual Percentage  
20 shall be 17.5%. For fiscal year 2019, the Annual Percentage  
21 shall be 15.5%. For fiscal year 2020, the Annual Percentage  
22 shall be 14.25%. For all other fiscal years, the Annual  
23 Percentage shall be calculated as a fraction, the numerator  
24 of which shall be the amount of refunds approved for  
25 payment by the Department during the preceding fiscal year  
26 as a result of overpayment of tax liability under



1 subsections (a) and (b) (6), (7), and (8), (c) and (d) of  
2 Section 201 of this Act plus the amount of such refunds  
3 remaining approved but unpaid at the end of the preceding  
4 fiscal year, and the denominator of which shall be the  
5 amounts which will be collected pursuant to subsections (a)  
6 and (b) (6), (7), and (8), (c) and (d) of Section 201 of  
7 this Act during the preceding fiscal year; except that in  
8 State fiscal year 2002, the Annual Percentage shall in no  
9 event exceed 23%. The Director of Revenue shall certify the  
10 Annual Percentage to the Comptroller on the last business  
11 day of the fiscal year immediately preceding the fiscal  
12 year for which it is to be effective.

13 (3) The Comptroller shall order transferred and the  
14 Treasurer shall transfer from the Tobacco Settlement  
15 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000  
16 in January, 2001, (ii) \$35,000,000 in January, 2002, and  
17 (iii) \$35,000,000 in January, 2003.

18 (d) Expenditures from Income Tax Refund Fund.

19 (1) Beginning January 1, 1989, money in the Income Tax  
20 Refund Fund shall be expended exclusively for the purpose  
21 of paying refunds resulting from overpayment of tax  
22 liability under Section 201 of this Act and for making  
23 transfers pursuant to this subsection (d).

24 (2) The Director shall order payment of refunds  
25 resulting from overpayment of tax liability under Section  
26 201 of this Act from the Income Tax Refund Fund only to the

1 extent that amounts collected pursuant to Section 201 of  
2 this Act and transfers pursuant to this subsection (d) and  
3 item (3) of subsection (c) have been deposited and retained  
4 in the Fund.

5 (3) As soon as possible after the end of each fiscal  
6 year, the Director shall order transferred and the State  
7 Treasurer and State Comptroller shall transfer from the  
8 Income Tax Refund Fund to the Personal Property Tax  
9 Replacement Fund an amount, certified by the Director to  
10 the Comptroller, equal to the excess of the amount  
11 collected pursuant to subsections (c) and (d) of Section  
12 201 of this Act deposited into the Income Tax Refund Fund  
13 during the fiscal year over the amount of refunds resulting  
14 from overpayment of tax liability under subsections (c) and  
15 (d) of Section 201 of this Act paid from the Income Tax  
16 Refund Fund during the fiscal year.

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

1 Section 201 of this Act deposited into the Income Tax  
2 Refund Fund during the fiscal year.

3 (4.5) As soon as possible after the end of fiscal year  
4 1999 and of each fiscal year thereafter, the Director shall  
5 order transferred and the State Treasurer and State  
6 Comptroller shall transfer from the Income Tax Refund Fund  
7 to the General Revenue Fund any surplus remaining in the  
8 Income Tax Refund Fund as of the end of such fiscal year;  
9 excluding for fiscal years 2000, 2001, and 2002 amounts  
10 attributable to transfers under item (3) of subsection (c)  
11 less refunds resulting from the earned income tax credit.

12 (5) This Act shall constitute an irrevocable and  
13 continuing appropriation from the Income Tax Refund Fund  
14 for the purpose of paying refunds upon the order of the  
15 Director in accordance with the provisions of this Section.

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

1 Local Government Distributive Fund in the State Treasury.  
2 Beginning February 1, 1993 and continuing through June 30,  
3 1993, of the amounts collected pursuant to subsections (a) and  
4 (b) of Section 201 of the Illinois Income Tax Act, minus  
5 deposits into the Income Tax Refund Fund, the Department shall  
6 deposit 4.4% into the Income Tax Surcharge Local Government  
7 Distributive Fund in the State Treasury. Beginning July 1,  
8 1993, and continuing through June 30, 1994, of the amounts  
9 collected under subsections (a) and (b) of Section 201 of this  
10 Act, minus deposits into the Income Tax Refund Fund, the  
11 Department shall deposit 1.475% into the Income Tax Surcharge  
12 Local Government Distributive Fund in the State Treasury.

13 (f) Deposits into the Fund for the Advancement of  
14 Education. Beginning February 1, 2015, the Department shall  
15 deposit the following portions of the revenue realized from the  
16 tax imposed upon individuals, trusts, and estates by  
17 subsections (a) and (b) of Section 201 of this Act, minus  
18 deposits into the Income Tax Refund Fund, into the Fund for the  
19 Advancement of Education:

20 (1) beginning February 1, 2015, and prior to February  
21 1, 2025, 1/30; and

22 (2) beginning February 1, 2025, 1/26.

23 If the rate of tax imposed by subsection (a) and (b) of  
24 Section 201 is reduced pursuant to Section 201.5 of this Act,  
25 the Department shall not make the deposits required by this  
26 subsection (f) on or after the effective date of the reduction.

1 (g) Deposits into the Commitment to Human Services Fund.  
2 Beginning February 1, 2015, the Department shall deposit the  
3 following portions of the revenue realized from the tax imposed  
4 upon individuals, trusts, and estates by subsections (a) and  
5 (b) of Section 201 of this Act, minus deposits into the Income  
6 Tax Refund Fund, into the Commitment to Human Services Fund:

7 (1) beginning February 1, 2015, and prior to February  
8 1, 2025, 1/30; and

9 (2) beginning February 1, 2025, 1/26.

10 If the rate of tax imposed by subsection (a) and (b) of  
11 Section 201 is reduced pursuant to Section 201.5 of this Act,  
12 the Department shall not make the deposits required by this  
13 subsection (g) on or after the effective date of the reduction.

14 (h) Deposits into the Tax Compliance and Administration  
15 Fund. Beginning on the first day of the first calendar month to  
16 occur on or after August 26, 2014 (the effective date of Public  
17 Act 98-1098), each month the Department shall pay into the Tax  
18 Compliance and Administration Fund, to be used, subject to  
19 appropriation, to fund additional auditors and compliance  
20 personnel at the Department, an amount equal to 1/12 of 5% of  
21 the cash receipts collected during the preceding fiscal year by  
22 the Audit Bureau of the Department from the tax imposed by  
23 subsections (a), (b), (c), and (d) of Section 201 of this Act,  
24 net of deposits into the Income Tax Refund Fund made from those  
25 cash receipts.

26 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;

1 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
2 8-14-18; 100-1171, eff. 1-4-19; 101-8, see Section 99 for  
3 effective date; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19;  
4 revised 10-1-19.)

5 Section 95. No acceleration or delay. Where this Act makes  
6 changes in a statute that is represented in this Act by text  
7 that is not yet or no longer in effect (for example, a Section  
8 represented by multiple versions), the use of that text does  
9 not accelerate or delay the taking effect of (i) the changes  
10 made by this Act or (ii) provisions derived from any other  
11 Public Act.

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