

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, 2024 2023, 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 Attorney General Court Ordered and Voluntary

17 Compliance Payment Projects Fund \$22,470
18 Aggregate Operations Regulatory Fund \$605
19 Agricultural Premium Fund..... \$21,002

20 Attorney General's State Projects and

21 Court Ordered Distribution Fund \$36,873
22 Anna Veterans Home Fund \$1,205
23 Appraisal Administration Fund..... \$2,670

1 Attorney General Whistleblower Reward2 and Protection Fund \$9383 Bank and Trust Company Fund \$82,9454 Brownfields Redevelopment Fund \$1,8935 Cannabis Business Development Fund \$15,7506 Cannabis Expungement Fund \$2,5117 Capital Development Board Revolving Fund \$4,6688 Care Provider Fund for Persons with9 a Developmental Disability \$6,79410 CDLIS/AAMVANet/NMVTIS Trust Fund \$1,67911 Cemetery Oversight Licensing and Disciplinary Fund \$6,18712 Chicago State University Education Improvement Fund \$16,89313 Chicago Travel Industry Promotion Fund \$9,14614 Child Support Administrative Fund \$2,66915 Clean Air Act Permit Fund \$11,28316 Coal Technology Development Assistance Fund \$22,08717 Community Association Manager18 Licensing and Disciplinary Fund \$1,17819 Commitment to Human Services Fund \$259,05020 Common School Fund \$385,36221 Community Mental Health Medicaid Trust Fund \$6,97222 Community Water Supply Laboratory Fund \$83523 Credit Union Fund \$21,94424 Cycle Rider Safety Training Fund \$70425 DCFS Children's Services Fund \$164,03626 Department of Business Services Special Operations Fund \$4,564

1	<u>Department of Corrections Reimbursement</u>	
2	<u>and Education Fund</u>	<u>\$23,892</u>
3	<u>Design Professionals Administration</u>	
4	<u>and Investigation Fund</u>	<u>\$3,892</u>
5	<u>Department of Human Services Community Services Fund</u>	<u>.. \$6,314</u>
6	<u>Downstate Public Transportation Fund</u>	<u>\$40,428</u>
7	<u>Drivers Education Fund</u>	<u>\$904</u>
8	<u>Drug Rebate Fund</u>	<u>\$40,707</u>
9	<u>Drug Treatment Fund</u>	<u>\$810</u>
10	<u>Drycleaner Environmental Response Trust Fund</u>	<u>\$1,555</u>
11	<u>Education Assistance Fund</u>	<u>\$2,347,928</u>
12	<u>Electric Vehicle Rebate Fund</u>	<u>\$24,101</u>
13	<u>Energy Efficiency Trust Fund</u>	<u>\$955</u>
14	<u>Energy Transition Assistance Fund</u>	<u>\$1,193</u>
15	<u>Environmental Protection Permit and Inspection Fund</u>	<u>.. \$17,475</u>
16	<u>Facilities Management Revolving Fund</u>	<u>\$21,298</u>
17	<u>Fair and Exposition Fund</u>	<u>\$782</u>
18	<u>Federal Asset Forfeiture Fund</u>	<u>\$1,195</u>
19	<u>Federal High Speed Rail Trust Fund</u>	<u>\$910</u>
20	<u>Federal Workforce Training Fund</u>	<u>\$113,609</u>
21	<u>Feed Control Fund</u>	<u>\$1,263</u>
22	<u>Fertilizer Control Fund</u>	<u>\$778</u>
23	<u>Fire Prevention Fund</u>	<u>\$4,470</u>
24	<u>Freedom Schools Fund</u>	<u>\$636</u>
25	<u>Fund for the Advancement of Education</u>	<u>\$61,767</u>
26	<u>General Professions Dedicated Fund</u>	<u>\$36,108</u>

1	<u>General Revenue Fund</u>	.....	\$17,653,153
2	<u>Grade Crossing Protection Fund</u>	.....	\$7,759
3	<u>Hazardous Waste Fund</u>	.....	\$9,036
4	<u>Health and Human Services Medicaid Trust Fund</u>	.....	\$793
5	<u>Healthcare Provider Relief Fund</u>	.....	\$209,863
6	<u>Historic Property Administrative Fund</u>	.....	\$791
7	<u>Horse Racing Fund</u>	.....	\$233,685
8	<u>Hospital Provider Fund</u>	.....	\$66,984
9	<u>Illinois Affordable Housing Trust Fund</u>	.....	\$30,424
10	<u>Illinois Charity Bureau Fund</u>	.....	\$2,025
11	<u>Illinois Clean Water Fund</u>	.....	\$18,928
12	<u>Illinois Forestry Development Fund</u>	.....	\$13,054
13	<u>Illinois Gaming Law Enforcement Fund</u>	.....	\$1,411
14	<u>IMSA Income Fund</u>	.....	\$10,499
15	<u>Illinois Military Family Relief Fund</u>	.....	\$2,963
16	<u>Illinois National Guard Armory Construction Fund</u>	.....	\$4,944
17	<u>Illinois Power Agency Operations Fund</u>	.....	\$154,375
18	<u>Illinois State Dental Disciplinary Fund</u>	.....	\$3,947
19	<u>Illinois State Fair Fund</u>	.....	\$5,871
20	<u>Illinois State Medical Disciplinary Fund</u>	.....	\$32,809
21	<u>Illinois State Pharmacy Disciplinary Fund</u>	.....	\$10,993
22	<u>Illinois Student Assistance Commission</u>		
23	<u>Contracts and Grants Fund</u>	.....	\$950
24	<u>Illinois Veterans Assistance Fund</u>	.....	\$2,738
25	<u>Illinois Veterans' Rehabilitation Fund</u>	.....	\$685
26	<u>Illinois Wildlife Preservation Fund</u>	.....	\$2,646

Illinois Workers Compensation Commission

Operations Fund \$94,942

Illinois Works Fund \$5,577

Income Tax Refund Fund \$232,364

Insurance Financial Regulation Fund \$158,266

Insurance Premium Tax Refund Fund \$10,972

Insurance Producer Administration Fund \$208,185

International Tourism Fund \$1,317

LaSalle Veterans Home Fund \$2,656

Law Enforcement Recruitment and Retention Fund \$10,249

Law Enforcement Training Fund \$28,714

LEADS Maintenance Fund \$573

Live and Learn Fund \$8,419

Local Government Distributive Fund \$120,745

Local Tourism Fund \$16,582

Long Term Care Ombudsman Fund \$635

Long-Term Care Provider Fund \$10,352

Manteno Veterans Home Fund \$3,941

Mental Health Fund \$3,560

Mental Health Reporting Fund \$878

Military Affairs Trust Fund \$1,017

Monitoring Device Driving Permit

Administration Fee Fund \$657

Motor Carrier Safety Inspection Fund \$1,892

Motor Fuel Tax Fund \$124,570

Motor Vehicle License Plate Fund \$6,363

1	<u>Nursing Dedicated and Professional Fund</u>	.....	\$14,671
2	<u>Off-Highway Vehicle Trails Fund</u>	.....	\$1,431
3	<u>Open Space Lands Acquisition and Development</u>	.....	\$67,764
4	<u>Optometric Licensing and Disciplinary Board Fund</u>	.....	\$922
5	<u>Parity Advancement Fund</u>	.....	\$9,349
6	<u>Partners For Conservation Fund</u>	.....	\$25,309
7	<u>Pawnbroker Regulation Fund</u>	.....	\$659
8	<u>Pension Stabilization Fund</u>	.....	\$3,009
9	<u>Personal Property Tax Replacement Fund</u>	.....	\$251,569
10	<u>Pesticide Control Fund</u>	.....	\$4,715
11	<u>Prisoner Review Board Vehicle and Equipment Fund</u>	.....	\$3,035
12	<u>Professional Services Fund</u>	.....	\$3,093
13	<u>Professions Indirect Cost Fund</u>	.....	\$194,398
14	<u>Public Pension Regulation Fund</u>	.....	\$3,519
15	<u>Public Transportation Fund</u>	.....	\$108,264
16	<u>Quincy Veterans Home Fund</u>	.....	\$25,455
17	<u>Real Estate License Administration Fund</u>	.....	\$27,976
18	<u>Rebuild Illinois Projects Fund</u>	.....	\$3,682
19	<u>Regional Transportation Authority Occupation and Use Tax</u>		
20	<u>Replacement Fund</u>	.....	\$3,226
21	<u>Registered Certified Public Accountant Administration</u>		
22	<u>and Disciplinary Fund</u>	.....	\$3,213
23	<u>Renewable Energy Resources Trust Fund</u>	.....	\$2,463
24	<u>Rental Housing Support Program Fund</u>	.....	\$560
25	<u>Residential Finance Regulatory Fund</u>	.....	\$21,672
26	<u>Road Fund</u>	.....	\$524,729

1	<u>Salmon Fund</u>	.....	\$837
2	<u>Savings Bank Regulatory Fund</u>	.....	\$528
3	<u>School Infrastructure Fund</u>	.....	\$10,122
4	<u>Secretary of State DUI Administration Fund</u>	.....	\$1,021
5	<u>Secretary of State Identification Security and</u>		
6	<u>Theft Prevention Fund</u>	.....	\$4,877
7	<u>Secretary of State Special License Plate Fund</u>	.....	\$1,410
8	<u>Secretary of State Special Services Fund</u>	.....	\$11,665
9	<u>Securities Audit and Enforcement Fund</u>	.....	\$2,279
10	<u>Serve Illinois Commission Fund</u>	.....	\$950
11	<u>Snowmobile Trail Establishment Fund</u>	.....	\$653
12	<u>Solid Waste Management Fund</u>	.....	\$17,540
13	<u>Special Education Medicaid Matching Fund</u>	.....	\$2,916
14	<u>Sports Wagering Fund</u>	.....	\$14,696
15	<u>State Police Law Enforcement Administration Fund</u>	.....	\$3,635
16	<u>State and Local Sales Tax Reform Fund</u>	.....	\$6,676
17	<u>State Asset Forfeiture Fund</u>	.....	\$1,445
18	<u>State Aviation Program Fund</u>	.....	\$2,125
19	<u>State Construction Account Fund</u>	.....	\$151,079
20	<u>State Crime Laboratory Fund</u>	.....	\$6,342
21	<u>State Gaming Fund</u>	.....	\$216,475
22	<u>State Garage Revolving Fund</u>	.....	\$4,892
23	<u>State Lottery Fund</u>	.....	\$106,169
24	<u>State Pensions Fund</u>	.....	\$500,000
25	<u>State Police Firearm Services Fund</u>	.....	\$16,049
26	<u>State Police Services Fund</u>	.....	\$20,688

1	<u>State Police Vehicle Fund</u>	<u>.....</u>	<u>\$7,562</u>
2	<u>State Police Whistleblower Reward</u>		
3	<u>and Protection Fund</u>	<u>.....</u>	<u>\$3,858</u>
4	<u>State Small Business Credit Initiative Fund</u>	<u>.....</u>	<u>\$20,739</u>
5	<u>State's Attorneys Appellate</u>		
6	<u>Prosecutor's County Fund</u>	<u>.....</u>	<u>\$20,621</u>
7	<u>Subtitle D Management Fund</u>	<u>.....</u>	<u>\$2,669</u>
8	<u>Supplemental Low-Income Energy Assistance Fund</u>	<u>.....</u>	<u>\$158,173</u>
9	<u>Tax Compliance and Administration Fund</u>	<u>.....</u>	<u>\$3,789</u>
10	<u>Technology Management Revolving Fund</u>	<u>.....</u>	<u>\$620,435</u>
11	<u>Tobacco Settlement Recovery Fund</u>	<u>.....</u>	<u>\$4,747</u>
12	<u>Tourism Promotion Fund</u>	<u>.....</u>	<u>\$46,998</u>
13	<u>Traffic and Criminal Conviction Surcharge Fund</u>	<u>.....</u>	<u>\$41,173</u>
14	<u>Underground Storage Tank Fund</u>	<u>.....</u>	<u>\$31,314</u>
15	<u>University of Illinois Hospital Services Fund</u>	<u>.....</u>	<u>\$3,257</u>
16	<u>Vehicle Hijacking and Motor Vehicle Theft</u>		
17	<u>Prevention and Insurance Verification Trust Fund</u>	<u>..</u>	<u>\$8,183</u>
18	<u>Vehicle Inspection Fund</u>	<u>.....</u>	<u>\$19,811</u>
19	<u>Weights and Measures Fund</u>	<u>.....</u>	<u>\$3,636</u>
20	<u>African American HIV/AIDS Response RESP Fund</u>	<u>.....</u>	<u>\$1,421</u>
21	<u>Agricultural Premium Fund</u>	<u>.....</u>	<u>\$122,719</u>
22	<u>Alzheimer's Awareness Fund</u>	<u>.....</u>	<u>\$1,499</u>
23	<u>Alzheimer's Disease Research, Care, and Support Fund</u>	<u>....</u>	<u>\$662</u>
24	<u>Amusement Ride and Patron Safety Fund</u>	<u>.....</u>	<u>\$6,315</u>
25	<u>Assisted Living and Shared Housing Regulatory</u>		
26	<u>House Regulation Fund</u>	<u>.....</u>	<u>\$2,564</u>

1	Capital Development Board Revolving Fund	\$15,118
2	Care Provider Fund for Persons with a Developmental	
3	Disability	\$15,392
4	Carolyn Adams Ticket For The Cure Grant Fund	\$927
5	EDLIS/AAMVANET/NMVTIS Trust Fund (Commercial	
6	Driver's License Information	
7	System/American Association of	
8	Motor Vehicle Administrators	
9	network/National Motor Vehicle	
10	Title Information Service Trust Fund)	\$5,236
11	Chicago Police Memorial Foundation Fund	\$708
12	Chicago State University Education Improvement Fund ..	\$13,666
13	Child Labor and Day and Temporary Labor	
14	Services Enforcement Fund	\$11,991
15	Child Support Administrative Fund	\$5,287
16	Clean Air Act Permit Fund	\$1,556
17	Coal Technology Development Assistance Fund	\$6,936
18	Common School Fund	\$343,892
19	Community Mental Health Medicaid Trust Fund	\$14,084
20	Corporate Franchise Tax Refund Fund	\$1,096
21	DCFS Children's Services Fund	\$8,766
22	Death Certificate Surcharge Fund	\$2,060
23	Death Penalty Abolition Fund	\$2,448
24	Department of Business Services Service Special	
25	Operations Fund	\$13,889
26	Department of Human Services DHS Community	

1	Services Fund	.....	\$7,970
2	Downstate Public Transportation Fund	.....	\$11,631
3	Dram Shop Fund	.....	\$142,500
4	Driver Services Administration Fund	.....	\$1,873
5	Drug Rebate Fund	.....	\$42,473
6	Drug Treatment Fund	.....	\$1,767
7	Education Assistance Fund	.....	\$2,031,292
8	Emergency Public Health Fund	.....	\$5,162
9	Environmental Protection Permit and Inspection Fund	.....	\$1,447
10	Estate Tax Refund Fund	.....	\$852
11	Facilities Management Revolving Fund	.....	\$50,148
12	Facility Licensing Fund	.....	\$5,522
13	Fair and Exposition Fund	.....	\$4,248
14	Feed Control Fund	.....	\$7,709
15	Fertilizer Control Fund	.....	\$6,849
16	Fire Prevention Fund	.....	\$3,859
17	Fund for the Advancement of Education	.....	\$24,772
18	General Assembly Operations Revolving Rev Fund	.....	\$1,146
19	General Professions Dedicated Fund	.....	\$4,039
20	General Revenue Fund	.....	\$17,653,153
21	Governor's Administrative Fund	.....	\$2,832
22	Governor's Grant Fund	.....	\$17,709
23	Grade Crossing Protection Fund	.....	\$930
24	Grant Accountability and / Transparency Fund	.....	\$805
25	Guardianship and Advocacy Fund	.....	\$14,843
26	Hazardous Waste Fund	.....	\$835

1	Health Facility Plan Review Fund	.....	\$1,776
2	Health and Human Services Service Medicaid Trust Fund	..	\$6,554
3	Healthcare Provider Relief Fund	.....	\$407,107
4	Healthy Smiles Fund	.....	\$738
5	Home Care Services Agency Licensure Fund	.....	\$3,101
6	Hospital Licensure Fund	.....	\$1,688
7	Hospital Provider Fund	.....	\$138,829
8	ICCB Federal Trust Fund	.....	\$9,968
9	ICJIA Violence Prevention Fund	.....	\$932
10	Illinois IL Affordable Housing Trust Fund	.....	\$17,236
11	Illinois IL Clean Water Fund	.....	\$2,152
12	IL Community College Board		
13	Contracts and Grants	.....	9,968
14	Illinois IL Health Facilities Planning Fund	.....	\$3,094
15	IMSA Income Fund	.....	\$12,417
16	Illinois IL Power Agency Operations Fund	.....	\$62,583
17	Illinois IL School Asbestos Abatement Fund	.....	\$784
18	Illinois IL State Fair Fund	.....	\$29,752
19	Illinois IL State Police Memorial Park Fund	.....	\$681
20	Illinois Telecommunications IL Telecom Access		
21	Corporation Fund	.....	\$1,668
22	Illinois IL Underground Utility Facilities		
23	Facility Damage Prevention Fund	.....	\$4,276
24	Illinois IL Veterans' Rehabilitation Fund	.....	\$5,943
25	Illinois IL Workers' Compensation Commission		
26	Operations Fund	.....	\$243,187

1	Income Tax Refund Fund	.....	\$54,420
2	Lead Poisoning Screening, Prevention, and		
3	Abatement Fund	.....	\$16,379
4	Live and Learn Fund	.....	\$25,492
5	Hobbyist Registration Administration Fund	.....	\$1,471
6	Local Government Distributive Fund	.....	\$44,025
7	Long Term Care Monitor/Receiver Receive Fund	.....	\$42,016
8	Long Term Long Term Care Provider Fund	.....	\$13,537
9	Low Level Radioactive Low Level Rad Facility		
10	Development and Operation Dev & Op Fund	.....	\$618
11	Mandatory Arbitration Fund	.....	\$2,104
12	Medical Special Purposes Purpose Trust Fund	.....	\$786
13	Mental Health Fund	.....	\$9,376
14	Mental Health Reporting Fund	.....	\$1,443
15	Metabolic Screening and Treatment Fund	.....	\$32,049
16	Monitoring Device Driving Permit Administration		
17	Fee Fund	.....	\$1,616
18	Motor Fuel Tax Fund	.....	\$36,238
19	Motor Vehicle License Plate Fund	.....	\$17,694
20	Motor Vehicle Theft Prevention and Insurance		
21	Verification Trust	.....	10,970
22	Multiple Sclerosis Research Fund	.....	\$758
23	Nuclear Safety Emergency Preparedness Fund	.....	\$26,117
24	Nursing Dedicated and Professional Fund	.....	\$2,420
25	Open Space Lands Acquisition and Development Fund	.....	\$658
26	Partners For Conservation Fund	.....	\$89,847

1	Pension Stabilization Fund	.....	\$1,031
2	Personal Property Tax Replacement Fund	.....	\$290,755
3	Pesticide Control Fund	.....	\$30,513
4	Plumbing Licensure and Program Fund	.....	\$6,276
5	Police Memorial Committee Fund	.....	\$813
6	Professional Services Fund	.....	\$72,029
7	Public Health Laboratory Lab Services Revolving		
8	Rev Fund	.....	\$5,816
9	Public Transportation Fund	.....	\$46,826
10	Public Utility Fund	.....	\$198,423
11	Radiation Protection Fund	.....	\$11,034
12	Renewable Energy Resources Trust Fund	.....	\$7,834
13	Road Fund	.....	\$226,150
14	Regional Transportation Authority RTA Occupation		
15	and & Use Tax Replacement Fund	.....	\$1,167
16	School Infrastructure Fund	.....	\$7,749
17	Secretary of State DUI Administration Fund	.....	\$2,694
18	Secretary of State Identification & Security		
19	and Theft Prevention Fund	.....	\$12,676
20	Secretary of State Police Services Fund	.....	\$717
21	Secretary of State Special License Plate Fund	.....	\$4,203
22	Secretary of State Special Services Fund	.....	\$34,491
23	Securities Audit and Enforcement Fund	.....	\$8,198
24	Solid Waste Management Fund	.....	\$1,613
25	Special Olympics Illinois and Special		
26	Children's Charities Fund	.....	\$852

1	Special Education Medicaid Matching Fund	.....	\$5,131
2	Sports Wagering Fund	.....	\$4,450
3	State and Local Sales Tax Reform Fund	.....	\$2,361
4	State Construction Account Fund	.....	\$37,865
5	State Gaming Fund	.....	\$94,435
6	State Garage Revolving Fund	.....	\$8,977
7	State Lottery Fund	.....	\$340,323
8	State Pensions Fund	.....	\$500,000
9	State Treasurer's Bank Services Trust Fund	.....	\$1,295
10	Supreme Court Special Purposes Fund	.....	\$1,722
11	Tattoo and & Body Piercing Establishment		
12	Registration Fund	.....	\$950
13	Tax Compliance and & Administration Fund	.....	\$1,483
14	Technology Management Revolving Fund	.....	\$186,193
15	Tobacco Settlement Recovery Fund	.....	\$29,864
16	Tourism Promotion Fund	.....	\$50,155
17	Transportation Regulatory Fund	.....	\$78,256
18	Trauma Center Fund	.....	\$1,960
19	Underground Storage Tank Fund	.....	\$3,630
20	University of Illinois IL Hospital Services Fund	.....	\$6,712
21	Vehicle Hijacking and Motor Vehicle		
22	Theft Prevention and Insurance		
23	Verification Trust Fund	.....	\$10,970
24	Vehicle Inspection Fund	.....	\$5,069
25	Weights and Measures Fund	.....	\$22,129
26	Youth Alcoholism and & Substance Abuse Prevention Fund	...	\$526

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

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

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

21 In the event that moneys on deposit in any fund are
22 unavailable, by reason of deficiency or any other reason
23 preventing their lawful transfer, the State Comptroller shall
24 order transferred and the State Treasurer shall transfer the
25 amount deficient or otherwise unavailable from the General
26 Revenue Fund for deposit into the Audit Expense Fund.

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

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

23 (Source: P.A. 102-16, eff. 6-17-21; 102-699, eff. 4-19-22;
24 103-8, eff. 6-7-23; 103-129, eff. 6-30-23; revised 11-21-23.)

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.