



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB2036

Introduced 2/20/2009, by Sen. John M. Sullivan

SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.719 new	
30 ILCS 105/6z-76 new	
30 ILCS 105/8.3	from Ch. 127, par. 144.3
35 ILCS 5/201	from Ch. 120, par. 2-201
35 ILCS 5/202.5 new	
35 ILCS 5/901	from Ch. 120, par. 9-901
625 ILCS 5/15-111	from Ch. 95 1/2, par. 15-111
625 ILCS 5/15-112	from Ch. 95 1/2, par. 15-112

Amends the State Finance Act. Creates the State Capital Projects Fund. Provides that the sum of \$146,000,000 shall be transferred from the State Capital Projects Fund to the General Revenue Fund in January and July of each year. Provides that the balance remaining in the Fund must be used for capital projects and the payment of debt service on bonds issued for capital projects. Provides that moneys in the Road Fund may be appropriated to and expended by the Illinois Department of Transportation only. Amends the Illinois Income Tax Act. Increases the tax rate to 3.375% for individuals, trusts, and estates, and 5.4% for corporations. Provides that the additional proceeds attributable to the increase must be deposited into the State Capital Projects Fund. Amends the Illinois Vehicle Code to increase various weight limits. Effective immediately.

LRB096 11414 HLH 21881 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 State Finance Act is amended by adding
5 Sections 5.719, 6z-76, and 8.3 as follows:

6 (30 ILCS 105/5.719 new)

7 Sec. 5.719. The State Capital Projects Fund.

8 (30 ILCS 105/6z-76 new)

9 Sec. 6z-76. State Capital Projects Fund; creation. The
10 State Capital Projects Fund is hereby created as a special fund
11 in the State treasury. Beginning on July 1, 2011, and on July 1
12 and January 1 of each year thereafter, the State Comptroller
13 and State Treasurer shall transfer the sum of \$146,000,000 from
14 the State Capital Projects Fund to the General Revenue Fund.
15 Subject to appropriation, the balance remaining in the State
16 Capital Projects Fund may be used only for capital projects and
17 the payment of debt service on bonds issued for capital
18 projects.

19 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

20 Sec. 8.3. Money in the Road Fund shall, if and when the
21 State of Illinois incurs any bonded indebtedness for the

1 construction of permanent highways, be set aside and used for
2 the purpose of paying and discharging annually the principal
3 and interest on that bonded indebtedness then due and payable,
4 and for no other purpose. The surplus, if any, in the Road Fund
5 after the payment of principal and interest on that bonded
6 indebtedness then annually due shall be used as follows:

7 first -- to pay the cost of administration of Chapters
8 2 through 10 of the Illinois Vehicle Code, except the cost
9 of administration of Articles I and II of Chapter 3 of that
10 Code; and

11 secondly -- for expenses of the Department of
12 Transportation for construction, reconstruction,
13 improvement, repair, maintenance, operation, and
14 administration of highways in accordance with the
15 provisions of laws relating thereto, or for any purpose
16 related or incident to and connected therewith, including
17 the separation of grades of those highways with railroads
18 and with highways and including the payment of awards made
19 by the Illinois Workers' Compensation Commission under the
20 terms of the Workers' Compensation Act or Workers'
21 Occupational Diseases Act for injury or death of an
22 employee of the Division of Highways in the Department of
23 Transportation; or for the acquisition of land and the
24 erection of buildings for highway purposes, including the
25 acquisition of highway right-of-way or for investigations
26 to determine the reasonably anticipated future highway

1 needs; or for making of surveys, plans, specifications and
2 estimates for and in the construction and maintenance of
3 flight strips and of highways necessary to provide access
4 to military and naval reservations, to defense industries
5 and defense-industry sites, and to the sources of raw
6 materials and for replacing existing highways and highway
7 connections shut off from general public use at military
8 and naval reservations and defense-industry sites, or for
9 the purchase of right-of-way, except that the State shall
10 be reimbursed in full for any expense incurred in building
11 the flight strips; or for the operating and maintaining of
12 highway garages; or for patrolling and policing the public
13 highways and conserving the peace; or for the operating
14 expenses of the Department relating to the administration
15 of public transportation programs; or for any of those
16 purposes or any other purpose that may be provided by law.

17 Appropriations for any of those purposes are payable from
18 the Road Fund. Appropriations may also be made from the Road
19 Fund for the administrative expenses of any State agency that
20 are related to motor vehicles or arise from the use of motor
21 vehicles.

22 Beginning with fiscal year 1980 and thereafter, no Road
23 Fund monies shall be appropriated to the following Departments
24 or agencies of State government for administration, grants, or
25 operations; but this limitation is not a restriction upon
26 appropriating for those purposes any Road Fund monies that are

1 eligible for federal reimbursement;

2 1. Department of Public Health;

3 2. Department of Transportation, only with respect to
4 subsidies for one-half fare Student Transportation and
5 Reduced Fare for Elderly;

6 3. Department of Central Management Services, except
7 for expenditures incurred for group insurance premiums of
8 appropriate personnel;

9 4. Judicial Systems and Agencies.

10 Beginning with fiscal year 1981 and thereafter, no Road
11 Fund monies shall be appropriated to the following Departments
12 or agencies of State government for administration, grants, or
13 operations; but this limitation is not a restriction upon
14 appropriating for those purposes any Road Fund monies that are
15 eligible for federal reimbursement:

16 1. Department of State Police, except for expenditures
17 with respect to the Division of Operations;

18 2. Department of Transportation, only with respect to
19 Intercity Rail Subsidies and Rail Freight Services.

20 Beginning with fiscal year 1982 and thereafter, no Road
21 Fund monies shall be appropriated to the following Departments
22 or agencies of State government for administration, grants, or
23 operations; but this limitation is not a restriction upon
24 appropriating for those purposes any Road Fund monies that are
25 eligible for federal reimbursement: Department of Central
26 Management Services, except for awards made by the Illinois

1 Workers' Compensation Commission under the terms of the
2 Workers' Compensation Act or Workers' Occupational Diseases
3 Act for injury or death of an employee of the Division of
4 Highways in the Department of Transportation.

5 Beginning with fiscal year 1984 and thereafter, no Road
6 Fund monies shall be appropriated to the following Departments
7 or agencies of State government for administration, grants, or
8 operations; but this limitation is not a restriction upon
9 appropriating for those purposes any Road Fund monies that are
10 eligible for federal reimbursement:

- 11 1. Department of State Police, except not more than 40%
- 12 of the funds appropriated for the Division of Operations;
- 13 2. State Officers.

14 Beginning with fiscal year 1984 and thereafter, no Road
15 Fund monies shall be appropriated to any Department or agency
16 of State government for administration, grants, or operations
17 except as provided hereafter; but this limitation is not a
18 restriction upon appropriating for those purposes any Road Fund
19 monies that are eligible for federal reimbursement. It shall
20 not be lawful to circumvent the above appropriation limitations
21 by governmental reorganization or other methods.
22 Appropriations shall be made from the Road Fund only in
23 accordance with the provisions of this Section.

24 Money in the Road Fund shall, if and when the State of
25 Illinois incurs any bonded indebtedness for the construction of
26 permanent highways, be set aside and used for the purpose of

1 paying and discharging during each fiscal year the principal
2 and interest on that bonded indebtedness as it becomes due and
3 payable as provided in the Transportation Bond Act, and for no
4 other purpose. The surplus, if any, in the Road Fund after the
5 payment of principal and interest on that bonded indebtedness
6 then annually due shall be used as follows:

7 first -- to pay the cost of administration of Chapters
8 2 through 10 of the Illinois Vehicle Code; and

9 secondly -- no Road Fund monies derived from fees,
10 excises, or license taxes relating to registration,
11 operation and use of vehicles on public highways or to
12 fuels used for the propulsion of those vehicles, shall be
13 appropriated or expended other than for costs of
14 administering the laws imposing those fees, excises, and
15 license taxes, statutory refunds and adjustments allowed
16 thereunder, administrative costs of the Department of
17 Transportation, including, but not limited to, the
18 operating expenses of the Department relating to the
19 administration of public transportation programs, payment
20 of debts and liabilities incurred in construction and
21 reconstruction of public highways and bridges, acquisition
22 of rights-of-way for and the cost of construction,
23 reconstruction, maintenance, repair, and operation of
24 public highways and bridges under the direction and
25 supervision of the State, political subdivision, or
26 municipality collecting those monies, and the costs for

1 patrolling and policing the public highways (by State,
2 political subdivision, or municipality collecting that
3 money) for enforcement of traffic laws. The separation of
4 grades of such highways with railroads and costs associated
5 with protection of at-grade highway and railroad crossing
6 shall also be permissible.

7 Appropriations for any of such purposes are payable from
8 the Road Fund or the Grade Crossing Protection Fund as provided
9 in Section 8 of the Motor Fuel Tax Law.

10 Except as provided in this paragraph, beginning with fiscal
11 year 1991 and thereafter, no Road Fund monies shall be
12 appropriated to the Department of State Police for the purposes
13 of this Section in excess of its total fiscal year 1990 Road
14 Fund appropriations for those purposes unless otherwise
15 provided in Section 5g of this Act. For fiscal years 2003,
16 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
17 appropriated to the Department of State Police for the purposes
18 of this Section in excess of \$97,310,000. For fiscal year 2008
19 only, no Road Fund monies shall be appropriated to the
20 Department of State Police for the purposes of this Section in
21 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
22 monies shall be appropriated to the Department of State Police
23 for the purposes of this Section in excess of \$114,700,000. It
24 shall not be lawful to circumvent this limitation on
25 appropriations by governmental reorganization or other methods
26 unless otherwise provided in Section 5g of this Act.

1 In fiscal year 1994, no Road Fund monies shall be
2 appropriated to the Secretary of State for the purposes of this
3 Section in excess of the total fiscal year 1991 Road Fund
4 appropriations to the Secretary of State for those purposes,
5 plus \$9,800,000. It shall not be lawful to circumvent this
6 limitation on appropriations by governmental reorganization or
7 other method.

8 Beginning with fiscal year 1995 and thereafter, no Road
9 Fund monies shall be appropriated to the Secretary of State for
10 the purposes of this Section in excess of the total fiscal year
11 1994 Road Fund appropriations to the Secretary of State for
12 those purposes. It shall not be lawful to circumvent this
13 limitation on appropriations by governmental reorganization or
14 other methods.

15 Beginning with fiscal year 2000, total Road Fund
16 appropriations to the Secretary of State for the purposes of
17 this Section shall not exceed the amounts specified for the
18 following fiscal years:

19	Fiscal Year 2000	\$80,500,000;
20	Fiscal Year 2001	\$80,500,000;
21	Fiscal Year 2002	\$80,500,000;
22	Fiscal Year 2003	\$130,500,000;
23	Fiscal Year 2004	\$130,500,000;
24	Fiscal Year 2005	\$130,500,000;
25	Fiscal Year 2006	\$130,500,000;
26	Fiscal Year 2007	\$130,500,000;

1 Fiscal Year 2008 \$130,500,000;
2 Fiscal Year 2009 \$130,500,000;
3 Fiscal Year 2010 and each year thereafter \$30,500,000.

4 It shall not be lawful to circumvent this limitation on
5 appropriations by governmental reorganization or other
6 methods.

7 No new program may be initiated in fiscal year 1991 and
8 thereafter that is not consistent with the limitations imposed
9 by this Section for fiscal year 1984 and thereafter, insofar as
10 appropriation of Road Fund monies is concerned.

11 Nothing in this Section prohibits transfers from the Road
12 Fund to the State Construction Account Fund under Section 5e of
13 this Act; nor to the General Revenue Fund, as authorized by
14 this amendatory Act of the 93rd General Assembly.

15 The additional amounts authorized for expenditure in this
16 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91
17 shall be repaid to the Road Fund from the General Revenue Fund
18 in the next succeeding fiscal year that the General Revenue
19 Fund has a positive budgetary balance, as determined by
20 generally accepted accounting principles applicable to
21 government.

22 The additional amounts authorized for expenditure by the
23 Secretary of State and the Department of State Police in this
24 Section by this amendatory Act of the 94th General Assembly
25 shall be repaid to the Road Fund from the General Revenue Fund
26 in the next succeeding fiscal year that the General Revenue

1 Fund has a positive budgetary balance, as determined by
2 generally accepted accounting principles applicable to
3 government.

4 Notwithstanding any other provision of law, beginning on
5 July 1, 2009, no road fund moneys may be appropriated to or
6 expended by any entity other than the Illinois Department of
7 Transportation.

8 (Source: P.A. 94-91, eff. 7-1-05; 94-839, eff. 6-6-06; 95-707,
9 eff. 1-11-08; 95-744, eff. 7-18-08.)

10 Section 10. The Illinois Income Tax Act is amended by
11 changing Sections 201, 806, and 901 and by adding Sections
12 202.5 and 715 as follows:

13 (35 ILCS 5/201) (from Ch. 120, par. 2-201)

14 Sec. 201. Tax Imposed.

15 (a) In general. A tax measured by net income is hereby
16 imposed on every individual, corporation, trust and estate for
17 each taxable year ending after July 31, 1969 on the privilege
18 of earning or receiving income in or as a resident of this
19 State. Such tax shall be in addition to all other occupation or
20 privilege taxes imposed by this State or by any municipal
21 corporation or political subdivision thereof.

22 (b) Rates. The tax imposed by subsection (a) of this
23 Section shall be determined as follows, except as adjusted by
24 subsection (d-1):

1 (1) In the case of an individual, trust or estate, for
2 taxable years ending prior to July 1, 1989, an amount equal
3 to 2 1/2% of the taxpayer's net income for the taxable
4 year.

5 (2) In the case of an individual, trust or estate, for
6 taxable years beginning prior to July 1, 1989 and ending
7 after June 30, 1989, an amount equal to the sum of (i) 2
8 1/2% of the taxpayer's net income for the period prior to
9 July 1, 1989, as calculated under Section 202.3, and (ii)
10 3% of the taxpayer's net income for the period after June
11 30, 1989, as calculated under Section 202.3.

12 (3) In the case of an individual, trust or estate, for
13 taxable years beginning after June 30, 1989, and ending on
14 or before December 31, 2009, an amount equal to 3% of the
15 taxpayer's net income for the taxable year.

16 (4) In the case of an individual, trust, or estate, for
17 taxable years beginning prior to January 1, 2010 and ending
18 after December 31, 2009, an amount equal to the sum of (i)
19 3% of the taxpayer's net income for the period prior to
20 January 1, 2010, as calculated under Section 202.5, and
21 (ii) 3.375% of the taxpayer's net income for the period
22 after December 31, 2009, as calculated under Section 202.5.

23 ~~(Blank).~~

24 (5) In the case of an individual, trust or estate, for
25 taxable years beginning after December 31, 2009, an amount
26 equal to 3.375% of the taxpayer's net income for the

1 taxable year ~~(Blank)~~.

2 (6) In the case of a corporation, for taxable years
3 ending prior to July 1, 1989, an amount equal to 4% of the
4 taxpayer's net income for the taxable year.

5 (7) In the case of a corporation, for taxable years
6 beginning prior to July 1, 1989 and ending after June 30,
7 1989, an amount equal to the sum of (i) 4% of the
8 taxpayer's net income for the period prior to July 1, 1989,
9 as calculated under Section 202.3, and (ii) 4.8% of the
10 taxpayer's net income for the period after June 30, 1989,
11 as calculated under Section 202.3.

12 (8) In the case of a corporation, for taxable years
13 beginning after June 30, 1989, and ending on or before
14 December 31, 2009, an amount equal to 4.8% of the
15 taxpayer's net income for the taxable year.

16 (9) In the case of a corporation, for taxable years
17 beginning prior to January 1, 2010 and ending after
18 December 31, 2009, an amount equal to the sum of (i) 4.8%
19 of the taxpayer's net income for the period prior to
20 January 1, 2010, as calculated under Section 202.5, and
21 (ii) 5.4% of the taxpayer's net income for the period after
22 December 31, 2009, as calculated under Section 202.5.

23 (10) In the case of a corporation, for taxable years
24 beginning after December 31, 2009, an amount equal to 5.4%
25 of the taxpayer's net income for the taxable year.

26 (c) Personal Property Tax Replacement Income Tax.

1 Beginning on July 1, 1979 and thereafter, in addition to such
2 income tax, there is also hereby imposed the Personal Property
3 Tax Replacement Income Tax measured by net income on every
4 corporation (including Subchapter S corporations), partnership
5 and trust, for each taxable year ending after June 30, 1979.
6 Such taxes are imposed on the privilege of earning or receiving
7 income in or as a resident of this State. The Personal Property
8 Tax Replacement Income Tax shall be in addition to the income
9 tax imposed by subsections (a) and (b) of this Section and in
10 addition to all other occupation or privilege taxes imposed by
11 this State or by any municipal corporation or political
12 subdivision thereof.

13 (d) Additional Personal Property Tax Replacement Income
14 Tax Rates. The personal property tax replacement income tax
15 imposed by this subsection and subsection (c) of this Section
16 in the case of a corporation, other than a Subchapter S
17 corporation and except as adjusted by subsection (d-1), shall
18 be an additional amount equal to 2.85% of such taxpayer's net
19 income for the taxable year, except that beginning on January
20 1, 1981, and thereafter, the rate of 2.85% specified in this
21 subsection shall be reduced to 2.5%, and in the case of a
22 partnership, trust or a Subchapter S corporation shall be an
23 additional amount equal to 1.5% of such taxpayer's net income
24 for the taxable year.

25 (d-1) Rate reduction for certain foreign insurers. In the
26 case of a foreign insurer, as defined by Section 35A-5 of the

1 Illinois Insurance Code, whose state or country of domicile
2 imposes on insurers domiciled in Illinois a retaliatory tax
3 (excluding any insurer whose premiums from reinsurance assumed
4 are 50% or more of its total insurance premiums as determined
5 under paragraph (2) of subsection (b) of Section 304, except
6 that for purposes of this determination premiums from
7 reinsurance do not include premiums from inter-affiliate
8 reinsurance arrangements), beginning with taxable years ending
9 on or after December 31, 1999, the sum of the rates of tax
10 imposed by subsections (b) and (d) shall be reduced (but not
11 increased) to the rate at which the total amount of tax imposed
12 under this Act, net of all credits allowed under this Act,
13 shall equal (i) the total amount of tax that would be imposed
14 on the foreign insurer's net income allocable to Illinois for
15 the taxable year by such foreign insurer's state or country of
16 domicile if that net income were subject to all income taxes
17 and taxes measured by net income imposed by such foreign
18 insurer's state or country of domicile, net of all credits
19 allowed or (ii) a rate of zero if no such tax is imposed on such
20 income by the foreign insurer's state of domicile. For the
21 purposes of this subsection (d-1), an inter-affiliate includes
22 a mutual insurer under common management.

23 (1) For the purposes of subsection (d-1), in no event
24 shall the sum of the rates of tax imposed by subsections
25 (b) and (d) be reduced below the rate at which the sum of:

26 (A) the total amount of tax imposed on such foreign

1 insurer under this Act for a taxable year, net of all
2 credits allowed under this Act, plus

3 (B) the privilege tax imposed by Section 409 of the
4 Illinois Insurance Code, the fire insurance company
5 tax imposed by Section 12 of the Fire Investigation
6 Act, and the fire department taxes imposed under
7 Section 11-10-1 of the Illinois Municipal Code,
8 equals 1.25% for taxable years ending prior to December 31,
9 2003, or 1.75% for taxable years ending on or after
10 December 31, 2003, of the net taxable premiums written for
11 the taxable year, as described by subsection (1) of Section
12 409 of the Illinois Insurance Code. This paragraph will in
13 no event increase the rates imposed under subsections (b)
14 and (d).

15 (2) Any reduction in the rates of tax imposed by this
16 subsection shall be applied first against the rates imposed
17 by subsection (b) and only after the tax imposed by
18 subsection (a) net of all credits allowed under this
19 Section other than the credit allowed under subsection (i)
20 has been reduced to zero, against the rates imposed by
21 subsection (d).

22 This subsection (d-1) is exempt from the provisions of
23 Section 250.

24 (e) Investment credit. A taxpayer shall be allowed a credit
25 against the Personal Property Tax Replacement Income Tax for
26 investment in qualified property.

1 (1) A taxpayer shall be allowed a credit equal to .5%
2 of the basis of qualified property placed in service during
3 the taxable year, provided such property is placed in
4 service on or after July 1, 1984. There shall be allowed an
5 additional credit equal to .5% of the basis of qualified
6 property placed in service during the taxable year,
7 provided such property is placed in service on or after
8 July 1, 1986, and the taxpayer's base employment within
9 Illinois has increased by 1% or more over the preceding
10 year as determined by the taxpayer's employment records
11 filed with the Illinois Department of Employment Security.
12 Taxpayers who are new to Illinois shall be deemed to have
13 met the 1% growth in base employment for the first year in
14 which they file employment records with the Illinois
15 Department of Employment Security. The provisions added to
16 this Section by Public Act 85-1200 (and restored by Public
17 Act 87-895) shall be construed as declaratory of existing
18 law and not as a new enactment. If, in any year, the
19 increase in base employment within Illinois over the
20 preceding year is less than 1%, the additional credit shall
21 be limited to that percentage times a fraction, the
22 numerator of which is .5% and the denominator of which is
23 1%, but shall not exceed .5%. The investment credit shall
24 not be allowed to the extent that it would reduce a
25 taxpayer's liability in any tax year below zero, nor may
26 any credit for qualified property be allowed for any year

1 other than the year in which the property was placed in
2 service in Illinois. For tax years ending on or after
3 December 31, 1987, and on or before December 31, 1988, the
4 credit shall be allowed for the tax year in which the
5 property is placed in service, or, if the amount of the
6 credit exceeds the tax liability for that year, whether it
7 exceeds the original liability or the liability as later
8 amended, such excess may be carried forward and applied to
9 the tax liability of the 5 taxable years following the
10 excess credit years if the taxpayer (i) makes investments
11 which cause the creation of a minimum of 2,000 full-time
12 equivalent jobs in Illinois, (ii) is located in an
13 enterprise zone established pursuant to the Illinois
14 Enterprise Zone Act and (iii) is certified by the
15 Department of Commerce and Community Affairs (now
16 Department of Commerce and Economic Opportunity) as
17 complying with the requirements specified in clause (i) and
18 (ii) by July 1, 1986. The Department of Commerce and
19 Community Affairs (now Department of Commerce and Economic
20 Opportunity) shall notify the Department of Revenue of all
21 such certifications immediately. For tax years ending
22 after December 31, 1988, the credit shall be allowed for
23 the tax year in which the property is placed in service,
24 or, if the amount of the credit exceeds the tax liability
25 for that year, whether it exceeds the original liability or
26 the liability as later amended, such excess may be carried

1 forward and applied to the tax liability of the 5 taxable
2 years following the excess credit years. The credit shall
3 be applied to the earliest year for which there is a
4 liability. If there is credit from more than one tax year
5 that is available to offset a liability, earlier credit
6 shall be applied first.

7 (2) The term "qualified property" means property
8 which:

9 (A) is tangible, whether new or used, including
10 buildings and structural components of buildings and
11 signs that are real property, but not including land or
12 improvements to real property that are not a structural
13 component of a building such as landscaping, sewer
14 lines, local access roads, fencing, parking lots, and
15 other appurtenances;

16 (B) is depreciable pursuant to Section 167 of the
17 Internal Revenue Code, except that "3-year property"
18 as defined in Section 168(c)(2)(A) of that Code is not
19 eligible for the credit provided by this subsection
20 (e);

21 (C) is acquired by purchase as defined in Section
22 179(d) of the Internal Revenue Code;

23 (D) is used in Illinois by a taxpayer who is
24 primarily engaged in manufacturing, or in mining coal
25 or fluorite, or in retailing, or was placed in service
26 on or after July 1, 2006 in a River Edge Redevelopment

1 Zone established pursuant to the River Edge
2 Redevelopment Zone Act; and

3 (E) has not previously been used in Illinois in
4 such a manner and by such a person as would qualify for
5 the credit provided by this subsection (e) or
6 subsection (f).

7 (3) For purposes of this subsection (e),
8 "manufacturing" means the material staging and production
9 of tangible personal property by procedures commonly
10 regarded as manufacturing, processing, fabrication, or
11 assembling which changes some existing material into new
12 shapes, new qualities, or new combinations. For purposes of
13 this subsection (e) the term "mining" shall have the same
14 meaning as the term "mining" in Section 613(c) of the
15 Internal Revenue Code. For purposes of this subsection (e),
16 the term "retailing" means the sale of tangible personal
17 property or services rendered in conjunction with the sale
18 of tangible consumer goods or commodities.

19 (4) The basis of qualified property shall be the basis
20 used to compute the depreciation deduction for federal
21 income tax purposes.

22 (5) If the basis of the property for federal income tax
23 depreciation purposes is increased after it has been placed
24 in service in Illinois by the taxpayer, the amount of such
25 increase shall be deemed property placed in service on the
26 date of such increase in basis.

1 (6) The term "placed in service" shall have the same
2 meaning as under Section 46 of the Internal Revenue Code.

3 (7) If during any taxable year, any property ceases to
4 be qualified property in the hands of the taxpayer within
5 48 months after being placed in service, or the situs of
6 any qualified property is moved outside Illinois within 48
7 months after being placed in service, the Personal Property
8 Tax Replacement Income Tax for such taxable year shall be
9 increased. Such increase shall be determined by (i)
10 recomputing the investment credit which would have been
11 allowed for the year in which credit for such property was
12 originally allowed by eliminating such property from such
13 computation and, (ii) subtracting such recomputed credit
14 from the amount of credit previously allowed. For the
15 purposes of this paragraph (7), a reduction of the basis of
16 qualified property resulting from a redetermination of the
17 purchase price shall be deemed a disposition of qualified
18 property to the extent of such reduction.

19 (8) Unless the investment credit is extended by law,
20 the basis of qualified property shall not include costs
21 incurred after December 31, 2008, except for costs incurred
22 pursuant to a binding contract entered into on or before
23 December 31, 2008.

24 (9) Each taxable year ending before December 31, 2000,
25 a partnership may elect to pass through to its partners the
26 credits to which the partnership is entitled under this

1 subsection (e) for the taxable year. A partner may use the
2 credit allocated to him or her under this paragraph only
3 against the tax imposed in subsections (c) and (d) of this
4 Section. If the partnership makes that election, those
5 credits shall be allocated among the partners in the
6 partnership in accordance with the rules set forth in
7 Section 704(b) of the Internal Revenue Code, and the rules
8 promulgated under that Section, and the allocated amount of
9 the credits shall be allowed to the partners for that
10 taxable year. The partnership shall make this election on
11 its Personal Property Tax Replacement Income Tax return for
12 that taxable year. The election to pass through the credits
13 shall be irrevocable.

14 For taxable years ending on or after December 31, 2000,
15 a partner that qualifies its partnership for a subtraction
16 under subparagraph (I) of paragraph (2) of subsection (d)
17 of Section 203 or a shareholder that qualifies a Subchapter
18 S corporation for a subtraction under subparagraph (S) of
19 paragraph (2) of subsection (b) of Section 203 shall be
20 allowed a credit under this subsection (e) equal to its
21 share of the credit earned under this subsection (e) during
22 the taxable year by the partnership or Subchapter S
23 corporation, determined in accordance with the
24 determination of income and distributive share of income
25 under Sections 702 and 704 and Subchapter S of the Internal
26 Revenue Code. This paragraph is exempt from the provisions

1 of Section 250.

2 (f) Investment credit; Enterprise Zone; River Edge
3 Redevelopment Zone.

4 (1) A taxpayer shall be allowed a credit against the
5 tax imposed by subsections (a) and (b) of this Section for
6 investment in qualified property which is placed in service
7 in an Enterprise Zone created pursuant to the Illinois
8 Enterprise Zone Act or, for property placed in service on
9 or after July 1, 2006, a River Edge Redevelopment Zone
10 established pursuant to the River Edge Redevelopment Zone
11 Act. For partners, shareholders of Subchapter S
12 corporations, and owners of limited liability companies,
13 if the liability company is treated as a partnership for
14 purposes of federal and State income taxation, there shall
15 be allowed a credit under this subsection (f) to be
16 determined in accordance with the determination of income
17 and distributive share of income under Sections 702 and 704
18 and Subchapter S of the Internal Revenue Code. The credit
19 shall be .5% of the basis for such property. The credit
20 shall be available only in the taxable year in which the
21 property is placed in service in the Enterprise Zone or
22 River Edge Redevelopment Zone and shall not be allowed to
23 the extent that it would reduce a taxpayer's liability for
24 the tax imposed by subsections (a) and (b) of this Section
25 to below zero. For tax years ending on or after December
26 31, 1985, the credit shall be allowed for the tax year in

1 which the property is placed in service, or, if the amount
2 of the credit exceeds the tax liability for that year,
3 whether it exceeds the original liability or the liability
4 as later amended, such excess may be carried forward and
5 applied to the tax liability of the 5 taxable years
6 following the excess credit year. The credit shall be
7 applied to the earliest year for which there is a
8 liability. If there is credit from more than one tax year
9 that is available to offset a liability, the credit
10 accruing first in time shall be applied first.

11 (2) The term qualified property means property which:

12 (A) is tangible, whether new or used, including
13 buildings and structural components of buildings;

14 (B) is depreciable pursuant to Section 167 of the
15 Internal Revenue Code, except that "3-year property"
16 as defined in Section 168(c) (2) (A) of that Code is not
17 eligible for the credit provided by this subsection
18 (f);

19 (C) is acquired by purchase as defined in Section
20 179(d) of the Internal Revenue Code;

21 (D) is used in the Enterprise Zone or River Edge
22 Redevelopment Zone by the taxpayer; and

23 (E) has not been previously used in Illinois in
24 such a manner and by such a person as would qualify for
25 the credit provided by this subsection (f) or
26 subsection (e).

1 (3) The basis of qualified property shall be the basis
2 used to compute the depreciation deduction for federal
3 income tax purposes.

4 (4) If the basis of the property for federal income tax
5 depreciation purposes is increased after it has been placed
6 in service in the Enterprise Zone or River Edge
7 Redevelopment Zone by the taxpayer, the amount of such
8 increase shall be deemed property placed in service on the
9 date of such increase in basis.

10 (5) The term "placed in service" shall have the same
11 meaning as under Section 46 of the Internal Revenue Code.

12 (6) If during any taxable year, any property ceases to
13 be qualified property in the hands of the taxpayer within
14 48 months after being placed in service, or the situs of
15 any qualified property is moved outside the Enterprise Zone
16 or River Edge Redevelopment Zone within 48 months after
17 being placed in service, the tax imposed under subsections
18 (a) and (b) of this Section for such taxable year shall be
19 increased. Such increase shall be determined by (i)
20 recomputing the investment credit which would have been
21 allowed for the year in which credit for such property was
22 originally allowed by eliminating such property from such
23 computation, and (ii) subtracting such recomputed credit
24 from the amount of credit previously allowed. For the
25 purposes of this paragraph (6), a reduction of the basis of
26 qualified property resulting from a redetermination of the

1 purchase price shall be deemed a disposition of qualified
2 property to the extent of such reduction.

3 (7) There shall be allowed an additional credit equal
4 to 0.5% of the basis of qualified property placed in
5 service during the taxable year in a River Edge
6 Redevelopment Zone, provided such property is placed in
7 service on or after July 1, 2006, and the taxpayer's base
8 employment within Illinois has increased by 1% or more over
9 the preceding year as determined by the taxpayer's
10 employment records filed with the Illinois Department of
11 Employment Security. Taxpayers who are new to Illinois
12 shall be deemed to have met the 1% growth in base
13 employment for the first year in which they file employment
14 records with the Illinois Department of Employment
15 Security. If, in any year, the increase in base employment
16 within Illinois over the preceding year is less than 1%,
17 the additional credit shall be limited to that percentage
18 times a fraction, the numerator of which is 0.5% and the
19 denominator of which is 1%, but shall not exceed 0.5%.

20 (g) Jobs Tax Credit; Enterprise Zone, River Edge
21 Redevelopment Zone, and Foreign Trade Zone or Sub-Zone.

22 (1) A taxpayer conducting a trade or business in an
23 enterprise zone or a High Impact Business designated by the
24 Department of Commerce and Economic Opportunity or for
25 taxable years ending on or after December 31, 2006, in a
26 River Edge Redevelopment Zone conducting a trade or

1 business in a federally designated Foreign Trade Zone or
2 Sub-Zone shall be allowed a credit against the tax imposed
3 by subsections (a) and (b) of this Section in the amount of
4 \$500 per eligible employee hired to work in the zone during
5 the taxable year.

6 (2) To qualify for the credit:

7 (A) the taxpayer must hire 5 or more eligible
8 employees to work in an enterprise zone, River Edge
9 Redevelopment Zone, or federally designated Foreign
10 Trade Zone or Sub-Zone during the taxable year;

11 (B) the taxpayer's total employment within the
12 enterprise zone, River Edge Redevelopment Zone, or
13 federally designated Foreign Trade Zone or Sub-Zone
14 must increase by 5 or more full-time employees beyond
15 the total employed in that zone at the end of the
16 previous tax year for which a jobs tax credit under
17 this Section was taken, or beyond the total employed by
18 the taxpayer as of December 31, 1985, whichever is
19 later; and

20 (C) the eligible employees must be employed 180
21 consecutive days in order to be deemed hired for
22 purposes of this subsection.

23 (3) An "eligible employee" means an employee who is:

24 (A) Certified by the Department of Commerce and
25 Economic Opportunity as "eligible for services"
26 pursuant to regulations promulgated in accordance with

1 Title II of the Job Training Partnership Act, Training
2 Services for the Disadvantaged or Title III of the Job
3 Training Partnership Act, Employment and Training
4 Assistance for Dislocated Workers Program.

5 (B) Hired after the enterprise zone, River Edge
6 Redevelopment Zone, or federally designated Foreign
7 Trade Zone or Sub-Zone was designated or the trade or
8 business was located in that zone, whichever is later.

9 (C) Employed in the enterprise zone, River Edge
10 Redevelopment Zone, or Foreign Trade Zone or Sub-Zone.
11 An employee is employed in an enterprise zone or
12 federally designated Foreign Trade Zone or Sub-Zone if
13 his services are rendered there or it is the base of
14 operations for the services performed.

15 (D) A full-time employee working 30 or more hours
16 per week.

17 (4) For tax years ending on or after December 31, 1985
18 and prior to December 31, 1988, the credit shall be allowed
19 for the tax year in which the eligible employees are hired.
20 For tax years ending on or after December 31, 1988, the
21 credit shall be allowed for the tax year immediately
22 following the tax year in which the eligible employees are
23 hired. If the amount of the credit exceeds the tax
24 liability for that year, whether it exceeds the original
25 liability or the liability as later amended, such excess
26 may be carried forward and applied to the tax liability of

1 the 5 taxable years following the excess credit year. The
2 credit shall be applied to the earliest year for which
3 there is a liability. If there is credit from more than one
4 tax year that is available to offset a liability, earlier
5 credit shall be applied first.

6 (5) The Department of Revenue shall promulgate such
7 rules and regulations as may be deemed necessary to carry
8 out the purposes of this subsection (g).

9 (6) The credit shall be available for eligible
10 employees hired on or after January 1, 1986.

11 (h) Investment credit; High Impact Business.

12 (1) Subject to subsections (b) and (b-5) of Section 5.5
13 of the Illinois Enterprise Zone Act, a taxpayer shall be
14 allowed a credit against the tax imposed by subsections (a)
15 and (b) of this Section for investment in qualified
16 property which is placed in service by a Department of
17 Commerce and Economic Opportunity designated High Impact
18 Business. The credit shall be .5% of the basis for such
19 property. The credit shall not be available (i) until the
20 minimum investments in qualified property set forth in
21 subdivision (a)(3)(A) of Section 5.5 of the Illinois
22 Enterprise Zone Act have been satisfied or (ii) until the
23 time authorized in subsection (b-5) of the Illinois
24 Enterprise Zone Act for entities designated as High Impact
25 Businesses under subdivisions (a)(3)(B), (a)(3)(C), and
26 (a)(3)(D) of Section 5.5 of the Illinois Enterprise Zone

1 Act, and shall not be allowed to the extent that it would
2 reduce a taxpayer's liability for the tax imposed by
3 subsections (a) and (b) of this Section to below zero. The
4 credit applicable to such investments shall be taken in the
5 taxable year in which such investments have been completed.
6 The credit for additional investments beyond the minimum
7 investment by a designated high impact business authorized
8 under subdivision (a) (3) (A) of Section 5.5 of the Illinois
9 Enterprise Zone Act shall be available only in the taxable
10 year in which the property is placed in service and shall
11 not be allowed to the extent that it would reduce a
12 taxpayer's liability for the tax imposed by subsections (a)
13 and (b) of this Section to below zero. For tax years ending
14 on or after December 31, 1987, the credit shall be allowed
15 for the tax year in which the property is placed in
16 service, or, if the amount of the credit exceeds the tax
17 liability for that year, whether it exceeds the original
18 liability or the liability as later amended, such excess
19 may be carried forward and applied to the tax liability of
20 the 5 taxable years following the excess credit year. The
21 credit shall be applied to the earliest year for which
22 there is a liability. If there is credit from more than one
23 tax year that is available to offset a liability, the
24 credit accruing first in time shall be applied first.

25 Changes made in this subdivision (h) (1) by Public Act
26 88-670 restore changes made by Public Act 85-1182 and

1 reflect existing law.

2 (2) The term qualified property means property which:

3 (A) is tangible, whether new or used, including
4 buildings and structural components of buildings;

5 (B) is depreciable pursuant to Section 167 of the
6 Internal Revenue Code, except that "3-year property"
7 as defined in Section 168(c)(2)(A) of that Code is not
8 eligible for the credit provided by this subsection
9 (h);

10 (C) is acquired by purchase as defined in Section
11 179(d) of the Internal Revenue Code; and

12 (D) is not eligible for the Enterprise Zone
13 Investment Credit provided by subsection (f) of this
14 Section.

15 (3) The basis of qualified property shall be the basis
16 used to compute the depreciation deduction for federal
17 income tax purposes.

18 (4) If the basis of the property for federal income tax
19 depreciation purposes is increased after it has been placed
20 in service in a federally designated Foreign Trade Zone or
21 Sub-Zone located in Illinois by the taxpayer, the amount of
22 such increase shall be deemed property placed in service on
23 the date of such increase in basis.

24 (5) The term "placed in service" shall have the same
25 meaning as under Section 46 of the Internal Revenue Code.

26 (6) If during any taxable year ending on or before

1 December 31, 1996, any property ceases to be qualified
2 property in the hands of the taxpayer within 48 months
3 after being placed in service, or the situs of any
4 qualified property is moved outside Illinois within 48
5 months after being placed in service, the tax imposed under
6 subsections (a) and (b) of this Section for such taxable
7 year shall be increased. Such increase shall be determined
8 by (i) recomputing the investment credit which would have
9 been allowed for the year in which credit for such property
10 was originally allowed by eliminating such property from
11 such computation, and (ii) subtracting such recomputed
12 credit from the amount of credit previously allowed. For
13 the purposes of this paragraph (6), a reduction of the
14 basis of qualified property resulting from a
15 redetermination of the purchase price shall be deemed a
16 disposition of qualified property to the extent of such
17 reduction.

18 (7) Beginning with tax years ending after December 31,
19 1996, if a taxpayer qualifies for the credit under this
20 subsection (h) and thereby is granted a tax abatement and
21 the taxpayer relocates its entire facility in violation of
22 the explicit terms and length of the contract under Section
23 18-183 of the Property Tax Code, the tax imposed under
24 subsections (a) and (b) of this Section shall be increased
25 for the taxable year in which the taxpayer relocated its
26 facility by an amount equal to the amount of credit

1 received by the taxpayer under this subsection (h).

2 (i) Credit for Personal Property Tax Replacement Income
3 Tax. For tax years ending prior to December 31, 2003, a credit
4 shall be allowed against the tax imposed by subsections (a) and
5 (b) of this Section for the tax imposed by subsections (c) and
6 (d) of this Section. This credit shall be computed by
7 multiplying the tax imposed by subsections (c) and (d) of this
8 Section by a fraction, the numerator of which is base income
9 allocable to Illinois and the denominator of which is Illinois
10 base income, and further multiplying the product by the tax
11 rate imposed by subsections (a) and (b) of this Section.

12 Any credit earned on or after December 31, 1986 under this
13 subsection which is unused in the year the credit is computed
14 because it exceeds the tax liability imposed by subsections (a)
15 and (b) for that year (whether it exceeds the original
16 liability or the liability as later amended) may be carried
17 forward and applied to the tax liability imposed by subsections
18 (a) and (b) of the 5 taxable years following the excess credit
19 year, provided that no credit may be carried forward to any
20 year ending on or after December 31, 2003. This credit shall be
21 applied first to the earliest year for which there is a
22 liability. If there is a credit under this subsection from more
23 than one tax year that is available to offset a liability the
24 earliest credit arising under this subsection shall be applied
25 first.

26 If, during any taxable year ending on or after December 31,

1 1986, the tax imposed by subsections (c) and (d) of this
2 Section for which a taxpayer has claimed a credit under this
3 subsection (i) is reduced, the amount of credit for such tax
4 shall also be reduced. Such reduction shall be determined by
5 recomputing the credit to take into account the reduced tax
6 imposed by subsections (c) and (d). If any portion of the
7 reduced amount of credit has been carried to a different
8 taxable year, an amended return shall be filed for such taxable
9 year to reduce the amount of credit claimed.

10 (j) Training expense credit. Beginning with tax years
11 ending on or after December 31, 1986 and prior to December 31,
12 2003, a taxpayer shall be allowed a credit against the tax
13 imposed by subsections (a) and (b) under this Section for all
14 amounts paid or accrued, on behalf of all persons employed by
15 the taxpayer in Illinois or Illinois residents employed outside
16 of Illinois by a taxpayer, for educational or vocational
17 training in semi-technical or technical fields or semi-skilled
18 or skilled fields, which were deducted from gross income in the
19 computation of taxable income. The credit against the tax
20 imposed by subsections (a) and (b) shall be 1.6% of such
21 training expenses. For partners, shareholders of subchapter S
22 corporations, and owners of limited liability companies, if the
23 liability company is treated as a partnership for purposes of
24 federal and State income taxation, there shall be allowed a
25 credit under this subsection (j) to be determined in accordance
26 with the determination of income and distributive share of

1 income under Sections 702 and 704 and subchapter S of the
2 Internal Revenue Code.

3 Any credit allowed under this subsection which is unused in
4 the year the credit is earned may be carried forward to each of
5 the 5 taxable years following the year for which the credit is
6 first computed until it is used. This credit shall be applied
7 first to the earliest year for which there is a liability. If
8 there is a credit under this subsection from more than one tax
9 year that is available to offset a liability the earliest
10 credit arising under this subsection shall be applied first. No
11 carryforward credit may be claimed in any tax year ending on or
12 after December 31, 2003.

13 (k) Research and development credit.

14 For tax years ending after July 1, 1990 and prior to
15 December 31, 2003, and beginning again for tax years ending on
16 or after December 31, 2004, a taxpayer shall be allowed a
17 credit against the tax imposed by subsections (a) and (b) of
18 this Section for increasing research activities in this State.
19 The credit allowed against the tax imposed by subsections (a)
20 and (b) shall be equal to 6 1/2% of the qualifying expenditures
21 for increasing research activities in this State. For partners,
22 shareholders of subchapter S corporations, and owners of
23 limited liability companies, if the liability company is
24 treated as a partnership for purposes of federal and State
25 income taxation, there shall be allowed a credit under this
26 subsection to be determined in accordance with the

1 determination of income and distributive share of income under
2 Sections 702 and 704 and subchapter S of the Internal Revenue
3 Code.

4 For purposes of this subsection, "qualifying expenditures"
5 means the qualifying expenditures as defined for the federal
6 credit for increasing research activities which would be
7 allowable under Section 41 of the Internal Revenue Code and
8 which are conducted in this State, "qualifying expenditures for
9 increasing research activities in this State" means the excess
10 of qualifying expenditures for the taxable year in which
11 incurred over qualifying expenditures for the base period,
12 "qualifying expenditures for the base period" means the average
13 of the qualifying expenditures for each year in the base
14 period, and "base period" means the 3 taxable years immediately
15 preceding the taxable year for which the determination is being
16 made.

17 Any credit in excess of the tax liability for the taxable
18 year may be carried forward. A taxpayer may elect to have the
19 unused credit shown on its final completed return carried over
20 as a credit against the tax liability for the following 5
21 taxable years or until it has been fully used, whichever occurs
22 first; provided that no credit earned in a tax year ending
23 prior to December 31, 2003 may be carried forward to any year
24 ending on or after December 31, 2003.

25 If an unused credit is carried forward to a given year from
26 2 or more earlier years, that credit arising in the earliest

1 year will be applied first against the tax liability for the
2 given year. If a tax liability for the given year still
3 remains, the credit from the next earliest year will then be
4 applied, and so on, until all credits have been used or no tax
5 liability for the given year remains. Any remaining unused
6 credit or credits then will be carried forward to the next
7 following year in which a tax liability is incurred, except
8 that no credit can be carried forward to a year which is more
9 than 5 years after the year in which the expense for which the
10 credit is given was incurred.

11 No inference shall be drawn from this amendatory Act of the
12 91st General Assembly in construing this Section for taxable
13 years beginning before January 1, 1999.

14 (1) Environmental Remediation Tax Credit.

15 (i) For tax years ending after December 31, 1997 and on
16 or before December 31, 2001, a taxpayer shall be allowed a
17 credit against the tax imposed by subsections (a) and (b)
18 of this Section for certain amounts paid for unreimbursed
19 eligible remediation costs, as specified in this
20 subsection. For purposes of this Section, "unreimbursed
21 eligible remediation costs" means costs approved by the
22 Illinois Environmental Protection Agency ("Agency") under
23 Section 58.14 of the Environmental Protection Act that were
24 paid in performing environmental remediation at a site for
25 which a No Further Remediation Letter was issued by the
26 Agency and recorded under Section 58.10 of the

1 Environmental Protection Act. The credit must be claimed
2 for the taxable year in which Agency approval of the
3 eligible remediation costs is granted. The credit is not
4 available to any taxpayer if the taxpayer or any related
5 party caused or contributed to, in any material respect, a
6 release of regulated substances on, in, or under the site
7 that was identified and addressed by the remedial action
8 pursuant to the Site Remediation Program of the
9 Environmental Protection Act. After the Pollution Control
10 Board rules are adopted pursuant to the Illinois
11 Administrative Procedure Act for the administration and
12 enforcement of Section 58.9 of the Environmental
13 Protection Act, determinations as to credit availability
14 for purposes of this Section shall be made consistent with
15 those rules. For purposes of this Section, "taxpayer"
16 includes a person whose tax attributes the taxpayer has
17 succeeded to under Section 381 of the Internal Revenue Code
18 and "related party" includes the persons disallowed a
19 deduction for losses by paragraphs (b), (c), and (f)(1) of
20 Section 267 of the Internal Revenue Code by virtue of being
21 a related taxpayer, as well as any of its partners. The
22 credit allowed against the tax imposed by subsections (a)
23 and (b) shall be equal to 25% of the unreimbursed eligible
24 remediation costs in excess of \$100,000 per site, except
25 that the \$100,000 threshold shall not apply to any site
26 contained in an enterprise zone as determined by the

1 Department of Commerce and Community Affairs (now
2 Department of Commerce and Economic Opportunity). The
3 total credit allowed shall not exceed \$40,000 per year with
4 a maximum total of \$150,000 per site. For partners and
5 shareholders of subchapter S corporations, there shall be
6 allowed a credit under this subsection to be determined in
7 accordance with the determination of income and
8 distributive share of income under Sections 702 and 704 and
9 subchapter S of the Internal Revenue Code.

10 (ii) A credit allowed under this subsection that is
11 unused in the year the credit is earned may be carried
12 forward to each of the 5 taxable years following the year
13 for which the credit is first earned until it is used. The
14 term "unused credit" does not include any amounts of
15 unreimbursed eligible remediation costs in excess of the
16 maximum credit per site authorized under paragraph (i).
17 This credit shall be applied first to the earliest year for
18 which there is a liability. If there is a credit under this
19 subsection from more than one tax year that is available to
20 offset a liability, the earliest credit arising under this
21 subsection shall be applied first. A credit allowed under
22 this subsection may be sold to a buyer as part of a sale of
23 all or part of the remediation site for which the credit
24 was granted. The purchaser of a remediation site and the
25 tax credit shall succeed to the unused credit and remaining
26 carry-forward period of the seller. To perfect the

1 transfer, the assignor shall record the transfer in the
2 chain of title for the site and provide written notice to
3 the Director of the Illinois Department of Revenue of the
4 assignor's intent to sell the remediation site and the
5 amount of the tax credit to be transferred as a portion of
6 the sale. In no event may a credit be transferred to any
7 taxpayer if the taxpayer or a related party would not be
8 eligible under the provisions of subsection (i).

9 (iii) For purposes of this Section, the term "site"
10 shall have the same meaning as under Section 58.2 of the
11 Environmental Protection Act.

12 (m) Education expense credit. Beginning with tax years
13 ending after December 31, 1999, a taxpayer who is the custodian
14 of one or more qualifying pupils shall be allowed a credit
15 against the tax imposed by subsections (a) and (b) of this
16 Section for qualified education expenses incurred on behalf of
17 the qualifying pupils. The credit shall be equal to 25% of
18 qualified education expenses, but in no event may the total
19 credit under this subsection claimed by a family that is the
20 custodian of qualifying pupils exceed \$500. In no event shall a
21 credit under this subsection reduce the taxpayer's liability
22 under this Act to less than zero. This subsection is exempt
23 from the provisions of Section 250 of this Act.

24 For purposes of this subsection:

25 "Qualifying pupils" means individuals who (i) are
26 residents of the State of Illinois, (ii) are under the age of

1 21 at the close of the school year for which a credit is
2 sought, and (iii) during the school year for which a credit is
3 sought were full-time pupils enrolled in a kindergarten through
4 twelfth grade education program at any school, as defined in
5 this subsection.

6 "Qualified education expense" means the amount incurred on
7 behalf of a qualifying pupil in excess of \$250 for tuition,
8 book fees, and lab fees at the school in which the pupil is
9 enrolled during the regular school year.

10 "School" means any public or nonpublic elementary or
11 secondary school in Illinois that is in compliance with Title
12 VI of the Civil Rights Act of 1964 and attendance at which
13 satisfies the requirements of Section 26-1 of the School Code,
14 except that nothing shall be construed to require a child to
15 attend any particular public or nonpublic school to qualify for
16 the credit under this Section.

17 "Custodian" means, with respect to qualifying pupils, an
18 Illinois resident who is a parent, the parents, a legal
19 guardian, or the legal guardians of the qualifying pupils.

20 (n) River Edge Redevelopment Zone site remediation tax
21 credit.

22 (i) For tax years ending on or after December 31, 2006,
23 a taxpayer shall be allowed a credit against the tax
24 imposed by subsections (a) and (b) of this Section for
25 certain amounts paid for unreimbursed eligible remediation
26 costs, as specified in this subsection. For purposes of

1 this Section, "unreimbursed eligible remediation costs"
2 means costs approved by the Illinois Environmental
3 Protection Agency ("Agency") under Section 58.14a of the
4 Environmental Protection Act that were paid in performing
5 environmental remediation at a site within a River Edge
6 Redevelopment Zone for which a No Further Remediation
7 Letter was issued by the Agency and recorded under Section
8 58.10 of the Environmental Protection Act. The credit must
9 be claimed for the taxable year in which Agency approval of
10 the eligible remediation costs is granted. The credit is
11 not available to any taxpayer if the taxpayer or any
12 related party caused or contributed to, in any material
13 respect, a release of regulated substances on, in, or under
14 the site that was identified and addressed by the remedial
15 action pursuant to the Site Remediation Program of the
16 Environmental Protection Act. Determinations as to credit
17 availability for purposes of this Section shall be made
18 consistent with rules adopted by the Pollution Control
19 Board pursuant to the Illinois Administrative Procedure
20 Act for the administration and enforcement of Section 58.9
21 of the Environmental Protection Act. For purposes of this
22 Section, "taxpayer" includes a person whose tax attributes
23 the taxpayer has succeeded to under Section 381 of the
24 Internal Revenue Code and "related party" includes the
25 persons disallowed a deduction for losses by paragraphs
26 (b), (c), and (f) (1) of Section 267 of the Internal Revenue

1 Code by virtue of being a related taxpayer, as well as any
2 of its partners. The credit allowed against the tax imposed
3 by subsections (a) and (b) shall be equal to 25% of the
4 unreimbursed eligible remediation costs in excess of
5 \$100,000 per site.

6 (ii) A credit allowed under this subsection that is
7 unused in the year the credit is earned may be carried
8 forward to each of the 5 taxable years following the year
9 for which the credit is first earned until it is used. This
10 credit shall be applied first to the earliest year for
11 which there is a liability. If there is a credit under this
12 subsection from more than one tax year that is available to
13 offset a liability, the earliest credit arising under this
14 subsection shall be applied first. A credit allowed under
15 this subsection may be sold to a buyer as part of a sale of
16 all or part of the remediation site for which the credit
17 was granted. The purchaser of a remediation site and the
18 tax credit shall succeed to the unused credit and remaining
19 carry-forward period of the seller. To perfect the
20 transfer, the assignor shall record the transfer in the
21 chain of title for the site and provide written notice to
22 the Director of the Illinois Department of Revenue of the
23 assignor's intent to sell the remediation site and the
24 amount of the tax credit to be transferred as a portion of
25 the sale. In no event may a credit be transferred to any
26 taxpayer if the taxpayer or a related party would not be

1 eligible under the provisions of subsection (i).

2 (iii) For purposes of this Section, the term "site"
3 shall have the same meaning as under Section 58.2 of the
4 Environmental Protection Act.

5 (iv) This subsection is exempt from the provisions of
6 Section 250.

7 (Source: P.A. 94-1021, eff. 7-12-06; 95-454, eff. 8-27-07.)

8 (35 ILCS 5/202.5 new)

9 Sec. 202.5. Net income attributable to the period prior to
10 January 1, 2010 and net income attributable to the period after
11 December 31, 2009.

12 (a) In general. With respect to the taxable year of a
13 taxpayer beginning prior to January 1, 2010 and ending after
14 December 31, 2009, net income for the period after December 31,
15 2009 is that amount that bears the same ratio to the taxpayer's
16 net income for the entire taxable year as the number of days in
17 that year after December 31, 2009 bears to the total number of
18 days in that year, and the net income for the period prior to
19 January 1, 2010 is that amount that bears the same ratio to the
20 taxpayer's net income for the entire taxable year as the number
21 of days in that year prior to January 1, 2010 bears to the
22 total number of days in that year.

23 (b) Election to attribute income and deduction items
24 specifically to the respective portions of a taxable year prior
25 to January 1, 2010 and after December 31, 2009. In the case of

1 a taxpayer with a taxable year beginning prior to January 1,
2 2010 and ending after December 31, 2009, the taxpayer may
3 elect, instead of the procedure established in subsection (a)
4 of this Section, to determine net income on a specific
5 accounting basis for the 2 portions of his or her taxable year:

6 (i) from the beginning of the taxable year through
7 December 31, 2009; and

8 (ii) from January 1, 2010 through the end of the
9 taxable year.

10 If the taxpayer elects specific accounting under this
11 subsection, there shall be taken into account in computing base
12 income for each of the 2 portions of the taxable year only
13 those items earned, received, paid, incurred or accrued in each
14 such period. The standard exemption provided by Section 204
15 must be divided between the respective periods in amounts that
16 bear the same ratio to the total exemption allowable under
17 Section 204 (determined without regard to this Section) as the
18 total number of days in each such period bears to the total
19 number of days in the taxable year. The election provided by
20 this subsection must be made in form and manner that the
21 Department requires by rule, but must be made no later than the
22 due date (including any extensions thereof) for the filing of
23 the return for the taxable year, and is irrevocable.

24 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

25 Sec. 901. Collection Authority.

1 (a) In general.

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

19 (b) Local Government ~~Governmental~~ Distributive Fund.

20 Beginning August 1, 1969, and continuing through June 30,
21 1994, the Treasurer shall transfer each month from the General
22 Revenue Fund to a special fund in the State treasury, to be
23 known as the "Local Government Distributive Fund", an amount
24 equal to 1/12 of the net revenue realized from the tax imposed
25 by subsections (a) and (b) of Section 201 of this Act during
26 the preceding month. Beginning July 1, 1994, and continuing

1 through June 30, 1995, the Treasurer shall transfer each month
2 from the General Revenue Fund to the Local Government
3 Distributive Fund an amount equal to 1/11 of the net revenue
4 realized from the tax imposed by subsections (a) and (b) of
5 Section 201 of this Act during the preceding month. Beginning
6 July 1, 1995, the Treasurer shall transfer each month from the
7 General Revenue Fund to the Local Government Distributive Fund
8 an amount equal to the net of (i) 1/10 of the net revenue
9 realized from the tax imposed by subsections (a) and (b) of
10 Section 201 of the Illinois Income Tax Act during the preceding
11 month, except that the net revenue attributable to the increase
12 in the income tax imposed by subsections (a) and (b) of Section
13 201 of this Act in accordance with this amendatory Act of the
14 96th General Assembly shall not be used to calculate the amount
15 transferred to the Local Governmental Distributive Fund (ii)
16 minus, beginning July 1, 2003 and ending June 30, 2004,
17 \$6,666,666, and beginning July 1, 2004, zero. Net revenue
18 realized for a month shall be defined as the revenue from the
19 tax imposed by subsections (a) and (b) of Section 201 of this
20 Act which is deposited in the General Revenue Fund, the
21 Educational Assistance Fund and the Income Tax Surcharge Local
22 Government Distributive Fund during the month minus the amount
23 paid out of the General Revenue Fund in State warrants during
24 that same month as refunds to taxpayers for overpayment of
25 liability under the tax imposed by subsections (a) and (b) of
26 Section 201 of this Act.

1 (c) Deposits Into Income Tax Refund Fund.

2 (1) Beginning on January 1, 1989 and thereafter, the
3 Department shall deposit a percentage of the amounts
4 collected pursuant to subsections (a) and (b)(1), (2), and
5 (3), of Section 201 of this Act into a fund in the State
6 treasury known as the Income Tax Refund Fund. The
7 Department shall deposit 6% of such amounts during the
8 period beginning January 1, 1989 and ending on June 30,
9 1989. Beginning with State fiscal year 1990 and for each
10 fiscal year thereafter, the percentage deposited into the
11 Income Tax Refund Fund during a fiscal year shall be the
12 Annual Percentage. For fiscal years 1999 through 2001, the
13 Annual Percentage shall be 7.1%. For fiscal year 2003, the
14 Annual Percentage shall be 8%. For fiscal year 2004, the
15 Annual Percentage shall be 11.7%. Upon the effective date
16 of this amendatory Act of the 93rd General Assembly, the
17 Annual Percentage shall be 10% for fiscal year 2005. For
18 fiscal year 2006, the Annual Percentage shall be 9.75%. For
19 fiscal year 2007, the Annual Percentage shall be 9.75%. For
20 fiscal year 2008, the Annual Percentage shall be 7.75%. For
21 fiscal year 2009, the Annual Percentage shall be 9.75%. For
22 all other fiscal years, the Annual Percentage shall be
23 calculated as a fraction, the numerator of which shall be
24 the amount of refunds approved for payment by the
25 Department during the preceding fiscal year as a result of
26 overpayment of tax liability under subsections (a) and

1 (b) (1), (2), and (3) of Section 201 of this Act plus the
2 amount of such refunds remaining approved but unpaid at the
3 end of the preceding fiscal year, minus the amounts
4 transferred into the Income Tax Refund Fund from the
5 Tobacco Settlement Recovery Fund, and the denominator of
6 which shall be the amounts which will be collected pursuant
7 to subsections (a) and (b) (1), (2), and (3) of Section 201
8 of this Act during the preceding fiscal year; except that
9 in State fiscal year 2002, the Annual Percentage shall in
10 no event exceed 7.6%. The Director of Revenue shall certify
11 the Annual Percentage to the Comptroller on the last
12 business day of the fiscal year immediately preceding the
13 fiscal year for which it is to be effective.

14 (2) Beginning on January 1, 1989 and thereafter, the
15 Department shall deposit a percentage of the amounts
16 collected pursuant to subsections (a) and (b) (6), (7), and
17 (8), (c) and (d) of Section 201 of this Act into a fund in
18 the State treasury known as the Income Tax Refund Fund. The
19 Department shall deposit 18% of such amounts during the
20 period beginning January 1, 1989 and ending on June 30,
21 1989. Beginning with State fiscal year 1990 and for each
22 fiscal year thereafter, the percentage deposited into the
23 Income Tax Refund Fund during a fiscal year shall be the
24 Annual Percentage. For fiscal years 1999, 2000, and 2001,
25 the Annual Percentage shall be 19%. For fiscal year 2003,
26 the Annual Percentage shall be 27%. For fiscal year 2004,

1 the Annual Percentage shall be 32%. Upon the effective date
2 of this amendatory Act of the 93rd General Assembly, the
3 Annual Percentage shall be 24% for fiscal year 2005. For
4 fiscal year 2006, the Annual Percentage shall be 20%. For
5 fiscal year 2007, the Annual Percentage shall be 17.5%. For
6 fiscal year 2008, the Annual Percentage shall be 15.5%. For
7 fiscal year 2009, the Annual Percentage shall be 17.5%. For
8 all other fiscal years, the Annual Percentage shall be
9 calculated as a fraction, the numerator of which shall be
10 the amount of refunds approved for payment by the
11 Department during the preceding fiscal year as a result of
12 overpayment of tax liability under subsections (a) and
13 (b) (6), (7), and (8), (c) and (d) of Section 201 of this
14 Act plus the amount of such refunds remaining approved but
15 unpaid at the end of the preceding fiscal year, and the
16 denominator of which shall be the amounts which will be
17 collected pursuant to subsections (a) and (b) (6), (7), and
18 (8), (c) and (d) of Section 201 of this Act during the
19 preceding fiscal year; except that in State fiscal year
20 2002, the Annual Percentage shall in no event exceed 23%.
21 The Director of Revenue shall certify the Annual Percentage
22 to the Comptroller on the last business day of the fiscal
23 year immediately preceding the fiscal year for which it is
24 to be effective.

25 (3) The Comptroller shall order transferred and the
26 Treasurer shall transfer from the Tobacco Settlement

1 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000
2 in January, 2001, (ii) \$35,000,000 in January, 2002, and
3 (iii) \$35,000,000 in January, 2003.

4 (d) Expenditures from Income Tax Refund Fund.

5 (1) Beginning January 1, 1989, money in the Income Tax
6 Refund Fund shall be expended exclusively for the purpose
7 of paying refunds resulting from overpayment of tax
8 liability under Section 201 of this Act, for paying rebates
9 under Section 208.1 in the event that the amounts in the
10 Homeowners' Tax Relief Fund are insufficient for that
11 purpose, and for making transfers pursuant to this
12 subsection (d).

13 (2) The Director shall order payment of refunds
14 resulting from overpayment of tax liability under Section
15 201 of this Act from the Income Tax Refund Fund only to the
16 extent that amounts collected pursuant to Section 201 of
17 this Act and transfers pursuant to this subsection (d) and
18 item (3) of subsection (c) have been deposited and retained
19 in the Fund.

20 (3) As soon as possible after the end of each fiscal
21 year, the Director shall order transferred and the State
22 Treasurer and State Comptroller shall transfer from the
23 Income Tax Refund Fund to the Personal Property Tax
24 Replacement Fund an amount, certified by the Director to
25 the Comptroller, equal to the excess of the amount
26 collected pursuant to subsections (c) and (d) of Section

1 201 of this Act deposited into the Income Tax Refund Fund
2 during the fiscal year over the amount of refunds resulting
3 from overpayment of tax liability under subsections (c) and
4 (d) of Section 201 of this Act paid from the Income Tax
5 Refund Fund during the fiscal year.

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

18 (4.5) As soon as possible after the end of fiscal year
19 1999 and of each fiscal year thereafter, the Director shall
20 order transferred and the State Treasurer and State
21 Comptroller shall transfer from the Income Tax Refund Fund
22 to the General Revenue Fund any surplus remaining in the
23 Income Tax Refund Fund as of the end of such fiscal year;
24 excluding for fiscal years 2000, 2001, and 2002 amounts
25 attributable to transfers under item (3) of subsection (c)
26 less refunds resulting from the earned income tax credit.

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

5 (e) Deposits into the Education Assistance Fund and the
6 Income Tax Surcharge Local Government Distributive Fund.

7 On July 1, 1991, and thereafter, of the amounts collected
8 pursuant to subsections (a) and (b) of Section 201 of this Act,
9 minus deposits into the Income Tax Refund Fund, the Department
10 shall deposit 7.3% into the Education Assistance Fund in the
11 State Treasury. Beginning July 1, 1991, and continuing through
12 January 31, 1993, of the amounts collected pursuant to
13 subsections (a) and (b) of Section 201 of the Illinois Income
14 Tax Act, minus deposits into the Income Tax Refund Fund, the
15 Department shall deposit 3.0% into the Income Tax Surcharge
16 Local Government Distributive Fund in the State Treasury.
17 Beginning February 1, 1993 and continuing through June 30,
18 1993, of the amounts collected pursuant to subsections (a) and
19 (b) of Section 201 of the Illinois Income Tax Act, minus
20 deposits into the Income Tax Refund Fund, the Department shall
21 deposit 4.4% into the Income Tax Surcharge Local Government
22 Distributive Fund in the State Treasury. Beginning July 1,
23 1993, and continuing through June 30, 1994, of the amounts
24 collected under subsections (a) and (b) of Section 201 of this
25 Act, minus deposits into the Income Tax Refund Fund, the
26 Department shall deposit 1.475% into the Income Tax Surcharge

1 Local Government Distributive Fund in the State Treasury.

2 (f) Deposits into the State Capital Projects Fund. On
3 January 1, 2010 and thereafter, of the amounts collected
4 pursuant to subsections (a) and (b) of Section 201 of this Act,
5 minus deposits into the Income Tax Refund Fund, the Department
6 shall deposit into the State Capital Projects Fund in the State
7 treasury 100% of the amount attributable to the increase in the
8 amounts collected pursuant to subsections (a) and (b) of
9 Section 201 of this Act under this amendatory Act of the 96th
10 General Assembly.

11 (Source: P.A. 94-91, eff. 7-1-05; 94-839, eff. 6-6-06; 95-707,
12 eff. 1-11-08; 95-744, eff. 7-18-08; revised 10-23-08.)

13 Section 15. The Illinois Vehicle Code is amended by
14 changing Sections 15-111, and 15-112 as follows:

15 (625 ILCS 5/15-111) (from Ch. 95 1/2, par. 15-111)

16 Sec. 15-111. Wheel and axle loads and gross weights.

17 (a) On non-designated highways, no vehicle or combination
18 of vehicles equipped with pneumatic tires may be operated,
19 unladen or with load, when the total weight transmitted to the
20 road surface exceeds 20,000 ~~18,000~~ pounds on a single axle or
21 32,000 pounds on a tandem axle with no axle within the tandem
22 exceeding 20,000 ~~18,000~~ pounds except:

23 (1) when a different limit is established and posted in
24 accordance with Section 15-316 of this Code;

1 (2) vehicles for which the Department of
2 Transportation and local authorities issue overweight
3 permits under authority of Section 15-301 of this Code;

4 (3) tow trucks subject to the conditions provided in
5 subsection (d) may not exceed 24,000 pounds on a single
6 rear axle or 44,000 pounds on a tandem rear axle;

7 (4) any single axle of a 2-axle truck weighing 36,000
8 pounds or less and not a part of a combination of vehicles,
9 shall not exceed 20,000 pounds;

10 (5) any single axle of a 2-axle truck equipped with a
11 personnel lift or digger derrick, weighing 36,000 pounds or
12 less, owned and operated by a public utility, shall not
13 exceed 20,000 pounds;

14 (6) any single axle of a 2-axle truck specially
15 equipped with a front loading compactor used exclusively
16 for garbage, refuse, or recycling may not exceed 20,000
17 pounds per axle, provided that the gross weight of the
18 vehicle does not exceed 40,000 pounds;

19 (7) a truck, not in combination and specially equipped
20 with a selfcompactor or an industrial roll-off hoist and
21 roll-off container, used exclusively for garbage or refuse
22 operations may, when laden, transmit upon the road surface
23 the following maximum weights: 22,000 pounds on a single
24 axle; 40,000 pounds on a tandem axle;

25 (8) a truck, not in combination and used exclusively
26 for the collection of rendering materials, may, when laden,

1 transmit upon the road surface the following maximum
2 weights: 22,000 pounds on a single axle; 40,000 pounds on a
3 tandem axle;

4 (9) tandem axles on a 3-axle truck registered as a
5 Special Hauling Vehicle, manufactured prior to or in the
6 model year of 2014 and first registered in Illinois prior
7 to January 1, 2015, with a distance greater than 72 inches
8 but not more than 96 inches between any series of 2 axles,
9 is allowed a combined weight on the series not to exceed
10 36,000 pounds and neither axle of the series may exceed
11 18,000 pounds. Any vehicle of this type manufactured after
12 the model year of 2014 or first registered in Illinois
13 after December 31, 2014 may not exceed a combined weight of
14 34,000 ~~32,000~~ pounds through the series of 2 axles and
15 neither axle of the series may exceed 20,000 ~~18,000~~ pounds;

16 (10) a 4-axle truck mixer registered as a Special
17 Hauling Vehicle, used exclusively for the mixing and
18 transportation of concrete in the plastic state and
19 manufactured prior to or in the model year of 2014 and
20 first registered in Illinois prior to January 1, 2015, is
21 allowed the following maximum weights: 20,000 pounds on any
22 single axle; 36,000 pounds on any series of 2 axles greater
23 than 72 inches but not more than 96 inches; and 34,000
24 pounds on any series of 2 axles greater than 40 inches but
25 not more than 72 inches;

26 (11) 4-axle vehicles or a 5 or more axle combination of

1 vehicles: The weight transmitted upon the road surface
 2 through any series of 3 axles whose centers are more than
 3 96 inches apart, measured between extreme axles in the
 4 series, may not exceed those allowed in the table contained
 5 in subsection (f) of this Section. No axle or tandem axle
 6 of the series may exceed the maximum weight permitted under
 7 this Section for a single or tandem axle.

8 No vehicle or combination of vehicles equipped with other
 9 than pneumatic tires may be operated, unladen or with load,
 10 upon the highways of this State when the gross weight on the
 11 road surface through any wheel exceeds 800 pounds per inch
 12 width of tire tread or when the gross weight on the road
 13 surface through any axle exceeds 16,000 pounds.

14 (b) On non-designated highways, the gross weight of
 15 vehicles and combination of vehicles including the weight of
 16 the vehicle or combination and its maximum load shall be
 17 subject to the foregoing limitations and further shall not
 18 exceed the following gross weights dependent upon the number of
 19 axles and distance between extreme axles of the vehicle or
 20 combination measured longitudinally to the nearest foot.

21 VEHICLES HAVING 2 AXLES 40,000 ~~36,000~~ pounds

22 VEHICLES OR COMBINATIONS

23 HAVING 3 AXLES

24 With Tandem With or

1	Axles		Without	
2			Tandem Axles	
3	Minimum		Minimum	
4	distance to	Maximum	distance to	Maximum
5	nearest foot	Gross	nearest foot	Gross
6	between	Weight	between	Weight
7	extreme axles	(pounds)	extreme axles	(pounds)
8	10 feet	41,000	16 feet	46,000
9	11	42,000	17	47,000
10	12	43,000	18	47,500
11	13	44,000	19	48,000
12	14	44,500	20	49,000
13	15	45,000	21 feet or more	50,000

14 VEHICLES OR COMBINATIONS HAVING 4 AXLES

15	Minimum		Minimum	
16	distance to	Maximum	distance to	Maximum
17	nearest foot	Gross	nearest foot	Gross
18	between	Weight	between	Weight
19	extreme axles	(pounds)	extreme axles	(pounds)
20	15 feet	50,000	26 feet	57,500
21	16	50,500	27	58,000
22	17	51,500	28	58,500
23	18	52,000	29	59,500
24	19	52,500	30	60,000
25	20	53,500	31	60,500

1 with 3 axles 54,000 pounds

2 TWO AXLE TRUCKS EQUIPPED WITH
3 A FRONT LOADING COMPACTOR USED EXCLUSIVELY
4 FOR THE COLLECTION OF GARBAGE, REFUSE, OR RECYCLING
5 with 2 axles 40,000 pounds

6 A 4-axle truck mixer registered as a Special Hauling
7 Vehicle, used exclusively for mixing and transportation of
8 concrete in the plastic state, manufactured before or in the
9 model year of 2014, and first registered in Illinois before
10 January 1, 2015, is allowed a maximum gross weight listed in
11 the table of subsection (f) of this Section for 4 axles. This
12 vehicle, while loaded with concrete in the plastic state, is
13 not subject to the series of 3 axles requirement provided for
14 in subdivision (a)(11) of this Section, but no axle or tandem
15 axle of the series may exceed the maximum weight permitted
16 under subdivision (a)(10) of this Section.

17 (b-1) As used in this Section, a "recycling haul" or
18 "recycling operation" means the hauling of segregated,
19 non-hazardous, non-special, homogeneous non-putrescible
20 materials, such as paper, glass, cans, or plastic, for
21 subsequent use in the secondary materials market.

22 (c) Cities having a population of more than 50,000 may
23 permit by ordinance axle loads on 2 axle motor vehicles 33 1/2%
24 above those provided for herein, but the increase shall not

1 become effective until the city has officially notified the
2 Department of the passage of the ordinance and shall not apply
3 to those vehicles when outside of the limits of the city, nor
4 shall the gross weight of any 2 axle motor vehicle operating
5 over any street of the city exceed 40,000 pounds.

6 (d) Weight limitations shall not apply to vehicles
7 (including loads) operated by a public utility when
8 transporting equipment required for emergency repair of public
9 utility facilities or properties or water wells.

10 A combination of vehicles, including a tow truck and a
11 disabled vehicle or disabled combination of vehicles, that
12 exceeds the weight restriction imposed by this Code, may be
13 operated on a public highway in this State provided that
14 neither the disabled vehicle nor any vehicle being towed nor
15 the tow truck itself shall exceed the weight limitations
16 permitted under this Chapter. During the towing operation,
17 neither the tow truck nor the vehicle combination shall exceed
18 24,000 pounds on a single rear axle and 44,000 pounds on a
19 tandem rear axle, provided the towing vehicle:

20 (1) is specifically designed as a tow truck having a
21 gross vehicle weight rating of at least 18,000 pounds and
22 is equipped with air brakes, provided that air brakes are
23 required only if the towing vehicle is towing a vehicle,
24 semitrailer, or tractor-trailer combination that is
25 equipped with air brakes;

26 (2) is equipped with flashing, rotating, or

1 oscillating amber lights, visible for at least 500 feet in
2 all directions;

3 (3) is capable of utilizing the lighting and braking
4 systems of the disabled vehicle or combination of vehicles;
5 and

6 (4) does not engage in a tow exceeding 20 miles from
7 the initial point of wreck or disablement. Any additional
8 movement of the vehicles may occur only upon issuance of
9 authorization for that movement under the provisions of
10 Sections 15-301 through 15-319 of this Code. The towing
11 vehicle, however, may tow any disabled vehicle from the
12 initial point of wreck or disablement to a point where
13 repairs are actually to occur. This movement shall be valid
14 only on State routes. The tower must abide by posted bridge
15 weight limits.

16 Gross weight limits shall not apply to the combination of
17 the tow truck and vehicles being towed. The tow truck license
18 plate must cover the operating empty weight of the tow truck
19 only. The weight of each vehicle being towed shall be covered
20 by a valid license plate issued to the owner or operator of the
21 vehicle being towed and displayed on that vehicle. If no valid
22 plate issued to the owner or operator of that vehicle is
23 displayed on that vehicle, or the plate displayed on that
24 vehicle does not cover the weight of the vehicle, the weight of
25 the vehicle shall be covered by the third tow truck plate
26 issued to the owner or operator of the tow truck and

1 temporarily affixed to the vehicle being towed. If a roll-back
2 carrier is registered and being used as a tow truck, however,
3 the license plate or plates for the tow truck must cover the
4 gross vehicle weight, including any load carried on the bed of
5 the roll-back carrier.

6 The Department may by rule or regulation prescribe
7 additional requirements. However, nothing in this Code shall
8 prohibit a tow truck under instructions of a police officer
9 from legally clearing a disabled vehicle, that may be in
10 violation of weight limitations of this Chapter, from the
11 roadway to the berm or shoulder of the highway. If in the
12 opinion of the police officer that location is unsafe, the
13 officer is authorized to have the disabled vehicle towed to the
14 nearest place of safety.

15 For the purpose of this subsection, gross vehicle weight
16 rating, or GVWR, shall mean the value specified by the
17 manufacturer as the loaded weight of the tow truck.

18 (e) No vehicle or combination of vehicles equipped with
19 pneumatic tires shall be operated, unladen or with load, upon
20 the highways of this State in violation of the provisions of
21 any permit issued under the provisions of Sections 15-301
22 through 15-319 of this Chapter.

23 (f) On designated Class I, II, or III highways and the
24 National System of Interstate and Defense Highways, no vehicle
25 or combination of vehicles with pneumatic tires may be
26 operated, unladen or with load, when the total weight on the

1 road surface exceeds the following: 20,000 pounds on a single
 2 axle; 34,000 pounds on a tandem axle with no axle within the
 3 tandem exceeding 20,000 pounds; 80,000 pounds gross weight for
 4 vehicle combinations of 5 or more axles; or a total weight on a
 5 group of 2 or more consecutive axles in excess of that weight
 6 produced by the application of the following formula: $W = 500$
 7 times the sum of (LN divided by N-1) + 12N + 36, where "W"
 8 equals overall total weight on any group of 2 or more
 9 consecutive axles to the nearest 500 pounds, "L" equals the
 10 distance measured to the nearest foot between extremes of any
 11 group of 2 or more consecutive axles, and "N" equals the number
 12 of axles in the group under consideration.

13 The above formula when expressed in tabular form results in
 14 allowable loads as follows:

15	Distance measured					
16	to the nearest					
17	foot between the					
18	extremes of any		Maximum weight in pounds			
19	group of 2 or		of any group of			
20	more consecutive		2 or more consecutive axles			
21	axles					
22	feet	2 axles	3 axles	4 axles	5 axles	6 axles
23	4	34,000				
24	5	34,000				
25	6	34,000				

1	7	34,000				
2	8	38,000*	42,000			
3	9	39,000	42,500			
4	10	40,000	43,500			
5	11		44,000			
6	12		45,000	50,000		
7	13		45,500	50,500		
8	14		46,500	51,500		
9	15		47,000	52,000		
10	16		48,000	52,500	58,000	
11	17		48,500	53,500	58,500	
12	18		49,500	54,000	59,000	
13	19		50,000	54,500	60,000	
14	20		51,000	55,500	60,500	66,000
15	21		51,500	56,000	61,000	66,500
16	22		52,500	56,500	61,500	67,000
17	23		53,000	57,500	62,500	68,000
18	24		54,000	58,000	63,000	68,500
19	25		54,500	58,500	63,500	69,000
20	26		55,500	59,500	64,000	69,500
21	27		56,000	60,000	65,000	70,000
22	28		57,000	60,500	65,500	71,000
23	29		57,500	61,500	66,000	71,500
24	30		58,500	62,000	66,500	72,000
25	31		59,000	62,500	67,500	72,500
26	32		60,000	63,500	68,000	73,000

1	33	64,000	68,500	74,000
2	34	64,500	69,000	74,500
3	35	65,500	70,000	75,000
4	36	66,000	70,500	75,500
5	37	66,500	71,000	76,000
6	38	67,500	72,000	77,000
7	39	68,000	72,500	77,500
8	40	68,500	73,000	78,000
9	41	69,500	73,500	78,500
10	42	70,000	74,000	79,000
11	43	70,500	75,000	80,000
12	44	71,500	75,500	
13	45	72,000	76,000	
14	46	72,500	76,500	
15	47	73,500	77,500	
16	48	74,000	78,000	
17	49	74,500	78,500	
18	50	75,500	79,000	
19	51	76,000	80,000	
20	52	76,500		
21	53	77,500		
22	54	78,000		
23	55	78,500		
24	56	79,500		
25	57	80,000		

26 *If the distance between 2 axles is 96 inches or less, the 2

1 axles are tandem axles and the maximum total weight may not
2 exceed 34,000 pounds, notwithstanding the higher limit
3 resulting from the application of the formula.

4 Vehicles not in a combination having more than 4 axles may
5 not exceed the weight in the table in this subsection (f) for 4
6 axles measured between the extreme axles of the vehicle.

7 Vehicles in a combination having more than 6 axles may not
8 exceed the weight in the table in this subsection (f) for 6
9 axles measured between the extreme axles of the combination.

10 Local authorities, with respect to streets and highways
11 under their jurisdiction, without additional fees, may also by
12 ordinance or resolution allow the weight limitations of this
13 subsection, provided the maximum gross weight on any one axle
14 shall not exceed 20,000 pounds and the maximum total weight on
15 any tandem axle shall not exceed 34,000 pounds, on designated
16 highways when appropriate regulatory signs giving notice are
17 erected upon the street or highway or portion of any street or
18 highway affected by the ordinance or resolution.

19 The following are exceptions to the above formula:

20 (1) Two consecutive sets of tandem axles may carry a
21 total weight of 34,000 pounds each if the overall distance
22 between the first and last axles of the consecutive sets of
23 tandem axles is 36 feet or more.

24 (2) Vehicles for which a different limit is established
25 and posted in accordance with Section 15-316 of this Code.

26 (3) Vehicles for which the Department of

1 Transportation and local authorities issue overweight
2 permits under authority of Section 15-301 of this Code.
3 These vehicles are not subject to the bridge formula.

4 (4) Tow trucks subject to the conditions provided in
5 subsection (d) may not exceed 24,000 pounds on a single
6 rear axle or 44,000 pounds on a tandem rear axle.

7 (5) A tandem axle on a 3-axle truck registered as a
8 Special Hauling Vehicle, manufactured prior to or in the
9 model year of 2014, and registered in Illinois prior to
10 January 1, 2015, with a distance between 2 axles in a
11 series greater than 72 inches but not more than 96 inches
12 may not exceed a total weight of 36,000 pounds and neither
13 axle of the series may exceed 18,000 pounds.

14 (6) A truck not in combination, equipped with a self
15 compactor or an industrial roll-off hoist and roll-off
16 container, used exclusively for garbage, refuse, or
17 recycling operations, may, when laden, transmit upon the
18 road surface, except when on part of the National System of
19 Interstate and Defense Highways, the following maximum
20 weights: 22,000 pounds on a single axle; 40,000 pounds on a
21 tandem axle; 36,000 pounds gross weight on a 2-axle
22 vehicle; 54,000 pounds gross weight on a 3-axle vehicle.
23 This vehicle is not subject to the bridge formula.

24 (7) Combinations of vehicles, registered as Special
25 Hauling Vehicles that include a semitrailer manufactured
26 prior to or in the model year of 2014, and registered in

1 Illinois prior to January 1, 2015, having 5 axles with a
2 distance of 42 feet or less between extreme axles, may not
3 exceed the following maximum weights: 18,000 pounds on a
4 single axle; 32,000 pounds on a tandem axle; and 72,000
5 pounds gross weight. This combination of vehicles is not
6 subject to the bridge formula. For all those combinations
7 of vehicles that include a semitrailer manufactured after
8 the effective date of this amendatory Act of the 92nd
9 General Assembly, the overall distance between the first
10 and last axles of the 2 sets of tandems must be 18 feet 6
11 inches or more. Any combination of vehicles that has had
12 its cargo container replaced in its entirety after December
13 31, 2014 may not exceed the weights allowed by the bridge
14 formula.

15 (8) A 4-axle truck mixer registered as a Special
16 Hauling Vehicle, used exclusively for the mixing and
17 transportation of concrete in the plastic state,
18 manufactured before or in the model year of 2014, first
19 registered in Illinois before January 1, 2015, and not
20 operated on a highway that is part of the National System
21 of Interstate Highways, is allowed the following maximum
22 weights: 20,000 pounds on any single axle; 36,000 pounds on
23 a series of axles greater than 72 inches but not more than
24 96 inches; and 34,000 pounds on any series of 2 axles
25 greater than 40 inches but not more than 72 inches. The
26 gross weight of this vehicle may not exceed the weights

1 allowed by the bridge formula for 4 axles. The bridge
2 formula does not apply to any series of 3 axles while the
3 vehicle is transporting concrete in the plastic state, but
4 no axle or tandem axle of the series may exceed the maximum
5 weight permitted under this subsection (f).

6 No vehicle or combination of vehicles equipped with other
7 than pneumatic tires may be operated, unladen or with load,
8 upon the highways of this State when the gross weight on the
9 road surface through any wheel exceeds 800 pounds per inch
10 width of tire tread or when the gross weight on the road
11 surface through any axle exceeds 16,000 pounds.

12 (f-1) A vehicle and load not exceeding 80,000 ~~73,280~~ pounds
13 is allowed access as follows:

14 (1) From any State designated highway onto any county,
15 township, or municipal highway for a distance of 5 highway
16 miles for the purpose of loading and unloading, provided:

17 (A) The vehicle and load does not exceed 8 feet 6
18 inches in width and 65 feet overall length.

19 (B) There is no sign prohibiting that access.

20 (C) The route is not being used as a thoroughfare
21 between State designated highways.

22 (2) From any State designated highway onto any county
23 or township highway for a distance of 5 highway miles, or
24 any municipal highway for a distance of one highway mile
25 for the purpose of food, fuel, repairs, and rest, provided:

26 (A) The vehicle and load does not exceed 8 feet 6

1 inches in width and 65 feet overall length.

2 (B) There is no sign prohibiting that access.

3 (C) The route is not being used as a thoroughfare
4 between State designated highways.

5 (f-2) A vehicle and load greater than 80,000 ~~73,280~~ pounds
6 in weight ~~but not exceeding 80,000 pounds~~ is allowed access as
7 follows:

8 (1) From a Class I highway onto any street or highway
9 for a distance of one highway mile for the purpose of
10 loading, unloading, food, fuel, repairs, and rest,
11 provided there is no sign prohibiting that access.

12 (2) From a Class I, II, or III highway onto any State
13 highway or any local designated highway for a distance of 5
14 highway miles for the purpose of loading, unloading, food,
15 fuel, repairs, and rest.

16 Section 5-35 of the Illinois Administrative Procedure Act
17 relating to procedures for rulemaking shall not apply to the
18 designation of highways under this subsection.

19 (g) No person shall operate a vehicle or combination of
20 vehicles over a bridge or other elevated structure constituting
21 part of a highway with a gross weight that is greater than the
22 maximum weight permitted by the Department, when the structure
23 is sign posted as provided in this Section.

24 (h) The Department upon request from any local authority
25 shall, or upon its own initiative may, conduct an investigation
26 of any bridge or other elevated structure constituting a part

1 of a highway, and if it finds that the structure cannot with
2 safety to itself withstand the weight of vehicles otherwise
3 permissible under this Code the Department shall determine and
4 declare the maximum weight of vehicles that the structures can
5 withstand, and shall cause or permit suitable signs stating
6 maximum weight to be erected and maintained before each end of
7 the structure. No person shall operate a vehicle or combination
8 of vehicles over any structure with a gross weight that is
9 greater than the posted maximum weight.

10 (i) Upon the trial of any person charged with a violation
11 of subsections (g) or (h) of this Section, proof of the
12 determination of the maximum allowable weight by the Department
13 and the existence of the signs, constitutes conclusive evidence
14 of the maximum weight that can be maintained with safety to the
15 bridge or structure.

16 (Source: P.A. 94-464, eff. 1-1-06; 94-926, eff. 1-1-07; 95-51,
17 eff. 1-1-08.)

18 (625 ILCS 5/15-112) (from Ch. 95 1/2, par. 15-112)

19 Sec. 15-112. Officers to weigh vehicles and require removal
20 of excess loads.

21 (a) Any police officer having reason to believe that the
22 weight of a vehicle and load is unlawful shall require the
23 driver to stop and submit to a weighing of the same either by
24 means of a portable or stationary scales that have been tested
25 and approved at a frequency prescribed by the Illinois

1 Department of Agriculture, or for those scales operated by the
2 State, when such tests are requested by the Department of State
3 Police, whichever is more frequent. If such scales are not
4 available at the place where such vehicle is stopped, the
5 police officer shall require that such vehicle be driven to the
6 nearest available scale that has been tested and approved
7 pursuant to this Section by the Illinois Department of
8 Agriculture. Notwithstanding any provisions of the Weights and
9 Measures Act or the United States Department of Commerce NIST
10 handbook 44, multi or single draft weighing is an acceptable
11 method of weighing by law enforcement for determining a
12 violation of Chapter 3 or 15 of this Code. Law enforcement is
13 exempt from the requirements of commercial weighing
14 established in NIST handbook 44.

15 Within 18 months after the effective date of this
16 amendatory Act of the 91st General Assembly, all municipal and
17 county officers, technicians, and employees who set up and
18 operate portable scales for wheel load or axle load or both and
19 issue citations based on the use of portable scales for wheel
20 load or axle load or both and who have not successfully
21 completed initial classroom and field training regarding the
22 set up and operation of portable scales, shall attend and
23 successfully complete initial classroom and field training
24 administered by the Illinois Law Enforcement Training
25 Standards Board.

26 (b) Whenever an officer, upon weighing a vehicle and the

1 load, determines that the weight is unlawful, such officer
2 shall require the driver to stop the vehicle in a suitable
3 place and remain standing until such portion of the load is
4 removed as may be necessary to reduce the weight of the vehicle
5 to the limit permitted under this Chapter, or to the limit
6 permitted under the terms of a permit issued pursuant to
7 Sections 15-301 through 15-318 and shall forthwith arrest the
8 driver or owner. All material so unloaded shall be cared for by
9 the owner or operator of the vehicle at the risk of such owner
10 or operator; however, whenever a 3 or 4 axle vehicle with a
11 tandem axle dimension greater than 72 inches, but less than 96
12 inches and registered as a Special Hauling Vehicle is
13 transporting asphalt or concrete in the plastic state that
14 exceeds axle weight or gross weight limits by less than 4,000
15 pounds, the owner or operator of the vehicle shall accept the
16 arrest ticket or tickets for the alleged violations under this
17 Section and proceed without shifting or reducing the load being
18 transported or may shift or reduce the load under the
19 provisions of subsection (d) or (e) of this Section, when
20 applicable. Any fine imposed following an overweight violation
21 by a vehicle registered as a Special Hauling Vehicle
22 transporting asphalt or concrete in the plastic state shall be
23 paid as provided in subsection 4 of paragraph (a) of Section
24 16-105 of this Code.

25 (c) The Department of Transportation may, at the request of
26 the Department of State Police, erect appropriate regulatory

1 signs on any State highway directing second division vehicles
2 to a scale. The Department of Transportation may also, at the
3 direction of any State Police officer, erect portable
4 regulating signs on any highway directing second division
5 vehicles to a portable scale. Every such vehicle, pursuant to
6 such sign, shall stop and be weighed.

7 (d) Whenever any axle load of a vehicle exceeds the axle or
8 tandem axle weight limits permitted by paragraph (a) or (f) of
9 Section 15-111 by 2000 pounds or less, the owner or operator of
10 the vehicle must shift or remove the excess so as to comply
11 with paragraph (a) or (f) of Section 15-111. No overweight
12 arrest ticket shall be issued to the owner or operator of the
13 vehicle by any officer if the excess weight is shifted or
14 removed as required by this paragraph.

15 (e) Whenever the gross weight of a vehicle with a
16 registered gross weight of 80,000 ~~73,280~~ pounds or less exceeds
17 the weight limits of paragraph (b) or (f) of Section 15-111 of
18 this Chapter by 2000 pounds or less, the owner or operator of
19 the vehicle must remove the excess. Whenever the gross weight
20 of a vehicle with a registered gross weight of 80,000 ~~73,281~~
21 pounds or more exceeds the weight limits of paragraph (b) or
22 (f) of Section 15-111 by 1,000 pounds or less or 2,000 pounds
23 or less if weighed on wheel load weighers, the owner or
24 operator of the vehicle must remove the excess. In either case
25 no arrest ticket for any overweight violation of this Code
26 shall be issued to the owner or operator of the vehicle by any

1 officer if the excess weight is removed as required by this
2 paragraph. A person who has been granted a special permit under
3 Section 15-301 of this Code shall not be granted a tolerance on
4 wheel load weighers.

5 (f) Whenever an axle load of a vehicle exceeds axle weight
6 limits allowed by the provisions of a permit an arrest ticket
7 shall be issued, but the owner or operator of the vehicle may
8 shift the load so as to comply with the provisions of the
9 permit. Where such shifting of a load to comply with the permit
10 is accomplished, the owner or operator of the vehicle may then
11 proceed.

12 (g) Any driver of a vehicle who refuses to stop and submit
13 his vehicle and load to weighing after being directed to do so
14 by an officer or removes or causes the removal of the load or
15 part of it prior to weighing is guilty of a business offense
16 and shall be fined not less than \$500 nor more than \$2,000.

17 (Source: P.A. 91-129, eff. 7-16-99; 92-417, eff. 1-1-02.)

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.