

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 Cigarette Tax Act is amended by changing
5 Section 18a as follows:

6 (35 ILCS 130/18a) (from Ch. 120, par. 453.18a)

7 Sec. 18a. After seizing any original packages of
8 cigarettes, or cigarette vending devices, as provided in
9 Section 18 of this Act, the Department shall hold a hearing and
10 shall determine whether such original packages of cigarettes,
11 at the time of their seizure by the Department, were
12 contraband cigarettes, or whether such cigarette vending
13 devices, at the time of their seizure by the Department,
14 contained original packages of contraband cigarettes. The
15 Department is not required to hold such a hearing if a waiver
16 and consent to forfeiture has been executed by the owner of the
17 property, if the owner is known, and by the person in whose
18 possession the property so taken was found, if that person is
19 known and if that person is not the owner of the property. The
20 Department shall give not less than 7 days' notice of the time
21 and place of such hearing to the owner of such property if the
22 owner ~~he~~ is known, and also to the person in whose possession
23 the property so taken was found, if such person is known and if

1 such person in possession is not the owner of said property. In
2 case neither the owner nor the person in possession of such
3 property is known, the Department shall cause publication of
4 the time and place of such hearing to be made at least once in
5 each week for 3 weeks successively in a newspaper of general
6 circulation in the county where such hearing is to be held.

7 If, as the result of such hearing, the Department shall
8 determine that the original packages of cigarettes seized were
9 at the time of seizure contraband cigarettes, or that any
10 cigarette vending device at the time of its seizure contained
11 original packages of contraband cigarettes, or upon receipt of
12 a properly executed waiver and consent to forfeiture as
13 provided in this Section, the Department shall enter an order
14 declaring such original packages of cigarettes or such
15 cigarette vending devices confiscated and forfeited to the
16 State, and to be held by the Department for disposal by it as
17 provided in Section 21 of this Act. The Department shall give
18 notice of such order to the owner of such property if the owner
19 ~~he~~ is known, and also to the person in whose possession the
20 property so taken was found, if such person is known and if
21 such person in possession is not the owner of said property. In
22 case neither the owner nor the person in possession of such
23 property is known, the Department shall cause publication of
24 such order to be made at least once in each week for 3 weeks
25 successively in a newspaper of general circulation in the
26 county where such hearing was held.

1 (Source: P.A. 96-782, eff. 1-1-10.)

2 Section 10. The Cigarette Use Tax Act is amended by
3 changing Section 25 as follows:

4 (35 ILCS 135/25) (from Ch. 120, par. 453.55)

5 Sec. 25. After seizing any original packages of
6 cigarettes, or cigarette vending devices, as provided in
7 Section 24 of this Act, the Department shall hold a hearing and
8 shall determine whether such original packages of cigarettes,
9 at the time of their seizure by the Department, were
10 contraband cigarettes or whether such cigarette vending
11 devices, at the time of their seizure by the Department,
12 contained original packages of contraband cigarettes. The
13 Department is not required to hold such a hearing if a waiver
14 and consent to forfeiture has been executed by the owner of the
15 property, if the owner is known, and by the person in whose
16 possession the property so taken was found, if that person is
17 known and if that person is not the owner of the property. The
18 Department shall give not less than 7 days' notice of the time
19 and place of such hearing to the owner of such property if the
20 owner ~~he~~ is known, and also to the person in whose possession
21 the property so taken was found, if such person is known and if
22 such person in possession is not the owner of said property. In
23 case neither the owner nor the person in possession of such
24 property is known, the Department shall cause publication of

1 the time and place of such hearing to be made at least once in
2 each week for 3 weeks successively in a newspaper of general
3 circulation in the county where such hearing is to be held.

4 If, as the result of such hearing, the Department shall
5 determine that the original packages of cigarettes seized were
6 at the time of seizure contraband cigarettes, or that any
7 cigarette vending device at the time of its seizure contained
8 original packages of contraband cigarettes, or upon receipt of
9 a properly executed waiver and consent to forfeiture as
10 provided in this Section, the Department shall enter an order
11 declaring such original packages of cigarettes or such
12 cigarette vending devices confiscated and forfeited to the
13 State, and to be held by the Department for disposal by it as
14 provided in Section 27 of this Act. The Department shall give
15 notice of such order to the owner of such property if the owner
16 ~~he~~ is known, and also to the person in whose possession the
17 property so taken was found, if such person is known and if
18 such person in possession is not the owner of said property. In
19 case neither the owner nor the person in possession of such
20 property is known, the Department shall cause publication of
21 such order to be made at least once in each week for 3 weeks
22 successively in a newspaper of general circulation in the
23 county where such hearing was held.

24 (Source: P.A. 96-782, eff. 1-1-10.)

25 Section 15. The Tobacco Products Tax Act of 1995 is

1 amended by changing Section 10-5, 10-20, and 10-56 as follows:

2 (35 ILCS 143/10-5)

3 Sec. 10-5. Definitions. For purposes of this Act:

4 "Business" means any trade, occupation, activity, or
5 enterprise engaged in, at any location whatsoever, for the
6 purpose of selling tobacco products.

7 "Cigarette" has the meaning ascribed to the term in
8 Section 1 of the Cigarette Tax Act.

9 "Contraband little cigar" means:

10 (1) packages of little cigars containing 20 or 25
11 little cigars that do not bear a required tax stamp under
12 this Act;

13 (2) packages of little cigars containing 20 or 25
14 little cigars that bear a fraudulent, imitation, or
15 counterfeit tax stamp;

16 (3) packages of little cigars containing 20 or 25
17 little cigars that are improperly tax stamped, including
18 packages of little cigars that bear only a tax stamp of
19 another state or taxing jurisdiction; or

20 (4) packages of little cigars containing other than 20
21 or 25 little cigars in the possession of a distributor,
22 retailer or wholesaler, unless the distributor, retailer,
23 or wholesaler possesses, or produces within the time frame
24 provided in Section 10-27 or 10-28 of this Act, an invoice
25 from a stamping distributor, distributor, or wholesaler

1 showing that the tax on the packages has been or will be
2 paid.

3 "Correctional Industries program" means a program run by a
4 State penal institution in which residents of the penal
5 institution produce tobacco products for sale to persons
6 incarcerated in penal institutions or resident patients of a
7 State operated mental health facility.

8 "Department" means the Illinois Department of Revenue.

9 "Distributor" means any of the following:

10 (1) Any manufacturer or wholesaler in this State
11 engaged in the business of selling tobacco products who
12 sells, exchanges, or distributes tobacco products to
13 retailers or consumers in this State.

14 (2) Any manufacturer or wholesaler engaged in the
15 business of selling tobacco products from without this
16 State who sells, exchanges, distributes, ships, or
17 transports tobacco products to retailers or consumers
18 located in this State, so long as that manufacturer or
19 wholesaler has or maintains within this State, directly or
20 by subsidiary, an office, sales house, or other place of
21 business, or any agent or other representative operating
22 within this State under the authority of the person or
23 subsidiary, irrespective of whether the place of business
24 or agent or other representative is located here
25 permanently or temporarily.

26 (3) Any retailer who receives tobacco products on

1 which the tax has not been or will not be paid by another
2 distributor.

3 "Distributor" does not include any person, wherever
4 resident or located, who makes, manufactures, or fabricates
5 tobacco products as part of a Correctional Industries program
6 for sale to residents incarcerated in penal institutions or
7 resident patients of a State operated mental health facility.

8 "Electronic cigarette" means:

9 (1) any device that employs a battery or other
10 mechanism to heat a solution or substance to produce a
11 vapor or aerosol intended for inhalation, except for (A)
12 any device designed solely for use with cannabis that
13 contains a statement on the retail packaging that the
14 device is designed solely for use with cannabis and not
15 for use with tobacco or (B) any device that contains a
16 solution or substance that contains cannabis subject to
17 tax under the Compassionate Use of Medical Cannabis
18 Program Act or the Cannabis Regulation and Tax Act;

19 (2) any cartridge or container of a solution or
20 substance intended to be used with or in the device or to
21 refill the device, except for any cartridge or container
22 of a solution or substance that contains cannabis subject
23 to tax under the Compassionate Use of Medical Cannabis
24 Program Act or the Cannabis Regulation and Tax Act; or

25 (3) any solution or substance, whether or not it
26 contains nicotine, intended for use in the device, except

1 for any solution or substance that contains cannabis
2 subject to tax under the Compassionate Use of Medical
3 Cannabis Program Act or the Cannabis Regulation and Tax
4 Act.

5 The changes made to the definition of "electronic
6 cigarette" by this amendatory Act of the 102nd General
7 Assembly apply on and after June 28, 2019, but no claim for
8 credit or refund is allowed on or after the effective date of
9 this amendatory Act of the 102nd General Assembly for such
10 taxes paid during the period beginning June 28, 2019 and the
11 effective date of this amendatory Act of the 102nd General
12 Assembly.

13 "Electronic cigarette" includes, but is not limited to,
14 any electronic nicotine delivery system, electronic cigar,
15 electronic cigarillo, electronic pipe, electronic hookah, vape
16 pen, or similar product or device, and any component or part
17 that can be used to build the product or device. "Electronic
18 cigarette" does not include: cigarettes, as defined in Section
19 1 of the Cigarette Tax Act; any product approved by the United
20 States Food and Drug Administration for sale as a tobacco
21 cessation product, a tobacco dependence product, or for other
22 medical purposes that is marketed and sold solely for that
23 approved purpose; any asthma inhaler prescribed by a physician
24 for that condition that is marketed and sold solely for that
25 approved purpose; or any therapeutic product approved for use
26 under the Compassionate Use of Medical Cannabis Program Act.

1 "Little cigar" means and includes any roll, made wholly or
2 in part of tobacco, where such roll has an integrated
3 cellulose acetate filter and weighs less than 4 pounds per
4 thousand and the wrapper or cover of which is made in whole or
5 in part of tobacco.

6 "Manufacturer" means any person, wherever resident or
7 located, who manufactures and sells tobacco products, except a
8 person who makes, manufactures, or fabricates tobacco products
9 as a part of a Correctional Industries program for sale to
10 persons incarcerated in penal institutions or resident
11 patients of a State operated mental health facility.

12 Beginning on January 1, 2013, "moist snuff" means any
13 finely cut, ground, or powdered tobacco that is not intended
14 to be smoked, but shall not include any finely cut, ground, or
15 powdered tobacco that is intended to be placed in the nasal
16 cavity.

17 "Person" means any natural individual, firm, partnership,
18 association, joint stock company, joint venture, limited
19 liability company, or public or private corporation, however
20 formed, or a receiver, executor, administrator, trustee,
21 conservator, or other representative appointed by order of any
22 court.

23 "Place of business" means and includes any place where
24 tobacco products are sold or where tobacco products are
25 manufactured, stored, or kept for the purpose of sale or
26 consumption, including any vessel, vehicle, airplane, train,

1 or vending machine.

2 "Prior continuous compliance taxpayer" means any person
3 who is licensed under this Act and who, having been a licensee
4 for a continuous period of 2 years, is determined by the
5 Department not to have been either delinquent or deficient in
6 the payment of tax liability during that period or otherwise
7 in violation of this Act. "Prior continuous compliance
8 taxpayer" also means any taxpayer who has, as verified by the
9 Department, continuously complied with the condition of his
10 bond or other security under provisions of this Act for a
11 period of 2 consecutive years. In calculating the consecutive
12 period of time described in this definition for qualification
13 as a prior continuous compliance taxpayer, a consecutive
14 period of time of qualifying compliance immediately prior to
15 the effective date of this amendatory Act of the 103rd General
16 Assembly shall be credited to any licensee who became licensed
17 on or before the effective date of this amendatory Act of the
18 103rd General Assembly. A distributor that is a prior
19 continuous compliance taxpayer and becomes a successor to a
20 distributor as the result of an acquisition, merger, or
21 consolidation of that distributor shall be deemed to be a
22 prior continuous compliance taxpayer with respect to the
23 acquired, merged, or consolidated entity.

24 "Retailer" means any person in this State engaged in the
25 business of selling tobacco products to consumers in this
26 State, regardless of quantity or number of sales.

1 "Sale" means any transfer, exchange, or barter in any
2 manner or by any means whatsoever for a consideration and
3 includes all sales made by persons.

4 "Stamp" or "stamps" mean the indicia required to be
5 affixed on a package of little cigars that evidence payment of
6 the tax on packages of little cigars containing 20 or 25 little
7 cigars under Section 10-10 of this Act. These stamps shall be
8 the same stamps used for cigarettes under the Cigarette Tax
9 Act.

10 "Stamping distributor" means a distributor licensed under
11 this Act and also licensed as a distributor under the
12 Cigarette Tax Act or Cigarette Use Tax Act.

13 "Tobacco products" means any cigars, including little
14 cigars; cheroots; stogies; periques; granulated, plug cut,
15 crimp cut, ready rubbed, and other smoking tobacco; snuff
16 (including moist snuff) or snuff flour; cavendish; plug and
17 twist tobacco; fine-cut and other chewing tobaccos; shorts;
18 refuse scraps, clippings, cuttings, and sweeping of tobacco;
19 and other kinds and forms of tobacco, prepared in such manner
20 as to be suitable for chewing or smoking in a pipe or
21 otherwise, or both for chewing and smoking; but does not
22 include cigarettes as defined in Section 1 of the Cigarette
23 Tax Act or tobacco purchased for the manufacture of cigarettes
24 by cigarette distributors and manufacturers defined in the
25 Cigarette Tax Act and persons who make, manufacture, or
26 fabricate cigarettes as a part of a Correctional Industries

1 program for sale to residents incarcerated in penal
2 institutions or resident patients of a State operated mental
3 health facility.

4 Beginning on July 1, 2019, "tobacco products" also
5 includes electronic cigarettes.

6 "Wholesale price" means the established list price for
7 which a manufacturer sells tobacco products to a distributor,
8 before the allowance of any discount, trade allowance, rebate,
9 or other reduction. In the absence of such an established list
10 price, the manufacturer's invoice price at which the
11 manufacturer sells the tobacco product to unaffiliated
12 distributors, before any discounts, trade allowances, rebates,
13 or other reductions, shall be presumed to be the wholesale
14 price.

15 "Wholesaler" means any person, wherever resident or
16 located, engaged in the business of selling tobacco products
17 to others for the purpose of resale. "Wholesaler", when used
18 in this Act, does not include a person licensed as a
19 distributor under Section 10-20 of this Act unless expressly
20 stated in this Act.

21 (Source: P.A. 101-31, eff. 6-28-19; 101-593, eff. 12-4-19;
22 102-40, eff. 6-25-21.)

23 (35 ILCS 143/10-20)

24 Sec. 10-20. Distributor's licenses. It shall be unlawful
25 for any person to engage in business as a distributor of

1 tobacco products within the meaning of this Act without first
2 having obtained a license to do so from the Department.
3 Application for that license shall be made to the Department
4 in a form prescribed and furnished by the Department. Each
5 applicant for a license shall furnish to the Department on a
6 form, signed and verified by the applicant, the following
7 information:

8 (1) The name of the applicant.

9 (2) The address of the location at which the applicant
10 proposes to engage in business as a distributor of tobacco
11 products.

12 (3) Other information the Department may reasonably
13 require.

14 Each distributor, except for a distributor who is applying
15 for a distributor's license under this Act for the first time
16 or a distributor who, in the preceding year, had less than
17 \$50,000 of tax liability, shall also file with the Department
18 a bond in an amount not to exceed (i) 3 times the amount of the
19 distributor's average monthly tax liability or (ii) \$50,000,
20 whichever amount is lower, on a form to be approved by the
21 Department.~~Except as otherwise provided in this Section, every~~
22 ~~applicant who is required to procure a distributor's license~~
23 ~~shall file with his or her application a joint and several~~
24 ~~bond. The bond shall be executed to the Department of Revenue,~~
25 ~~with good and sufficient surety or sureties residing or~~
26 ~~licensed to do business within the State of Illinois,~~

1 ~~conditioned upon the true and faithful compliance by the~~
2 ~~licensee with all of the provisions of this Act.~~ The
3 Department shall fix the amount of the bond for each
4 applicant, taking into consideration the amount of money
5 expected to become due from the applicant under this Act. The
6 amount of bond required by the Department shall be an amount
7 that, in its opinion, will protect the State of Illinois
8 against failure to pay the amount that may become due from the
9 applicant under this Act, ~~but the amount of the security~~
10 ~~required by the Department shall not exceed 3 times the amount~~
11 ~~of the applicant's average monthly tax liability, or \$50,000,~~
12 ~~whichever amount is lower.~~ Except as otherwise provided in
13 this Section, the ~~The~~ bond, a reissue, or a substitute shall be
14 kept in full force and effect during the entire period covered
15 by the license. A separate application for license shall be
16 made, and bond filed, for each place of business at which a
17 person who is required to procure a distributor's license
18 proposes to engage in business as a distributor under this
19 Act.

20 The Department, upon receipt of an application and bond in
21 proper form, shall issue to the applicant a license, in a form
22 prescribed by the Department, which shall permit the applicant
23 to whom it is issued to engage in business as a distributor at
24 the place shown on his or her application. The license shall be
25 issued by the Department without charge or cost to the
26 applicant. No license issued under this Act is transferable or

1 assignable. The license shall be conspicuously displayed in
2 the place of business conducted by the licensee under the
3 license.

4 ~~The bonding requirement in this Section does not apply to~~
5 ~~an applicant for a distributor's license who is already bonded~~
6 ~~under the Cigarette Tax Act or the Cigarette Use Tax Act.~~
7 ~~Licenses issued by the Department under this Act shall be~~
8 ~~valid for a period not to exceed one year after issuance unless~~
9 ~~sooner revoked, canceled, or suspended as provided in this~~
10 ~~Act.~~

11 No license shall be issued to any person who is in default
12 to the State of Illinois for moneys due under this Act or any
13 other tax Act administered by the Department.

14 The Department shall discharge any surety and shall
15 release and return any bond provided to it by a taxpayer under
16 this Section within 90 days after:

17 (1) the taxpayer becomes a prior continuous compliance
18 taxpayer; or

19 (2) the taxpayer has ceased to collect receipts on
20 which the taxpayer is required to remit the tax under this
21 Act to the Department, has filed a final tax return, and
22 has paid to the Department an amount sufficient to
23 discharge his remaining tax liability as determined by the
24 Department under this Act.

25 For the purposes of item (2), the Department shall make a
26 final determination of the taxpayer's outstanding tax

1 liability as expeditiously as possible after the taxpayer's
2 final tax return under this Act has been filed. If the
3 Department will be unable to make such a final determination
4 within 45 days after receiving the taxpayer's final tax
5 return, then the Department shall notify the taxpayer within
6 that 45-day period stating the reasons why it is unable to make
7 the final determination within that 45-day period.

8 The Department may, in its discretion, upon application,
9 authorize the payment of the tax imposed under Section 10-10
10 by any distributor or manufacturer not otherwise subject to
11 the tax imposed under this Act who, to the satisfaction of the
12 Department, furnishes adequate security to ensure payment of
13 the tax. The distributor or manufacturer shall be issued,
14 without charge, a license to remit the tax. When so
15 authorized, it shall be the duty of the distributor or
16 manufacturer to remit the tax imposed upon the wholesale price
17 of tobacco products sold or otherwise disposed of to retailers
18 or consumers located in this State, in the same manner and
19 subject to the same requirements as any other distributor or
20 manufacturer licensed under this Act.

21 The Department may revoke, suspend, or cancel the license
22 of a distributor of roll-your-own tobacco (as that term is
23 used in Section 10 of the Tobacco Product Manufacturers'
24 Escrow Act) under this Act if the tobacco product
25 manufacturer, as defined in Section 10 of the Tobacco Product
26 Manufacturers' Escrow Act, that made or sold the roll-your-own

1 tobacco has failed to become a participating manufacturer, as
2 defined in subdivision (a)(1) of Section 15 of the Tobacco
3 Product Manufacturers' Escrow Act, or has failed to create a
4 qualified escrow fund for any roll-your-own tobacco
5 manufactured by the tobacco product manufacturer and sold in
6 this State or otherwise failed to bring itself into compliance
7 with subdivision (a)(2) of Section 15 of the Tobacco Product
8 Manufacturers' Escrow Act.

9 Any applicant applying for a distributor's license after
10 the applicant's distributor's license has been revoked by the
11 Department shall also file a bond with the Department in an
12 amount equal to 3 times the amount of the applicant's average
13 monthly tax liability under this Act, as that average monthly
14 tax liability was calculated immediately prior to the
15 revocation of the applicant's distributor's license.

16 Any person aggrieved by any decision of the Department
17 under this Section may, within 20 days after notice of that
18 decision, protest and request a hearing, whereupon the
19 Department must give notice to that person of the time and
20 place fixed for the hearing and must hold a hearing in
21 conformity with the provisions of this Act and then issue its
22 final administrative decision in the matter to that person. In
23 the absence of such a protest within 20 days, the Department's
24 decision becomes final without any further determination being
25 made or notice given.

26 (Source: P.A. 98-1055, eff. 1-1-16.)

1 (35 ILCS 143/10-56)

2 Sec. 10-56. Seizure and forfeiture. After seizing any
3 tobacco products or vending devices, as provided in Section
4 10-55, the Department must hold a hearing and determine
5 whether the distributor or retailer was properly licensed to
6 sell the tobacco products at the time of their seizure by the
7 Department. The Department is not required to hold such a
8 hearing if a waiver and consent to forfeiture has been
9 executed by the owner of the property, if the owner is known,
10 and by the person in whose possession the property so taken was
11 found, if that person is known and if that person is not the
12 owner of the property. The Department shall give not less than
13 20 days' notice of the time and place of the hearing to the
14 owner of the property, if the owner is known, and also to the
15 person in whose possession the property was found, if that
16 person is known and if the person in possession is not the
17 owner of the property. If neither the owner nor the person in
18 possession of the property is known, the Department must cause
19 publication of the time and place of the hearing to be made at
20 least once in each week for 3 weeks successively in a newspaper
21 of general circulation in the county where the hearing is to be
22 held.

23 If, as the result of the hearing, the Department
24 determines that the distributor or retailer was not properly
25 licensed at the time the tobacco products were seized, or upon

1 receipt of a properly executed waiver and consent to
2 forfeiture as provided in this Section, the Department must
3 enter an order declaring the tobacco products or vending
4 devices confiscated and forfeited to the State, to be held by
5 the Department for disposal by it as provided in Section
6 10-58. The Department must give notice of the order to the
7 owner of the property, if the owner is known, and also to the
8 person in whose possession the property was found, if that
9 person is known and if the person in possession is not the
10 owner of the property. If neither the owner nor the person in
11 possession of the property is known, the Department must cause
12 publication of the order to be made at least once in each week
13 for 3 weeks successively in a newspaper of general circulation
14 in the county where the hearing was held.

15 (Source: P.A. 92-743, eff. 7-25-02.)

16 Section 20. The Cannabis Regulation and Tax Act is amended
17 by changing Section 65-42 as follows:

18 (410 ILCS 705/65-42)

19 Sec. 65-42. Seizure and forfeiture. After seizing any
20 cannabis as provided in Section 65-41, the Department must
21 hold a hearing and determine whether the retailer was properly
22 registered to sell the cannabis at the time of its seizure by
23 the Department. The Department is not required to hold such a
24 hearing if a waiver and consent to forfeiture has been

1 executed by the owner of the cannabis, if the owner is known,
2 and by the person in whose possession the cannabis so taken was
3 found, if that person is known and if that person is not the
4 owner of said cannabis. The Department shall give not less
5 than 20 days' notice of the time and place of the hearing to
6 the owner of the cannabis, if the owner is known, and also to
7 the person in whose possession the cannabis was found, if that
8 person is known and if the person in possession is not the
9 owner of the cannabis. If neither the owner nor the person in
10 possession of the cannabis is known, the Department must cause
11 publication of the time and place of the hearing to be made at
12 least once in each week for 3 weeks successively in a newspaper
13 of general circulation in the county where the hearing is to be
14 held.

15 If, as the result of the hearing, the Department
16 determines that the retailer was not properly registered at
17 the time the cannabis was seized, or upon receipt of a properly
18 executed waiver and consent to forfeiture as provided in this
19 Section, the Department must enter an order declaring the
20 cannabis confiscated and forfeited to the State, to be held by
21 the Department for disposal by it as provided in Section
22 65-43. The Department must give notice of the order to the
23 owner of the cannabis, if the owner is known, and also to the
24 person in whose possession the cannabis was found, if that
25 person is known and if the person in possession is not the
26 owner of the cannabis. If neither the owner nor the person in

1 possession of the cannabis is known, the Department must cause
2 publication of the order to be made at least once in each week
3 for 3 weeks successively in a newspaper of general circulation
4 in the county where the hearing was held.

5 (Source: P.A. 101-27, eff. 6-25-19.)

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.