

1 AN ACT concerning State government.

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

4 ARTICLE 1.

5 SHORT TITLE; PURPOSE

6 Section 1-1. Short Title. This Act may be cited as the  
7 FY2014 Budget Implementation Act.

8 Section 1-5. Purpose. It is the purpose of this Act to make  
9 changes in State programs that are necessary to implement the  
10 Governor's Fiscal Year 2014 budget recommendations.

11 ARTICLE 5.

12 AMENDATORY PROVISIONS

13 Section 5-10. The Department of Agriculture Law of the  
14 Civil Administrative Code of Illinois is amended by adding  
15 Section 205-103 as follows:

16 (20 ILCS 205/205-103 new)

17 Sec. 205-103. Forever Green Illinois Program.

18 (a) There is created within the Department the Forever  
19 Green Illinois Program, to be administered by the Department as

1 provided in this Section.

2 (b) The Department has the power to engage in the  
3 maintenance and beautification of greenery on property owned or  
4 controlled by the State or a unit of local government. The  
5 Department may contract with private entities to perform the  
6 activities described in this subsection.

7 (c) The Department shall promulgate rules for the  
8 administration, operation, and maintenance of the Program and  
9 may adopt emergency rules as soon as practicable to begin  
10 implementation of the Program.

11 (d) For the purposes of this Section, "greenery" includes  
12 grass, weeds, trees, shrubs, bushes, plants, and other plant  
13 material.

14 Section 5-15. The Illinois Criminal Justice Information  
15 Act is amended by changing Section 9.2 as follows:

16 (20 ILCS 3930/9.2)

17 Sec. 9.2. The Juvenile Accountability Incentive Block  
18 Grant Fund is hereby created as a special fund in the State  
19 treasury. Deposits to this Fund shall consist of receipts from  
20 the federal government under the Juvenile Accountability  
21 Incentive Block Grant program and interest earned from the  
22 investment of moneys in the Fund. Disbursements from the Fund  
23 shall be made, subject to appropriation, through fiscal year  
24 2013 by the Illinois Criminal Justice Information Authority and

1 beginning in fiscal year 2014 by the Department of Human  
2 Services in accordance with the guidelines established by the  
3 federal government for the Juvenile Accountability Incentive  
4 Block Grant Program. Specifically, the Fund may be used to  
5 provide financial support to State agencies (including the  
6 Illinois Criminal Justice Information Authority and the  
7 Department of Human Services) and units of local government and  
8 to pay the Authority's or Department's administrative costs  
9 associated with the Juvenile Accountability Incentive Block  
10 Grant Program.

11 (Source: P.A. 90-587, eff. 7-1-98.)

12 Section 5-20. The State Revenue Sharing Act is amended by  
13 changing Section 12 as follows:

14 (30 ILCS 115/12) (from Ch. 85, par. 616)

15 Sec. 12. Personal Property Tax Replacement Fund. There is  
16 hereby created the Personal Property Tax Replacement Fund, a  
17 special fund in the State Treasury into which shall be paid all  
18 revenue realized:

19 (a) all amounts realized from the additional personal  
20 property tax replacement income tax imposed by subsections (c)  
21 and (d) of Section 201 of the Illinois Income Tax Act, except  
22 for those amounts deposited into the Income Tax Refund Fund  
23 pursuant to subsection (c) of Section 901 of the Illinois  
24 Income Tax Act; and

1 (b) all amounts realized from the additional personal  
2 property replacement invested capital taxes imposed by Section  
3 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue  
4 Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and  
5 Section 3 of the Water Company Invested Capital Tax Act, and  
6 amounts payable to the Department of Revenue under the  
7 Telecommunications Infrastructure Maintenance Fee Act.

8 As soon as may be after the end of each month, the  
9 Department of Revenue shall certify to the Treasurer and the  
10 Comptroller the amount of all refunds paid out of the General  
11 Revenue Fund through the preceding month on account of  
12 overpayment of liability on taxes paid into the Personal  
13 Property Tax Replacement Fund. Upon receipt of such  
14 certification, the Treasurer and the Comptroller shall  
15 transfer the amount so certified from the Personal Property Tax  
16 Replacement Fund into the General Revenue Fund.

17 The payments of revenue into the Personal Property Tax  
18 Replacement Fund shall be used exclusively for distribution to  
19 taxing districts, regional offices and officials ~~for fiscal~~  
20 ~~years 2012 and 2013 only~~, and local officials as provided in  
21 this Section and in the School Code, payment of the ordinary  
22 and contingent expenses of the Property Tax Appeal Board,  
23 payment of the expenses of the Department of Revenue incurred  
24 in administering the collection and distribution of monies paid  
25 into the Personal Property Tax Replacement Fund and transfers  
26 due to refunds to taxpayers for overpayment of liability for

1 taxes paid into the Personal Property Tax Replacement Fund.

2 In addition, moneys in the Personal Property Tax  
3 Replacement Fund may be used to pay any of the following: (i)  
4 salary, stipends, and additional compensation as provided by  
5 law for chief election clerks, county clerks, and county  
6 recorders; (ii) costs associated with regional offices of  
7 education and educational service centers; (iii)  
8 reimbursements payable by the State Board of Elections under  
9 Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the  
10 Election Code; and (iv) expenses of the Illinois Educational  
11 Labor Relations Board.

12 As soon as may be after the effective date of this  
13 amendatory Act of 1980, the Department of Revenue shall certify  
14 to the Treasurer the amount of net replacement revenue paid  
15 into the General Revenue Fund prior to that effective date from  
16 the additional tax imposed by Section 2a.1 of the Messages Tax  
17 Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of  
18 the Public Utilities Revenue Act; Section 3 of the Water  
19 Company Invested Capital Tax Act; amounts collected by the  
20 Department of Revenue under the Telecommunications  
21 Infrastructure Maintenance Fee Act; and the additional  
22 personal property tax replacement income tax imposed by the  
23 Illinois Income Tax Act, as amended by Public Act 81-1st  
24 Special Session-1. Net replacement revenue shall be defined as  
25 the total amount paid into and remaining in the General Revenue  
26 Fund as a result of those Acts minus the amount outstanding and

1 obligated from the General Revenue Fund in state vouchers or  
2 warrants prior to the effective date of this amendatory Act of  
3 1980 as refunds to taxpayers for overpayment of liability under  
4 those Acts.

5 All interest earned by monies accumulated in the Personal  
6 Property Tax Replacement Fund shall be deposited in such Fund.  
7 All amounts allocated pursuant to this Section are appropriated  
8 on a continuing basis.

9 Prior to December 31, 1980, as soon as may be after the end  
10 of each quarter beginning with the quarter ending December 31,  
11 1979, and on and after December 31, 1980, as soon as may be  
12 after January 1, March 1, April 1, May 1, July 1, August 1,  
13 October 1 and December 1 of each year, the Department of  
14 Revenue shall allocate to each taxing district as defined in  
15 Section 1-150 of the Property Tax Code, in accordance with the  
16 provisions of paragraph (2) of this Section the portion of the  
17 funds held in the Personal Property Tax Replacement Fund which  
18 is required to be distributed, as provided in paragraph (1),  
19 for each quarter. Provided, however, under no circumstances  
20 shall any taxing district during each of the first two years of  
21 distribution of the taxes imposed by this amendatory Act of  
22 1979 be entitled to an annual allocation which is less than the  
23 funds such taxing district collected from the 1978 personal  
24 property tax. Provided further that under no circumstances  
25 shall any taxing district during the third year of distribution  
26 of the taxes imposed by this amendatory Act of 1979 receive

1 less than 60% of the funds such taxing district collected from  
2 the 1978 personal property tax. In the event that the total of  
3 the allocations made as above provided for all taxing  
4 districts, during either of such 3 years, exceeds the amount  
5 available for distribution the allocation of each taxing  
6 district shall be proportionately reduced. Except as provided  
7 in Section 13 of this Act, the Department shall then certify,  
8 pursuant to appropriation, such allocations to the State  
9 Comptroller who shall pay over to the several taxing districts  
10 the respective amounts allocated to them.

11 Any township which receives an allocation based in whole or  
12 in part upon personal property taxes which it levied pursuant  
13 to Section 6-507 or 6-512 of the Illinois Highway Code and  
14 which was previously required to be paid over to a municipality  
15 shall immediately pay over to that municipality a proportionate  
16 share of the personal property replacement funds which such  
17 township receives.

18 Any municipality or township, other than a municipality  
19 with a population in excess of 500,000, which receives an  
20 allocation based in whole or in part on personal property taxes  
21 which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the  
22 Illinois Local Library Act and which was previously required to  
23 be paid over to a public library shall immediately pay over to  
24 that library a proportionate share of the personal property tax  
25 replacement funds which such municipality or township  
26 receives; provided that if such a public library has converted

1 to a library organized under The Illinois Public Library  
2 District Act, regardless of whether such conversion has  
3 occurred on, after or before January 1, 1988, such  
4 proportionate share shall be immediately paid over to the  
5 library district which maintains and operates the library.  
6 However, any library that has converted prior to January 1,  
7 1988, and which hitherto has not received the personal property  
8 tax replacement funds, shall receive such funds commencing on  
9 January 1, 1988.

10 Any township which receives an allocation based in whole or  
11 in part on personal property taxes which it levied pursuant to  
12 Section 1c of the Public Graveyards Act and which taxes were  
13 previously required to be paid over to or used for such public  
14 cemetery or cemeteries shall immediately pay over to or use for  
15 such public cemetery or cemeteries a proportionate share of the  
16 personal property tax replacement funds which the township  
17 receives.

18 Any taxing district which receives an allocation based in  
19 whole or in part upon personal property taxes which it levied  
20 for another governmental body or school district in Cook County  
21 in 1976 or for another governmental body or school district in  
22 the remainder of the State in 1977 shall immediately pay over  
23 to that governmental body or school district the amount of  
24 personal property replacement funds which such governmental  
25 body or school district would receive directly under the  
26 provisions of paragraph (2) of this Section, had it levied its



1 own taxes.

2 (1) The portion of the Personal Property Tax  
3 Replacement Fund required to be distributed as of the time  
4 allocation is required to be made shall be the amount  
5 available in such Fund as of the time allocation is  
6 required to be made.

7 The amount available for distribution shall be the  
8 total amount in the fund at such time minus the necessary  
9 administrative and other authorized expenses as limited by  
10 the appropriation and the amount determined by: (a) \$2.8  
11 million for fiscal year 1981; (b) for fiscal year 1982,  
12 .54% of the funds distributed from the fund during the  
13 preceding fiscal year; (c) for fiscal year 1983 through  
14 fiscal year 1988, .54% of the funds distributed from the  
15 fund during the preceding fiscal year less .02% of such  
16 fund for fiscal year 1983 and less .02% of such funds for  
17 each fiscal year thereafter; (d) for fiscal year 1989  
18 through fiscal year 2011 no more than 105% of the actual  
19 administrative expenses of the prior fiscal year; (e) for  
20 fiscal year 2012 and beyond, a sufficient amount to pay (i)  
21 stipends, additional compensation, salary reimbursements,  
22 and other amounts directed to be paid out of this Fund for  
23 local officials as authorized or required by statute and  
24 (ii) no more than 105% of the actual administrative  
25 expenses of the prior fiscal year, including payment of the  
26 ordinary and contingent expenses of the Property Tax Appeal

1 Board and payment of the expenses of the Department of  
2 Revenue incurred in administering the collection and  
3 distribution of moneys paid into the Fund; or (f) for  
4 fiscal years 2012 and 2013 only, a sufficient amount to pay  
5 stipends, additional compensation, salary reimbursements,  
6 and other amounts directed to be paid out of this Fund for  
7 regional offices and officials as authorized or required by  
8 statute. Such portion of the fund shall be determined after  
9 the transfer into the General Revenue Fund due to refunds,  
10 if any, paid from the General Revenue Fund during the  
11 preceding quarter. If at any time, for any reason, there is  
12 insufficient amount in the Personal Property Tax  
13 Replacement Fund for payments for regional offices and  
14 officials or local officials or payment of costs of  
15 administration or for transfers due to refunds at the end  
16 of any particular month, the amount of such insufficiency  
17 shall be carried over for the purposes of payments for  
18 regional offices and officials, local officials, transfers  
19 into the General Revenue Fund, and costs of administration  
20 to the following month or months. Net replacement revenue  
21 held, and defined above, shall be transferred by the  
22 Treasurer and Comptroller to the Personal Property Tax  
23 Replacement Fund within 10 days of such certification.

24 (2) Each quarterly allocation shall first be  
25 apportioned in the following manner: 51.65% for taxing  
26 districts in Cook County and 48.35% for taxing districts in

1 the remainder of the State.

2 The Personal Property Replacement Ratio of each taxing  
3 district outside Cook County shall be the ratio which the Tax  
4 Base of that taxing district bears to the Downstate Tax Base.  
5 The Tax Base of each taxing district outside of Cook County is  
6 the personal property tax collections for that taxing district  
7 for the 1977 tax year. The Downstate Tax Base is the personal  
8 property tax collections for all taxing districts in the State  
9 outside of Cook County for the 1977 tax year. The Department of  
10 Revenue shall have authority to review for accuracy and  
11 completeness the personal property tax collections for each  
12 taxing district outside Cook County for the 1977 tax year.

13 The Personal Property Replacement Ratio of each Cook County  
14 taxing district shall be the ratio which the Tax Base of that  
15 taxing district bears to the Cook County Tax Base. The Tax Base  
16 of each Cook County taxing district is the personal property  
17 tax collections for that taxing district for the 1976 tax year.  
18 The Cook County Tax Base is the personal property tax  
19 collections for all taxing districts in Cook County for the  
20 1976 tax year. The Department of Revenue shall have authority  
21 to review for accuracy and completeness the personal property  
22 tax collections for each taxing district within Cook County for  
23 the 1976 tax year.

24 For all purposes of this Section 12, amounts paid to a  
25 taxing district for such tax years as may be applicable by a  
26 foreign corporation under the provisions of Section 7-202 of

1 the Public Utilities Act, as amended, shall be deemed to be  
2 personal property taxes collected by such taxing district for  
3 such tax years as may be applicable. The Director shall  
4 determine from the Illinois Commerce Commission, for any tax  
5 year as may be applicable, the amounts so paid by any such  
6 foreign corporation to any and all taxing districts. The  
7 Illinois Commerce Commission shall furnish such information to  
8 the Director. For all purposes of this Section 12, the Director  
9 shall deem such amounts to be collected personal property taxes  
10 of each such taxing district for the applicable tax year or  
11 years.

12 Taxing districts located both in Cook County and in one or  
13 more other counties shall receive both a Cook County allocation  
14 and a Downstate allocation determined in the same way as all  
15 other taxing districts.

16 If any taxing district in existence on July 1, 1979 ceases  
17 to exist, or discontinues its operations, its Tax Base shall  
18 thereafter be deemed to be zero. If the powers, duties and  
19 obligations of the discontinued taxing district are assumed by  
20 another taxing district, the Tax Base of the discontinued  
21 taxing district shall be added to the Tax Base of the taxing  
22 district assuming such powers, duties and obligations.

23 If two or more taxing districts in existence on July 1,  
24 1979, or a successor or successors thereto shall consolidate  
25 into one taxing district, the Tax Base of such consolidated  
26 taxing district shall be the sum of the Tax Bases of each of

1 the taxing districts which have consolidated.

2 If a single taxing district in existence on July 1, 1979,  
3 or a successor or successors thereto shall be divided into two  
4 or more separate taxing districts, the tax base of the taxing  
5 district so divided shall be allocated to each of the resulting  
6 taxing districts in proportion to the then current equalized  
7 assessed value of each resulting taxing district.

8 If a portion of the territory of a taxing district is  
9 disconnected and annexed to another taxing district of the same  
10 type, the Tax Base of the taxing district from which  
11 disconnection was made shall be reduced in proportion to the  
12 then current equalized assessed value of the disconnected  
13 territory as compared with the then current equalized assessed  
14 value within the entire territory of the taxing district prior  
15 to disconnection, and the amount of such reduction shall be  
16 added to the Tax Base of the taxing district to which  
17 annexation is made.

18 If a community college district is created after July 1,  
19 1979, beginning on the effective date of this amendatory Act of  
20 1995, its Tax Base shall be 3.5% of the sum of the personal  
21 property tax collected for the 1977 tax year within the  
22 territorial jurisdiction of the district.

23 The amounts allocated and paid to taxing districts pursuant  
24 to the provisions of this amendatory Act of 1979 shall be  
25 deemed to be substitute revenues for the revenues derived from  
26 taxes imposed on personal property pursuant to the provisions

1 of the "Revenue Act of 1939" or "An Act for the assessment and  
2 taxation of private car line companies", approved July 22,  
3 1943, as amended, or Section 414 of the Illinois Insurance  
4 Code, prior to the abolition of such taxes and shall be used  
5 for the same purposes as the revenues derived from ad valorem  
6 taxes on real estate.

7 Monies received by any taxing districts from the Personal  
8 Property Tax Replacement Fund shall be first applied toward  
9 payment of the proportionate amount of debt service which was  
10 previously levied and collected from extensions against  
11 personal property on bonds outstanding as of December 31, 1978  
12 and next applied toward payment of the proportionate share of  
13 the pension or retirement obligations of the taxing district  
14 which were previously levied and collected from extensions  
15 against personal property. For each such outstanding bond  
16 issue, the County Clerk shall determine the percentage of the  
17 debt service which was collected from extensions against real  
18 estate in the taxing district for 1978 taxes payable in 1979,  
19 as related to the total amount of such levies and collections  
20 from extensions against both real and personal property. For  
21 1979 and subsequent years' taxes, the County Clerk shall levy  
22 and extend taxes against the real estate of each taxing  
23 district which will yield the said percentage or percentages of  
24 the debt service on such outstanding bonds. The balance of the  
25 amount necessary to fully pay such debt service shall  
26 constitute a first and prior lien upon the monies received by

1 each such taxing district through the Personal Property Tax  
2 Replacement Fund and shall be first applied or set aside for  
3 such purpose. In counties having fewer than 3,000,000  
4 inhabitants, the amendments to this paragraph as made by this  
5 amendatory Act of 1980 shall be first applicable to 1980 taxes  
6 to be collected in 1981.

7 (Source: P.A. 96-45, eff. 7-15-09; 97-72, eff. 7-1-11; 97-619,  
8 eff. 11-14-11; 97-732, eff. 6-30-12.)

9 Section 5-25. The State Finance Act is amended by changing  
10 Sections 5.813, 5i, 6z-16, 6z-63, 6z-70, 6z-81, 6z-93, 8.3,  
11 8g-1, 13.2, and 25 as follows:

12 (30 ILCS 105/5.813)

13 Sec. 5.813. The FY13/FY14 ~~FY13~~ Backlog Payment Fund.

14 (Source: P.A. 97-732, eff. 6-30-12.)

15 (30 ILCS 105/5i new)

16 Sec. 5i. Transfers. Each year, the Governor's Office of  
17 Management and Budget shall, at the time set forth for the  
18 submission of the State budget under Section 50-5 of the State  
19 Budget Law, provide to the Chairperson and the Minority  
20 Spokesperson of each of the appropriations committees of the  
21 House of Representatives and the Senate a report of (i) all  
22 full fiscal year transfers from State general funds to any  
23 other special fund of the State in the previous fiscal year and

1 during the current fiscal year to date, and (ii) all projected  
2 full fiscal year transfers from State general funds to those  
3 funds for the remainder of the current fiscal year and the next  
4 fiscal year, based on estimates prepared by the Governor's  
5 Office of Management and Budget. The report shall include a  
6 detailed summary of the estimates upon which the projected  
7 transfers are based. The report shall also indicate, for each  
8 transfer:

9 (1) whether or not there is statutory authority for the  
10 transfer;

11 (2) if there is statutory authority for the transfer,  
12 whether that statutory authority exists for the next fiscal  
13 year; and

14 (3) whether there is debt service associated with the  
15 transfer.

16 The General Assembly shall consider the report in the  
17 appropriations process.

18 (30 ILCS 105/6z-16) (from Ch. 127, par. 142z-16)

19 Sec. 6z-16. Illinois Tax Increment Fund.

20 (a) The Illinois Tax Increment Fund is hereby created in  
21 the State Treasury. All tax revenues which by law are required  
22 to be deposited in the Illinois Tax Increment Fund shall be  
23 paid into the Illinois Tax Increment Fund. All tax revenues  
24 paid into the Illinois Tax Increment Fund shall be promptly  
25 invested by the State Treasurer in accordance with law. Three



1 percent of all deposits into the Illinois Tax Increment Fund  
2 shall be appropriated to the Illinois Department of Revenue to  
3 pay costs incurred by the Department in administering and  
4 enforcing the Tax Increment Allocation Redevelopment Act.  
5 Appropriations from the Illinois Tax Increment Fund shall also  
6 be made for proportional distributions to municipalities. If no  
7 appropriations are made during any fiscal year for distribution  
8 to municipalities, this Section shall constitute an  
9 irrevocable and continuing appropriation for the distribution  
10 of those funds, including those funds transferred under  
11 subsection (b) of this Section, in accordance with the  
12 provisions of the Tax Increment Allocation Redevelopment Act.  
13 Interest and other earnings accruing or received upon amounts  
14 in the Illinois Tax Increment Fund shall be credited to and  
15 paid into the Illinois Tax Increment Fund, and shall be used to  
16 pay amounts owing to eligible municipalities pursuant to  
17 Sections 11-74.4-8a and 11-74.4-3(i), but only to the extent  
18 there are not otherwise sufficient funds in such Illinois Tax  
19 Increment Fund to pay all amounts so due.

20 (b) Prior to January 31, 1993, the Comptroller and the  
21 Treasurer shall transfer \$9,000,000 from the General Revenue  
22 Fund to the Illinois Tax Increment Fund for distribution to  
23 municipalities within 60 days after the effective date of this  
24 amendatory Act of 1993.

25 (c) Notwithstanding any other provision of law, on December  
26 31, 2013, or as soon thereafter as practical, the State

1 Comptroller shall direct and the State Treasurer shall transfer  
2 the remaining balance from the Illinois Tax Increment Fund into  
3 the General Revenue Fund. Upon completion of the transfers, the  
4 Illinois Tax Increment Fund is dissolved, and any future  
5 deposits due to that Fund and any outstanding obligations or  
6 liabilities of that Fund pass to the General Revenue Fund.

7 (Source: P.A. 87-14; 87-1258; 87-1272.)

8 (30 ILCS 105/6z-63)

9 Sec. 6z-63. The Professional Services Fund.

10 (a) The Professional Services Fund is created as a  
11 revolving fund in the State treasury. The following moneys  
12 shall be deposited into the Fund:

13 (1) amounts authorized for transfer to the Fund from  
14 the General Revenue Fund and other State funds (except for  
15 funds classified by the Comptroller as federal trust funds  
16 or State trust funds) pursuant to State law or Executive  
17 Order;

18 (2) federal funds received by the Department of Central  
19 Management Services (the "Department") as a result of  
20 expenditures from the Fund;

21 (3) interest earned on moneys in the Fund; and

22 (4) receipts or inter-fund transfers resulting from  
23 billings issued by the Department to State agencies for the  
24 cost of professional services rendered by the Department  
25 that are not compensated through the specific fund

1 transfers authorized by this Section.

2 (b) Moneys in the Fund may be used by the Department for  
3 reimbursement or payment for:

4 (1) providing professional services to State agencies  
5 or other State entities;

6 (2) rendering other services to State agencies at the  
7 Governor's direction or to other State entities upon  
8 agreement between the Director of Central Management  
9 Services and the appropriate official or governing body of  
10 the other State entity; or

11 (3) providing for payment of administrative and other  
12 expenses incurred by the Department in providing  
13 professional services.

14 (c) State agencies or other State entities may direct the  
15 Comptroller to process inter-fund transfers or make payment  
16 through the voucher and warrant process to the Professional  
17 Services Fund in satisfaction of billings issued under  
18 subsection (a) of this Section.

19 (d) Reconciliation. For the fiscal year beginning on July  
20 1, 2004 only, the Director of Central Management Services (the  
21 "Director") shall order that each State agency's payments and  
22 transfers made to the Fund be reconciled with actual Fund costs  
23 for professional services provided by the Department on no less  
24 than an annual basis. The Director may require reports from  
25 State agencies as deemed necessary to perform this  
26 reconciliation.

1 (e) The following amounts are authorized for transfer into  
2 the Professional Services Fund for the fiscal year beginning  
3 July 1, 2004:

4	General Revenue Fund .....	\$5,440,431
5	Road Fund .....	\$814,468
6	Motor Fuel Tax Fund .....	\$263,500
7	Child Support Administrative Fund .....	\$234,013
8	Professions Indirect Cost Fund .....	\$276,800
9	Capital Development Board Revolving Fund .....	\$207,610
10	Bank & Trust Company Fund .....	\$200,214
11	State Lottery Fund .....	\$193,691
12	Insurance Producer Administration Fund .....	\$174,672
13	Insurance Financial Regulation Fund .....	\$168,327
14	Illinois Clean Water Fund .....	\$124,675
15	Clean Air Act (CAA) Permit Fund .....	\$91,803
16	Statistical Services Revolving Fund .....	\$90,959
17	Financial Institution Fund .....	\$109,428
18	Horse Racing Fund .....	\$71,127
19	Health Insurance Reserve Fund .....	\$66,577
20	Solid Waste Management Fund .....	\$61,081
21	Guardianship and Advocacy Fund .....	\$1,068
22	Agricultural Premium Fund .....	\$493
23	Wildlife and Fish Fund .....	\$247
24	Radiation Protection Fund .....	\$33,277
25	Nuclear Safety Emergency Preparedness Fund .....	\$25,652
26	Tourism Promotion Fund .....	\$6,814

1 All of these transfers shall be made on July 1, 2004, or as  
 2 soon thereafter as practical. These transfers shall be made  
 3 notwithstanding any other provision of State law to the  
 4 contrary.

5 (e-5) Notwithstanding any other provision of State law to  
 6 the contrary, on or after July 1, 2005 and through June 30,  
 7 2006, in addition to any other transfers that may be provided  
 8 for by law, at the direction of and upon notification from the  
 9 Director of Central Management Services, the State Comptroller  
 10 shall direct and the State Treasurer shall transfer amounts  
 11 into the Professional Services Fund from the designated funds  
 12 not exceeding the following totals:

13	Food and Drug Safety Fund .....	\$3,249
14	Financial Institution Fund .....	\$12,942
15	General Professions Dedicated Fund .....	\$8,579
16	Illinois Department of Agriculture	
17	Laboratory Services Revolving Fund .....	\$1,963
18	Illinois Veterans' Rehabilitation Fund .....	\$11,275
19	State Boating Act Fund .....	\$27,000
20	State Parks Fund .....	\$22,007
21	Agricultural Premium Fund .....	\$59,483
22	Fire Prevention Fund .....	\$29,862
23	Mental Health Fund .....	\$78,213
24	Illinois State Pharmacy Disciplinary Fund .....	\$2,744
25	Radiation Protection Fund .....	\$16,034
26	Solid Waste Management Fund .....	\$37,669

1	Illinois Gaming Law Enforcement Fund .....	\$7,260
2	Subtitle D Management Fund .....	\$4,659
3	Illinois State Medical Disciplinary Fund .....	\$8,602
4	Department of Children and	
5	Family Services Training Fund .....	\$29,906
6	Facility Licensing Fund .....	\$1,083
7	Youth Alcoholism and Substance	
8	Abuse Prevention Fund .....	\$2,783
9	Plugging and Restoration Fund .....	\$1,105
10	State Crime Laboratory Fund .....	\$1,353
11	Motor Vehicle Theft Prevention Trust Fund .....	\$9,190
12	Weights and Measures Fund .....	\$4,932
13	Solid Waste Management Revolving	
14	Loan Fund .....	\$2,735
15	Illinois School Asbestos Abatement Fund .....	\$2,166
16	Violence Prevention Fund .....	\$5,176
17	Capital Development Board Revolving Fund .....	\$14,777
18	DCFS Children's Services Fund .....	\$1,256,594
19	State Police DUI Fund .....	\$1,434
20	Illinois Health Facilities Planning Fund .....	\$3,191
21	Emergency Public Health Fund .....	\$7,996
22	Fair and Exposition Fund .....	\$3,732
23	Nursing Dedicated and Professional Fund .....	\$5,792
24	Optometric Licensing and Disciplinary Board Fund ..	\$1,032
25	Underground Resources Conservation Enforcement Fund	\$1,221
26	State Rail Freight Loan Repayment Fund .....	\$6,434

1	Drunk and Drugged Driving Prevention Fund .....	\$5,473
2	Illinois Affordable Housing Trust Fund .....	\$118,222
3	Community Water Supply Laboratory Fund .....	\$10,021
4	Used Tire Management Fund .....	\$17,524
5	Natural Areas Acquisition Fund .....	\$15,501
6	Open Space Lands Acquisition	
7	and Development Fund .....	\$49,105
8	Working Capital Revolving Fund .....	\$126,344
9	State Garage Revolving Fund .....	\$92,513
10	Statistical Services Revolving Fund .....	\$181,949
11	Paper and Printing Revolving Fund .....	\$3,632
12	Air Transportation Revolving Fund .....	\$1,969
13	Communications Revolving Fund .....	\$304,278
14	Environmental Laboratory Certification Fund .....	\$1,357
15	Public Health Laboratory Services Revolving Fund ..	\$5,892
16	Provider Inquiry Trust Fund .....	\$1,742
17	Lead Poisoning Screening,	
18	Prevention, and Abatement Fund .....	\$8,200
19	Drug Treatment Fund .....	\$14,028
20	Feed Control Fund .....	\$2,472
21	Plumbing Licensure and Program Fund .....	\$3,521
22	Insurance Premium Tax Refund Fund .....	\$7,872
23	Tax Compliance and Administration Fund .....	\$5,416
24	Appraisal Administration Fund .....	\$2,924
25	Trauma Center Fund .....	\$40,139
26	Alternate Fuels Fund .....	\$1,467

1	Illinois State Fair Fund .....	\$13,844
2	State Asset Forfeiture Fund .....	\$8,210
3	Federal Asset Forfeiture Fund .....	\$6,471
4	Department of Corrections Reimbursement	
5	and Education Fund .....	\$78,965
6	Health Facility Plan Review Fund .....	\$3,444
7	LEADS Maintenance Fund .....	\$6,075
8	State Offender DNA Identification	
9	System Fund .....	\$1,712
10	Illinois Historic Sites Fund .....	\$4,511
11	Public Pension Regulation Fund .....	\$2,313
12	Workforce, Technology, and Economic	
13	Development Fund .....	\$5,357
14	Renewable Energy Resources Trust Fund .....	\$29,920
15	Energy Efficiency Trust Fund .....	\$8,368
16	Pesticide Control Fund .....	\$6,687
17	Conservation 2000 Fund .....	\$30,764
18	Wireless Carrier Reimbursement Fund .....	\$91,024
19	International Tourism Fund .....	\$13,057
20	Public Transportation Fund .....	\$701,837
21	Horse Racing Fund .....	\$18,589
22	Death Certificate Surcharge Fund .....	\$1,901
23	State Police Wireless Service	
24	Emergency Fund .....	\$1,012
25	Downstate Public Transportation Fund .....	\$112,085
26	Motor Carrier Safety Inspection Fund .....	\$6,543



1	State Police Whistleblower Reward	
2	and Protection Fund .....	\$1,894
3	Illinois Standardbred Breeders Fund .....	\$4,412
4	Illinois Thoroughbred Breeders Fund .....	\$6,635
5	Illinois Clean Water Fund .....	\$17,579
6	Independent Academic Medical Center Fund .....	\$5,611
7	Child Support Administrative Fund .....	\$432,527
8	Corporate Headquarters Relocation	
9	Assistance Fund .....	\$4,047
10	Local Initiative Fund .....	\$58,762
11	Tourism Promotion Fund .....	\$88,072
12	Digital Divide Elimination Fund .....	\$11,593
13	Presidential Library and Museum Operating Fund .....	\$4,624
14	Metro-East Public Transportation Fund .....	\$47,787
15	Medical Special Purposes Trust Fund .....	\$11,779
16	Dram Shop Fund .....	\$11,317
17	Illinois State Dental Disciplinary Fund .....	\$1,986
18	Hazardous Waste Research Fund .....	\$1,333
19	Real Estate License Administration Fund .....	\$10,886
20	Traffic and Criminal Conviction	
21	Surcharge Fund .....	\$44,798
22	Criminal Justice Information	
23	Systems Trust Fund .....	\$5,693
24	Design Professionals Administration	
25	and Investigation Fund .....	\$2,036
26	State Surplus Property Revolving Fund .....	\$6,829

1	Illinois Forestry Development Fund .....	\$7,012
2	State Police Services Fund .....	\$47,072
3	Youth Drug Abuse Prevention Fund .....	\$1,299
4	Metabolic Screening and Treatment Fund .....	\$15,947
5	Insurance Producer Administration Fund .....	\$30,870
6	Coal Technology Development Assistance Fund .....	\$43,692
7	Rail Freight Loan Repayment Fund .....	\$1,016
8	Low-Level Radioactive Waste	
9	Facility Development and Operation Fund .....	\$1,989
10	Environmental Protection Permit and Inspection Fund	\$32,125
11	Park and Conservation Fund .....	\$41,038
12	Local Tourism Fund .....	\$34,492
13	Illinois Capital Revolving Loan Fund .....	\$10,624
14	Illinois Equity Fund .....	\$1,929
15	Large Business Attraction Fund .....	\$5,554
16	Illinois Beach Marina Fund .....	\$5,053
17	International and Promotional Fund .....	\$1,466
18	Public Infrastructure Construction	
19	Loan Revolving Fund .....	\$3,111
20	Insurance Financial Regulation Fund .....	\$42,575
21	Total	\$4,975,487

22 (e-7) Notwithstanding any other provision of State law to  
 23 the contrary, on or after July 1, 2006 and through June 30,  
 24 2007, in addition to any other transfers that may be provided  
 25 for by law, at the direction of and upon notification from the  
 26 Director of Central Management Services, the State Comptroller

1 shall direct and the State Treasurer shall transfer amounts  
 2 into the Professional Services Fund from the designated funds  
 3 not exceeding the following totals:

4	Food and Drug Safety Fund .....	\$3,300
5	Financial Institution Fund .....	\$13,000
6	General Professions Dedicated Fund .....	\$8,600
7	Illinois Department of Agriculture	
8	Laboratory Services Revolving Fund .....	\$2,000
9	Illinois Veterans' Rehabilitation Fund .....	\$11,300
10	State Boating Act Fund .....	\$27,200
11	State Parks Fund .....	\$22,100
12	Agricultural Premium Fund .....	\$59,800
13	Fire Prevention Fund .....	\$30,000
14	Mental Health Fund .....	\$78,700
15	Illinois State Pharmacy Disciplinary Fund .....	\$2,800
16	Radiation Protection Fund .....	\$16,100
17	Solid Waste Management Fund .....	\$37,900
18	Illinois Gaming Law Enforcement Fund .....	\$7,300
19	Subtitle D Management Fund .....	\$4,700
20	Illinois State Medical Disciplinary Fund .....	\$8,700
21	Facility Licensing Fund .....	\$1,100
22	Youth Alcoholism and	
23	Substance Abuse Prevention Fund .....	\$2,800
24	Plugging and Restoration Fund .....	\$1,100
25	State Crime Laboratory Fund .....	\$1,400
26	Motor Vehicle Theft Prevention Trust Fund .....	\$9,200

1	Weights and Measures Fund .....	\$5,000
2	Illinois School Asbestos Abatement Fund .....	\$2,200
3	Violence Prevention Fund .....	\$5,200
4	Capital Development Board Revolving Fund .....	\$14,900
5	DCFS Children's Services Fund .....	\$1,294,000
6	State Police DUI Fund .....	\$1,400
7	Illinois Health Facilities Planning Fund .....	\$3,200
8	Emergency Public Health Fund .....	\$8,000
9	Fair and Exposition Fund .....	\$3,800
10	Nursing Dedicated and Professional Fund .....	\$5,800
11	Optometric Licensing and Disciplinary Board Fund ..	\$1,000
12	Underground Resources Conservation	
13	Enforcement Fund .....	\$1,200
14	State Rail Freight Loan Repayment Fund .....	\$6,500
15	Drunk and Drugged Driving Prevention Fund .....	\$5,500
16	Illinois Affordable Housing Trust Fund .....	\$118,900
17	Community Water Supply Laboratory Fund .....	\$10,100
18	Used Tire Management Fund .....	\$17,600
19	Natural Areas Acquisition Fund .....	\$15,600
20	Open Space Lands Acquisition	
21	and Development Fund .....	\$49,400
22	Working Capital Revolving Fund .....	\$127,100
23	State Garage Revolving Fund .....	\$93,100
24	Statistical Services Revolving Fund .....	\$183,000
25	Paper and Printing Revolving Fund .....	\$3,700
26	Air Transportation Revolving Fund .....	\$2,000

1	Communications Revolving Fund .....	\$306,100
2	Environmental Laboratory Certification Fund .....	\$1,400
3	Public Health Laboratory Services	
4	Revolving Fund .....	\$5,900
5	Provider Inquiry Trust Fund .....	\$1,800
6	Lead Poisoning Screening, Prevention,	
7	and Abatement Fund .....	\$8,200
8	Drug Treatment Fund .....	\$14,100
9	Feed Control Fund .....	\$2,500
10	Plumbing Licensure and Program Fund .....	\$3,500
11	Insurance Premium Tax Refund Fund .....	\$7,900
12	Tax Compliance and Administration Fund .....	\$5,400
13	Appraisal Administration Fund .....	\$2,900
14	Trauma Center Fund .....	\$40,400
15	Alternate Fuels Fund .....	\$1,500
16	Illinois State Fair Fund .....	\$13,900
17	State Asset Forfeiture Fund .....	\$8,300
18	Department of Corrections	
19	Reimbursement and Education Fund .....	\$79,400
20	Health Facility Plan Review Fund .....	\$3,500
21	LEADS Maintenance Fund .....	\$6,100
22	State Offender DNA Identification System Fund .....	\$1,700
23	Illinois Historic Sites Fund .....	\$4,500
24	Public Pension Regulation Fund .....	\$2,300
25	Workforce, Technology, and Economic	
26	Development Fund .....	\$5,400

1	Renewable Energy Resources Trust Fund .....	\$30,100
2	Energy Efficiency Trust Fund .....	\$8,400
3	Pesticide Control Fund .....	\$6,700
4	Conservation 2000 Fund .....	\$30,900
5	Wireless Carrier Reimbursement Fund .....	\$91,600
6	International Tourism Fund .....	\$13,100
7	Public Transportation Fund .....	\$705,900
8	Horse Racing Fund .....	\$18,700
9	Death Certificate Surcharge Fund .....	\$1,900
10	State Police Wireless Service Emergency Fund .....	\$1,000
11	Downstate Public Transportation Fund .....	\$112,700
12	Motor Carrier Safety Inspection Fund .....	\$6,600
13	State Police Whistleblower	
14	Reward and Protection Fund .....	\$1,900
15	Illinois Standardbred Breeders Fund .....	\$4,400
16	Illinois Thoroughbred Breeders Fund .....	\$6,700
17	Illinois Clean Water Fund .....	\$17,700
18	Child Support Administrative Fund .....	\$435,100
19	Tourism Promotion Fund .....	\$88,600
20	Digital Divide Elimination Fund .....	\$11,700
21	Presidential Library and Museum Operating Fund .....	\$4,700
22	Metro-East Public Transportation Fund .....	\$48,100
23	Medical Special Purposes Trust Fund .....	\$11,800
24	Dram Shop Fund .....	\$11,400
25	Illinois State Dental Disciplinary Fund .....	\$2,000
26	Hazardous Waste Research Fund .....	\$1,300

1	Real Estate License Administration Fund .....	\$10,900
2	Traffic and Criminal Conviction Surcharge Fund ..	\$45,100
3	Criminal Justice Information Systems Trust Fund ....	\$5,700
4	Design Professionals Administration	
5	and Investigation Fund .....	\$2,000
6	State Surplus Property Revolving Fund .....	\$6,900
7	State Police Services Fund .....	\$47,300
8	Youth Drug Abuse Prevention Fund .....	\$1,300
9	Metabolic Screening and Treatment Fund .....	\$16,000
10	Insurance Producer Administration Fund .....	\$31,100
11	Coal Technology Development Assistance Fund .....	\$43,900
12	Low-Level Radioactive Waste Facility	
13	Development and Operation Fund .....	\$2,000
14	Environmental Protection Permit	
15	and Inspection Fund .....	\$32,300
16	Park and Conservation Fund .....	\$41,300
17	Local Tourism Fund .....	\$34,700
18	Illinois Capital Revolving Loan Fund .....	\$10,700
19	Illinois Equity Fund .....	\$1,900
20	Large Business Attraction Fund .....	\$5,600
21	Illinois Beach Marina Fund .....	\$5,100
22	International and Promotional Fund .....	\$1,500
23	Public Infrastructure Construction	
24	Loan Revolving Fund .....	\$3,100
25	Insurance Financial Regulation Fund .....	\$42,800
26	Total	\$4,918,200

1 (e-10) Notwithstanding any other provision of State law to  
 2 the contrary and in addition to any other transfers that may be  
 3 provided for by law, on the first day of each calendar quarter  
 4 of the fiscal year beginning July 1, 2005, or as soon as may be  
 5 practical thereafter, the State Comptroller shall direct and  
 6 the State Treasurer shall transfer from each designated fund  
 7 into the Professional Services Fund amounts equal to one-fourth  
 8 of each of the following totals:

9	General Revenue Fund .....	\$4,440,000
10	Road Fund.....	\$5,324,411
11	Total	\$9,764,411

12 (e-15) Notwithstanding any other provision of State law to  
 13 the contrary and in addition to any other transfers that may be  
 14 provided for by law, the State Comptroller shall direct and the  
 15 State Treasurer shall transfer from the funds specified into  
 16 the Professional Services Fund according to the schedule  
 17 specified herein as follows:

18	General Revenue Fund .....	\$4,466,000
19	Road Fund.....	\$5,355,500
20	Total	\$9,821,500

21 One-fourth of the specified amount shall be transferred on  
 22 each of July 1 and October 1, 2006, or as soon as may be  
 23 practical thereafter, and one-half of the specified amount  
 24 shall be transferred on January 1, 2007, or as soon as may be  
 25 practical thereafter.

26 (e-20) Notwithstanding any other provision of State law to



1 the contrary, on or after July 1, 2010 and through June 30,  
2 2011, in addition to any other transfers that may be provided  
3 for by law, at the direction of and upon notification from the  
4 Director of Central Management Services, the State Comptroller  
5 shall direct and the State Treasurer shall transfer amounts  
6 into the Professional Services Fund from the designated funds  
7 not exceeding the following totals:

8	Grade Crossing Protection Fund .....	\$55,300
9	Financial Institution Fund .....	\$10,000
10	General Professions Dedicated Fund .....	\$11,600
11	Illinois Veterans' Rehabilitation Fund .....	\$10,800
12	State Boating Act Fund .....	\$23,500
13	State Parks Fund .....	\$21,200
14	Agricultural Premium Fund .....	\$55,400
15	Fire Prevention Fund .....	\$46,100
16	Mental Health Fund .....	\$45,200
17	Illinois State Pharmacy Disciplinary Fund .....	\$300
18	Radiation Protection Fund .....	\$12,900
19	Solid Waste Management Fund .....	\$48,100
20	Illinois Gaming Law Enforcement Fund .....	\$2,900
21	Subtitle D Management Fund .....	\$6,300
22	Illinois State Medical Disciplinary Fund .....	\$9,200
23	Weights and Measures Fund .....	\$6,700
24	Violence Prevention Fund .....	\$4,000
25	Capital Development Board Revolving Fund .....	\$7,900
26	DCFS Children's Services Fund .....	\$804,800

1	Illinois Health Facilities Planning Fund .....	\$4,000
2	Emergency Public Health Fund .....	\$7,600
3	Nursing Dedicated and Professional Fund .....	\$5,600
4	State Rail Freight Loan Repayment Fund .....	\$1,700
5	Drunk and Drugged Driving Prevention Fund .....	\$4,600
6	Community Water Supply Laboratory Fund .....	\$3,100
7	Used Tire Management Fund .....	\$15,200
8	Natural Areas Acquisition Fund .....	\$33,400
9	Open Space Lands Acquisition	
10	and Development Fund .....	\$62,100
11	Working Capital Revolving Fund .....	\$91,700
12	State Garage Revolving Fund .....	\$89,600
13	Statistical Services Revolving Fund .....	\$277,700
14	Communications Revolving Fund .....	\$248,100
15	Facilities Management Revolving Fund .....	\$472,600
16	Public Health Laboratory Services	
17	Revolving Fund .....	\$5,900
18	Lead Poisoning Screening, Prevention,	
19	and Abatement Fund .....	\$7,900
20	Drug Treatment Fund .....	\$8,700
21	Tax Compliance and Administration Fund .....	\$8,300
22	Trauma Center Fund .....	\$34,800
23	Illinois State Fair Fund .....	\$12,700
24	Department of Corrections	
25	Reimbursement and Education Fund .....	\$77,600
26	Illinois Historic Sites Fund .....	\$4,200

1	Pesticide Control Fund .....	\$7,000
2	Partners for Conservation Fund .....	\$25,000
3	International Tourism Fund .....	\$14,100
4	Horse Racing Fund .....	\$14,800
5	Motor Carrier Safety Inspection Fund .....	\$4,500
6	Illinois Standardbred Breeders Fund .....	\$3,400
7	Illinois Thoroughbred Breeders Fund .....	\$5,200
8	Illinois Clean Water Fund .....	\$19,400
9	Child Support Administrative Fund .....	\$398,000
10	Tourism Promotion Fund .....	\$75,300
11	Digital Divide Elimination Fund .....	\$11,800
12	Presidential Library and Museum Operating Fund ..	\$25,900
13	Medical Special Purposes Trust Fund .....	\$10,800
14	Dram Shop Fund .....	\$12,700
15	Cycle Rider Safety Training Fund .....	\$7,100
16	State Police Services Fund .....	\$43,600
17	Metabolic Screening and Treatment Fund .....	\$23,900
18	Insurance Producer Administration Fund .....	\$16,800
19	Coal Technology Development Assistance Fund .....	\$43,700
20	Environmental Protection Permit	
21	and Inspection Fund .....	\$21,600
22	Park and Conservation Fund .....	\$38,100
23	Local Tourism Fund .....	\$31,800
24	Illinois Capital Revolving Loan Fund .....	\$5,800
25	Large Business Attraction Fund .....	\$300
26	Adeline Jay Geo-Karis Illinois	

1	Beach Marina Fund .....	\$5,000
2	Insurance Financial Regulation Fund .....	\$23,000
3	Total	\$3,547,900

4 (e-25) Notwithstanding any other provision of State law to  
5 the contrary and in addition to any other transfers that may be  
6 provided for by law, the State Comptroller shall direct and the  
7 State Treasurer shall transfer from the funds specified into  
8 the Professional Services Fund according to the schedule  
9 specified as follows:

10	General Revenue Fund .....	\$4,600,000
11	Road Fund .....	\$4,852,500
12	Total	\$9,452,500

13 One fourth of the specified amount shall be transferred on  
14 each of July 1 and October 1, 2010, or as soon as may be  
15 practical thereafter, and one half of the specified amount  
16 shall be transferred on January 1, 2011, or as soon as may be  
17 practical thereafter.

18 (e-30) Notwithstanding any other provision of State law to  
19 the contrary and in addition to any other transfers that may be  
20 provided for by law, the State Comptroller shall direct and the  
21 State Treasurer shall transfer from the funds specified into  
22 the Professional Services Fund according to the schedule  
23 specified as follows:

24	General Revenue Fund .....	\$4,600,000
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25 One-fourth of the specified amount shall be transferred on  
26 each of July 1 and October 1, 2011, or as soon as may be

1 practical thereafter, and one-half of the specified amount  
 2 shall be transferred on January 1, 2012, or as soon as may be  
 3 practical thereafter.

4 (e-35) Notwithstanding any other provision of State law to  
 5 the contrary, on or after July 1, 2013 and through June 30,  
 6 2014, in addition to any other transfers that may be provided  
 7 for by law, at the direction of and upon notification from the  
 8 Director of Central Management Services, the State Comptroller  
 9 shall direct and the State Treasurer shall transfer amounts  
 10 into the Professional Services Fund from the designated funds  
 11 not exceeding the following totals:

12	<u>Financial Institution Fund</u>	<u>.....</u>	<u>\$2,500</u>
13	<u>General Professions Dedicated Fund</u>	<u>.....</u>	<u>\$2,000</u>
14	<u>Illinois Veterans' Rehabilitation Fund</u>	<u>.....</u>	<u>\$2,300</u>
15	<u>State Boating Act Fund</u>	<u>.....</u>	<u>\$5,500</u>
16	<u>State Parks Fund</u>	<u>.....</u>	<u>\$4,800</u>
17	<u>Agricultural Premium Fund</u>	<u>.....</u>	<u>\$9,900</u>
18	<u>Fire Prevention Fund</u>	<u>.....</u>	<u>\$10,300</u>
19	<u>Mental Health Fund</u>	<u>.....</u>	<u>\$14,000</u>
20	<u>Illinois State Pharmacy Disciplinary Fund</u>	<u>.....</u>	<u>\$600</u>
21	<u>Radiation Protection Fund</u>	<u>.....</u>	<u>\$3,400</u>
22	<u>Solid Waste Management Fund</u>	<u>.....</u>	<u>\$7,600</u>
23	<u>Illinois Gaming Law Enforcement Fund</u>	<u>.....</u>	<u>\$800</u>
24	<u>Subtitle D Management Fund</u>	<u>.....</u>	<u>\$700</u>
25	<u>Illinois State Medical Disciplinary Fund</u>	<u>.....</u>	<u>\$2,000</u>
26	<u>Weights and Measures Fund</u>	<u>.....</u>	<u>\$20,300</u>

1	<u>ICJIA Violence Prevention Fund</u> .....	<u>\$900</u>
2	<u>Capital Development Board Revolving Fund</u> .....	<u>\$3,100</u>
3	<u>DCFS Children's Services Fund</u> .....	<u>\$175,500</u>
4	<u>Illinois Health Facilities Planning Fund</u> .....	<u>\$800</u>
5	<u>Emergency Public Health Fund</u> .....	<u>\$1,400</u>
6	<u>Nursing Dedicated and Professional Fund</u> .....	<u>\$1,200</u>
7	<u>State Rail Freight Loan Repayment Fund</u> .....	<u>\$2,300</u>
8	<u>Drunk and Drugged Driving Prevention Fund</u> .....	<u>\$800</u>
9	<u>Community Water Supply Laboratory Fund</u> .....	<u>\$500</u>
10	<u>Used Tire Management Fund</u> .....	<u>\$2,700</u>
11	<u>Natural Areas Acquisition Fund</u> .....	<u>\$3,000</u>
12	<u>Open Space Lands Acquisition and Development Fund</u> ..	<u>\$7,300</u>
13	<u>Working Capital Revolving Fund</u> .....	<u>\$22,900</u>
14	<u>State Garage Revolving Fund</u> .....	<u>\$22,100</u>
15	<u>Statistical Services Revolving Fund</u> .....	<u>\$67,100</u>
16	<u>Communications Revolving Fund</u> .....	<u>\$56,900</u>
17	<u>Facilities Management Revolving Fund</u> .....	<u>\$84,400</u>
18	<u>Public Health Laboratory Services Revolving Fund</u> .....	<u>\$300</u>
19	<u>Lead Poisoning Screening, Prevention, and</u>	
20	<u>Abatement Fund</u> .....	<u>\$1,300</u>
21	<u>Tax Compliance and Administration Fund</u> .....	<u>\$1,700</u>
22	<u>Illinois State Fair Fund</u> .....	<u>\$2,300</u>
23	<u>Department of Corrections Reimbursement</u>	
24	<u>and Education Fund</u> .....	<u>\$14,700</u>
25	<u>Illinois Historic Sites Fund</u> .....	<u>\$900</u>
26	<u>Pesticide Control Fund</u> .....	<u>\$2,000</u>

1	<u>Partners for Conservation Fund</u> .....	<u>\$3,300</u>
2	<u>International Tourism Fund</u> .....	<u>\$1,200</u>
3	<u>Horse Racing Fund</u> .....	<u>\$3,100</u>
4	<u>Motor Carrier Safety Inspection Fund</u> .....	<u>\$1,000</u>
5	<u>Illinois Thoroughbred Breeders Fund</u> .....	<u>\$1,000</u>
6	<u>Illinois Clean Water Fund</u> .....	<u>\$7,400</u>
7	<u>Child Support Administrative Fund</u> .....	<u>\$82,100</u>
8	<u>Tourism Promotion Fund</u> .....	<u>\$15,200</u>
9	<u>Presidential Library and Museum</u>	
10	<u>Operating Fund</u> .....	<u>\$4,600</u>
11	<u>Dram Shop Fund</u> .....	<u>\$3,200</u>
12	<u>Cycle Rider Safety Training Fund</u> .....	<u>\$2,100</u>
13	<u>State Police Services Fund</u> .....	<u>\$8,500</u>
14	<u>Metabolic Screening and Treatment Fund</u> .....	<u>\$6,000</u>
15	<u>Insurance Producer Administration Fund</u> .....	<u>\$6,700</u>
16	<u>Coal Technology Development Assistance Fund</u> .....	<u>\$6,900</u>
17	<u>Environmental Protection Permit</u>	
18	<u>and Inspection Fund</u> .....	<u>\$3,800</u>
19	<u>Park and Conservation Fund</u> .....	<u>\$7,500</u>
20	<u>Local Tourism Fund</u> .....	<u>\$5,100</u>
21	<u>Illinois Capital Revolving Loan Fund</u> .....	<u>\$400</u>
22	<u>Adeline Jay Geo-Karis Illinois</u>	
23	<u>Beach Marina Fund</u> .....	<u>\$500</u>
24	<u>Insurance Financial Regulation Fund</u> .....	<u>\$8,200</u>
25	<u>Total</u>	<u>\$740,600</u>
26	<u>(e-40) Notwithstanding any other provision of State law to</u>	

1 the contrary and in addition to any other transfers that may be  
 2 provided for by law, the State Comptroller shall direct and the  
 3 State Treasurer shall transfer from the funds specified into  
 4 the Professional Services Fund according to the schedule  
 5 specified as follows:

6	<u>General Revenue Fund</u>	<u>.....</u>	<u>\$6,000,000</u>
7	<u>Road Fund</u>	<u>.....</u>	<u>\$1,161,700</u>
8	<u>Total</u>		<u>\$7,161,700</u>

9 (f) The term "professional services" means services  
 10 rendered on behalf of State agencies and other State entities  
 11 pursuant to Section 405-293 of the Department of Central  
 12 Management Services Law of the Civil Administrative Code of  
 13 Illinois.

14 (Source: P.A. 96-959, eff. 7-1-10; 97-641, eff. 12-19-11.)

15 (30 ILCS 105/6z-70)

16 Sec. 6z-70. The Secretary of State Identification Security  
 17 and Theft Prevention Fund.

18 (a) The Secretary of State Identification Security and  
 19 Theft Prevention Fund is created as a special fund in the State  
 20 treasury. The Fund shall consist of any fund transfers, grants,  
 21 fees, or moneys from other sources received for the purpose of  
 22 funding identification security and theft prevention measures.

23 (b) All moneys in the Secretary of State Identification  
 24 Security and Theft Prevention Fund shall be used, subject to  
 25 appropriation, for any costs related to implementing



1 identification security and theft prevention measures.

2 (c) Notwithstanding any other provision of State law to the  
3 contrary, on or after July 1, 2007, and until June 30, 2008, in  
4 addition to any other transfers that may be provided for by  
5 law, at the direction of and upon notification of the Secretary  
6 of State, the State Comptroller shall direct and the State  
7 Treasurer shall transfer amounts into the Secretary of State  
8 Identification Security and Theft Prevention Fund from the  
9 designated funds not exceeding the following totals:

- 10 Lobbyist Registration Administration Fund ..... \$100,000
- 11 Registered Limited Liability Partnership Fund .... \$75,000
- 12 Securities Investors Education Fund ..... \$500,000
- 13 Securities Audit and Enforcement Fund ..... \$5,725,000
- 14 Department of Business Services
- 15 Special Operations Fund ..... \$3,000,000
- 16 Corporate Franchise Tax Refund Fund ..... \$3,000,000.

17 (d) Notwithstanding any other provision of State law to the  
18 contrary, on or after July 1, 2008, and until June 30, 2009, in  
19 addition to any other transfers that may be provided for by  
20 law, at the direction of and upon notification of the Secretary  
21 of State, the State Comptroller shall direct and the State  
22 Treasurer shall transfer amounts into the Secretary of State  
23 Identification Security and Theft Prevention Fund from the  
24 designated funds not exceeding the following totals:

- 25 Lobbyist Registration Administration Fund ..... \$100,000
- 26 Registered Limited Liability Partnership Fund .... \$75,000

1	Securities Investors Education Fund .....	\$500,000
2	Securities Audit and Enforcement Fund .....	\$5,725,000
3	Department of Business Services	
4	Special Operations Fund .....	\$3,000,000
5	Corporate Franchise Tax Refund Fund .....	\$3,000,000
6	State Parking Facility Maintenance Fund .....	\$100,000

7 (e) Notwithstanding any other provision of State law to the  
8 contrary, on or after July 1, 2009, and until June 30, 2010, in  
9 addition to any other transfers that may be provided for by  
10 law, at the direction of and upon notification of the Secretary  
11 of State, the State Comptroller shall direct and the State  
12 Treasurer shall transfer amounts into the Secretary of State  
13 Identification Security and Theft Prevention Fund from the  
14 designated funds not exceeding the following totals:

15	Lobbyist Registration Administration Fund .....	\$100,000
16	Registered Limited Liability Partnership Fund ....	\$175,000
17	Securities Investors Education Fund .....	\$750,000
18	Securities Audit and Enforcement Fund .....	\$750,000
19	Department of Business Services	
20	Special Operations Fund .....	\$3,000,000
21	Corporate Franchise Tax Refund Fund .....	\$3,000,000
22	State Parking Facility Maintenance Fund .....	\$100,000

23 (f) Notwithstanding any other provision of State law to the  
24 contrary, on or after July 1, 2010, and until June 30, 2011, in  
25 addition to any other transfers that may be provided for by  
26 law, at the direction of and upon notification of the Secretary

1 of State, the State Comptroller shall direct and the State  
2 Treasurer shall transfer amounts into the Secretary of State  
3 Identification Security and Theft Prevention Fund from the  
4 designated funds not exceeding the following totals:

5	Registered Limited Liability Partnership Fund ....	\$287,000
6	Securities Investors Education Board .....	\$750,000
7	Securities Audit and Enforcement Fund .....	\$750,000
8	Department of Business Services Special	
9	Operations Fund .....	\$3,000,000
10	Corporate Franchise Tax Refund Fund .....	\$3,000,000

11 (g) Notwithstanding any other provision of State law to the  
12 contrary, on or after July 1, 2011, and until June 30, 2012, in  
13 addition to any other transfers that may be provided for by  
14 law, at the direction of and upon notification of the Secretary  
15 of State, the State Comptroller shall direct and the State  
16 Treasurer shall transfer amounts into the Secretary of State  
17 Identification Security and Theft Prevention Fund from the  
18 designated funds not exceeding the following totals:

19	Division of Corporations Registered	
20	Limited Liability Partnership Fund .....	\$287,000
21	Securities Investors Education Fund .....	\$750,000
22	Securities Audit and Enforcement Fund .....	\$3,500,000
23	Department of Business Services	
24	Special Operations Fund .....	\$3,000,000
25	Corporate Franchise Tax Refund Fund .....	\$3,000,000

26 (h) Notwithstanding any other provision of State law to the

1 contrary, on or after the effective date of this amendatory Act  
 2 of the 98th General Assembly, and until June 30, 2014, in  
 3 addition to any other transfers that may be provided for by  
 4 law, at the direction of and upon notification from the  
 5 Secretary of State, the State Comptroller shall direct and the  
 6 State Treasurer shall transfer amounts into the Secretary of  
 7 State Identification Security and Theft Prevention Fund from  
 8 the designated funds not exceeding the following totals:

9 Division of Corporations Registered Limited

10	<u>Liability Partnership Fund</u>	<u>.....</u>	<u>\$287,000</u>
11	<u>Securities Investors Education Fund</u>	<u>.....</u>	<u>\$1,500,000</u>
12	<u>Department of Business Services Special Operations Fund</u>	<u>..</u>	
13			<u>\$3,000,000</u>
14	<u>Securities Audit and Enforcement Fund</u>	<u>.....</u>	<u>\$3,500,000</u>
15	<u>Corporate Franchise Tax Refund Fund</u>	<u>.....</u>	<u>\$3,000,000</u>

16 (Source: P.A. 96-45, eff. 7-15-09; 96-959, eff. 7-1-10; 97-72,  
 17 eff. 7-1-11.)

18 (30 ILCS 105/6z-81)

19 Sec. 6z-81. Healthcare Provider Relief Fund.

20 (a) There is created in the State treasury a special fund  
 21 to be known as the Healthcare Provider Relief Fund.

22 (b) The Fund is created for the purpose of receiving and  
 23 disbursing moneys in accordance with this Section.  
 24 Disbursements from the Fund shall be made only as follows:

25 (1) Subject to appropriation, for payment by the

1 Department of Healthcare and Family Services or by the  
2 Department of Human Services of medical bills and related  
3 expenses, including administrative expenses, for which the  
4 State is responsible under Titles XIX and XXI of the Social  
5 Security Act, the Illinois Public Aid Code, the Children's  
6 Health Insurance Program Act, the Covering ALL KIDS Health  
7 Insurance Act, and the Long Term Acute Care Hospital  
8 Quality Improvement Transfer Program Act.

9 (2) For repayment of funds borrowed from other State  
10 funds or from outside sources, including interest thereon.

11 (c) The Fund shall consist of the following:

12 (1) Moneys received by the State from short-term  
13 borrowing pursuant to the Short Term Borrowing Act on or  
14 after the effective date of this amendatory Act of the 96th  
15 General Assembly.

16 (2) All federal matching funds received by the Illinois  
17 Department of Healthcare and Family Services as a result of  
18 expenditures made by the Department that are attributable  
19 to moneys deposited in the Fund.

20 (3) All federal matching funds received by the Illinois  
21 Department of Healthcare and Family Services as a result of  
22 federal approval of Title XIX State plan amendment  
23 transmittal number 07-09.

24 (4) All other moneys received for the Fund from any  
25 other source, including interest earned thereon.

26 (5) All federal matching funds received by the Illinois

1       Department of Healthcare and Family Services as a result of  
2       expenditures made by the Department for Medical Assistance  
3       from the General Revenue Fund, the Tobacco Settlement  
4       Recovery Fund, the Long-Term Care Provider Fund, and the  
5       Drug Rebate Fund related to individuals eligible for  
6       medical assistance pursuant to the Patient Protection and  
7       Affordable Care Act (P.L. 111-148) and Section 5-2 of the  
8       Illinois Public Aid Code.

9       (d) In addition to any other transfers that may be provided  
10      for by law, on the effective date of this amendatory Act of the  
11      97th General Assembly, or as soon thereafter as practical, the  
12      State Comptroller shall direct and the State Treasurer shall  
13      transfer the sum of \$365,000,000 from the General Revenue Fund  
14      into the Healthcare Provider Relief Fund.

15      (e) In addition to any other transfers that may be provided  
16      for by law, on July 1, 2011, or as soon thereafter as  
17      practical, the State Comptroller shall direct and the State  
18      Treasurer shall transfer the sum of \$160,000,000 from the  
19      General Revenue Fund to the Healthcare Provider Relief Fund.

20      (f) Notwithstanding any other State law to the contrary,  
21      and in addition to any other transfers that may be provided for  
22      by law, the State Comptroller shall order transferred and the  
23      State Treasurer shall transfer \$500,000,000 to the Healthcare  
24      Provider Relief Fund from the General Revenue Fund in equal  
25      monthly installments of \$100,000,000, with the first transfer  
26      to be made on July 1, 2012, or as soon thereafter as practical,

1 and with each of the remaining transfers to be made on August  
2 1, 2012, September 1, 2012, October 1, 2012, and November 1,  
3 2012, or as soon thereafter as practical. This transfer may  
4 assist the Department of Healthcare and Family Services in  
5 improving Medical Assistance bill processing timeframes or in  
6 meeting the possible requirements of Senate Bill 3397, or other  
7 similar legislation, of the 97th General Assembly should it  
8 become law.

9 (g) Notwithstanding any other State law to the contrary,  
10 and in addition to any other transfers that may be provided for  
11 by law, on July 1, 2013, or as soon thereafter as may be  
12 practical, the State Comptroller shall direct and the State  
13 Treasurer shall transfer the sum of \$601,000,000 from the  
14 General Revenue Fund to the Healthcare Provider Relief Fund.

15 (Source: P.A. 96-820, eff. 11-18-09; 96-1100, eff. 1-1-11;  
16 97-44, eff. 6-28-11; 97-641, eff. 12-19-11; 97-689, eff.  
17 6-14-12; 97-732, eff. 6-30-12; revised 7-10-12.)

18 (30 ILCS 105/6z-93)

19 Sec. 6z-93. FY13/FY14 ~~FY-13~~ Backlog Payment Fund. The  
20 FY13/FY14 ~~FY-13~~ Backlog Payment Fund is created as a special  
21 fund in the State treasury. Beginning July 1, 2012 and on or  
22 before December 31, 2013 ~~2012~~, the State Comptroller shall  
23 direct and the State Treasurer shall transfer funds from the  
24 FY13/FY14 ~~FY-13~~ Backlog Payment Fund to the General Revenue  
25 Fund as needed for the payment of vouchers and transfers to

1 other State funds obligated in State fiscal years ~~year~~ 2012 and  
2 2013, other than costs incurred for claims under the Medical  
3 Assistance Program.

4 (Source: P.A. 97-732, eff. 6-30-12.)

5 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

6 Sec. 8.3. Money in the Road Fund shall, if and when the  
7 State of Illinois incurs any bonded indebtedness for the  
8 construction of permanent highways, be set aside and used for  
9 the purpose of paying and discharging annually the principal  
10 and interest on that bonded indebtedness then due and payable,  
11 and for no other purpose. The surplus, if any, in the Road Fund  
12 after the payment of principal and interest on that bonded  
13 indebtedness then annually due shall be used as follows:

14 first -- to pay the cost of administration of Chapters  
15 2 through 10 of the Illinois Vehicle Code, except the cost  
16 of administration of Articles I and II of Chapter 3 of that  
17 Code; and

18 secondly -- for expenses of the Department of  
19 Transportation for construction, reconstruction,  
20 improvement, repair, maintenance, operation, and  
21 administration of highways in accordance with the  
22 provisions of laws relating thereto, or for any purpose  
23 related or incident to and connected therewith, including  
24 the separation of grades of those highways with railroads  
25 and with highways and including the payment of awards made



1 by the Illinois Workers' Compensation Commission under the  
2 terms of the Workers' Compensation Act or Workers'  
3 Occupational Diseases Act for injury or death of an  
4 employee of the Division of Highways in the Department of  
5 Transportation; or for the acquisition of land and the  
6 erection of buildings for highway purposes, including the  
7 acquisition of highway right-of-way or for investigations  
8 to determine the reasonably anticipated future highway  
9 needs; or for making of surveys, plans, specifications and  
10 estimates for and in the construction and maintenance of  
11 flight strips and of highways necessary to provide access  
12 to military and naval reservations, to defense industries  
13 and defense-industry sites, and to the sources of raw  
14 materials and for replacing existing highways and highway  
15 connections shut off from general public use at military  
16 and naval reservations and defense-industry sites, or for  
17 the purchase of right-of-way, except that the State shall  
18 be reimbursed in full for any expense incurred in building  
19 the flight strips; or for the operating and maintaining of  
20 highway garages; or for patrolling and policing the public  
21 highways and conserving the peace; or for the operating  
22 expenses of the Department relating to the administration  
23 of public transportation programs; or, during fiscal year  
24 2012 only, for the purposes of a grant not to exceed  
25 \$8,500,000 to the Regional Transportation Authority on  
26 behalf of PACE for the purpose of ADA/Para-transit

1 expenses; or, during fiscal year 2013 only, for the  
2 purposes of a grant not to exceed \$3,825,000 to the  
3 Regional Transportation Authority on behalf of PACE for the  
4 purpose of ADA/Para-transit expenses; or, during fiscal  
5 year 2014 only, for the purposes of a grant not to exceed  
6 \$3,825,000 to the Regional Transportation Authority on  
7 behalf of PACE for the purpose of ADA/Para-transit  
8 expenses; or for any of those purposes or any other purpose  
9 that may be provided by law.

10 Appropriations for any of those purposes are payable from  
11 the Road Fund. Appropriations may also be made from the Road  
12 Fund for the administrative expenses of any State agency that  
13 are related to motor vehicles or arise from the use of motor  
14 vehicles.

15 Beginning with fiscal year 1980 and thereafter, no Road  
16 Fund monies shall be appropriated to the following Departments  
17 or agencies of State government for administration, grants, or  
18 operations; but this limitation is not a restriction upon  
19 appropriating for those purposes any Road Fund monies that are  
20 eligible for federal reimbursement;

21 1. Department of Public Health;

22 2. Department of Transportation, only with respect to  
23 subsidies for one-half fare Student Transportation and  
24 Reduced Fare for Elderly, except during fiscal year 2012  
25 only when no more than \$40,000,000 may be expended and  
26 except during fiscal year 2013 only when no more than

1           \$17,570,300 may be expended and except during fiscal year  
2           2014 only when no more than \$17,570,000 may be expended;

3           3. Department of Central Management Services, except  
4           for expenditures incurred for group insurance premiums of  
5           appropriate personnel;

6           4. Judicial Systems and Agencies.

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

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

15          2. Department of Transportation, only with respect to  
16          Intercity Rail Subsidies, except during fiscal year 2012  
17          only when no more than \$40,000,000 may be expended and  
18          except during fiscal year 2013 only when no more than  
19          \$26,000,000 may be expended and except during fiscal year  
20          2014 only when no more than \$38,000,000 may be expended,  
21          and Rail Freight Services.

22          Beginning with fiscal year 1982 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: Department of Central  
2 Management Services, except for awards made by the Illinois  
3 Workers' Compensation Commission under the terms of the  
4 Workers' Compensation Act or Workers' Occupational Diseases  
5 Act for injury or death of an employee of the Division of  
6 Highways in the Department of Transportation.

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

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

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

26 Money in the Road Fund shall, if and when the State of

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

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

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

1 supervision of the State, political subdivision, or  
2 municipality collecting those monies, or during fiscal  
3 year 2012 only for the purposes of a grant not to exceed  
4 \$8,500,000 to the Regional Transportation Authority on  
5 behalf of PACE for the purpose of ADA/Para-transit  
6 expenses, or during fiscal year 2013 only for the purposes  
7 of a grant not to exceed \$3,825,000 to the Regional  
8 Transportation Authority on behalf of PACE for the purpose  
9 of ADA/Para-transit expenses, or during fiscal year 2014  
10 only for the purposes of a grant not to exceed \$3,825,000  
11 to the Regional Transportation Authority on behalf of PACE  
12 for the purpose of ADA/Para-transit expenses, and the costs  
13 for patrolling and policing the public highways (by State,  
14 political subdivision, or municipality collecting that  
15 money) for enforcement of traffic laws. The separation of  
16 grades of such highways with railroads and costs associated  
17 with protection of at-grade highway and railroad crossing  
18 shall also be permissible.

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

22 Except as provided in this paragraph, beginning with fiscal  
23 year 1991 and thereafter, no Road Fund monies shall be  
24 appropriated to the Department of State Police for the purposes  
25 of this Section in excess of its total fiscal year 1990 Road  
26 Fund appropriations for those purposes unless otherwise

1 provided in Section 5g of this Act. For fiscal years 2003,  
2 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be  
3 appropriated to the Department of State Police for the purposes  
4 of this Section in excess of \$97,310,000. For fiscal year 2008  
5 only, no Road Fund monies shall be appropriated to the  
6 Department of State Police for the purposes of this Section in  
7 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund  
8 monies shall be appropriated to the Department of State Police  
9 for the purposes of this Section in excess of \$114,700,000.  
10 Beginning in fiscal year 2010, no road fund moneys shall be  
11 appropriated to the Department of State Police. It shall not be  
12 lawful to circumvent this limitation on appropriations by  
13 governmental reorganization or other methods unless otherwise  
14 provided in Section 5g of this Act.

15 In fiscal year 1994, no Road Fund monies shall be  
16 appropriated to the Secretary of State for the purposes of this  
17 Section in excess of the total fiscal year 1991 Road Fund  
18 appropriations to the Secretary of State for those purposes,  
19 plus \$9,800,000. It shall not be lawful to circumvent this  
20 limitation on appropriations by governmental reorganization or  
21 other method.

22 Beginning with fiscal year 1995 and thereafter, no Road  
23 Fund monies shall be appropriated to the Secretary of State for  
24 the purposes of this Section in excess of the total fiscal year  
25 1994 Road Fund appropriations to the Secretary of State for  
26 those purposes. It shall not be lawful to circumvent this

1 limitation on appropriations by governmental reorganization or  
2 other methods.

3 Beginning with fiscal year 2000, total Road Fund  
4 appropriations to the Secretary of State for the purposes of  
5 this Section shall not exceed the amounts specified for the  
6 following fiscal years:

7	Fiscal Year 2000	\$80,500,000;
8	Fiscal Year 2001	\$80,500,000;
9	Fiscal Year 2002	\$80,500,000;
10	Fiscal Year 2003	\$130,500,000;
11	Fiscal Year 2004	\$130,500,000;
12	Fiscal Year 2005	\$130,500,000;
13	Fiscal Year 2006	\$130,500,000;
14	Fiscal Year 2007	\$130,500,000;
15	Fiscal Year 2008	\$130,500,000;
16	Fiscal Year 2009	\$130,500,000.

17 For fiscal year 2010, no road fund moneys shall be  
18 appropriated to the Secretary of State.

19 Beginning in fiscal year 2011, moneys in the Road Fund  
20 shall be appropriated to the Secretary of State for the  
21 exclusive purpose of paying refunds due to overpayment of fees  
22 related to Chapter 3 of the Illinois Vehicle Code unless  
23 otherwise provided for by law.

24 It shall not be lawful to circumvent this limitation on  
25 appropriations by governmental reorganization or other  
26 methods.



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

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

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

16           The additional amounts authorized for expenditure by the  
17 Secretary of State and the Department of State Police in this  
18 Section by this amendatory Act of the 94th General Assembly  
19 shall be repaid to the Road Fund from the General Revenue Fund  
20 in the next succeeding fiscal year that the General Revenue  
21 Fund has a positive budgetary balance, as determined by  
22 generally accepted accounting principles applicable to  
23 government.

24           (Source: P.A. 96-34, eff. 7-13-09; 96-959, eff. 7-1-10; 97-72,  
25 eff. 7-1-11; 97-732, eff. 6-30-12.)

1 (30 ILCS 105/8g-1)

2 Sec. 8g-1. FY13 fund transfers.

3 (a) In addition to any other transfers that may be provided  
4 for by law, on and after July 1, 2012 and until May 1, 2013, at  
5 the direction of and upon notification from the Governor, the  
6 State Comptroller shall direct and the State Treasurer shall  
7 transfer amounts not exceeding a total of \$80,000,000 from the  
8 General Revenue Fund to the Tobacco Settlement Recovery Fund.  
9 Any amounts so transferred shall be retransferred by the State  
10 Comptroller and the State Treasurer from the Tobacco Settlement  
11 Recovery Fund to the General Revenue Fund at the direction of  
12 and upon notification from the Governor, but in any event on or  
13 before June 30, 2013.

14 (b) In addition to any other transfers that may be provided  
15 for by law, on and after July 1, 2013 and until May 1, 2014, at  
16 the direction of and upon notification from the Governor, the  
17 State Comptroller shall direct and the State Treasurer shall  
18 transfer amounts not exceeding a total of \$80,000,000 from the  
19 General Revenue Fund to the Tobacco Settlement Recovery Fund.  
20 Any amounts so transferred shall be retransferred by the State  
21 Comptroller and the State Treasurer from the Tobacco Settlement  
22 Recovery Fund to the General Revenue Fund at the direction of  
23 and upon notification from the Governor, but in any event on or  
24 before June 30, 2014.

25 (c) In addition to any other transfers that may be provided  
26 for by law, on July 1, 2013, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State  
2 Treasurer shall transfer the sum of \$1,400,000 from the General  
3 Revenue Fund to the ICJIA Violence Prevention Fund.

4 (d) In addition to any other transfers that may be provided  
5 for by law, on July 1, 2013, or as soon thereafter as  
6 practical, the State Comptroller shall direct and the State  
7 Treasurer shall transfer the sum of \$1,500,000 from the General  
8 Revenue Fund to the Illinois Veterans Assistance Fund.

9 (e) In addition to any other transfers that may be provided  
10 for by law, on July 1, 2013, or as soon thereafter as  
11 practical, the State Comptroller shall direct and the State  
12 Treasurer shall transfer the sum of \$500,000 from the General  
13 Revenue Fund to the Senior Citizens Real Estate Deferred Tax  
14 Revolving Fund.

15 (f) In addition to any other transfers that may be provided  
16 for by law, on July 1, 2013, or as soon thereafter as  
17 practical, the State Comptroller shall direct and the State  
18 Treasurer shall transfer the sum of \$4,000,000 from the General  
19 Revenue Fund to the Digital Divide Elimination Fund.

20 (g) In addition to any other transfers that may be provided  
21 for by law, on July 1, 2013, or as soon thereafter as  
22 practical, the State Comptroller shall direct and the State  
23 Treasurer shall transfer the sum of \$5,000,000 from the General  
24 Revenue Fund to the Communications Revolving Fund.

25 (h) In addition to any other transfers that may be provided  
26 for by law, on July 1, 2013, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State  
2 Treasurer shall transfer the sum of \$9,800,000 from the General  
3 Revenue Fund to the Presidential Library and Museum Operating  
4 Fund.

5 (Source: P.A. 97-732, eff. 6-30-12.)

6 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

7 Sec. 13.2. Transfers among line item appropriations.

8 (a) Transfers among line item appropriations from the same  
9 treasury fund for the objects specified in this Section may be  
10 made in the manner provided in this Section when the balance  
11 remaining in one or more such line item appropriations is  
12 insufficient for the purpose for which the appropriation was  
13 made.

14 (a-1) No transfers may be made from one agency to another  
15 agency, nor may transfers be made from one institution of  
16 higher education to another institution of higher education  
17 except as provided by subsection (a-4).

18 (a-2) Except as otherwise provided in this Section,  
19 transfers may be made only among the objects of expenditure  
20 enumerated in this Section, except that no funds may be  
21 transferred from any appropriation for personal services, from  
22 any appropriation for State contributions to the State  
23 Employees' Retirement System, from any separate appropriation  
24 for employee retirement contributions paid by the employer, nor  
25 from any appropriation for State contribution for employee

1 group insurance. During State fiscal year 2005, an agency may  
2 transfer amounts among its appropriations within the same  
3 treasury fund for personal services, employee retirement  
4 contributions paid by employer, and State Contributions to  
5 retirement systems; notwithstanding and in addition to the  
6 transfers authorized in subsection (c) of this Section, the  
7 fiscal year 2005 transfers authorized in this sentence may be  
8 made in an amount not to exceed 2% of the aggregate amount  
9 appropriated to an agency within the same treasury fund. During  
10 State fiscal year 2007, the Departments of Children and Family  
11 Services, Corrections, Human Services, and Juvenile Justice  
12 may transfer amounts among their respective appropriations  
13 within the same treasury fund for personal services, employee  
14 retirement contributions paid by employer, and State  
15 contributions to retirement systems. During State fiscal year  
16 2010, the Department of Transportation may transfer amounts  
17 among their respective appropriations within the same treasury  
18 fund for personal services, employee retirement contributions  
19 paid by employer, and State contributions to retirement  
20 systems. During State fiscal years ~~year~~ 2010 and 2014 only, an  
21 agency may transfer amounts among its respective  
22 appropriations within the same treasury fund for personal  
23 services, employee retirement contributions paid by employer,  
24 and State contributions to retirement systems.  
25 Notwithstanding, and in addition to, the transfers authorized  
26 in subsection (c) of this Section, these transfers may be made

1 in an amount not to exceed 2% of the aggregate amount  
2 appropriated to an agency within the same treasury fund.

3 (a-3) Further, if an agency receives a separate  
4 appropriation for employee retirement contributions paid by  
5 the employer, any transfer by that agency into an appropriation  
6 for personal services must be accompanied by a corresponding  
7 transfer into the appropriation for employee retirement  
8 contributions paid by the employer, in an amount sufficient to  
9 meet the employer share of the employee contributions required  
10 to be remitted to the retirement system.

11 (a-4) Long-Term Care Rebalancing. The Governor may  
12 designate amounts set aside for institutional services  
13 appropriated from the General Revenue Fund or any other State  
14 fund that receives monies for long-term care services to be  
15 transferred to all State agencies responsible for the  
16 administration of community-based long-term care programs,  
17 including, but not limited to, community-based long-term care  
18 programs administered by the Department of Healthcare and  
19 Family Services, the Department of Human Services, and the  
20 Department on Aging, provided that the Director of Healthcare  
21 and Family Services first certifies that the amounts being  
22 transferred are necessary for the purpose of assisting persons  
23 in or at risk of being in institutional care to transition to  
24 community-based settings, including the financial data needed  
25 to prove the need for the transfer of funds. The total amounts  
26 transferred shall not exceed 4% in total of the amounts

1 appropriated from the General Revenue Fund or any other State  
2 fund that receives monies for long-term care services for each  
3 fiscal year. A notice of the fund transfer must be made to the  
4 General Assembly and posted at a minimum on the Department of  
5 Healthcare and Family Services website, the Governor's Office  
6 of Management and Budget website, and any other website the  
7 Governor sees fit. These postings shall serve as notice to the  
8 General Assembly of the amounts to be transferred. Notice shall  
9 be given at least 30 days prior to transfer.

10 (b) In addition to the general transfer authority provided  
11 under subsection (c), the following agencies have the specific  
12 transfer authority granted in this subsection:

13 The Department of Healthcare and Family Services is  
14 authorized to make transfers representing savings attributable  
15 to not increasing grants due to the births of additional  
16 children from line items for payments of cash grants to line  
17 items for payments for employment and social services for the  
18 purposes outlined in subsection (f) of Section 4-2 of the  
19 Illinois Public Aid Code.

20 The Department of Children and Family Services is  
21 authorized to make transfers not exceeding 2% of the aggregate  
22 amount appropriated to it within the same treasury fund for the  
23 following line items among these same line items: Foster Home  
24 and Specialized Foster Care and Prevention, Institutions and  
25 Group Homes and Prevention, and Purchase of Adoption and  
26 Guardianship Services.

1           The Department on Aging is authorized to make transfers not  
2 exceeding 2% of the aggregate amount appropriated to it within  
3 the same treasury fund for the following Community Care Program  
4 line items among these same line items: purchase of services  
5 covered by the Community Care Program and Comprehensive Case  
6 Coordination ~~Homemaker and Senior Companion Services,~~  
7 ~~Alternative Senior Services, Case Coordination Units, and~~  
8 ~~Adult Day Care Services.~~

9           The State Treasurer is authorized to make transfers among  
10 line item appropriations from the Capital Litigation Trust  
11 Fund, with respect to costs incurred in fiscal years 2002 and  
12 2003 only, when the balance remaining in one or more such line  
13 item appropriations is insufficient for the purpose for which  
14 the appropriation was made, provided that no such transfer may  
15 be made unless the amount transferred is no longer required for  
16 the purpose for which that appropriation was made.

17           The State Board of Education is authorized to make  
18 transfers from line item appropriations within the same  
19 treasury fund for General State Aid and General State Aid -  
20 Hold Harmless, provided that no such transfer may be made  
21 unless the amount transferred is no longer required for the  
22 purpose for which that appropriation was made, to the line item  
23 appropriation for Transitional Assistance when the balance  
24 remaining in such line item appropriation is insufficient for  
25 the purpose for which the appropriation was made.

26           The State Board of Education is authorized to make



1 transfers between the following line item appropriations  
2 within the same treasury fund: Disabled Student  
3 Services/Materials (Section 14-13.01 of the School Code),  
4 Disabled Student Transportation Reimbursement (Section  
5 14-13.01 of the School Code), Disabled Student Tuition -  
6 Private Tuition (Section 14-7.02 of the School Code),  
7 Extraordinary Special Education (Section 14-7.02b of the  
8 School Code), Reimbursement for Free Lunch/Breakfast Program,  
9 Summer School Payments (Section 18-4.3 of the School Code), and  
10 Transportation - Regular/Vocational Reimbursement (Section  
11 29-5 of the School Code). Such transfers shall be made only  
12 when the balance remaining in one or more such line item  
13 appropriations is insufficient for the purpose for which the  
14 appropriation was made and provided that no such transfer may  
15 be made unless the amount transferred is no longer required for  
16 the purpose for which that appropriation was made.

17 The Department of Healthcare and Family Services is  
18 authorized to make transfers not exceeding 4% of the aggregate  
19 amount appropriated to it, within the same treasury fund, among  
20 the various line items appropriated for Medical Assistance.

21 (c) The sum of such transfers for an agency in a fiscal  
22 year shall not exceed 2% of the aggregate amount appropriated  
23 to it within the same treasury fund for the following objects:  
24 Personal Services; Extra Help; Student and Inmate  
25 Compensation; State Contributions to Retirement Systems; State  
26 Contributions to Social Security; State Contribution for

1 Employee Group Insurance; Contractual Services; Travel;  
2 Commodities; Printing; Equipment; Electronic Data Processing;  
3 Operation of Automotive Equipment; Telecommunications  
4 Services; Travel and Allowance for Committed, Paroled and  
5 Discharged Prisoners; Library Books; Federal Matching Grants  
6 for Student Loans; Refunds; Workers' Compensation,  
7 Occupational Disease, and Tort Claims; and, in appropriations  
8 to institutions of higher education, Awards and Grants.  
9 Notwithstanding the above, any amounts appropriated for  
10 payment of workers' compensation claims to an agency to which  
11 the authority to evaluate, administer and pay such claims has  
12 been delegated by the Department of Central Management Services  
13 may be transferred to any other expenditure object where such  
14 amounts exceed the amount necessary for the payment of such  
15 claims.

16 (c-1) Special provisions for State fiscal year 2003.  
17 Notwithstanding any other provision of this Section to the  
18 contrary, for State fiscal year 2003 only, transfers among line  
19 item appropriations to an agency from the same treasury fund  
20 may be made provided that the sum of such transfers for an  
21 agency in State fiscal year 2003 shall not exceed 3% of the  
22 aggregate amount appropriated to that State agency for State  
23 fiscal year 2003 for the following objects: personal services,  
24 except that no transfer may be approved which reduces the  
25 aggregate appropriations for personal services within an  
26 agency; extra help; student and inmate compensation; State

1 contributions to retirement systems; State contributions to  
2 social security; State contributions for employee group  
3 insurance; contractual services; travel; commodities;  
4 printing; equipment; electronic data processing; operation of  
5 automotive equipment; telecommunications services; travel and  
6 allowance for committed, paroled, and discharged prisoners;  
7 library books; federal matching grants for student loans;  
8 refunds; workers' compensation, occupational disease, and tort  
9 claims; and, in appropriations to institutions of higher  
10 education, awards and grants.

11 (c-2) Special provisions for State fiscal year 2005.  
12 Notwithstanding subsections (a), (a-2), and (c), for State  
13 fiscal year 2005 only, transfers may be made among any line  
14 item appropriations from the same or any other treasury fund  
15 for any objects or purposes, without limitation, when the  
16 balance remaining in one or more such line item appropriations  
17 is insufficient for the purpose for which the appropriation was  
18 made, provided that the sum of those transfers by a State  
19 agency shall not exceed 4% of the aggregate amount appropriated  
20 to that State agency for fiscal year 2005.

21 (d) Transfers among appropriations made to agencies of the  
22 Legislative and Judicial departments and to the  
23 constitutionally elected officers in the Executive branch  
24 require the approval of the officer authorized in Section 10 of  
25 this Act to approve and certify vouchers. Transfers among  
26 appropriations made to the University of Illinois, Southern

1 Illinois University, Chicago State University, Eastern  
2 Illinois University, Governors State University, Illinois  
3 State University, Northeastern Illinois University, Northern  
4 Illinois University, Western Illinois University, the Illinois  
5 Mathematics and Science Academy and the Board of Higher  
6 Education require the approval of the Board of Higher Education  
7 and the Governor. Transfers among appropriations to all other  
8 agencies require the approval of the Governor.

9 The officer responsible for approval shall certify that the  
10 transfer is necessary to carry out the programs and purposes  
11 for which the appropriations were made by the General Assembly  
12 and shall transmit to the State Comptroller a certified copy of  
13 the approval which shall set forth the specific amounts  
14 transferred so that the Comptroller may change his records  
15 accordingly. The Comptroller shall furnish the Governor with  
16 information copies of all transfers approved for agencies of  
17 the Legislative and Judicial departments and transfers  
18 approved by the constitutionally elected officials of the  
19 Executive branch other than the Governor, showing the amounts  
20 transferred and indicating the dates such changes were entered  
21 on the Comptroller's records.

22 (e) The State Board of Education, in consultation with the  
23 State Comptroller, may transfer line item appropriations for  
24 General State Aid between the Common School Fund and the  
25 Education Assistance Fund. With the advice and consent of the  
26 Governor's Office of Management and Budget, the State Board of

1 Education, in consultation with the State Comptroller, may  
2 transfer line item appropriations between the General Revenue  
3 Fund and the Education Assistance Fund for the following  
4 programs:

5 (1) Disabled Student Personnel Reimbursement (Section  
6 14-13.01 of the School Code);

7 (2) Disabled Student Transportation Reimbursement  
8 (subsection (b) of Section 14-13.01 of the School Code);

9 (3) Disabled Student Tuition - Private Tuition  
10 (Section 14-7.02 of the School Code);

11 (4) Extraordinary Special Education (Section 14-7.02b  
12 of the School Code);

13 (5) Reimbursement for Free Lunch/Breakfast Programs;

14 (6) Summer School Payments (Section 18-4.3 of the  
15 School Code);

16 (7) Transportation - Regular/Vocational Reimbursement  
17 (Section 29-5 of the School Code);

18 (8) Regular Education Reimbursement (Section 18-3 of  
19 the School Code); and

20 (9) Special Education Reimbursement (Section 14-7.03  
21 of the School Code).

22 (Source: P.A. 96-37, eff. 7-13-09; 96-820, eff. 11-18-09;  
23 96-959, eff. 7-1-10; 96-1086, eff. 7-16-10; 96-1501, eff.  
24 1-25-11; 97-689, eff. 7-1-12.)

25 (30 ILCS 105/25) (from Ch. 127, par. 161)

1           Sec. 25. Fiscal year limitations.

2           (a) All appropriations shall be available for expenditure  
3 for the fiscal year or for a lesser period if the Act making  
4 that appropriation so specifies. A deficiency or emergency  
5 appropriation shall be available for expenditure only through  
6 June 30 of the year when the Act making that appropriation is  
7 enacted unless that Act otherwise provides.

8           (b) Outstanding liabilities as of June 30, payable from  
9 appropriations which have otherwise expired, may be paid out of  
10 the expiring appropriations during the 2-month period ending at  
11 the close of business on August 31. Any service involving  
12 professional or artistic skills or any personal services by an  
13 employee whose compensation is subject to income tax  
14 withholding must be performed as of June 30 of the fiscal year  
15 in order to be considered an "outstanding liability as of June  
16 30" that is thereby eligible for payment out of the expiring  
17 appropriation.

18           (b-1) However, payment of tuition reimbursement claims  
19 under Section 14-7.03 or 18-3 of the School Code may be made by  
20 the State Board of Education from its appropriations for those  
21 respective purposes for any fiscal year, even though the claims  
22 reimbursed by the payment may be claims attributable to a prior  
23 fiscal year, and payments may be made at the direction of the  
24 State Superintendent of Education from the fund from which the  
25 appropriation is made without regard to any fiscal year  
26 limitations, except as required by subsection (j) of this

1 Section. Beginning on June 30, 2021, payment of tuition  
2 reimbursement claims under Section 14-7.03 or 18-3 of the  
3 School Code as of June 30, payable from appropriations that  
4 have otherwise expired, may be paid out of the expiring  
5 appropriation during the 4-month period ending at the close of  
6 business on October 31.

7 (b-2) All outstanding liabilities as of June 30, 2010,  
8 payable from appropriations that would otherwise expire at the  
9 conclusion of the lapse period for fiscal year 2010, and  
10 interest penalties payable on those liabilities under the State  
11 Prompt Payment Act, may be paid out of the expiring  
12 appropriations until December 31, 2010, without regard to the  
13 fiscal year in which the payment is made, as long as vouchers  
14 for the liabilities are received by the Comptroller no later  
15 than August 31, 2010.

16 (b-2.5) All outstanding liabilities as of June 30, 2011,  
17 payable from appropriations that would otherwise expire at the  
18 conclusion of the lapse period for fiscal year 2011, and  
19 interest penalties payable on those liabilities under the State  
20 Prompt Payment Act, may be paid out of the expiring  
21 appropriations until December 31, 2011, without regard to the  
22 fiscal year in which the payment is made, as long as vouchers  
23 for the liabilities are received by the Comptroller no later  
24 than August 31, 2011.

25 (b-2.6) All outstanding liabilities as of June 30, 2012,  
26 payable from appropriations that would otherwise expire at the

1 conclusion of the lapse period for fiscal year 2012, and  
2 interest penalties payable on those liabilities under the State  
3 Prompt Payment Act, may be paid out of the expiring  
4 appropriations until December 31, 2012, without regard to the  
5 fiscal year in which the payment is made, as long as vouchers  
6 for the liabilities are received by the Comptroller no later  
7 than August 31, 2012.

8 (b-2.7) For fiscal years 2012, ~~and 2013,~~ and 2014, interest  
9 penalties payable under the State Prompt Payment Act associated  
10 with a voucher for which payment is issued after June 30 may be  
11 paid out of the next fiscal year's appropriation. The future  
12 year appropriation must be for the same purpose and from the  
13 same fund as the original payment. An interest penalty voucher  
14 submitted against a future year appropriation must be submitted  
15 within 60 days after the issuance of the associated voucher,  
16 and the Comptroller must issue the interest payment within 60  
17 days after acceptance of the interest voucher.

18 (b-3) Medical payments may be made by the Department of  
19 Veterans' Affairs from its appropriations for those purposes  
20 for any fiscal year, without regard to the fact that the  
21 medical services being compensated for by such payment may have  
22 been rendered in a prior fiscal year, except as required by  
23 subsection (j) of this Section. Beginning on June 30, 2021,  
24 medical payments payable from appropriations that have  
25 otherwise expired may be paid out of the expiring appropriation  
26 during the 4-month period ending at the close of business on



1 October 31.

2 (b-4) Medical payments and child care payments may be made  
3 by the Department of Human Services (as successor to the  
4 Department of Public Aid) from appropriations for those  
5 purposes for any fiscal year, without regard to the fact that  
6 the medical or child care services being compensated for by  
7 such payment may have been rendered in a prior fiscal year; and  
8 payments may be made at the direction of the Department of  
9 Healthcare and Family Services (or successor agency) from the  
10 Health Insurance Reserve Fund without regard to any fiscal year  
11 limitations, except as required by subsection (j) of this  
12 Section. Beginning on June 30, 2021, medical and child care  
13 payments made by the Department of Human Services and payments  
14 made at the discretion of the Department of Healthcare and  
15 Family Services (or successor agency) from the Health Insurance  
16 Reserve Fund and payable from appropriations that have  
17 otherwise expired may be paid out of the expiring appropriation  
18 during the 4-month period ending at the close of business on  
19 October 31.

20 (b-5) Medical payments may be made by the Department of  
21 Human Services from its appropriations relating to substance  
22 abuse treatment services for any fiscal year, without regard to  
23 the fact that the medical services being compensated for by  
24 such payment may have been rendered in a prior fiscal year,  
25 provided the payments are made on a fee-for-service basis  
26 consistent with requirements established for Medicaid

1 reimbursement by the Department of Healthcare and Family  
2 Services, except as required by subsection (j) of this Section.  
3 Beginning on June 30, 2021, medical payments made by the  
4 Department of Human Services relating to substance abuse  
5 treatment services payable from appropriations that have  
6 otherwise expired may be paid out of the expiring appropriation  
7 during the 4-month period ending at the close of business on  
8 October 31.

9 (b-6) Additionally, payments may be made by the Department  
10 of Human Services from its appropriations, or any other State  
11 agency from its appropriations with the approval of the  
12 Department of Human Services, from the Immigration Reform and  
13 Control Fund for purposes authorized pursuant to the  
14 Immigration Reform and Control Act of 1986, without regard to  
15 any fiscal year limitations, except as required by subsection  
16 (j) of this Section. Beginning on June 30, 2021, payments made  
17 by the Department of Human Services from the Immigration Reform  
18 and Control Fund for purposes authorized pursuant to the  
19 Immigration Reform and Control Act of 1986 payable from  
20 appropriations that have otherwise expired may be paid out of  
21 the expiring appropriation during the 4-month period ending at  
22 the close of business on October 31.

23 (b-7) Payments may be made in accordance with a plan  
24 authorized by paragraph (11) or (12) of Section 405-105 of the  
25 Department of Central Management Services Law from  
26 appropriations for those payments without regard to fiscal year

1 limitations.

2 (b-9) Medical payments not exceeding \$150,000,000 may be  
3 made by the Department on Aging from its appropriations  
4 relating to the Community Care Program for fiscal year 2014,  
5 without regard to the fact that the medical services being  
6 compensated for by such payment may have been rendered in a  
7 prior fiscal year, provided the payments are made on a  
8 fee-for-service basis consistent with requirements established  
9 for Medicaid reimbursement by the Department of Healthcare and  
10 Family Services, except as required by subsection (j) of this  
11 Section.

12 (c) Further, payments may be made by the Department of  
13 Public Health and the Department of Human Services (acting as  
14 successor to the Department of Public Health under the  
15 Department of Human Services Act) from their respective  
16 appropriations for grants for medical care to or on behalf of  
17 premature and high-mortality risk infants and their mothers and  
18 for grants for supplemental food supplies provided under the  
19 United States Department of Agriculture Women, Infants and  
20 Children Nutrition Program, for any fiscal year without regard  
21 to the fact that the services being compensated for by such  
22 payment may have been rendered in a prior fiscal year, except  
23 as required by subsection (j) of this Section. Beginning on  
24 June 30, 2021, payments made by the Department of Public Health  
25 and the Department of Human Services from their respective  
26 appropriations for grants for medical care to or on behalf of

1 premature and high-mortality risk infants and their mothers and  
2 for grants for supplemental food supplies provided under the  
3 United States Department of Agriculture Women, Infants and  
4 Children Nutrition Program payable from appropriations that  
5 have otherwise expired may be paid out of the expiring  
6 appropriations during the 4-month period ending at the close of  
7 business on October 31.

8 (d) The Department of Public Health and the Department of  
9 Human Services (acting as successor to the Department of Public  
10 Health under the Department of Human Services Act) shall each  
11 annually submit to the State Comptroller, Senate President,  
12 Senate Minority Leader, Speaker of the House, House Minority  
13 Leader, and the respective Chairmen and Minority Spokesmen of  
14 the Appropriations Committees of the Senate and the House, on  
15 or before December 31, a report of fiscal year funds used to  
16 pay for services provided in any prior fiscal year. This report  
17 shall document by program or service category those  
18 expenditures from the most recently completed fiscal year used  
19 to pay for services provided in prior fiscal years.

20 (e) The Department of Healthcare and Family Services, the  
21 Department of Human Services (acting as successor to the  
22 Department of Public Aid), and the Department of Human Services  
23 making fee-for-service payments relating to substance abuse  
24 treatment services provided during a previous fiscal year shall  
25 each annually submit to the State Comptroller, Senate  
26 President, Senate Minority Leader, Speaker of the House, House

1 Minority Leader, the respective Chairmen and Minority  
2 Spokesmen of the Appropriations Committees of the Senate and  
3 the House, on or before November 30, a report that shall  
4 document by program or service category those expenditures from  
5 the most recently completed fiscal year used to pay for (i)  
6 services provided in prior fiscal years and (ii) services for  
7 which claims were received in prior fiscal years.

8 (f) The Department of Human Services (as successor to the  
9 Department of Public Aid) shall annually submit to the State  
10 Comptroller, Senate President, Senate Minority Leader, Speaker  
11 of the House, House Minority Leader, and the respective  
12 Chairmen and Minority Spokesmen of the Appropriations  
13 Committees of the Senate and the House, on or before December  
14 31, a report of fiscal year funds used to pay for services  
15 (other than medical care) provided in any prior fiscal year.  
16 This report shall document by program or service category those  
17 expenditures from the most recently completed fiscal year used  
18 to pay for services provided in prior fiscal years.

19 (g) In addition, each annual report required to be  
20 submitted by the Department of Healthcare and Family Services  
21 under subsection (e) shall include the following information  
22 with respect to the State's Medicaid program:

23 (1) Explanations of the exact causes of the variance  
24 between the previous year's estimated and actual  
25 liabilities.

26 (2) Factors affecting the Department of Healthcare and

1 Family Services' liabilities, including but not limited to  
2 numbers of aid recipients, levels of medical service  
3 utilization by aid recipients, and inflation in the cost of  
4 medical services.

5 (3) The results of the Department's efforts to combat  
6 fraud and abuse.

7 (h) As provided in Section 4 of the General Assembly  
8 Compensation Act, any utility bill for service provided to a  
9 General Assembly member's district office for a period  
10 including portions of 2 consecutive fiscal years may be paid  
11 from funds appropriated for such expenditure in either fiscal  
12 year.

13 (i) An agency which administers a fund classified by the  
14 Comptroller as an internal service fund may issue rules for:

15 (1) billing user agencies in advance for payments or  
16 authorized inter-fund transfers based on estimated charges  
17 for goods or services;

18 (2) issuing credits, refunding through inter-fund  
19 transfers, or reducing future inter-fund transfers during  
20 the subsequent fiscal year for all user agency payments or  
21 authorized inter-fund transfers received during the prior  
22 fiscal year which were in excess of the final amounts owed  
23 by the user agency for that period; and

24 (3) issuing catch-up billings to user agencies during  
25 the subsequent fiscal year for amounts remaining due when  
26 payments or authorized inter-fund transfers received from

1 the user agency during the prior fiscal year were less than  
2 the total amount owed for that period.

3 User agencies are authorized to reimburse internal service  
4 funds for catch-up billings by vouchers drawn against their  
5 respective appropriations for the fiscal year in which the  
6 catch-up billing was issued or by increasing an authorized  
7 inter-fund transfer during the current fiscal year. For the  
8 purposes of this Act, "inter-fund transfers" means transfers  
9 without the use of the voucher-warrant process, as authorized  
10 by Section 9.01 of the State Comptroller Act.

11 (i-1) Beginning on July 1, 2021, all outstanding  
12 liabilities, not payable during the 4-month lapse period as  
13 described in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and  
14 (c) of this Section, that are made from appropriations for that  
15 purpose for any fiscal year, without regard to the fact that  
16 the services being compensated for by those payments may have  
17 been rendered in a prior fiscal year, are limited to only those  
18 claims that have been incurred but for which a proper bill or  
19 invoice as defined by the State Prompt Payment Act has not been  
20 received by September 30th following the end of the fiscal year  
21 in which the service was rendered.

22 (j) Notwithstanding any other provision of this Act, the  
23 aggregate amount of payments to be made without regard for  
24 fiscal year limitations as contained in subsections (b-1),  
25 (b-3), (b-4), (b-5), (b-6), and (c) of this Section, and  
26 determined by using Generally Accepted Accounting Principles,

1 shall not exceed the following amounts:

2 (1) \$6,000,000,000 for outstanding liabilities related  
3 to fiscal year 2012;

4 (2) \$5,300,000,000 for outstanding liabilities related  
5 to fiscal year 2013;

6 (3) \$4,600,000,000 for outstanding liabilities related  
7 to fiscal year 2014;

8 (4) \$4,000,000,000 for outstanding liabilities related  
9 to fiscal year 2015;

10 (5) \$3,300,000,000 for outstanding liabilities related  
11 to fiscal year 2016;

12 (6) \$2,600,000,000 for outstanding liabilities related  
13 to fiscal year 2017;

14 (7) \$2,000,000,000 for outstanding liabilities related  
15 to fiscal year 2018;

16 (8) \$1,300,000,000 for outstanding liabilities related  
17 to fiscal year 2019;

18 (9) \$600,000,000 for outstanding liabilities related  
19 to fiscal year 2020; and

20 (10) \$0 for outstanding liabilities related to fiscal  
21 year 2021 and fiscal years thereafter.

22 (k) Department of Healthcare and Family Services Medical  
23 Assistance Payments.

24 (1) Definition of Medical Assistance.

25 For purposes of this subsection, the term "Medical  
26 Assistance" shall include, but not necessarily be



1 limited to, medical programs and services authorized  
2 under Titles XIX and XXI of the Social Security Act,  
3 the Illinois Public Aid Code, the Children's Health  
4 Insurance Program Act, the Covering ALL KIDS Health  
5 Insurance Act, the Long Term Acute Care Hospital  
6 Quality Improvement Transfer Program Act, and medical  
7 care to or on behalf of persons suffering from chronic  
8 renal disease, persons suffering from hemophilia, and  
9 victims of sexual assault.

10 (2) Limitations on Medical Assistance payments that  
11 may be paid from future fiscal year appropriations.

12 (A) The maximum amounts of annual unpaid Medical  
13 Assistance bills received and recorded by the  
14 Department of Healthcare and Family Services on or  
15 before June 30th of a particular fiscal year  
16 attributable in aggregate to the General Revenue Fund,  
17 Healthcare Provider Relief Fund, Tobacco Settlement  
18 Recovery Fund, Long-Term Care Provider Fund, and the  
19 Drug Rebate Fund that may be paid in total by the  
20 Department from future fiscal year Medical Assistance  
21 appropriations to those funds are: \$700,000,000 for  
22 fiscal year 2013 and \$100,000,000 for fiscal year 2014  
23 and each fiscal year thereafter.

24 (B) Bills for Medical Assistance services rendered  
25 in a particular fiscal year, but received and recorded  
26 by the Department of Healthcare and Family Services

1 after June 30th of that fiscal year, may be paid from  
2 either appropriations for that fiscal year or future  
3 fiscal year appropriations for Medical Assistance.  
4 Such payments shall not be subject to the requirements  
5 of subparagraph (A).

6 (C) Medical Assistance bills received by the  
7 Department of Healthcare and Family Services in a  
8 particular fiscal year, but subject to payment amount  
9 adjustments in a future fiscal year may be paid from a  
10 future fiscal year's appropriation for Medical  
11 Assistance. Such payments shall not be subject to the  
12 requirements of subparagraph (A).

13 (D) Medical Assistance payments made by the  
14 Department of Healthcare and Family Services from  
15 funds other than those specifically referenced in  
16 subparagraph (A) may be made from appropriations for  
17 those purposes for any fiscal year without regard to  
18 the fact that the Medical Assistance services being  
19 compensated for by such payment may have been rendered  
20 in a prior fiscal year. Such payments shall not be  
21 subject to the requirements of subparagraph (A).

22 (3) Extended lapse period for Department of Healthcare  
23 and Family Services Medical Assistance payments.  
24 Notwithstanding any other State law to the contrary,  
25 outstanding Department of Healthcare and Family Services  
26 Medical Assistance liabilities, as of June 30th, payable

1 from appropriations which have otherwise expired, may be  
2 paid out of the expiring appropriations during the 6-month  
3 period ending at the close of business on December 31st.

4 (l) The changes to this Section made by Public Act 97-691  
5 shall be effective for payment of Medical Assistance bills  
6 incurred in fiscal year 2013 and future fiscal years. The  
7 changes to this Section made by Public Act 97-691 shall not be  
8 applied to Medical Assistance bills incurred in fiscal year  
9 2012 or prior fiscal years.

10 (m) The Comptroller must issue payments against  
11 outstanding liabilities that were received prior to the lapse  
12 period deadlines set forth in this Section as soon thereafter  
13 as practical, but no payment may be issued after the 4 months  
14 following the lapse period deadline without the signed  
15 authorization of the Comptroller and the Governor.

16 (Source: P.A. 97-75, eff. 6-30-11; 97-333, eff. 8-12-11;  
17 97-691, eff. 7-1-12; 97-732, eff. 6-30-12; 97-932, eff.  
18 8-10-12; 98-8, eff. 5-3-13.)

19 Section 5-35. The Illinois Income Tax Act is amended by  
20 changing Section 901 as follows:

21 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

22 Sec. 901. Collection Authority.

23 (a) In general.

24 The Department shall collect the taxes imposed by this Act.

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

17 (b) Local Government Distributive Fund.

18 Beginning August 1, 1969, and continuing through June 30,  
19 1994, the Treasurer shall transfer each month from the General  
20 Revenue Fund to a special fund in the State treasury, to be  
21 known as the "Local Government Distributive Fund", an amount  
22 equal to 1/12 of the net revenue realized from the tax imposed  
23 by subsections (a) and (b) of Section 201 of this Act during  
24 the preceding month. Beginning July 1, 1994, and continuing  
25 through June 30, 1995, the Treasurer shall transfer each month  
26 from the General Revenue Fund to the Local Government

1 Distributive Fund an amount equal to 1/11 of the net revenue  
2 realized from the tax imposed by subsections (a) and (b) of  
3 Section 201 of this Act during the preceding month. Beginning  
4 July 1, 1995 and continuing through January 31, 2011, the  
5 Treasurer shall transfer each month from the General Revenue  
6 Fund to the Local Government Distributive Fund an amount equal  
7 to the net of (i) 1/10 of the net revenue realized from the tax  
8 imposed by subsections (a) and (b) of Section 201 of the  
9 Illinois Income Tax Act during the preceding month (ii) minus,  
10 beginning July 1, 2003 and ending June 30, 2004, \$6,666,666,  
11 and beginning July 1, 2004, zero. Beginning February 1, 2011,  
12 and continuing through January 31, 2015, the Treasurer shall  
13 transfer each month from the General Revenue Fund to the Local  
14 Government Distributive Fund an amount equal to the sum of (i)  
15 6% (10% of the ratio of the 3% individual income tax rate prior  
16 to 2011 to the 5% individual income tax rate after 2010) of the  
17 net revenue realized from the tax imposed by subsections (a)  
18 and (b) of Section 201 of this Act upon individuals, trusts,  
19 and estates during the preceding month and (ii) 6.86% (10% of  
20 the ratio of the 4.8% corporate income tax rate prior to 2011  
21 to the 7% corporate income tax rate after 2010) of the net  
22 revenue realized from the tax imposed by subsections (a) and  
23 (b) of Section 201 of this Act upon corporations during the  
24 preceding month. Beginning February 1, 2015 and continuing  
25 through January 31, 2025, the Treasurer shall transfer each  
26 month from the General Revenue Fund to the Local Government

1 Distributive Fund an amount equal to the sum of (i) 8% (10% of  
2 the ratio of the 3% individual income tax rate prior to 2011 to  
3 the 3.75% individual income tax rate after 2014) of the net  
4 revenue realized from the tax imposed by subsections (a) and  
5 (b) of Section 201 of this Act upon individuals, trusts, and  
6 estates during the preceding month and (ii) 9.14% (10% of the  
7 ratio of the 4.8% corporate income tax rate prior to 2011 to  
8 the 5.25% corporate income tax rate after 2014) of the net  
9 revenue realized from the tax imposed by subsections (a) and  
10 (b) of Section 201 of this Act upon corporations during the  
11 preceding month. Beginning February 1, 2025, the Treasurer  
12 shall transfer each month from the General Revenue Fund to the  
13 Local Government Distributive Fund an amount equal to the sum  
14 of (i) 9.23% (10% of the ratio of the 3% individual income tax  
15 rate prior to 2011 to the 3.25% individual income tax rate  
16 after 2024) of the net revenue realized from the tax imposed by  
17 subsections (a) and (b) of Section 201 of this Act upon  
18 individuals, trusts, and estates during the preceding month and  
19 (ii) 10% of the net revenue realized from the tax imposed by  
20 subsections (a) and (b) of Section 201 of this Act upon  
21 corporations during the preceding month. Net revenue realized  
22 for a month shall be defined as the revenue from the tax  
23 imposed by subsections (a) and (b) of Section 201 of this Act  
24 which is deposited in the General Revenue Fund, the Education  
25 Assistance Fund, the Income Tax Surcharge Local Government  
26 Distributive Fund, the Fund for the Advancement of Education,

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

6 (c) Deposits Into Income Tax Refund Fund.

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

1 fiscal year 2010, the Annual Percentage shall be 9.75%. For  
2 fiscal year 2011, the Annual Percentage shall be 8.75%. For  
3 fiscal year 2012, the Annual Percentage shall be 8.75%. For  
4 fiscal year 2013, the Annual Percentage shall be 9.75%. For  
5 fiscal year 2014, the Annual Percentage shall be 9.5%. For  
6 all other fiscal years, the Annual Percentage shall be  
7 calculated as a fraction, the numerator of which shall be  
8 the amount of refunds approved for payment by the  
9 Department during the preceding fiscal year as a result of  
10 overpayment of tax liability under subsections (a) and  
11 (b) (1), (2), and (3) of Section 201 of this Act plus the  
12 amount of such refunds remaining approved but unpaid at the  
13 end of the preceding fiscal year, minus the amounts  
14 transferred into the Income Tax Refund Fund from the  
15 Tobacco Settlement Recovery Fund, and the denominator of  
16 which shall be the amounts which will be collected pursuant  
17 to subsections (a) and (b) (1), (2), and (3) of Section 201  
18 of this Act during the preceding fiscal year; except that  
19 in State fiscal year 2002, the Annual Percentage shall in  
20 no event exceed 7.6%. The Director of Revenue shall certify  
21 the Annual Percentage to the Comptroller on the last  
22 business day of the fiscal year immediately preceding the  
23 fiscal year for which it is to be effective.

24 (2) Beginning on January 1, 1989 and thereafter, the  
25 Department shall deposit a percentage of the amounts  
26 collected pursuant to subsections (a) and (b) (6), (7), and



1 (8), (c) and (d) of Section 201 of this Act into a fund in  
2 the State treasury known as the Income Tax Refund Fund. The  
3 Department shall deposit 18% of such amounts during the  
4 period beginning January 1, 1989 and ending on June 30,  
5 1989. Beginning with State fiscal year 1990 and for each  
6 fiscal year thereafter, the percentage deposited into the  
7 Income Tax Refund Fund during a fiscal year shall be the  
8 Annual Percentage. For fiscal years 1999, 2000, and 2001,  
9 the Annual Percentage shall be 19%. For fiscal year 2003,  
10 the Annual Percentage shall be 27%. For fiscal year 2004,  
11 the Annual Percentage shall be 32%. Upon the effective date  
12 of this amendatory Act of the 93rd General Assembly, the  
13 Annual Percentage shall be 24% for fiscal year 2005. For  
14 fiscal year 2006, the Annual Percentage shall be 20%. For  
15 fiscal year 2007, the Annual Percentage shall be 17.5%. For  
16 fiscal year 2008, the Annual Percentage shall be 15.5%. For  
17 fiscal year 2009, the Annual Percentage shall be 17.5%. For  
18 fiscal year 2010, the Annual Percentage shall be 17.5%. For  
19 fiscal year 2011, the Annual Percentage shall be 17.5%. For  
20 fiscal year 2012, the Annual Percentage shall be 17.5%. For  
21 fiscal year 2013, the Annual Percentage shall be 14%. For  
22 fiscal year 2014, the Annual Percentage shall be 13.4%. For  
23 all other fiscal years, the Annual Percentage shall be  
24 calculated as a fraction, the numerator of which shall be  
25 the amount of refunds approved for payment by the  
26 Department during the preceding fiscal year as a result of

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

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

19 (d) Expenditures from Income Tax Refund Fund.

20 (1) Beginning January 1, 1989, money in the Income Tax  
21 Refund Fund shall be expended exclusively for the purpose  
22 of paying refunds resulting from overpayment of tax  
23 liability under Section 201 of this Act, for paying rebates  
24 under Section 208.1 in the event that the amounts in the  
25 Homeowners' Tax Relief Fund are insufficient for that  
26 purpose, and for making transfers pursuant to this

1 subsection (d).

2 (2) The Director shall order payment of refunds  
3 resulting from overpayment of tax liability under Section  
4 201 of this Act from the Income Tax Refund Fund only to the  
5 extent that amounts collected pursuant to Section 201 of  
6 this Act and transfers pursuant to this subsection (d) and  
7 item (3) of subsection (c) have been deposited and retained  
8 in the Fund.

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

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

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

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

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

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

22 On July 1, 1991, and thereafter, of the amounts collected  
23 pursuant to subsections (a) and (b) of Section 201 of this Act,  
24 minus deposits into the Income Tax Refund Fund, the Department  
25 shall deposit 7.3% into the Education Assistance Fund in the  
26 State Treasury. Beginning July 1, 1991, and continuing through

1 January 31, 1993, of the amounts collected pursuant to  
2 subsections (a) and (b) of Section 201 of the Illinois Income  
3 Tax Act, minus deposits into the Income Tax Refund Fund, the  
4 Department shall deposit 3.0% into the Income Tax Surcharge  
5 Local Government Distributive Fund in the State Treasury.  
6 Beginning February 1, 1993 and continuing through June 30,  
7 1993, of the amounts collected pursuant to subsections (a) and  
8 (b) of Section 201 of the Illinois Income Tax Act, minus  
9 deposits into the Income Tax Refund Fund, the Department shall  
10 deposit 4.4% into the Income Tax Surcharge Local Government  
11 Distributive Fund in the State Treasury. Beginning July 1,  
12 1993, and continuing through June 30, 1994, of the amounts  
13 collected under subsections (a) and (b) of Section 201 of this  
14 Act, minus deposits into the Income Tax Refund Fund, the  
15 Department shall deposit 1.475% into the Income Tax Surcharge  
16 Local Government Distributive Fund in the State Treasury.

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

24 (1) beginning February 1, 2015, and prior to February  
25 1, 2025, 1/30; and

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

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

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

12                 (1) beginning February 1, 2015, and prior to February  
13                 1, 2025, 1/30; and

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

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

19           (Source: P.A. 96-45, eff. 7-15-09; 96-328, eff. 8-11-09;  
20 96-959, eff. 7-1-10; 96-1496, eff. 1-13-11; 97-72, eff. 7-1-11;  
21 97-732, eff. 6-30-12.)

22           Section 5-40. The Use Tax Act is amended by changing  
23 Section 9 as follows:

24                 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

1           Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
2 and trailers that are required to be registered with an agency  
3 of this State, each retailer required or authorized to collect  
4 the tax imposed by this Act shall pay to the Department the  
5 amount of such tax (except as otherwise provided) at the time  
6 when he is required to file his return for the period during  
7 which such tax was collected, less a discount of 2.1% prior to  
8 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
9 per calendar year, whichever is greater, which is allowed to  
10 reimburse the retailer for expenses incurred in collecting the  
11 tax, keeping records, preparing and filing returns, remitting  
12 the tax and supplying data to the Department on request. In the  
13 case of retailers who report and pay the tax on a transaction  
14 by transaction basis, as provided in this Section, such  
15 discount shall be taken with each such tax remittance instead  
16 of when such retailer files his periodic return. A retailer  
17 need not remit that part of any tax collected by him to the  
18 extent that he is required to remit and does remit the tax  
19 imposed by the Retailers' Occupation Tax Act, with respect to  
20 the sale of the same property.

21           Where such tangible personal property is sold under a  
22 conditional sales contract, or under any other form of sale  
23 wherein the payment of the principal sum, or a part thereof, is  
24 extended beyond the close of the period for which the return is  
25 filed, the retailer, in collecting the tax (except as to motor  
26 vehicles, watercraft, aircraft, and trailers that are required

1 to be registered with an agency of this State), may collect for  
2 each tax return period, only the tax applicable to that part of  
3 the selling price actually received during such tax return  
4 period.

5 Except as provided in this Section, on or before the  
6 twentieth day of each calendar month, such retailer shall file  
7 a return for the preceding calendar month. Such return shall be  
8 filed on forms prescribed by the Department and shall furnish  
9 such information as the Department may reasonably require.

10 The Department may require returns to be filed on a  
11 quarterly basis. If so required, a return for each calendar  
12 quarter shall be filed on or before the twentieth day of the  
13 calendar month following the end of such calendar quarter. The  
14 taxpayer shall also file a return with the Department for each  
15 of the first two months of each calendar quarter, on or before  
16 the twentieth day of the following calendar month, stating:

- 17 1. The name of the seller;
- 18 2. The address of the principal place of business from  
19 which he engages in the business of selling tangible  
20 personal property at retail in this State;
- 21 3. The total amount of taxable receipts received by him  
22 during the preceding calendar month from sales of tangible  
23 personal property by him during such preceding calendar  
24 month, including receipts from charge and time sales, but  
25 less all deductions allowed by law;
- 26 4. The amount of credit provided in Section 2d of this



1 Act;

2 5. The amount of tax due;

3 5-5. The signature of the taxpayer; and

4 6. Such other reasonable information as the Department  
5 may require.

6 If a taxpayer fails to sign a return within 30 days after  
7 the proper notice and demand for signature by the Department,  
8 the return shall be considered valid and any amount shown to be  
9 due on the return shall be deemed assessed.

10 Beginning October 1, 1993, a taxpayer who has an average  
11 monthly tax liability of \$150,000 or more shall make all  
12 payments required by rules of the Department by electronic  
13 funds transfer. Beginning October 1, 1994, a taxpayer who has  
14 an average monthly tax liability of \$100,000 or more shall make  
15 all payments required by rules of the Department by electronic  
16 funds transfer. Beginning October 1, 1995, a taxpayer who has  
17 an average monthly tax liability of \$50,000 or more shall make  
18 all payments required by rules of the Department by electronic  
19 funds transfer. Beginning October 1, 2000, a taxpayer who has  
20 an annual tax liability of \$200,000 or more shall make all  
21 payments required by rules of the Department by electronic  
22 funds transfer. The term "annual tax liability" shall be the  
23 sum of the taxpayer's liabilities under this Act, and under all  
24 other State and local occupation and use tax laws administered  
25 by the Department, for the immediately preceding calendar year.  
26 The term "average monthly tax liability" means the sum of the

1 taxpayer's liabilities under this Act, and under all other  
2 State and local occupation and use tax laws administered by the  
3 Department, for the immediately preceding calendar year  
4 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
5 a tax liability in the amount set forth in subsection (b) of  
6 Section 2505-210 of the Department of Revenue Law shall make  
7 all payments required by rules of the Department by electronic  
8 funds transfer.

9 Before August 1 of each year beginning in 1993, the  
10 Department shall notify all taxpayers required to make payments  
11 by electronic funds transfer. All taxpayers required to make  
12 payments by electronic funds transfer shall make those payments  
13 for a minimum of one year beginning on October 1.

14 Any taxpayer not required to make payments by electronic  
15 funds transfer may make payments by electronic funds transfer  
16 with the permission of the Department.

17 All taxpayers required to make payment by electronic funds  
18 transfer and any taxpayers authorized to voluntarily make  
19 payments by electronic funds transfer shall make those payments  
20 in the manner authorized by the Department.

21 The Department shall adopt such rules as are necessary to  
22 effectuate a program of electronic funds transfer and the  
23 requirements of this Section.

24 Before October 1, 2000, if the taxpayer's average monthly  
25 tax liability to the Department under this Act, the Retailers'  
26 Occupation Tax Act, the Service Occupation Tax Act, the Service

1 Use Tax Act was \$10,000 or more during the preceding 4 complete  
2 calendar quarters, he shall file a return with the Department  
3 each month by the 20th day of the month next following the  
4 month during which such tax liability is incurred and shall  
5 make payments to the Department on or before the 7th, 15th,  
6 22nd and last day of the month during which such liability is  
7 incurred. On and after October 1, 2000, if the taxpayer's  
8 average monthly tax liability to the Department under this Act,  
9 the Retailers' Occupation Tax Act, the Service Occupation Tax  
10 Act, and the Service Use Tax Act was \$20,000 or more during the  
11 preceding 4 complete calendar quarters, he shall file a return  
12 with the Department each month by the 20th day of the month  
13 next following the month during which such tax liability is  
14 incurred and shall make payment to the Department on or before  
15 the 7th, 15th, 22nd and last day of the month during which such  
16 liability is incurred. If the month during which such tax  
17 liability is incurred began prior to January 1, 1985, each  
18 payment shall be in an amount equal to 1/4 of the taxpayer's  
19 actual liability for the month or an amount set by the  
20 Department not to exceed 1/4 of the average monthly liability  
21 of the taxpayer to the Department for the preceding 4 complete  
22 calendar quarters (excluding the month of highest liability and  
23 the month of lowest liability in such 4 quarter period). If the  
24 month during which such tax liability is incurred begins on or  
25 after January 1, 1985, and prior to January 1, 1987, each  
26 payment shall be in an amount equal to 22.5% of the taxpayer's

1 actual liability for the month or 27.5% of the taxpayer's  
2 liability for the same calendar month of the preceding year. If  
3 the month during which such tax liability is incurred begins on  
4 or after January 1, 1987, and prior to January 1, 1988, each  
5 payment shall be in an amount equal to 22.5% of the taxpayer's  
6 actual liability for the month or 26.25% of the taxpayer's  
7 liability for the same calendar month of the preceding year. If  
8 the month during which such tax liability is incurred begins on  
9 or after January 1, 1988, and prior to January 1, 1989, or  
10 begins on or after January 1, 1996, each payment shall be in an  
11 amount equal to 22.5% of the taxpayer's actual liability for  
12 the month or 25% of the taxpayer's liability for the same  
13 calendar month of the preceding year. If the month during which  
14 such tax liability is incurred begins on or after January 1,  
15 1989, and prior to January 1, 1996, each payment shall be in an  
16 amount equal to 22.5% of the taxpayer's actual liability for  
17 the month or 25% of the taxpayer's liability for the same  
18 calendar month of the preceding year or 100% of the taxpayer's  
19 actual liability for the quarter monthly reporting period. The  
20 amount of such quarter monthly payments shall be credited  
21 against the final tax liability of the taxpayer's return for  
22 that month. Before October 1, 2000, once applicable, the  
23 requirement of the making of quarter monthly payments to the  
24 Department shall continue until such taxpayer's average  
25 monthly liability to the Department during the preceding 4  
26 complete calendar quarters (excluding the month of highest

1 liability and the month of lowest liability) is less than  
2 \$9,000, or until such taxpayer's average monthly liability to  
3 the Department as computed for each calendar quarter of the 4  
4 preceding complete calendar quarter period is less than  
5 \$10,000. However, if a taxpayer can show the Department that a  
6 substantial change in the taxpayer's business has occurred  
7 which causes the taxpayer to anticipate that his average  
8 monthly tax liability for the reasonably foreseeable future  
9 will fall below the \$10,000 threshold stated above, then such  
10 taxpayer may petition the Department for change in such  
11 taxpayer's reporting status. On and after October 1, 2000, once  
12 applicable, the requirement of the making of quarter monthly  
13 payments to the Department shall continue until such taxpayer's  
14 average monthly liability to the Department during the  
15 preceding 4 complete calendar quarters (excluding the month of  
16 highest liability and the month of lowest liability) is less  
17 than \$19,000 or until such taxpayer's average monthly liability  
18 to the Department as computed for each calendar quarter of the  
19 4 preceding complete calendar quarter period is less than  
20 \$20,000. However, if a taxpayer can show the Department that a  
21 substantial change in the taxpayer's business has occurred  
22 which causes the taxpayer to anticipate that his average  
23 monthly tax liability for the reasonably foreseeable future  
24 will fall below the \$20,000 threshold stated above, then such  
25 taxpayer may petition the Department for a change in such  
26 taxpayer's reporting status. The Department shall change such

1 taxpayer's reporting status unless it finds that such change is  
2 seasonal in nature and not likely to be long term. If any such  
3 quarter monthly payment is not paid at the time or in the  
4 amount required by this Section, then the taxpayer shall be  
5 liable for penalties and interest on the difference between the  
6 minimum amount due and the amount of such quarter monthly  
7 payment actually and timely paid, except insofar as the  
8 taxpayer has previously made payments for that month to the  
9 Department in excess of the minimum payments previously due as  
10 provided in this Section. The Department shall make reasonable  
11 rules and regulations to govern the quarter monthly payment  
12 amount and quarter monthly payment dates for taxpayers who file  
13 on other than a calendar monthly basis.

14 If any such payment provided for in this Section exceeds  
15 the taxpayer's liabilities under this Act, the Retailers'  
16 Occupation Tax Act, the Service Occupation Tax Act and the  
17 Service Use Tax Act, as shown by an original monthly return,  
18 the Department shall issue to the taxpayer a credit memorandum  
19 no later than 30 days after the date of payment, which  
20 memorandum may be submitted by the taxpayer to the Department  
21 in payment of tax liability subsequently to be remitted by the  
22 taxpayer to the Department or be assigned by the taxpayer to a  
23 similar taxpayer under this Act, the Retailers' Occupation Tax  
24 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
25 in accordance with reasonable rules and regulations to be  
26 prescribed by the Department, except that if such excess

1 payment is shown on an original monthly return and is made  
2 after December 31, 1986, no credit memorandum shall be issued,  
3 unless requested by the taxpayer. If no such request is made,  
4 the taxpayer may credit such excess payment against tax  
5 liability subsequently to be remitted by the taxpayer to the  
6 Department under this Act, the Retailers' Occupation Tax Act,  
7 the Service Occupation Tax Act or the Service Use Tax Act, in  
8 accordance with reasonable rules and regulations prescribed by  
9 the Department. If the Department subsequently determines that  
10 all or any part of the credit taken was not actually due to the  
11 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall  
12 be reduced by 2.1% or 1.75% of the difference between the  
13 credit taken and that actually due, and the taxpayer shall be  
14 liable for penalties and interest on such difference.

15 If the retailer is otherwise required to file a monthly  
16 return and if the retailer's average monthly tax liability to  
17 the Department does not exceed \$200, the Department may  
18 authorize his returns to be filed on a quarter annual basis,  
19 with the return for January, February, and March of a given  
20 year being due by April 20 of such year; with the return for  
21 April, May and June of a given year being due by July 20 of such  
22 year; with the return for July, August and September of a given  
23 year being due by October 20 of such year, and with the return  
24 for October, November and December of a given year being due by  
25 January 20 of the following year.

26 If the retailer is otherwise required to file a monthly or

1 quarterly return and if the retailer's average monthly tax  
2 liability to the Department does not exceed \$50, the Department  
3 may authorize his returns to be filed on an annual basis, with  
4 the return for a given year being due by January 20 of the  
5 following year.

6 Such quarter annual and annual returns, as to form and  
7 substance, shall be subject to the same requirements as monthly  
8 returns.

9 Notwithstanding any other provision in this Act concerning  
10 the time within which a retailer may file his return, in the  
11 case of any retailer who ceases to engage in a kind of business  
12 which makes him responsible for filing returns under this Act,  
13 such retailer shall file a final return under this Act with the  
14 Department not more than one month after discontinuing such  
15 business.

16 In addition, with respect to motor vehicles, watercraft,  
17 aircraft, and trailers that are required to be registered with  
18 an agency of this State, every retailer selling this kind of  
19 tangible personal property shall file, with the Department,  
20 upon a form to be prescribed and supplied by the Department, a  
21 separate return for each such item of tangible personal  
22 property which the retailer sells, except that if, in the same  
23 transaction, (i) a retailer of aircraft, watercraft, motor  
24 vehicles or trailers transfers more than one aircraft,  
25 watercraft, motor vehicle or trailer to another aircraft,  
26 watercraft, motor vehicle or trailer retailer for the purpose



1 of resale or (ii) a retailer of aircraft, watercraft, motor  
2 vehicles, or trailers transfers more than one aircraft,  
3 watercraft, motor vehicle, or trailer to a purchaser for use as  
4 a qualifying rolling stock as provided in Section 3-55 of this  
5 Act, then that seller may report the transfer of all the  
6 aircraft, watercraft, motor vehicles or trailers involved in  
7 that transaction to the Department on the same uniform  
8 invoice-transaction reporting return form. For purposes of  
9 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
10 watercraft as defined in Section 3-2 of the Boat Registration  
11 and Safety Act, a personal watercraft, or any boat equipped  
12 with an inboard motor.

13 The transaction reporting return in the case of motor  
14 vehicles or trailers that are required to be registered with an  
15 agency of this State, shall be the same document as the Uniform  
16 Invoice referred to in Section 5-402 of the Illinois Vehicle  
17 Code and must show the name and address of the seller; the name  
18 and address of the purchaser; the amount of the selling price  
19 including the amount allowed by the retailer for traded-in  
20 property, if any; the amount allowed by the retailer for the  
21 traded-in tangible personal property, if any, to the extent to  
22 which Section 2 of this Act allows an exemption for the value  
23 of traded-in property; the balance payable after deducting such  
24 trade-in allowance from the total selling price; the amount of  
25 tax due from the retailer with respect to such transaction; the  
26 amount of tax collected from the purchaser by the retailer on

1 such transaction (or satisfactory evidence that such tax is not  
2 due in that particular instance, if that is claimed to be the  
3 fact); the place and date of the sale; a sufficient  
4 identification of the property sold; such other information as  
5 is required in Section 5-402 of the Illinois Vehicle Code, and  
6 such other information as the Department may reasonably  
7 require.

8 The transaction reporting return in the case of watercraft  
9 and aircraft must show the name and address of the seller; the  
10 name and address of the purchaser; the amount of the selling  
11 price including the amount allowed by the retailer for  
12 traded-in property, if any; the amount allowed by the retailer  
13 for the traded-in tangible personal property, if any, to the  
14 extent to which Section 2 of this Act allows an exemption for  
15 the value of traded-in property; the balance payable after  
16 deducting such trade-in allowance from the total selling price;  
17 the amount of tax due from the retailer with respect to such  
18 transaction; the amount of tax collected from the purchaser by  
19 the retailer on such transaction (or satisfactory evidence that  
20 such tax is not due in that particular instance, if that is  
21 claimed to be the fact); the place and date of the sale, a  
22 sufficient identification of the property sold, and such other  
23 information as the Department may reasonably require.

24 Such transaction reporting return shall be filed not later  
25 than 20 days after the date of delivery of the item that is  
26 being sold, but may be filed by the retailer at any time sooner

1 than that if he chooses to do so. The transaction reporting  
2 return and tax remittance or proof of exemption from the tax  
3 that is imposed by this Act may be transmitted to the  
4 Department by way of the State agency with which, or State  
5 officer with whom, the tangible personal property must be  
6 titled or registered (if titling or registration is required)  
7 if the Department and such agency or State officer determine  
8 that this procedure will expedite the processing of  
9 applications for title or registration.

10 With each such transaction reporting return, the retailer  
11 shall remit the proper amount of tax due (or shall submit  
12 satisfactory evidence that the sale is not taxable if that is  
13 the case), to the Department or its agents, whereupon the  
14 Department shall issue, in the purchaser's name, a tax receipt  
15 (or a certificate of exemption if the Department is satisfied  
16 that the particular sale is tax exempt) which such purchaser  
17 may submit to the agency with which, or State officer with  
18 whom, he must title or register the tangible personal property  
19 that is involved (if titling or registration is required) in  
20 support of such purchaser's application for an Illinois  
21 certificate or other evidence of title or registration to such  
22 tangible personal property.

23 No retailer's failure or refusal to remit tax under this  
24 Act precludes a user, who has paid the proper tax to the  
25 retailer, from obtaining his certificate of title or other  
26 evidence of title or registration (if titling or registration

1 is required) upon satisfying the Department that such user has  
2 paid the proper tax (if tax is due) to the retailer. The  
3 Department shall adopt appropriate rules to carry out the  
4 mandate of this paragraph.

5 If the user who would otherwise pay tax to the retailer  
6 wants the transaction reporting return filed and the payment of  
7 tax or proof of exemption made to the Department before the  
8 retailer is willing to take these actions and such user has not  
9 paid the tax to the retailer, such user may certify to the fact  
10 of such delay by the retailer, and may (upon the Department  
11 being satisfied of the truth of such certification) transmit  
12 the information required by the transaction reporting return  
13 and the remittance for tax or proof of exemption directly to  
14 the Department and obtain his tax receipt or exemption  
15 determination, in which event the transaction reporting return  
16 and tax remittance (if a tax payment was required) shall be  
17 credited by the Department to the proper retailer's account  
18 with the Department, but without the 2.1% or 1.75% discount  
19 provided for in this Section being allowed. When the user pays  
20 the tax directly to the Department, he shall pay the tax in the  
21 same amount and in the same form in which it would be remitted  
22 if the tax had been remitted to the Department by the retailer.

23 Where a retailer collects the tax with respect to the  
24 selling price of tangible personal property which he sells and  
25 the purchaser thereafter returns such tangible personal  
26 property and the retailer refunds the selling price thereof to

1 the purchaser, such retailer shall also refund, to the  
2 purchaser, the tax so collected from the purchaser. When filing  
3 his return for the period in which he refunds such tax to the  
4 purchaser, the retailer may deduct the amount of the tax so  
5 refunded by him to the purchaser from any other use tax which  
6 such retailer may be required to pay or remit to the  
7 Department, as shown by such return, if the amount of the tax  
8 to be deducted was previously remitted to the Department by  
9 such retailer. If the retailer has not previously remitted the  
10 amount of such tax to the Department, he is entitled to no  
11 deduction under this Act upon refunding such tax to the  
12 purchaser.

13 Any retailer filing a return under this Section shall also  
14 include (for the purpose of paying tax thereon) the total tax  
15 covered by such return upon the selling price of tangible  
16 personal property purchased by him at retail from a retailer,  
17 but as to which the tax imposed by this Act was not collected  
18 from the retailer filing such return, and such retailer shall  
19 remit the amount of such tax to the Department when filing such  
20 return.

21 If experience indicates such action to be practicable, the  
22 Department may prescribe and furnish a combination or joint  
23 return which will enable retailers, who are required to file  
24 returns hereunder and also under the Retailers' Occupation Tax  
25 Act, to furnish all the return information required by both  
26 Acts on the one form.

1           Where the retailer has more than one business registered  
2 with the Department under separate registration under this Act,  
3 such retailer may not file each return that is due as a single  
4 return covering all such registered businesses, but shall file  
5 separate returns for each such registered business.

6           Beginning January 1, 1990, each month the Department shall  
7 pay into the State and Local Sales Tax Reform Fund, a special  
8 fund in the State Treasury which is hereby created, the net  
9 revenue realized for the preceding month from the 1% tax on  
10 sales of food for human consumption which is to be consumed off  
11 the premises where it is sold (other than alcoholic beverages,  
12 soft drinks and food which has been prepared for immediate  
13 consumption) and prescription and nonprescription medicines,  
14 drugs, medical appliances and insulin, urine testing  
15 materials, syringes and needles used by diabetics.

16           Beginning January 1, 1990, each month the Department shall  
17 pay into the County and Mass Transit District Fund 4% of the  
18 net revenue realized for the preceding month from the 6.25%  
19 general rate on the selling price of tangible personal property  
20 which is purchased outside Illinois at retail from a retailer  
21 and which is titled or registered by an agency of this State's  
22 government.

23           Beginning January 1, 1990, each month the Department shall  
24 pay into the State and Local Sales Tax Reform Fund, a special  
25 fund in the State Treasury, 20% of the net revenue realized for  
26 the preceding month from the 6.25% general rate on the selling

1 price of tangible personal property, other than tangible  
2 personal property which is purchased outside Illinois at retail  
3 from a retailer and which is titled or registered by an agency  
4 of this State's government.

5 Beginning August 1, 2000, each month the Department shall  
6 pay into the State and Local Sales Tax Reform Fund 100% of the  
7 net revenue realized for the preceding month from the 1.25%  
8 rate on the selling price of motor fuel and gasohol. Beginning  
9 September 1, 2010, each month the Department shall pay into the  
10 State and Local Sales Tax Reform Fund 100% of the net revenue  
11 realized for the preceding month from the 1.25% rate on the  
12 selling price of sales tax holiday items.

13 Beginning January 1, 1990, each month the Department shall  
14 pay into the Local Government Tax Fund 16% of the net revenue  
15 realized for the preceding month from the 6.25% general rate on  
16 the selling price of tangible personal property which is  
17 purchased outside Illinois at retail from a retailer and which  
18 is titled or registered by an agency of this State's  
19 government.

20 Beginning October 1, 2009, each month the Department shall  
21 pay into the Capital Projects Fund an amount that is equal to  
22 an amount estimated by the Department to represent 80% of the  
23 net revenue realized for the preceding month from the sale of  
24 candy, grooming and hygiene products, and soft drinks that had  
25 been taxed at a rate of 1% prior to September 1, 2009 but that  
26 is now taxed at 6.25%.

1           Beginning July 1, 2011, each month the Department shall pay  
2 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
3 realized for the preceding month from the 6.25% general rate on  
4 the selling price of sorbents used in Illinois in the process  
5 of sorbent injection as used to comply with the Environmental  
6 Protection Act or the federal Clean Air Act, but the total  
7 payment into the Clean Air Act (CAA) Permit Fund under this Act  
8 and the Retailers' Occupation Tax Act shall not exceed  
9 \$2,000,000 in any fiscal year.

10           Of the remainder of the moneys received by the Department  
11 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
12 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
13 and after July 1, 1989, 3.8% thereof shall be paid into the  
14 Build Illinois Fund; provided, however, that if in any fiscal  
15 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
16 may be, of the moneys received by the Department and required  
17 to be paid into the Build Illinois Fund pursuant to Section 3  
18 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
19 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
20 Service Occupation Tax Act, such Acts being hereinafter called  
21 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
22 may be, of moneys being hereinafter called the "Tax Act  
23 Amount", and (2) the amount transferred to the Build Illinois  
24 Fund from the State and Local Sales Tax Reform Fund shall be  
25 less than the Annual Specified Amount (as defined in Section 3  
26 of the Retailers' Occupation Tax Act), an amount equal to the



1 difference shall be immediately paid into the Build Illinois  
2 Fund from other moneys received by the Department pursuant to  
3 the Tax Acts; and further provided, that if on the last  
4 business day of any month the sum of (1) the Tax Act Amount  
5 required to be deposited into the Build Illinois Bond Account  
6 in the Build Illinois Fund during such month and (2) the amount  
7 transferred during such month to the Build Illinois Fund from  
8 the State and Local Sales Tax Reform Fund shall have been less  
9 than 1/12 of the Annual Specified Amount, an amount equal to  
10 the difference shall be immediately paid into the Build  
11 Illinois Fund from other moneys received by the Department  
12 pursuant to the Tax Acts; and, further provided, that in no  
13 event shall the payments required under the preceding proviso  
14 result in aggregate payments into the Build Illinois Fund  
15 pursuant to this clause (b) for any fiscal year in excess of  
16 the greater of (i) the Tax Act Amount or (ii) the Annual  
17 Specified Amount for such fiscal year; and, further provided,  
18 that the amounts payable into the Build Illinois Fund under  
19 this clause (b) shall be payable only until such time as the  
20 aggregate amount on deposit under each trust indenture securing  
21 Bonds issued and outstanding pursuant to the Build Illinois  
22 Bond Act is sufficient, taking into account any future  
23 investment income, to fully provide, in accordance with such  
24 indenture, for the defeasance of or the payment of the  
25 principal of, premium, if any, and interest on the Bonds  
26 secured by such indenture and on any Bonds expected to be

1 issued thereafter and all fees and costs payable with respect  
2 thereto, all as certified by the Director of the Bureau of the  
3 Budget (now Governor's Office of Management and Budget). If on  
4 the last business day of any month in which Bonds are  
5 outstanding pursuant to the Build Illinois Bond Act, the  
6 aggregate of the moneys deposited in the Build Illinois Bond  
7 Account in the Build Illinois Fund in such month shall be less  
8 than the amount required to be transferred in such month from  
9 the Build Illinois Bond Account to the Build Illinois Bond  
10 Retirement and Interest Fund pursuant to Section 13 of the  
11 Build Illinois Bond Act, an amount equal to such deficiency  
12 shall be immediately paid from other moneys received by the  
13 Department pursuant to the Tax Acts to the Build Illinois Fund;  
14 provided, however, that any amounts paid to the Build Illinois  
15 Fund in any fiscal year pursuant to this sentence shall be  
16 deemed to constitute payments pursuant to clause (b) of the  
17 preceding sentence and shall reduce the amount otherwise  
18 payable for such fiscal year pursuant to clause (b) of the  
19 preceding sentence. The moneys received by the Department  
20 pursuant to this Act and required to be deposited into the  
21 Build Illinois Fund are subject to the pledge, claim and charge  
22 set forth in Section 12 of the Build Illinois Bond Act.

23 Subject to payment of amounts into the Build Illinois Fund  
24 as provided in the preceding paragraph or in any amendment  
25 thereto hereafter enacted, the following specified monthly  
26 installment of the amount requested in the certificate of the

1 Chairman of the Metropolitan Pier and Exposition Authority  
2 provided under Section 8.25f of the State Finance Act, but not  
3 in excess of the sums designated as "Total Deposit", shall be  
4 deposited in the aggregate from collections under Section 9 of  
5 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
6 9 of the Service Occupation Tax Act, and Section 3 of the  
7 Retailers' Occupation Tax Act into the McCormick Place  
8 Expansion Project Fund in the specified fiscal years.

9	Fiscal Year	Total Deposit
10	1993	\$0
11	1994	53,000,000
12	1995	58,000,000
13	1996	61,000,000
14	1997	64,000,000
15	1998	68,000,000
16	1999	71,000,000
17	2000	75,000,000
18	2001	80,000,000
19	2002	93,000,000
20	2003	99,000,000
21	2004	103,000,000
22	2005	108,000,000
23	2006	113,000,000
24	2007	119,000,000
25	2008	126,000,000
26	2009	132,000,000

1	2010	139,000,000
2	2011	146,000,000
3	2012	153,000,000
4	2013	161,000,000
5	2014	170,000,000
6	2015	179,000,000
7	2016	189,000,000
8	2017	199,000,000
9	2018	210,000,000
10	2019	221,000,000
11	2020	233,000,000
12	2021	246,000,000
13	2022	260,000,000
14	2023	275,000,000
15	2024	275,000,000
16	2025	275,000,000
17	2026	279,000,000
18	2027	292,000,000
19	2028	307,000,000
20	2029	322,000,000
21	2030	338,000,000
22	2031	350,000,000
23	2032	350,000,000
24	and	
25	each fiscal year	
26	thereafter that bonds	

1           are outstanding under  
2           Section 13.2 of the  
3           Metropolitan Pier and  
4           Exposition Authority Act,  
5       but not after fiscal year 2060.

6           Beginning July 20, 1993 and in each month of each fiscal  
7       year thereafter, one-eighth of the amount requested in the  
8       certificate of the Chairman of the Metropolitan Pier and  
9       Exposition Authority for that fiscal year, less the amount  
10      deposited into the McCormick Place Expansion Project Fund by  
11      the State Treasurer in the respective month under subsection  
12      (g) of Section 13 of the Metropolitan Pier and Exposition  
13      Authority Act, plus cumulative deficiencies in the deposits  
14      required under this Section for previous months and years,  
15      shall be deposited into the McCormick Place Expansion Project  
16      Fund, until the full amount requested for the fiscal year, but  
17      not in excess of the amount specified above as "Total Deposit",  
18      has been deposited.

19           Subject to payment of amounts into the Build Illinois Fund  
20      and the McCormick Place Expansion Project Fund pursuant to the  
21      preceding paragraphs or in any amendments thereto hereafter  
22      enacted, beginning July 1, 1993 and ending on September 30,  
23      2013, the Department shall each month pay into the Illinois Tax  
24      Increment Fund 0.27% of 80% of the net revenue realized for the  
25      preceding month from the 6.25% general rate on the selling  
26      price of tangible personal property.

1           Subject to payment of amounts into the Build Illinois Fund  
2 and the McCormick Place Expansion Project Fund pursuant to the  
3 preceding paragraphs or in any amendments thereto hereafter  
4 enacted, beginning with the receipt of the first report of  
5 taxes paid by an eligible business and continuing for a 25-year  
6 period, the Department shall each month pay into the Energy  
7 Infrastructure Fund 80% of the net revenue realized from the  
8 6.25% general rate on the selling price of Illinois-mined coal  
9 that was sold to an eligible business. For purposes of this  
10 paragraph, the term "eligible business" means a new electric  
11 generating facility certified pursuant to Section 605-332 of  
12 the Department of Commerce and Economic Opportunity Law of the  
13 Civil Administrative Code of Illinois.

14           Of the remainder of the moneys received by the Department  
15 pursuant to this Act, 75% thereof shall be paid into the State  
16 Treasury and 25% shall be reserved in a special account and  
17 used only for the transfer to the Common School Fund as part of  
18 the monthly transfer from the General Revenue Fund in  
19 accordance with Section 8a of the State Finance Act.

20           As soon as possible after the first day of each month, upon  
21 certification of the Department of Revenue, the Comptroller  
22 shall order transferred and the Treasurer shall transfer from  
23 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
24 equal to 1.7% of 80% of the net revenue realized under this Act  
25 for the second preceding month. Beginning April 1, 2000, this  
26 transfer is no longer required and shall not be made.

1 Net revenue realized for a month shall be the revenue  
2 collected by the State pursuant to this Act, less the amount  
3 paid out during that month as refunds to taxpayers for  
4 overpayment of liability.

5 For greater simplicity of administration, manufacturers,  
6 importers and wholesalers whose products are sold at retail in  
7 Illinois by numerous retailers, and who wish to do so, may  
8 assume the responsibility for accounting and paying to the  
9 Department all tax accruing under this Act with respect to such  
10 sales, if the retailers who are affected do not make written  
11 objection to the Department to this arrangement.

12 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,  
13 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;  
14 97-333, eff. 8-12-11.)

15 Section 5-45. The Service Use Tax Act is amended by  
16 changing Section 9 as follows:

17 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

18 Sec. 9. Each serviceman required or authorized to collect  
19 the tax herein imposed shall pay to the Department the amount  
20 of such tax (except as otherwise provided) at the time when he  
21 is required to file his return for the period during which such  
22 tax was collected, less a discount of 2.1% prior to January 1,  
23 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
24 year, whichever is greater, which is allowed to reimburse the

1 serviceman for expenses incurred in collecting the tax, keeping  
2 records, preparing and filing returns, remitting the tax and  
3 supplying data to the Department on request. A serviceman need  
4 not remit that part of any tax collected by him to the extent  
5 that he is required to pay and does pay the tax imposed by the  
6 Service Occupation Tax Act with respect to his sale of service  
7 involving the incidental transfer by him of the same property.

8 Except as provided hereinafter in this Section, on or  
9 before the twentieth day of each calendar month, such  
10 serviceman shall file a return for the preceding calendar month  
11 in accordance with reasonable Rules and Regulations to be  
12 promulgated by the Department. Such return shall be filed on a  
13 form prescribed by the Department and shall contain such  
14 information as the Department may reasonably require.

15 The Department may require returns to be filed on a  
16 quarterly basis. If so required, a return for each calendar  
17 quarter shall be filed on or before the twentieth day of the  
18 calendar month following the end of such calendar quarter. The  
19 taxpayer shall also file a return with the Department for each  
20 of the first two months of each calendar quarter, on or before  
21 the twentieth day of the following calendar month, stating:

- 22 1. The name of the seller;
- 23 2. The address of the principal place of business from  
24 which he engages in business as a serviceman in this State;
- 25 3. The total amount of taxable receipts received by him  
26 during the preceding calendar month, including receipts



1 from charge and time sales, but less all deductions allowed  
2 by law;

3 4. The amount of credit provided in Section 2d of this  
4 Act;

5 5. The amount of tax due;

6 5-5. The signature of the taxpayer; and

7 6. Such other reasonable information as the Department  
8 may require.

9 If a taxpayer fails to sign a return within 30 days after  
10 the proper notice and demand for signature by the Department,  
11 the return shall be considered valid and any amount shown to be  
12 due on the return shall be deemed assessed.

13 Beginning October 1, 1993, a taxpayer who has an average  
14 monthly tax liability of \$150,000 or more shall make all  
15 payments required by rules of the Department by electronic  
16 funds transfer. Beginning October 1, 1994, a taxpayer who has  
17 an average monthly tax liability of \$100,000 or more shall make  
18 all payments required by rules of the Department by electronic  
19 funds transfer. Beginning October 1, 1995, a taxpayer who has  
20 an average monthly tax liability of \$50,000 or more shall make  
21 all payments required by rules of the Department by electronic  
22 funds transfer. Beginning October 1, 2000, a taxpayer who has  
23 an annual tax liability of \$200,000 or more shall make all  
24 payments required by rules of the Department by electronic  
25 funds transfer. The term "annual tax liability" shall be the  
26 sum of the taxpayer's liabilities under this Act, and under all

1 other State and local occupation and use tax laws administered  
2 by the Department, for the immediately preceding calendar year.  
3 The term "average monthly tax liability" means the sum of the  
4 taxpayer's liabilities under this Act, and under all other  
5 State and local occupation and use tax laws administered by the  
6 Department, for the immediately preceding calendar year  
7 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
8 a tax liability in the amount set forth in subsection (b) of  
9 Section 2505-210 of the Department of Revenue Law shall make  
10 all payments required by rules of the Department by electronic  
11 funds transfer.

12 Before August 1 of each year beginning in 1993, the  
13 Department shall notify all taxpayers required to make payments  
14 by electronic funds transfer. All taxpayers required to make  
15 payments by electronic funds transfer shall make those payments  
16 for a minimum of one year beginning on October 1.

17 Any taxpayer not required to make payments by electronic  
18 funds transfer may make payments by electronic funds transfer  
19 with the permission of the Department.

20 All taxpayers required to make payment by electronic funds  
21 transfer and any taxpayers authorized to voluntarily make  
22 payments by electronic funds transfer shall make those payments  
23 in the manner authorized by the Department.

24 The Department shall adopt such rules as are necessary to  
25 effectuate a program of electronic funds transfer and the  
26 requirements of this Section.

1           If the serviceman is otherwise required to file a monthly  
2           return and if the serviceman's average monthly tax liability to  
3           the Department does not exceed \$200, the Department may  
4           authorize his returns to be filed on a quarter annual basis,  
5           with the return for January, February and March of a given year  
6           being due by April 20 of such year; with the return for April,  
7           May and June of a given year being due by July 20 of such year;  
8           with the return for July, August and September of a given year  
9           being due by October 20 of such year, and with the return for  
10          October, November and December of a given year being due by  
11          January 20 of the following year.

12          If the serviceman is otherwise required to file a monthly  
13          or quarterly return and if the serviceman's average monthly tax  
14          liability to the Department does not exceed \$50, the Department  
15          may authorize his returns to be filed on an annual basis, with  
16          the return for a given year being due by January 20 of the  
17          following year.

18          Such quarter annual and annual returns, as to form and  
19          substance, shall be subject to the same requirements as monthly  
20          returns.

21          Notwithstanding any other provision in this Act concerning  
22          the time within which a serviceman may file his return, in the  
23          case of any serviceman who ceases to engage in a kind of  
24          business which makes him responsible for filing returns under  
25          this Act, such serviceman shall file a final return under this  
26          Act with the Department not more than 1 month after

1 discontinuing such business.

2 Where a serviceman collects the tax with respect to the  
3 selling price of property which he sells and the purchaser  
4 thereafter returns such property and the serviceman refunds the  
5 selling price thereof to the purchaser, such serviceman shall  
6 also refund, to the purchaser, the tax so collected from the  
7 purchaser. When filing his return for the period in which he  
8 refunds such tax to the purchaser, the serviceman may deduct  
9 the amount of the tax so refunded by him to the purchaser from  
10 any other Service Use Tax, Service Occupation Tax, retailers'  
11 occupation tax or use tax which such serviceman may be required  
12 to pay or remit to the Department, as shown by such return,  
13 provided that the amount of the tax to be deducted shall  
14 previously have been remitted to the Department by such  
15 serviceman. If the serviceman shall not previously have  
16 remitted the amount of such tax to the Department, he shall be  
17 entitled to no deduction hereunder upon refunding such tax to  
18 the purchaser.

19 Any serviceman filing a return hereunder shall also include  
20 the total tax upon the selling price of tangible personal  
21 property purchased for use by him as an incident to a sale of  
22 service, and such serviceman shall remit the amount of such tax  
23 to the Department when filing such return.

24 If experience indicates such action to be practicable, the  
25 Department may prescribe and furnish a combination or joint  
26 return which will enable servicemen, who are required to file

1 returns hereunder and also under the Service Occupation Tax  
2 Act, to furnish all the return information required by both  
3 Acts on the one form.

4 Where the serviceman has more than one business registered  
5 with the Department under separate registration hereunder,  
6 such serviceman shall not file each return that is due as a  
7 single return covering all such registered businesses, but  
8 shall file separate returns for each such registered business.

9 Beginning January 1, 1990, each month the Department shall  
10 pay into the State and Local Tax Reform Fund, a special fund in  
11 the State Treasury, the net revenue realized for the preceding  
12 month from the 1% tax on sales of food for human consumption  
13 which is to be consumed off the premises where it is sold  
14 (other than alcoholic beverages, soft drinks and food which has  
15 been prepared for immediate consumption) and prescription and  
16 nonprescription medicines, drugs, medical appliances and  
17 insulin, urine testing materials, syringes and needles used by  
18 diabetics.

19 Beginning January 1, 1990, each month the Department shall  
20 pay into the State and Local Sales Tax Reform Fund 20% of the  
21 net revenue realized for the preceding month from the 6.25%  
22 general rate on transfers of tangible personal property, other  
23 than tangible personal property which is purchased outside  
24 Illinois at retail from a retailer and which is titled or  
25 registered by an agency of this State's government.

26 Beginning August 1, 2000, each month the Department shall

1 pay into the State and Local Sales Tax Reform Fund 100% of the  
2 net revenue realized for the preceding month from the 1.25%  
3 rate on the selling price of motor fuel and gasohol.

4 Beginning October 1, 2009, each month the Department shall  
5 pay into the Capital Projects Fund an amount that is equal to  
6 an amount estimated by the Department to represent 80% of the  
7 net revenue realized for the preceding month from the sale of  
8 candy, grooming and hygiene products, and soft drinks that had  
9 been taxed at a rate of 1% prior to September 1, 2009 but that  
10 is now taxed at 6.25%.

11 Of the remainder of the moneys received by the Department  
12 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
13 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
14 and after July 1, 1989, 3.8% thereof shall be paid into the  
15 Build Illinois Fund; provided, however, that if in any fiscal  
16 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
17 may be, of the moneys received by the Department and required  
18 to be paid into the Build Illinois Fund pursuant to Section 3  
19 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
20 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
21 Service Occupation Tax Act, such Acts being hereinafter called  
22 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
23 may be, of moneys being hereinafter called the "Tax Act  
24 Amount", and (2) the amount transferred to the Build Illinois  
25 Fund from the State and Local Sales Tax Reform Fund shall be  
26 less than the Annual Specified Amount (as defined in Section 3

1 of the Retailers' Occupation Tax Act), an amount equal to the  
2 difference shall be immediately paid into the Build Illinois  
3 Fund from other moneys received by the Department pursuant to  
4 the Tax Acts; and further provided, that if on the last  
5 business day of any month the sum of (1) the Tax Act Amount  
6 required to be deposited into the Build Illinois Bond Account  
7 in the Build Illinois Fund during such month and (2) the amount  
8 transferred during such month to the Build Illinois Fund from  
9 the State and Local Sales Tax Reform Fund shall have been less  
10 than 1/12 of the Annual Specified Amount, an amount equal to  
11 the difference shall be immediately paid into the Build  
12 Illinois Fund from other moneys received by the Department  
13 pursuant to the Tax Acts; and, further provided, that in no  
14 event shall the payments required under the preceding proviso  
15 result in aggregate payments into the Build Illinois Fund  
16 pursuant to this clause (b) for any fiscal year in excess of  
17 the greater of (i) the Tax Act Amount or (ii) the Annual  
18 Specified Amount for such fiscal year; and, further provided,  
19 that the amounts payable into the Build Illinois Fund under  
20 this clause (b) shall be payable only until such time as the  
21 aggregate amount on deposit under each trust indenture securing  
22 Bonds issued and outstanding pursuant to the Build Illinois  
23 Bond Act is sufficient, taking into account any future  
24 investment income, to fully provide, in accordance with such  
25 indenture, for the defeasance of or the payment of the  
26 principal of, premium, if any, and interest on the Bonds

1 secured by such indenture and on any Bonds expected to be  
2 issued thereafter and all fees and costs payable with respect  
3 thereto, all as certified by the Director of the Bureau of the  
4 Budget (now Governor's Office of Management and Budget). If on  
5 the last business day of any month in which Bonds are  
6 outstanding pursuant to the Build Illinois Bond Act, the  
7 aggregate of the moneys deposited in the Build Illinois Bond  
8 Account in the Build Illinois Fund in such month shall be less  
9 than the amount required to be transferred in such month from  
10 the Build Illinois Bond Account to the Build Illinois Bond  
11 Retirement and Interest Fund pursuant to Section 13 of the  
12 Build Illinois Bond Act, an amount equal to such deficiency  
13 shall be immediately paid from other moneys received by the  
14 Department pursuant to the Tax Acts to the Build Illinois Fund;  
15 provided, however, that any amounts paid to the Build Illinois  
16 Fund in any fiscal year pursuant to this sentence shall be  
17 deemed to constitute payments pursuant to clause (b) of the  
18 preceding sentence and shall reduce the amount otherwise  
19 payable for such fiscal year pursuant to clause (b) of the  
20 preceding sentence. The moneys received by the Department  
21 pursuant to this Act and required to be deposited into the  
22 Build Illinois Fund are subject to the pledge, claim and charge  
23 set forth in Section 12 of the Build Illinois Bond Act.

24 Subject to payment of amounts into the Build Illinois Fund  
25 as provided in the preceding paragraph or in any amendment  
26 thereto hereafter enacted, the following specified monthly



1 installment of the amount requested in the certificate of the  
2 Chairman of the Metropolitan Pier and Exposition Authority  
3 provided under Section 8.25f of the State Finance Act, but not  
4 in excess of the sums designated as "Total Deposit", shall be  
5 deposited in the aggregate from collections under Section 9 of  
6 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
7 9 of the Service Occupation Tax Act, and Section 3 of the  
8 Retailers' Occupation Tax Act into the McCormick Place  
9 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
10		
11	1993	\$0
12	1994	53,000,000
13	1995	58,000,000
14	1996	61,000,000
15	1997	64,000,000
16	1998	68,000,000
17	1999	71,000,000
18	2000	75,000,000
19	2001	80,000,000
20	2002	93,000,000
21	2003	99,000,000
22	2004	103,000,000
23	2005	108,000,000
24	2006	113,000,000
25	2007	119,000,000

1	2008	126,000,000
2	2009	132,000,000
3	2010	139,000,000
4	2011	146,000,000
5	2012	153,000,000
6	2013	161,000,000
7	2014	170,000,000
8	2015	179,000,000
9	2016	189,000,000
10	2017	199,000,000
11	2018	210,000,000
12	2019	221,000,000
13	2020	233,000,000
14	2021	246,000,000
15	2022	260,000,000
16	2023	275,000,000
17	2024	275,000,000
18	2025	275,000,000
19	2026	279,000,000
20	2027	292,000,000
21	2028	307,000,000
22	2029	322,000,000
23	2030	338,000,000
24	2031	350,000,000
25	2032	350,000,000
26	and	

1           each fiscal year  
2           thereafter that bonds  
3           are outstanding under  
4           Section 13.2 of the  
5           Metropolitan Pier and  
6           Exposition Authority Act,  
7       but not after fiscal year 2060.

8           Beginning July 20, 1993 and in each month of each fiscal  
9       year thereafter, one-eighth of the amount requested in the  
10      certificate of the Chairman of the Metropolitan Pier and  
11      Exposition Authority for that fiscal year, less the amount  
12      deposited into the McCormick Place Expansion Project Fund by  
13      the State Treasurer in the respective month under subsection  
14      (g) of Section 13 of the Metropolitan Pier and Exposition  
15      Authority Act, plus cumulative deficiencies in the deposits  
16      required under this Section for previous months and years,  
17      shall be deposited into the McCormick Place Expansion Project  
18      Fund, until the full amount requested for the fiscal year, but  
19      not in excess of the amount specified above as "Total Deposit",  
20      has been deposited.

21           Subject to payment of amounts into the Build Illinois Fund  
22      and the McCormick Place Expansion Project Fund pursuant to the  
23      preceding paragraphs or in any amendments thereto hereafter  
24      enacted, beginning July 1, 1993 and ending on September 30,  
25      2013, the Department shall each month pay into the Illinois Tax  
26      Increment Fund 0.27% of 80% of the net revenue realized for the

1 preceding month from the 6.25% general rate on the selling  
2 price of tangible personal property.

3 Subject to payment of amounts into the Build Illinois Fund  
4 and the McCormick Place Expansion Project Fund pursuant to the  
5 preceding paragraphs or in any amendments thereto hereafter  
6 enacted, beginning with the receipt of the first report of  
7 taxes paid by an eligible business and continuing for a 25-year  
8 period, the Department shall each month pay into the Energy  
9 Infrastructure Fund 80% of the net revenue realized from the  
10 6.25% general rate on the selling price of Illinois-mined coal  
11 that was sold to an eligible business. For purposes of this  
12 paragraph, the term "eligible business" means a new electric  
13 generating facility certified pursuant to Section 605-332 of  
14 the Department of Commerce and Economic Opportunity Law of the  
15 Civil Administrative Code of Illinois.

16 All remaining moneys received by the Department pursuant to  
17 this Act shall be paid into the General Revenue Fund of the  
18 State Treasury.

19 As soon as possible after the first day of each month, upon  
20 certification of the Department of Revenue, the Comptroller  
21 shall order transferred and the Treasurer shall transfer from  
22 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
23 equal to 1.7% of 80% of the net revenue realized under this Act  
24 for the second preceding month. Beginning April 1, 2000, this  
25 transfer is no longer required and shall not be made.

26 Net revenue realized for a month shall be the revenue

1 collected by the State pursuant to this Act, less the amount  
2 paid out during that month as refunds to taxpayers for  
3 overpayment of liability.

4 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,  
5 eff. 5-27-10.)

6 Section 5-50. The Service Occupation Tax Act is amended by  
7 changing Section 9 as follows:

8 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

9 Sec. 9. Each serviceman required or authorized to collect  
10 the tax herein imposed shall pay to the Department the amount  
11 of such tax at the time when he is required to file his return  
12 for the period during which such tax was collectible, less a  
13 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
14 after January 1, 1990, or \$5 per calendar year, whichever is  
15 greater, which is allowed to reimburse the serviceman for  
16 expenses incurred in collecting the tax, keeping records,  
17 preparing and filing returns, remitting the tax and supplying  
18 data to the Department on request.

19 Where such tangible personal property is sold under a  
20 conditional sales contract, or under any other form of sale  
21 wherein the payment of the principal sum, or a part thereof, is  
22 extended beyond the close of the period for which the return is  
23 filed, the serviceman, in collecting the tax may collect, for  
24 each tax return period, only the tax applicable to the part of

1 the selling price actually received during such tax return  
2 period.

3 Except as provided hereinafter in this Section, on or  
4 before the twentieth day of each calendar month, such  
5 serviceman shall file a return for the preceding calendar month  
6 in accordance with reasonable rules and regulations to be  
7 promulgated by the Department of Revenue. Such return shall be  
8 filed on a form prescribed by the Department and shall contain  
9 such information as the Department may reasonably require.

10 The Department may require returns to be filed on a  
11 quarterly basis. If so required, a return for each calendar  
12 quarter shall be filed on or before the twentieth day of the  
13 calendar month following the end of such calendar quarter. The  
14 taxpayer shall also file a return with the Department for each  
15 of the first two months of each calendar quarter, on or before  
16 the twentieth day of the following calendar month, stating:

- 17 1. The name of the seller;
- 18 2. The address of the principal place of business from  
19 which he engages in business as a serviceman in this State;
- 20 3. The total amount of taxable receipts received by him  
21 during the preceding calendar month, including receipts  
22 from charge and time sales, but less all deductions allowed  
23 by law;
- 24 4. The amount of credit provided in Section 2d of this  
25 Act;
- 26 5. The amount of tax due;

1           5-5. The signature of the taxpayer; and

2           6. Such other reasonable information as the Department  
3           may require.

4           If a taxpayer fails to sign a return within 30 days after  
5           the proper notice and demand for signature by the Department,  
6           the return shall be considered valid and any amount shown to be  
7           due on the return shall be deemed assessed.

8           Prior to October 1, 2003, and on and after September 1,  
9           2004 a serviceman may accept a Manufacturer's Purchase Credit  
10          certification from a purchaser in satisfaction of Service Use  
11          Tax as provided in Section 3-70 of the Service Use Tax Act if  
12          the purchaser provides the appropriate documentation as  
13          required by Section 3-70 of the Service Use Tax Act. A  
14          Manufacturer's Purchase Credit certification, accepted prior  
15          to October 1, 2003 or on or after September 1, 2004 by a  
16          serviceman as provided in Section 3-70 of the Service Use Tax  
17          Act, may be used by that serviceman to satisfy Service  
18          Occupation Tax liability in the amount claimed in the  
19          certification, not to exceed 6.25% of the receipts subject to  
20          tax from a qualifying purchase. A Manufacturer's Purchase  
21          Credit reported on any original or amended return filed under  
22          this Act after October 20, 2003 for reporting periods prior to  
23          September 1, 2004 shall be disallowed. Manufacturer's Purchase  
24          Credit reported on annual returns due on or after January 1,  
25          2005 will be disallowed for periods prior to September 1, 2004.  
26          No Manufacturer's Purchase Credit may be used after September

1 30, 2003 through August 31, 2004 to satisfy any tax liability  
2 imposed under this Act, including any audit liability.

3 If the serviceman's average monthly tax liability to the  
4 Department does not exceed \$200, the Department may authorize  
5 his returns to be filed on a quarter annual basis, with the  
6 return for January, February and March of a given year being  
7 due by April 20 of such year; with the return for April, May  
8 and June of a given year being due by July 20 of such year; with  
9 the return for July, August and September of a given year being  
10 due by October 20 of such year, and with the return for  
11 October, November and December of a given year being due by  
12 January 20 of the following year.

13 If the serviceman's average monthly tax liability to the  
14 Department does not exceed \$50, the Department may authorize  
15 his returns to be filed on an annual basis, with the return for  
16 a given year being due by January 20 of the following year.

17 Such quarter annual and annual returns, as to form and  
18 substance, shall be subject to the same requirements as monthly  
19 returns.

20 Notwithstanding any other provision in this Act concerning  
21 the time within which a serviceman may file his return, in the  
22 case of any serviceman who ceases to engage in a kind of  
23 business which makes him responsible for filing returns under  
24 this Act, such serviceman shall file a final return under this  
25 Act with the Department not more than 1 month after  
26 discontinuing such business.



1           Beginning October 1, 1993, a taxpayer who has an average  
2 monthly tax liability of \$150,000 or more shall make all  
3 payments required by rules of the Department by electronic  
4 funds transfer. Beginning October 1, 1994, a taxpayer who has  
5 an average monthly tax liability of \$100,000 or more shall make  
6 all payments required by rules of the Department by electronic  
7 funds transfer. Beginning October 1, 1995, a taxpayer who has  
8 an average monthly tax liability of \$50,000 or more shall make  
9 all payments required by rules of the Department by electronic  
10 funds transfer. Beginning October 1, 2000, a taxpayer who has  
11 an annual tax liability of \$200,000 or more shall make all  
12 payments required by rules of the Department by electronic  
13 funds transfer. The term "annual tax liability" shall be the  
14 sum of the taxpayer's liabilities under this Act, and under all  
15 other State and local occupation and use tax laws administered  
16 by the Department, for the immediately preceding calendar year.  
17 The term "average monthly tax liability" means the sum of the  
18 taxpayer's liabilities under this Act, and under all other  
19 State and local occupation and use tax laws administered by the  
20 Department, for the immediately preceding calendar year  
21 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
22 a tax liability in the amount set forth in subsection (b) of  
23 Section 2505-210 of the Department of Revenue Law shall make  
24 all payments required by rules of the Department by electronic  
25 funds transfer.

26           Before August 1 of each year beginning in 1993, the

1 Department shall notify all taxpayers required to make payments  
2 by electronic funds transfer. All taxpayers required to make  
3 payments by electronic funds transfer shall make those payments  
4 for a minimum of one year beginning on October 1.

5 Any taxpayer not required to make payments by electronic  
6 funds transfer may make payments by electronic funds transfer  
7 with the permission of the Department.

8 All taxpayers required to make payment by electronic funds  
9 transfer and any taxpayers authorized to voluntarily make  
10 payments by electronic funds transfer shall make those payments  
11 in the manner authorized by the Department.

12 The Department shall adopt such rules as are necessary to  
13 effectuate a program of electronic funds transfer and the  
14 requirements of this Section.

15 Where a serviceman collects the tax with respect to the  
16 selling price of tangible personal property which he sells and  
17 the purchaser thereafter returns such tangible personal  
18 property and the serviceman refunds the selling price thereof  
19 to the purchaser, such serviceman shall also refund, to the  
20 purchaser, the tax so collected from the purchaser. When filing  
21 his return for the period in which he refunds such tax to the  
22 purchaser, the serviceman may deduct the amount of the tax so  
23 refunded by him to the purchaser from any other Service  
24 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or  
25 Use Tax which such serviceman may be required to pay or remit  
26 to the Department, as shown by such return, provided that the

1 amount of the tax to be deducted shall previously have been  
2 remitted to the Department by such serviceman. If the  
3 serviceman shall not previously have remitted the amount of  
4 such tax to the Department, he shall be entitled to no  
5 deduction hereunder upon refunding such tax to the purchaser.

6 If experience indicates such action to be practicable, the  
7 Department may prescribe and furnish a combination or joint  
8 return which will enable servicemen, who are required to file  
9 returns hereunder and also under the Retailers' Occupation Tax  
10 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
11 the return information required by all said Acts on the one  
12 form.

13 Where the serviceman has more than one business registered  
14 with the Department under separate registrations hereunder,  
15 such serviceman shall file separate returns for each registered  
16 business.

17 Beginning January 1, 1990, each month the Department shall  
18 pay into the Local Government Tax Fund the revenue realized for  
19 the preceding month from the 1% tax on sales of food for human  
20 consumption which is to be consumed off the premises where it  
21 is sold (other than alcoholic beverages, soft drinks and food  
22 which has been prepared for immediate consumption) and  
23 prescription and nonprescription medicines, drugs, medical  
24 appliances and insulin, urine testing materials, syringes and  
25 needles used by diabetics.

26 Beginning January 1, 1990, each month the Department shall

1 pay into the County and Mass Transit District Fund 4% of the  
2 revenue realized for the preceding month from the 6.25% general  
3 rate.

4 Beginning August 1, 2000, each month the Department shall  
5 pay into the County and Mass Transit District Fund 20% of the  
6 net revenue realized for the preceding month from the 1.25%  
7 rate on the selling price of motor fuel and gasohol.

8 Beginning January 1, 1990, each month the Department shall  
9 pay into the Local Government Tax Fund 16% of the revenue  
10 realized for the preceding month from the 6.25% general rate on  
11 transfers of tangible personal property.

12 Beginning August 1, 2000, each month the Department shall  
13 pay into the Local Government Tax Fund 80% of the net revenue  
14 realized for the preceding month from the 1.25% rate on the  
15 selling price of motor fuel and gasohol.

16 Beginning October 1, 2009, each month the Department shall  
17 pay into the Capital Projects Fund an amount that is equal to  
18 an amount estimated by the Department to represent 80% of the  
19 net revenue realized for the preceding month from the sale of  
20 candy, grooming and hygiene products, and soft drinks that had  
21 been taxed at a rate of 1% prior to September 1, 2009 but that  
22 is now taxed at 6.25%.

23 Of the remainder of the moneys received by the Department  
24 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
25 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
26 and after July 1, 1989, 3.8% thereof shall be paid into the

1 Build Illinois Fund; provided, however, that if in any fiscal  
2 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
3 may be, of the moneys received by the Department and required  
4 to be paid into the Build Illinois Fund pursuant to Section 3  
5 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
6 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
7 Service Occupation Tax Act, such Acts being hereinafter called  
8 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
9 may be, of moneys being hereinafter called the "Tax Act  
10 Amount", and (2) the amount transferred to the Build Illinois  
11 Fund from the State and Local Sales Tax Reform Fund shall be  
12 less than the Annual Specified Amount (as defined in Section 3  
13 of the Retailers' Occupation Tax Act), an amount equal to the  
14 difference shall be immediately paid into the Build Illinois  
15 Fund from other moneys received by the Department pursuant to  
16 the Tax Acts; and further provided, that if on the last  
17 business day of any month the sum of (1) the Tax Act Amount  
18 required to be deposited into the Build Illinois Account in the  
19 Build Illinois Fund during such month and (2) the amount  
20 transferred during such month to the Build Illinois Fund from  
21 the State and Local Sales Tax Reform Fund shall have been less  
22 than 1/12 of the Annual Specified Amount, an amount equal to  
23 the difference shall be immediately paid into the Build  
24 Illinois Fund from other moneys received by the Department  
25 pursuant to the Tax Acts; and, further provided, that in no  
26 event shall the payments required under the preceding proviso

1 result in aggregate payments into the Build Illinois Fund  
2 pursuant to this clause (b) for any fiscal year in excess of  
3 the greater of (i) the Tax Act Amount or (ii) the Annual  
4 Specified Amount for such fiscal year; and, further provided,  
5 that the amounts payable into the Build Illinois Fund under  
6 this clause (b) shall be payable only until such time as the  
7 aggregate amount on deposit under each trust indenture securing  
8 Bonds issued and outstanding pursuant to the Build Illinois  
9 Bond Act is sufficient, taking into account any future  
10 investment income, to fully provide, in accordance with such  
11 indenture, for the defeasance of or the payment of the  
12 principal of, premium, if any, and interest on the Bonds  
13 secured by such indenture and on any Bonds expected to be  
14 issued thereafter and all fees and costs payable with respect  
15 thereto, all as certified by the Director of the Bureau of the  
16 Budget (now Governor's Office of Management and Budget). If on  
17 the last business day of any month in which Bonds are  
18 outstanding pursuant to the Build Illinois Bond Act, the  
19 aggregate of the moneys deposited in the Build Illinois Bond  
20 Account in the Build Illinois Fund in such month shall be less  
21 than the amount required to be transferred in such month from  
22 the Build Illinois Bond Account to the Build Illinois Bond  
23 Retirement and Interest Fund pursuant to Section 13 of the  
24 Build Illinois Bond Act, an amount equal to such deficiency  
25 shall be immediately paid from other moneys received by the  
26 Department pursuant to the Tax Acts to the Build Illinois Fund;

1 provided, however, that any amounts paid to the Build Illinois  
2 Fund in any fiscal year pursuant to this sentence shall be  
3 deemed to constitute payments pursuant to clause (b) of the  
4 preceding sentence and shall reduce the amount otherwise  
5 payable for such fiscal year pursuant to clause (b) of the  
6 preceding sentence. The moneys received by the Department  
7 pursuant to this Act and required to be deposited into the  
8 Build Illinois Fund are subject to the pledge, claim and charge  
9 set forth in Section 12 of the Build Illinois Bond Act.

10 Subject to payment of amounts into the Build Illinois Fund  
11 as provided in the preceding paragraph or in any amendment  
12 thereto hereafter enacted, the following specified monthly  
13 installment of the amount requested in the certificate of the  
14 Chairman of the Metropolitan Pier and Exposition Authority  
15 provided under Section 8.25f of the State Finance Act, but not  
16 in excess of the sums designated as "Total Deposit", shall be  
17 deposited in the aggregate from collections under Section 9 of  
18 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
19 9 of the Service Occupation Tax Act, and Section 3 of the  
20 Retailers' Occupation Tax Act into the McCormick Place  
21 Expansion Project Fund in the specified fiscal years.

		Total
	Fiscal Year	Deposit
23	1993	\$0
24	1994	53,000,000
25	1995	58,000,000

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	246,000,000



1	2022	260,000,000
2	2023	275,000,000
3	2024	275,000,000
4	2025	275,000,000
5	2026	279,000,000
6	2027	292,000,000
7	2028	307,000,000
8	2029	322,000,000
9	2030	338,000,000
10	2031	350,000,000
11	2032	350,000,000

12                   and  
13                    each fiscal year  
14                   thereafter that bonds  
15                   are outstanding under  
16                   Section 13.2 of the  
17                   Metropolitan Pier and  
18                   Exposition Authority Act,  
19                   but not after fiscal year 2060.

20                   Beginning July 20, 1993 and in each month of each fiscal  
21                   year thereafter, one-eighth of the amount requested in the  
22                   certificate of the Chairman of the Metropolitan Pier and  
23                   Exposition Authority for that fiscal year, less the amount  
24                   deposited into the McCormick Place Expansion Project Fund by  
25                   the State Treasurer in the respective month under subsection  
26                   (g) of Section 13 of the Metropolitan Pier and Exposition

1 Authority Act, plus cumulative deficiencies in the deposits  
2 required under this Section for previous months and years,  
3 shall be deposited into the McCormick Place Expansion Project  
4 Fund, until the full amount requested for the fiscal year, but  
5 not in excess of the amount specified above as "Total Deposit",  
6 has been deposited.

7 Subject to payment of amounts into the Build Illinois Fund  
8 and the McCormick Place Expansion Project Fund pursuant to the  
9 preceding paragraphs or in any amendments thereto hereafter  
10 enacted, beginning July 1, 1993 and ending on September 30,  
11 2013, the Department shall each month pay into the Illinois Tax  
12 Increment Fund 0.27% of 80% of the net revenue realized for the  
13 preceding month from the 6.25% general rate on the selling  
14 price of tangible personal property.

15 Subject to payment of amounts into the Build Illinois Fund  
16 and the McCormick Place Expansion Project Fund pursuant to the  
17 preceding paragraphs or in any amendments thereto hereafter  
18 enacted, beginning with the receipt of the first report of  
19 taxes paid by an eligible business and continuing for a 25-year  
20 period, the Department shall each month pay into the Energy  
21 Infrastructure Fund 80% of the net revenue realized from the  
22 6.25% general rate on the selling price of Illinois-mined coal  
23 that was sold to an eligible business. For purposes of this  
24 paragraph, the term "eligible business" means a new electric  
25 generating facility certified pursuant to Section 605-332 of  
26 the Department of Commerce and Economic Opportunity Law of the

1 Civil Administrative Code of Illinois.

2 Remaining moneys received by the Department pursuant to  
3 this Act shall be paid into the General Revenue Fund of the  
4 State Treasury.

5 The Department may, upon separate written notice to a  
6 taxpayer, require the taxpayer to prepare and file with the  
7 Department on a form prescribed by the Department within not  
8 less than 60 days after receipt of the notice an annual  
9 information return for the tax year specified in the notice.  
10 Such annual return to the Department shall include a statement  
11 of gross receipts as shown by the taxpayer's last Federal  
12 income tax return. If the total receipts of the business as  
13 reported in the Federal income tax return do not agree with the  
14 gross receipts reported to the Department of Revenue for the  
15 same period, the taxpayer shall attach to his annual return a  
16 schedule showing a reconciliation of the 2 amounts and the  
17 reasons for the difference. The taxpayer's annual return to the  
18 Department shall also disclose the cost of goods sold by the  
19 taxpayer during the year covered by such return, opening and  
20 closing inventories of such goods for such year, cost of goods  
21 used from stock or taken from stock and given away by the  
22 taxpayer during such year, pay roll information of the  
23 taxpayer's business during such year and any additional  
24 reasonable information which the Department deems would be  
25 helpful in determining the accuracy of the monthly, quarterly  
26 or annual returns filed by such taxpayer as hereinbefore

1 provided for in this Section.

2 If the annual information return required by this Section  
3 is not filed when and as required, the taxpayer shall be liable  
4 as follows:

5 (i) Until January 1, 1994, the taxpayer shall be liable  
6 for a penalty equal to 1/6 of 1% of the tax due from such  
7 taxpayer under this Act during the period to be covered by  
8 the annual return for each month or fraction of a month  
9 until such return is filed as required, the penalty to be  
10 assessed and collected in the same manner as any other  
11 penalty provided for in this Act.

12 (ii) On and after January 1, 1994, the taxpayer shall  
13 be liable for a penalty as described in Section 3-4 of the  
14 Uniform Penalty and Interest Act.

15 The chief executive officer, proprietor, owner or highest  
16 ranking manager shall sign the annual return to certify the  
17 accuracy of the information contained therein. Any person who  
18 willfully signs the annual return containing false or  
19 inaccurate information shall be guilty of perjury and punished  
20 accordingly. The annual return form prescribed by the  
21 Department shall include a warning that the person signing the  
22 return may be liable for perjury.

23 The foregoing portion of this Section concerning the filing  
24 of an annual information return shall not apply to a serviceman  
25 who is not required to file an income tax return with the  
26 United States Government.

1           As soon as possible after the first day of each month, upon  
2 certification of the Department of Revenue, the Comptroller  
3 shall order transferred and the Treasurer shall transfer from  
4 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
5 equal to 1.7% of 80% of the net revenue realized under this Act  
6 for the second preceding month. Beginning April 1, 2000, this  
7 transfer is no longer required and shall not be made.

8           Net revenue realized for a month shall be the revenue  
9 collected by the State pursuant to this Act, less the amount  
10 paid out during that month as refunds to taxpayers for  
11 overpayment of liability.

12           For greater simplicity of administration, it shall be  
13 permissible for manufacturers, importers and wholesalers whose  
14 products are sold by numerous servicemen in Illinois, and who  
15 wish to do so, to assume the responsibility for accounting and  
16 paying to the Department all tax accruing under this Act with  
17 respect to such sales, if the servicemen who are affected do  
18 not make written objection to the Department to this  
19 arrangement.

20           (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,  
21 eff. 5-27-10.)

22           Section 5-55. The Retailers' Occupation Tax Act is amended  
23 by changing Section 3 as follows:

24           (35 ILCS 120/3) (from Ch. 120, par. 442)

1           Sec. 3. Except as provided in this Section, on or before  
2 the twentieth day of each calendar month, every person engaged  
3 in the business of selling tangible personal property at retail  
4 in this State during the preceding calendar month shall file a  
5 return with the Department, stating:

6           1. The name of the seller;

7           2. His residence address and the address of his  
8 principal place of business and the address of the  
9 principal place of business (if that is a different  
10 address) from which he engages in the business of selling  
11 tangible personal property at retail in this State;

12           3. Total amount of receipts received by him during the  
13 preceding calendar month or quarter, as the case may be,  
14 from sales of tangible personal property, and from services  
15 furnished, by him during such preceding calendar month or  
16 quarter;

17           4. Total amount received by him during the preceding  
18 calendar month or quarter on charge and time sales of  
19 tangible personal property, and from services furnished,  
20 by him prior to the month or quarter for which the return  
21 is filed;

22           5. Deductions allowed by law;

23           6. Gross receipts which were received by him during the  
24 preceding calendar month or quarter and upon the basis of  
25 which the tax is imposed;

26           7. The amount of credit provided in Section 2d of this

1 Act;

2 8. The amount of tax due;

3 9. The signature of the taxpayer; and

4 10. Such other reasonable information as the  
5 Department may require.

6 If a taxpayer fails to sign a return within 30 days after  
7 the proper notice and demand for signature by the Department,  
8 the return shall be considered valid and any amount shown to be  
9 due on the return shall be deemed assessed.

10 Each return shall be accompanied by the statement of  
11 prepaid tax issued pursuant to Section 2e for which credit is  
12 claimed.

13 Prior to October 1, 2003, and on and after September 1,  
14 2004 a retailer may accept a Manufacturer's Purchase Credit  
15 certification from a purchaser in satisfaction of Use Tax as  
16 provided in Section 3-85 of the Use Tax Act if the purchaser  
17 provides the appropriate documentation as required by Section  
18 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
19 certification, accepted by a retailer prior to October 1, 2003  
20 and on and after September 1, 2004 as provided in Section 3-85  
21 of the Use Tax Act, may be used by that retailer to satisfy  
22 Retailers' Occupation Tax liability in the amount claimed in  
23 the certification, not to exceed 6.25% of the receipts subject  
24 to tax from a qualifying purchase. A Manufacturer's Purchase  
25 Credit reported on any original or amended return filed under  
26 this Act after October 20, 2003 for reporting periods prior to

1 September 1, 2004 shall be disallowed. Manufacturer's  
2 Purchaser Credit reported on annual returns due on or after  
3 January 1, 2005 will be disallowed for periods prior to  
4 September 1, 2004. No Manufacturer's Purchase Credit may be  
5 used after September 30, 2003 through August 31, 2004 to  
6 satisfy any tax liability imposed under this Act, including any  
7 audit liability.

8 The Department may require returns to be filed on a  
9 quarterly basis. If so required, a return for each calendar  
10 quarter shall be filed on or before the twentieth day of the  
11 calendar month following the end of such calendar quarter. The  
12 taxpayer shall also file a return with the Department for each  
13 of the first two months of each calendar quarter, on or before  
14 the twentieth day of the following calendar month, stating:

15 1. The name of the seller;

16 2. The address of the principal place of business from  
17 which he engages in the business of selling tangible  
18 personal property at retail in this State;

19 3. The total amount of taxable receipts received by him  
20 during the preceding calendar month from sales of tangible  
21 personal property by him during such preceding calendar  
22 month, including receipts from charge and time sales, but  
23 less all deductions allowed by law;

24 4. The amount of credit provided in Section 2d of this  
25 Act;

26 5. The amount of tax due; and



1           6. Such other reasonable information as the Department  
2           may require.

3           Beginning on October 1, 2003, any person who is not a  
4           licensed distributor, importing distributor, or manufacturer,  
5           as defined in the Liquor Control Act of 1934, but is engaged in  
6           the business of selling, at retail, alcoholic liquor shall file  
7           a statement with the Department of Revenue, in a format and at  
8           a time prescribed by the Department, showing the total amount  
9           paid for alcoholic liquor purchased during the preceding month  
10          and such other information as is reasonably required by the  
11          Department. The Department may adopt rules to require that this  
12          statement be filed in an electronic or telephonic format. Such  
13          rules may provide for exceptions from the filing requirements  
14          of this paragraph. For the purposes of this paragraph, the term  
15          "alcoholic liquor" shall have the meaning prescribed in the  
16          Liquor Control Act of 1934.

17          Beginning on October 1, 2003, every distributor, importing  
18          distributor, and manufacturer of alcoholic liquor as defined in  
19          the Liquor Control Act of 1934, shall file a statement with the  
20          Department of Revenue, no later than the 10th day of the month  
21          for the preceding month during which transactions occurred, by  
22          electronic means, showing the total amount of gross receipts  
23          from the sale of alcoholic liquor sold or distributed during  
24          the preceding month to purchasers; identifying the purchaser to  
25          whom it was sold or distributed; the purchaser's tax  
26          registration number; and such other information reasonably

1 required by the Department. A distributor, importing  
2 distributor, or manufacturer of alcoholic liquor must  
3 personally deliver, mail, or provide by electronic means to  
4 each retailer listed on the monthly statement a report  
5 containing a cumulative total of that distributor's, importing  
6 distributor's, or manufacturer's total sales of alcoholic  
7 liquor to that retailer no later than the 10th day of the month  
8 for the preceding month during which the transaction occurred.  
9 The distributor, importing distributor, or manufacturer shall  
10 notify the retailer as to the method by which the distributor,  
11 importing distributor, or manufacturer will provide the sales  
12 information. If the retailer is unable to receive the sales  
13 information by electronic means, the distributor, importing  
14 distributor, or manufacturer shall furnish the sales  
15 information by personal delivery or by mail. For purposes of  
16 this paragraph, the term "electronic means" includes, but is  
17 not limited to, the use of a secure Internet website, e-mail,  
18 or facsimile.

19 If a total amount of less than \$1 is payable, refundable or  
20 creditable, such amount shall be disregarded if it is less than  
21 50 cents and shall be increased to \$1 if it is 50 cents or more.

22 Beginning October 1, 1993, a taxpayer who has an average  
23 monthly tax liability of \$150,000 or more shall make all  
24 payments required by rules of the Department by electronic  
25 funds transfer. Beginning October 1, 1994, a taxpayer who has  
26 an average monthly tax liability of \$100,000 or more shall make

1 all payments required by rules of the Department by electronic  
2 funds transfer. Beginning October 1, 1995, a taxpayer who has  
3 an average monthly tax liability of \$50,000 or more shall make  
4 all payments required by rules of the Department by electronic  
5 funds transfer. Beginning October 1, 2000, a taxpayer who has  
6 an annual tax liability of \$200,000 or more shall make all  
7 payments required by rules of the Department by electronic  
8 funds transfer. The term "annual tax liability" shall be the  
9 sum of the taxpayer's liabilities under this Act, and under all  
10 other State and local occupation and use tax laws administered  
11 by the Department, for the immediately preceding calendar year.  
12 The term "average monthly tax liability" shall be the sum of  
13 the taxpayer's liabilities under this Act, and under all other  
14 State and local occupation and use tax laws administered by the  
15 Department, for the immediately preceding calendar year  
16 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
17 a tax liability in the amount set forth in subsection (b) of  
18 Section 2505-210 of the Department of Revenue Law shall make  
19 all payments required by rules of the Department by electronic  
20 funds transfer.

21 Before August 1 of each year beginning in 1993, the  
22 Department shall notify all taxpayers required to make payments  
23 by electronic funds transfer. All taxpayers required to make  
24 payments by electronic funds transfer shall make those payments  
25 for a minimum of one year beginning on October 1.

26 Any taxpayer not required to make payments by electronic

1 funds transfer may make payments by electronic funds transfer  
2 with the permission of the Department.

3 All taxpayers required to make payment by electronic funds  
4 transfer and any taxpayers authorized to voluntarily make  
5 payments by electronic funds transfer shall make those payments  
6 in the manner authorized by the Department.

7 The Department shall adopt such rules as are necessary to  
8 effectuate a program of electronic funds transfer and the  
9 requirements of this Section.

10 Any amount which is required to be shown or reported on any  
11 return or other document under this Act shall, if such amount  
12 is not a whole-dollar amount, be increased to the nearest  
13 whole-dollar amount in any case where the fractional part of a  
14 dollar is 50 cents or more, and decreased to the nearest  
15 whole-dollar amount where the fractional part of a dollar is  
16 less than 50 cents.

17 If the retailer is otherwise required to file a monthly  
18 return and if the retailer's average monthly tax liability to  
19 the Department does not exceed \$200, the Department may  
20 authorize his returns to be filed on a quarter annual basis,  
21 with the return for January, February and March of a given year  
22 being due by April 20 of such year; with the return for April,  
23 May and June of a given year being due by July 20 of such year;  
24 with the return for July, August and September of a given year  
25 being due by October 20 of such year, and with the return for  
26 October, November and December of a given year being due by

1 January 20 of the following year.

2 If the retailer is otherwise required to file a monthly or  
3 quarterly return and if the retailer's average monthly tax  
4 liability with the Department does not exceed \$50, the  
5 Department may authorize his returns to be filed on an annual  
6 basis, with the return for a given year being due by January 20  
7 of the following year.

8 Such quarter annual and annual returns, as to form and  
9 substance, shall be subject to the same requirements as monthly  
10 returns.

11 Notwithstanding any other provision in this Act concerning  
12 the time within which a retailer may file his return, in the  
13 case of any retailer who ceases to engage in a kind of business  
14 which makes him responsible for filing returns under this Act,  
15 such retailer shall file a final return under this Act with the  
16 Department not more than one month after discontinuing such  
17 business.

18 Where the same person has more than one business registered  
19 with the Department under separate registrations under this  
20 Act, such person may not file each return that is due as a  
21 single return covering all such registered businesses, but  
22 shall file separate returns for each such registered business.

23 In addition, with respect to motor vehicles, watercraft,  
24 aircraft, and trailers that are required to be registered with  
25 an agency of this State, every retailer selling this kind of  
26 tangible personal property shall file, with the Department,

1 upon a form to be prescribed and supplied by the Department, a  
2 separate return for each such item of tangible personal  
3 property which the retailer sells, except that if, in the same  
4 transaction, (i) a retailer of aircraft, watercraft, motor  
5 vehicles or trailers transfers more than one aircraft,  
6 watercraft, motor vehicle or trailer to another aircraft,  
7 watercraft, motor vehicle retailer or trailer retailer for the  
8 purpose of resale or (ii) a retailer of aircraft, watercraft,  
9 motor vehicles, or trailers transfers more than one aircraft,  
10 watercraft, motor vehicle, or trailer to a purchaser for use as  
11 a qualifying rolling stock as provided in Section 2-5 of this  
12 Act, then that seller may report the transfer of all aircraft,  
13 watercraft, motor vehicles or trailers involved in that  
14 transaction to the Department on the same uniform  
15 invoice-transaction reporting return form. For purposes of  
16 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
17 watercraft as defined in Section 3-2 of the Boat Registration  
18 and Safety Act, a personal watercraft, or any boat equipped  
19 with an inboard motor.

20 Any retailer who sells only motor vehicles, watercraft,  
21 aircraft, or trailers that are required to be registered with  
22 an agency of this State, so that all retailers' occupation tax  
23 liability is required to be reported, and is reported, on such  
24 transaction reporting returns and who is not otherwise required  
25 to file monthly or quarterly returns, need not file monthly or  
26 quarterly returns. However, those retailers shall be required

1 to file returns on an annual basis.

2 The transaction reporting return, in the case of motor  
3 vehicles or trailers that are required to be registered with an  
4 agency of this State, shall be the same document as the Uniform  
5 Invoice referred to in Section 5-402 of The Illinois Vehicle  
6 Code and must show the name and address of the seller; the name  
7 and address of the purchaser; the amount of the selling price  
8 including the amount allowed by the retailer for traded-in  
9 property, if any; the amount allowed by the retailer for the  
10 traded-in tangible personal property, if any, to the extent to  
11 which Section 1 of this Act allows an exemption for the value  
12 of traded-in property; the balance payable after deducting such  
13 trade-in allowance from the total selling price; the amount of  
14 tax due from the retailer with respect to such transaction; the  
15 amount of tax collected from the purchaser by the retailer on  
16 such transaction (or satisfactory evidence that such tax is not  
17 due in that particular instance, if that is claimed to be the  
18 fact); the place and date of the sale; a sufficient  
19 identification of the property sold; such other information as  
20 is required in Section 5-402 of The Illinois Vehicle Code, and  
21 such other information as the Department may reasonably  
22 require.

23 The transaction reporting return in the case of watercraft  
24 or aircraft must show the name and address of the seller; the  
25 name and address of the purchaser; the amount of the selling  
26 price including the amount allowed by the retailer for

1 traded-in property, if any; the amount allowed by the retailer  
2 for the traded-in tangible personal property, if any, to the  
3 extent to which Section 1 of this Act allows an exemption for  
4 the value of traded-in property; the balance payable after  
5 deducting such trade-in allowance from the total selling price;  
6 the amount of tax due from the retailer with respect to such  
7 transaction; the amount of tax collected from the purchaser by  
8 the retailer on such transaction (or satisfactory evidence that  
9 such tax is not due in that particular instance, if that is  
10 claimed to be the fact); the place and date of the sale, a  
11 sufficient identification of the property sold, and such other  
12 information as the Department may reasonably require.

13 Such transaction reporting return shall be filed not later  
14 than 20 days after the day of delivery of the item that is  
15 being sold, but may be filed by the retailer at any time sooner  
16 than that if he chooses to do so. The transaction reporting  
17 return and tax remittance or proof of exemption from the  
18 Illinois use tax may be transmitted to the Department by way of  
19 the State agency with which, or State officer with whom the  
20 tangible personal property must be titled or registered (if  
21 titling or registration is required) if the Department and such  
22 agency or State officer determine that this procedure will  
23 expedite the processing of applications for title or  
24 registration.

25 With each such transaction reporting return, the retailer  
26 shall remit the proper amount of tax due (or shall submit



1 satisfactory evidence that the sale is not taxable if that is  
2 the case), to the Department or its agents, whereupon the  
3 Department shall issue, in the purchaser's name, a use tax  
4 receipt (or a certificate of exemption if the Department is  
5 satisfied that the particular sale is tax exempt) which such  
6 purchaser may submit to the agency with which, or State officer  
7 with whom, he must title or register the tangible personal  
8 property that is involved (if titling or registration is  
9 required) in support of such purchaser's application for an  
10 Illinois certificate or other evidence of title or registration  
11 to such tangible personal property.

12 No retailer's failure or refusal to remit tax under this  
13 Act precludes a user, who has paid the proper tax to the  
14 retailer, from obtaining his certificate of title or other  
15 evidence of title or registration (if titling or registration  
16 is required) upon satisfying the Department that such user has  
17 paid the proper tax (if tax is due) to the retailer. The  
18 Department shall adopt appropriate rules to carry out the  
19 mandate of this paragraph.

20 If the user who would otherwise pay tax to the retailer  
21 wants the transaction reporting return filed and the payment of  
22 the tax or proof of exemption made to the Department before the  
23 retailer is willing to take these actions and such user has not  
24 paid the tax to the retailer, such user may certify to the fact  
25 of such delay by the retailer and may (upon the Department  
26 being satisfied of the truth of such certification) transmit

1 the information required by the transaction reporting return  
2 and the remittance for tax or proof of exemption directly to  
3 the Department and obtain his tax receipt or exemption  
4 determination, in which event the transaction reporting return  
5 and tax remittance (if a tax payment was required) shall be  
6 credited by the Department to the proper retailer's account  
7 with the Department, but without the 2.1% or 1.75% discount  
8 provided for in this Section being allowed. When the user pays  
9 the tax directly to the Department, he shall pay the tax in the  
10 same amount and in the same form in which it would be remitted  
11 if the tax had been remitted to the Department by the retailer.

12 Refunds made by the seller during the preceding return  
13 period to purchasers, on account of tangible personal property  
14 returned to the seller, shall be allowed as a deduction under  
15 subdivision 5 of his monthly or quarterly return, as the case  
16 may be, in case the seller had theretofore included the  
17 receipts from the sale of such tangible personal property in a  
18 return filed by him and had paid the tax imposed by this Act  
19 with respect to such receipts.

20 Where the seller is a corporation, the return filed on  
21 behalf of such corporation shall be signed by the president,  
22 vice-president, secretary or treasurer or by the properly  
23 accredited agent of such corporation.

24 Where the seller is a limited liability company, the return  
25 filed on behalf of the limited liability company shall be  
26 signed by a manager, member, or properly accredited agent of

1 the limited liability company.

2 Except as provided in this Section, the retailer filing the  
3 return under this Section shall, at the time of filing such  
4 return, pay to the Department the amount of tax imposed by this  
5 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
6 on and after January 1, 1990, or \$5 per calendar year,  
7 whichever is greater, which is allowed to reimburse the  
8 retailer for the expenses incurred in keeping records,  
9 preparing and filing returns, remitting the tax and supplying  
10 data to the Department on request. Any prepayment made pursuant  
11 to Section 2d of this Act shall be included in the amount on  
12 which such 2.1% or 1.75% discount is computed. In the case of  
13 retailers who report and pay the tax on a transaction by  
14 transaction basis, as provided in this Section, such discount  
15 shall be taken with each such tax remittance instead of when  
16 such retailer files his periodic return.

17 Before October 1, 2000, if the taxpayer's average monthly  
18 tax liability to the Department under this Act, the Use Tax  
19 Act, the Service Occupation Tax Act, and the Service Use Tax  
20 Act, excluding any liability for prepaid sales tax to be  
21 remitted in accordance with Section 2d of this Act, was \$10,000  
22 or more during the preceding 4 complete calendar quarters, he  
23 shall file a return with the Department each month by the 20th  
24 day of the month next following the month during which such tax  
25 liability is incurred and shall make payments to the Department  
26 on or before the 7th, 15th, 22nd and last day of the month

1 during which such liability is incurred. On and after October  
2 1, 2000, if the taxpayer's average monthly tax liability to the  
3 Department under this Act, the Use Tax Act, the Service  
4 Occupation Tax Act, and the Service Use Tax Act, excluding any  
5 liability for prepaid sales tax to be remitted in accordance  
6 with Section 2d of this Act, was \$20,000 or more during the  
7 preceding 4 complete calendar quarters, he shall file a return  
8 with the Department each month by the 20th day of the month  
9 next following the month during which such tax liability is  
10 incurred and shall make payment to the Department on or before  
11 the 7th, 15th, 22nd and last day of the month during which such  
12 liability is incurred. If the month during which such tax  
13 liability is incurred began prior to January 1, 1985, each  
14 payment shall be in an amount equal to 1/4 of the taxpayer's  
15 actual liability for the month or an amount set by the  
16 Department not to exceed 1/4 of the average monthly liability  
17 of the taxpayer to the Department for the preceding 4 complete  
18 calendar quarters (excluding the month of highest liability and  
19 the month of lowest liability in such 4 quarter period). If the  
20 month during which such tax liability is incurred begins on or  
21 after January 1, 1985 and prior to January 1, 1987, each  
22 payment shall be in an amount equal to 22.5% of the taxpayer's  
23 actual liability for the month or 27.5% of the taxpayer's  
24 liability for the same calendar month of the preceding year. If  
25 the month during which such tax liability is incurred begins on  
26 or after January 1, 1987 and prior to January 1, 1988, each

1 payment shall be in an amount equal to 22.5% of the taxpayer's  
2 actual liability for the month or 26.25% of the taxpayer's  
3 liability for the same calendar month of the preceding year. If  
4 the month during which such tax liability is incurred begins on  
5 or after January 1, 1988, and prior to January 1, 1989, or  
6 begins on or after January 1, 1996, each payment shall be in an  
7 amount equal to 22.5% of the taxpayer's actual liability for  
8 the month or 25% of the taxpayer's liability for the same  
9 calendar month of the preceding year. If the month during which  
10 such tax liability is incurred begins on or after January 1,  
11 1989, and prior to January 1, 1996, each payment shall be in an  
12 amount equal to 22.5% of the taxpayer's actual liability for  
13 the month or 25% of the taxpayer's liability for the same  
14 calendar month of the preceding year or 100% of the taxpayer's  
15 actual liability for the quarter monthly reporting period. The  
16 amount of such quarter monthly payments shall be credited  
17 against the final tax liability of the taxpayer's return for  
18 that month. Before October 1, 2000, once applicable, the  
19 requirement of the making of quarter monthly payments to the  
20 Department by taxpayers having an average monthly tax liability  
21 of \$10,000 or more as determined in the manner provided above  
22 shall continue until such taxpayer's average monthly liability  
23 to the Department during the preceding 4 complete calendar  
24 quarters (excluding the month of highest liability and the  
25 month of lowest liability) is less than \$9,000, or until such  
26 taxpayer's average monthly liability to the Department as

1 computed for each calendar quarter of the 4 preceding complete  
2 calendar quarter period is less than \$10,000. However, if a  
3 taxpayer can show the Department that a substantial change in  
4 the taxpayer's business has occurred which causes the taxpayer  
5 to anticipate that his average monthly tax liability for the  
6 reasonably foreseeable future will fall below the \$10,000  
7 threshold stated above, then such taxpayer may petition the  
8 Department for a change in such taxpayer's reporting status. On  
9 and after October 1, 2000, once applicable, the requirement of  
10 the making of quarter monthly payments to the Department by  
11 taxpayers having an average monthly tax liability of \$20,000 or  
12 more as determined in the manner provided above shall continue  
13 until such taxpayer's average monthly liability to the  
14 Department during the preceding 4 complete calendar quarters  
15 (excluding the month of highest liability and the month of  
16 lowest liability) is less than \$19,000 or until such taxpayer's  
17 average monthly liability to the Department as computed for  
18 each calendar quarter of the 4 preceding complete calendar  
19 quarter period is less than \$20,000. However, if a taxpayer can  
20 show the Department that a substantial change in the taxpayer's  
21 business has occurred which causes the taxpayer to anticipate  
22 that his average monthly tax liability for the reasonably  
23 foreseeable future will fall below the \$20,000 threshold stated  
24 above, then such taxpayer may petition the Department for a  
25 change in such taxpayer's reporting status. The Department  
26 shall change such taxpayer's reporting status unless it finds

1 that such change is seasonal in nature and not likely to be  
2 long term. If any such quarter monthly payment is not paid at  
3 the time or in the amount required by this Section, then the  
4 taxpayer shall be liable for penalties and interest on the  
5 difference between the minimum amount due as a payment and the  
6 amount of such quarter monthly payment actually and timely  
7 paid, except insofar as the taxpayer has previously made  
8 payments for that month to the Department in excess of the  
9 minimum payments previously due as provided in this Section.  
10 The Department shall make reasonable rules and regulations to  
11 govern the quarter monthly payment amount and quarter monthly  
12 payment dates for taxpayers who file on other than a calendar  
13 monthly basis.

14 The provisions of this paragraph apply before October 1,  
15 2001. Without regard to whether a taxpayer is required to make  
16 quarter monthly payments as specified above, any taxpayer who  
17 is required by Section 2d of this Act to collect and remit  
18 prepaid taxes and has collected prepaid taxes which average in  
19 excess of \$25,000 per month during the preceding 2 complete  
20 calendar quarters, shall file a return with the Department as  
21 required by Section 2f and shall make payments to the  
22 Department on or before the 7th, 15th, 22nd and last day of the  
23 month during which such liability is incurred. If the month  
24 during which such tax liability is incurred began prior to the  
25 effective date of this amendatory Act of 1985, each payment  
26 shall be in an amount not less than 22.5% of the taxpayer's

1 actual liability under Section 2d. If the month during which  
2 such tax liability is incurred begins on or after January 1,  
3 1986, each payment shall be in an amount equal to 22.5% of the  
4 taxpayer's actual liability for the month or 27.5% of the  
5 taxpayer's liability for the same calendar month of the  
6 preceding calendar year. If the month during which such tax  
7 liability is incurred begins on or after January 1, 1987, each  
8 payment shall be in an amount equal to 22.5% of the taxpayer's  
9 actual liability for the month or 26.25% of the taxpayer's  
10 liability for the same calendar month of the preceding year.  
11 The amount of such quarter monthly payments shall be credited  
12 against the final tax liability of the taxpayer's return for  
13 that month filed under this Section or Section 2f, as the case  
14 may be. Once applicable, the requirement of the making of  
15 quarter monthly payments to the Department pursuant to this  
16 paragraph shall continue until such taxpayer's average monthly  
17 prepaid tax collections during the preceding 2 complete  
18 calendar quarters is \$25,000 or less. If any such quarter  
19 monthly payment is not paid at the time or in the amount  
20 required, the taxpayer shall be liable for penalties and  
21 interest on such difference, except insofar as the taxpayer has  
22 previously made payments for that month in excess of the  
23 minimum payments previously due.

24 The provisions of this paragraph apply on and after October  
25 1, 2001. Without regard to whether a taxpayer is required to  
26 make quarter monthly payments as specified above, any taxpayer



1 who is required by Section 2d of this Act to collect and remit  
2 prepaid taxes and has collected prepaid taxes that average in  
3 excess of \$20,000 per month during the preceding 4 complete  
4 calendar quarters shall file a return with the Department as  
5 required by Section 2f and shall make payments to the  
6 Department on or before the 7th, 15th, 22nd and last day of the  
7 month during which the liability is incurred. Each payment  
8 shall be in an amount equal to 22.5% of the taxpayer's actual  
9 liability for the month or 25% of the taxpayer's liability for  
10 the same calendar month of the preceding year. The amount of  
11 the quarter monthly payments shall be credited against the  
12 final tax liability of the taxpayer's return for that month  
13 filed under this Section or Section 2f, as the case may be.  
14 Once applicable, the requirement of the making of quarter  
15 monthly payments to the Department pursuant to this paragraph  
16 shall continue until the taxpayer's average monthly prepaid tax  
17 collections during the preceding 4 complete calendar quarters  
18 (excluding the month of highest liability and the month of  
19 lowest liability) is less than \$19,000 or until such taxpayer's  
20 average monthly liability to the Department as computed for  
21 each calendar quarter of the 4 preceding complete calendar  
22 quarters is less than \$20,000. If any such quarter monthly  
23 payment is not paid at the time or in the amount required, the  
24 taxpayer shall be liable for penalties and interest on such  
25 difference, except insofar as the taxpayer has previously made  
26 payments for that month in excess of the minimum payments

1 previously due.

2 If any payment provided for in this Section exceeds the  
3 taxpayer's liabilities under this Act, the Use Tax Act, the  
4 Service Occupation Tax Act and the Service Use Tax Act, as  
5 shown on an original monthly return, the Department shall, if  
6 requested by the taxpayer, issue to the taxpayer a credit  
7 memorandum no later than 30 days after the date of payment. The  
8 credit evidenced by such credit memorandum may be assigned by  
9 the taxpayer to a similar taxpayer under this Act, the Use Tax  
10 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
11 in accordance with reasonable rules and regulations to be  
12 prescribed by the Department. If no such request is made, the  
13 taxpayer may credit such excess payment against tax liability  
14 subsequently to be remitted to the Department under this Act,  
15 the Use Tax Act, the Service Occupation Tax Act or the Service  
16 Use Tax Act, in accordance with reasonable rules and  
17 regulations prescribed by the Department. If the Department  
18 subsequently determined that all or any part of the credit  
19 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
20 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
21 of the difference between the credit taken and that actually  
22 due, and that taxpayer shall be liable for penalties and  
23 interest on such difference.

24 If a retailer of motor fuel is entitled to a credit under  
25 Section 2d of this Act which exceeds the taxpayer's liability  
26 to the Department under this Act for the month which the

1 taxpayer is filing a return, the Department shall issue the  
2 taxpayer a credit memorandum for the excess.

3 Beginning January 1, 1990, each month the Department shall  
4 pay into the Local Government Tax Fund, a special fund in the  
5 State treasury which is hereby created, the net revenue  
6 realized for the preceding month from the 1% tax on sales of  
7 food for human consumption which is to be consumed off the  
8 premises where it is sold (other than alcoholic beverages, soft  
9 drinks and food which has been prepared for immediate  
10 consumption) and prescription and nonprescription medicines,  
11 drugs, medical appliances and insulin, urine testing  
12 materials, syringes and needles used by diabetics.

13 Beginning January 1, 1990, each month the Department shall  
14 pay into the County and Mass Transit District Fund, a special  
15 fund in the State treasury which is hereby created, 4% of the  
16 net revenue realized for the preceding month from the 6.25%  
17 general rate.

18 Beginning August 1, 2000, each month the Department shall  
19 pay into the County and Mass Transit District Fund 20% of the  
20 net revenue realized for the preceding month from the 1.25%  
21 rate on the selling price of motor fuel and gasohol. Beginning  
22 September 1, 2010, each month the Department shall pay into the  
23 County and Mass Transit District Fund 20% of the net revenue  
24 realized for the preceding month from the 1.25% rate on the  
25 selling price of sales tax holiday items.

26 Beginning January 1, 1990, each month the Department shall

1 pay into the Local Government Tax Fund 16% of the net revenue  
2 realized for the preceding month from the 6.25% general rate on  
3 the selling price of tangible personal property.

4 Beginning August 1, 2000, each month the Department shall  
5 pay into the Local Government Tax Fund 80% of the net revenue  
6 realized for the preceding month from the 1.25% rate on the  
7 selling price of motor fuel and gasohol. Beginning September 1,  
8 2010, each month the Department shall pay into the Local  
9 Government Tax Fund 80% of the net revenue realized for the  
10 preceding month from the 1.25% rate on the selling price of  
11 sales tax holiday items.

12 Beginning October 1, 2009, each month the Department shall  
13 pay into the Capital Projects Fund an amount that is equal to  
14 an amount estimated by the Department to represent 80% of the  
15 net revenue realized for the preceding month from the sale of  
16 candy, grooming and hygiene products, and soft drinks that had  
17 been taxed at a rate of 1% prior to September 1, 2009 but that  
18 is now taxed at 6.25%.

19 Beginning July 1, 2011, each month the Department shall pay  
20 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
21 realized for the preceding month from the 6.25% general rate on  
22 the selling price of sorbents used in Illinois in the process  
23 of sorbent injection as used to comply with the Environmental  
24 Protection Act or the federal Clean Air Act, but the total  
25 payment into the Clean Air Act (CAA) Permit Fund under this Act  
26 and the Use Tax Act shall not exceed \$2,000,000 in any fiscal

1 year.

2 Of the remainder of the moneys received by the Department  
3 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
4 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
5 and after July 1, 1989, 3.8% thereof shall be paid into the  
6 Build Illinois Fund; provided, however, that if in any fiscal  
7 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
8 may be, of the moneys received by the Department and required  
9 to be paid into the Build Illinois Fund pursuant to this Act,  
10 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
11 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
12 being hereinafter called the "Tax Acts" and such aggregate of  
13 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
14 called the "Tax Act Amount", and (2) the amount transferred to  
15 the Build Illinois Fund from the State and Local Sales Tax  
16 Reform Fund shall be less than the Annual Specified Amount (as  
17 hereinafter defined), an amount equal to the difference shall  
18 be immediately paid into the Build Illinois Fund from other  
19 moneys received by the Department pursuant to the Tax Acts; the  
20 "Annual Specified Amount" means the amounts specified below for  
21 fiscal years 1986 through 1993:

22	Fiscal Year	Annual Specified Amount
23	1986	\$54,800,000
24	1987	\$76,650,000
25	1988	\$80,480,000
26	1989	\$88,510,000

1	1990	\$115,330,000
2	1991	\$145,470,000
3	1992	\$182,730,000
4	1993	\$206,520,000;

5 and means the Certified Annual Debt Service Requirement (as  
6 defined in Section 13 of the Build Illinois Bond Act) or the  
7 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
8 each fiscal year thereafter; and further provided, that if on  
9 the last business day of any month the sum of (1) the Tax Act  
10 Amount required to be deposited into the Build Illinois Bond  
11 Account in the Build Illinois Fund during such month and (2)  
12 the amount transferred to the Build Illinois Fund from the  
13 State and Local Sales Tax Reform Fund shall have been less than  
14 1/12 of the Annual Specified Amount, an amount equal to the  
15 difference shall be immediately paid into the Build Illinois  
16 Fund from other moneys received by the Department pursuant to  
17 the Tax Acts; and, further provided, that in no event shall the  
18 payments required under the preceding proviso result in  
19 aggregate payments into the Build Illinois Fund pursuant to  
20 this clause (b) for any fiscal year in excess of the greater of  
21 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
22 such fiscal year. The amounts payable into the Build Illinois  
23 Fund under clause (b) of the first sentence in this paragraph  
24 shall be payable only until such time as the aggregate amount  
25 on deposit under each trust indenture securing Bonds issued and  
26 outstanding pursuant to the Build Illinois Bond Act is

1 sufficient, taking into account any future investment income,  
2 to fully provide, in accordance with such indenture, for the  
3 defeasance of or the payment of the principal of, premium, if  
4 any, and interest on the Bonds secured by such indenture and on  
5 any Bonds expected to be issued thereafter and all fees and  
6 costs payable with respect thereto, all as certified by the  
7 Director of the Bureau of the Budget (now Governor's Office of  
8 Management and Budget). If on the last business day of any  
9 month in which Bonds are outstanding pursuant to the Build  
10 Illinois Bond Act, the aggregate of moneys deposited in the  
11 Build Illinois Bond Account in the Build Illinois Fund in such  
12 month shall be less than the amount required to be transferred  
13 in such month from the Build Illinois Bond Account to the Build  
14 Illinois Bond Retirement and Interest Fund pursuant to Section  
15 13 of the Build Illinois Bond Act, an amount equal to such  
16 deficiency shall be immediately paid from other moneys received  
17 by the Department pursuant to the Tax Acts to the Build  
18 Illinois Fund; provided, however, that any amounts paid to the  
19 Build Illinois Fund in any fiscal year pursuant to this  
20 sentence shall be deemed to constitute payments pursuant to  
21 clause (b) of the first sentence of this paragraph and shall  
22 reduce the amount otherwise payable for such fiscal year  
23 pursuant to that clause (b). The moneys received by the  
24 Department pursuant to this Act and required to be deposited  
25 into the Build Illinois Fund are subject to the pledge, claim  
26 and charge set forth in Section 12 of the Build Illinois Bond

1 Act.

2 Subject to payment of amounts into the Build Illinois Fund  
 3 as provided in the preceding paragraph or in any amendment  
 4 thereto hereafter enacted, the following specified monthly  
 5 installment of the amount requested in the certificate of the  
 6 Chairman of the Metropolitan Pier and Exposition Authority  
 7 provided under Section 8.25f of the State Finance Act, but not  
 8 in excess of sums designated as "Total Deposit", shall be  
 9 deposited in the aggregate from collections under Section 9 of  
 10 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 11 9 of the Service Occupation Tax Act, and Section 3 of the  
 12 Retailers' Occupation Tax Act into the McCormick Place  
 13 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
15	1993	\$0
16	1994	53,000,000
17	1995	58,000,000
18	1996	61,000,000
19	1997	64,000,000
20	1998	68,000,000
21	1999	71,000,000
22	2000	75,000,000
23	2001	80,000,000
24	2002	93,000,000
25	2003	99,000,000



1	2004	103,000,000
2	2005	108,000,000
3	2006	113,000,000
4	2007	119,000,000
5	2008	126,000,000
6	2009	132,000,000
7	2010	139,000,000
8	2011	146,000,000
9	2012	153,000,000
10	2013	161,000,000
11	2014	170,000,000
12	2015	179,000,000
13	2016	189,000,000
14	2017	199,000,000
15	2018	210,000,000
16	2019	221,000,000
17	2020	233,000,000
18	2021	246,000,000
19	2022	260,000,000
20	2023	275,000,000
21	2024	275,000,000
22	2025	275,000,000
23	2026	279,000,000
24	2027	292,000,000
25	2028	307,000,000
26	2029	322,000,000

1	2030	338,000,000
2	2031	350,000,000
3	2032	350,000,000

4 and

5 each fiscal year

6 thereafter that bonds

7 are outstanding under

8 Section 13.2 of the

9 Metropolitan Pier and

10 Exposition Authority Act,

11 but not after fiscal year 2060.

12 Beginning July 20, 1993 and in each month of each fiscal  
13 year thereafter, one-eighth of the amount requested in the  
14 certificate of the Chairman of the Metropolitan Pier and  
15 Exposition Authority for that fiscal year, less the amount  
16 deposited into the McCormick Place Expansion Project Fund by  
17 the State Treasurer in the respective month under subsection  
18 (g) of Section 13 of the Metropolitan Pier and Exposition  
19 Authority Act, plus cumulative deficiencies in the deposits  
20 required under this Section for previous months and years,  
21 shall be deposited into the McCormick Place Expansion Project  
22 Fund, until the full amount requested for the fiscal year, but  
23 not in excess of the amount specified above as "Total Deposit",  
24 has been deposited.

25 Subject to payment of amounts into the Build Illinois Fund  
26 and the McCormick Place Expansion Project Fund pursuant to the

1 preceding paragraphs or in any amendments thereto hereafter  
2 enacted, beginning July 1, 1993 and ending on September 30,  
3 2013, the Department shall each month pay into the Illinois Tax  
4 Increment Fund 0.27% of 80% of the net revenue realized for the  
5 preceding month from the 6.25% general rate on the selling  
6 price of tangible personal property.

7 Subject to payment of amounts into the Build Illinois Fund  
8 and the McCormick Place Expansion Project Fund pursuant to the  
9 preceding paragraphs or in any amendments thereto hereafter  
10 enacted, beginning with the receipt of the first report of  
11 taxes paid by an eligible business and continuing for a 25-year  
12 period, the Department shall each month pay into the Energy  
13 Infrastructure Fund 80% of the net revenue realized from the  
14 6.25% general rate on the selling price of Illinois-mined coal  
15 that was sold to an eligible business. For purposes of this  
16 paragraph, the term "eligible business" means a new electric  
17 generating facility certified pursuant to Section 605-332 of  
18 the Department of Commerce and Economic Opportunity Law of the  
19 Civil Administrative Code of Illinois.

20 Of the remainder of the moneys received by the Department  
21 pursuant to this Act, 75% thereof shall be paid into the State  
22 Treasury and 25% shall be reserved in a special account and  
23 used only for the transfer to the Common School Fund as part of  
24 the monthly transfer from the General Revenue Fund in  
25 accordance with Section 8a of the State Finance Act.

26 The Department may, upon separate written notice to a

1 taxpayer, require the taxpayer to prepare and file with the  
2 Department on a form prescribed by the Department within not  
3 less than 60 days after receipt of the notice an annual  
4 information return for the tax year specified in the notice.  
5 Such annual return to the Department shall include a statement  
6 of gross receipts as shown by the retailer's last Federal  
7 income tax return. If the total receipts of the business as  
8 reported in the Federal income tax return do not agree with the  
9 gross receipts reported to the Department of Revenue for the  
10 same period, the retailer shall attach to his annual return a  
11 schedule showing a reconciliation of the 2 amounts and the  
12 reasons for the difference. The retailer's annual return to the  
13 Department shall also disclose the cost of goods sold by the  
14 retailer during the year covered by such return, opening and  
15 closing inventories of such goods for such year, costs of goods  
16 used from stock or taken from stock and given away by the  
17 retailer during such year, payroll information of the  
18 retailer's business during such year and any additional  
19 reasonable information which the Department deems would be  
20 helpful in determining the accuracy of the monthly, quarterly  
21 or annual returns filed by such retailer as provided for in  
22 this Section.

23 If the annual information return required by this Section  
24 is not filed when and as required, the taxpayer shall be liable  
25 as follows:

26 (i) Until January 1, 1994, the taxpayer shall be liable

1 for a penalty equal to 1/6 of 1% of the tax due from such  
2 taxpayer under this Act during the period to be covered by  
3 the annual return for each month or fraction of a month  
4 until such return is filed as required, the penalty to be  
5 assessed and collected in the same manner as any other  
6 penalty provided for in this Act.

7 (ii) On and after January 1, 1994, the taxpayer shall  
8 be liable for a penalty as described in Section 3-4 of the  
9 Uniform Penalty and Interest Act.

10 The chief executive officer, proprietor, owner or highest  
11 ranking manager shall sign the annual return to certify the  
12 accuracy of the information contained therein. Any person who  
13 willfully signs the annual return containing false or  
14 inaccurate information shall be guilty of perjury and punished  
15 accordingly. The annual return form prescribed by the  
16 Department shall include a warning that the person signing the  
17 return may be liable for perjury.

18 The provisions of this Section concerning the filing of an  
19 annual information return do not apply to a retailer who is not  
20 required to file an income tax return with the United States  
21 Government.

22 As soon as possible after the first day of each month, upon  
23 certification of the Department of Revenue, the Comptroller  
24 shall order transferred and the Treasurer shall transfer from  
25 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
26 equal to 1.7% of 80% of the net revenue realized under this Act

1 for the second preceding month. Beginning April 1, 2000, this  
2 transfer is no longer required and shall not be made.

3 Net revenue realized for a month shall be the revenue  
4 collected by the State pursuant to this Act, less the amount  
5 paid out during that month as refunds to taxpayers for  
6 overpayment of liability.

7 For greater simplicity of administration, manufacturers,  
8 importers and wholesalers whose products are sold at retail in  
9 Illinois by numerous retailers, and who wish to do so, may  
10 assume the responsibility for accounting and paying to the  
11 Department all tax accruing under this Act with respect to such  
12 sales, if the retailers who are affected do not make written  
13 objection to the Department to this arrangement.

14 Any person who promotes, organizes, provides retail  
15 selling space for concessionaires or other types of sellers at  
16 the Illinois State Fair, DuQuoin State Fair, county fairs,  
17 local fairs, art shows, flea markets and similar exhibitions or  
18 events, including any transient merchant as defined by Section  
19 2 of the Transient Merchant Act of 1987, is required to file a  
20 report with the Department providing the name of the merchant's  
21 business, the name of the person or persons engaged in  
22 merchant's business, the permanent address and Illinois  
23 Retailers Occupation Tax Registration Number of the merchant,  
24 the dates and location of the event and other reasonable  
25 information that the Department may require. The report must be  
26 filed not later than the 20th day of the month next following

1 the month during which the event with retail sales was held.  
2 Any person who fails to file a report required by this Section  
3 commits a business offense and is subject to a fine not to  
4 exceed \$250.

5 Any person engaged in the business of selling tangible  
6 personal property at retail as a concessionaire or other type  
7 of seller at the Illinois State Fair, county fairs, art shows,  
8 flea markets and similar exhibitions or events, or any  
9 transient merchants, as defined by Section 2 of the Transient  
10 Merchant Act of 1987, may be required to make a daily report of  
11 the amount of such sales to the Department and to make a daily  
12 payment of the full amount of tax due. The Department shall  
13 impose this requirement when it finds that there is a  
14 significant risk of loss of revenue to the State at such an  
15 exhibition or event. Such a finding shall be based on evidence  
16 that a substantial number of concessionaires or other sellers  
17 who are not residents of Illinois will be engaging in the  
18 business of selling tangible personal property at retail at the  
19 exhibition or event, or other evidence of a significant risk of  
20 loss of revenue to the State. The Department shall notify  
21 concessionaires and other sellers affected by the imposition of  
22 this requirement. In the absence of notification by the  
23 Department, the concessionaires and other sellers shall file  
24 their returns as otherwise required in this Section.

25 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,  
26 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;

1 97-333, eff. 8-12-11.)

2 Section 5-60. The Motor Fuel Tax Law is amended by changing  
3 Section 8 as follows:

4 (35 ILCS 505/8) (from Ch. 120, par. 424)

5 Sec. 8. Except as provided in Section 8a, subdivision  
6 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and  
7 16 of Section 15, all money received by the Department under  
8 this Act, including payments made to the Department by member  
9 jurisdictions participating in the International Fuel Tax  
10 Agreement, shall be deposited in a special fund in the State  
11 treasury, to be known as the "Motor Fuel Tax Fund", and shall  
12 be used as follows:

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

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

21 (c) \$3,500,000 shall be transferred each month to the Grade  
22 Crossing Protection Fund to be used as follows: not less than  
23 \$12,000,000 each fiscal year shall be used for the construction  
24 or reconstruction of rail highway grade separation structures;



1 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in  
2 fiscal year 2010 and each fiscal year thereafter shall be  
3 transferred to the Transportation Regulatory Fund and shall be  
4 accounted for as part of the rail carrier portion of such funds  
5 and shall be used to pay the cost of administration of the  
6 Illinois Commerce Commission's railroad safety program in  
7 connection with its duties under subsection (3) of Section  
8 18c-7401 of the Illinois Vehicle Code, with the remainder to be  
9 used by the Department of Transportation upon order of the  
10 Illinois Commerce Commission, to pay that part of the cost  
11 apportioned by such Commission to the State to cover the  
12 interest of the public in the use of highways, roads, streets,  
13 or pedestrian walkways in the county highway system, township  
14 and district road system, or municipal street system as defined  
15 in the Illinois Highway Code, as the same may from time to time  
16 be amended, for separation of grades, for installation,  
17 construction or reconstruction of crossing protection or  
18 reconstruction, alteration, relocation including construction  
19 or improvement of any existing highway necessary for access to  
20 property or improvement of any grade crossing and grade  
21 crossing surface including the necessary highway approaches  
22 thereto of any railroad across the highway or public road, or  
23 for the installation, construction, reconstruction, or  
24 maintenance of a pedestrian walkway over or under a railroad  
25 right-of-way, as provided for in and in accordance with Section  
26 18c-7401 of the Illinois Vehicle Code. The Commission may order

1 up to \$2,000,000 per year in Grade Crossing Protection Fund  
2 moneys for the improvement of grade crossing surfaces and up to  
3 \$300,000 per year for the maintenance and renewal of 4-quadrant  
4 gate vehicle detection systems located at non-high speed rail  
5 grade crossings. The Commission shall not order more than  
6 \$2,000,000 per year in Grade Crossing Protection Fund moneys  
7 for pedestrian walkways. In entering orders for projects for  
8 which payments from the Grade Crossing Protection Fund will be  
9 made, the Commission shall account for expenditures authorized  
10 by the orders on a cash rather than an accrual basis. For  
11 purposes of this requirement an "accrual basis" assumes that  
12 the total cost of the project is expended in the fiscal year in  
13 which the order is entered, while a "cash basis" allocates the  
14 cost of the project among fiscal years as expenditures are  
15 actually made. To meet the requirements of this subsection, the  
16 Illinois Commerce Commission shall develop annual and 5-year  
17 project plans of rail crossing capital improvements that will  
18 be paid for with moneys from the Grade Crossing Protection  
19 Fund. The annual project plan shall identify projects for the  
20 succeeding fiscal year and the 5-year project plan shall  
21 identify projects for the 5 directly succeeding fiscal years.  
22 The Commission shall submit the annual and 5-year project plans  
23 for this Fund to the Governor, the President of the Senate, the  
24 Senate Minority Leader, the Speaker of the House of  
25 Representatives, and the Minority Leader of the House of  
26 Representatives on the first Wednesday in April of each year;

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

4 (1) the costs of the Department of Revenue in  
5 administering this Act;

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

10 (3) refunds provided for in Section 13, refunds for  
11 overpayment of decal fees paid under Section 13a.4 of this  
12 Act, and refunds provided for under the terms of the  
13 International Fuel Tax Agreement referenced in Section  
14 14a;

15 (4) from October 1, 1985 until June 30, 1994, the  
16 administration of the Vehicle Emissions Inspection Law,  
17 which amount shall be certified monthly by the  
18 Environmental Protection Agency to the State Comptroller  
19 and shall promptly be transferred by the State Comptroller  
20 and Treasurer from the Motor Fuel Tax Fund to the Vehicle  
21 Inspection Fund, and for the period July 1, 1994 through  
22 June 30, 2000, one-twelfth of \$25,000,000 each month, for  
23 the period July 1, 2000 through June 30, 2003, one-twelfth  
24 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,  
25 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each  
26 July 1 and October 1, or as soon thereafter as may be

1 practical, during the period July 1, 2004 through June 30,  
2 2012, and \$30,000,000 on June 1, 2013, or as soon  
3 thereafter as may be practical, and \$15,000,000 on July 1  
4 and October 1, or as soon thereafter as may be practical,  
5 during the period of July 1, 2013 through June 30, 2014,  
6 for the administration of the Vehicle Emissions Inspection  
7 Law of 2005, to be transferred by the State Comptroller and  
8 Treasurer from the Motor Fuel Tax Fund into the Vehicle  
9 Inspection Fund;

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

11 (6) payment of motor fuel use taxes due to member  
12 jurisdictions under the terms of the International Fuel Tax  
13 Agreement. The Department shall certify these amounts to  
14 the Comptroller by the 15th day of each month; the  
15 Comptroller shall cause orders to be drawn for such  
16 amounts, and the Treasurer shall administer those amounts  
17 on or before the last day of each month;

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

21 (1) Until January 1, 2000, 58.4%, and beginning January  
22 1, 2000, 45.6% shall be deposited as follows:

23 (A) 37% into the State Construction Account Fund,  
24 and

25 (B) 63% into the Road Fund, \$1,250,000 of which  
26 shall be reserved each month for the Department of

1           Transportation to be used in accordance with the  
2           provisions of Sections 6-901 through 6-906 of the  
3           Illinois Highway Code;

4           (2) Until January 1, 2000, 41.6%, and beginning January  
5           1, 2000, 54.4% shall be transferred to the Department of  
6           Transportation to be distributed as follows:

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

8                   (B) 16.74% to the counties of the State having  
9                   1,000,000 or more inhabitants,

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

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

13           As soon as may be after the first day of each month the  
14           Department of Transportation shall allot to each municipality  
15           its share of the amount apportioned to the several  
16           municipalities which shall be in proportion to the population  
17           of such municipalities as determined by the last preceding  
18           municipal census if conducted by the Federal Government or  
19           Federal census. If territory is annexed to any municipality  
20           subsequent to the time of the last preceding census the  
21           corporate authorities of such municipality may cause a census  
22           to be taken of such annexed territory and the population so  
23           ascertained for such territory shall be added to the population  
24           of the municipality as determined by the last preceding census  
25           for the purpose of determining the allotment for that  
26           municipality. If the population of any municipality was not

1 determined by the last Federal census preceding any  
2 apportionment, the apportionment to such municipality shall be  
3 in accordance with any census taken by such municipality. Any  
4 municipal census used in accordance with this Section shall be  
5 certified to the Department of Transportation by the clerk of  
6 such municipality, and the accuracy thereof shall be subject to  
7 approval of the Department which may make such corrections as  
8 it ascertains to be necessary.

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

24 As soon as may be after the first day of each month, the  
25 Department of Transportation shall allot to the several  
26 counties their share of the amount apportioned for the use of

1 road districts. The allotment shall be apportioned among the  
2 several counties in the State in the proportion which the total  
3 mileage of township or district roads in the respective  
4 counties bears to the total mileage of all township and  
5 district roads in the State. Funds allotted to the respective  
6 counties for the use of road districts therein shall be  
7 allocated to the several road districts in the county in the  
8 proportion which the total mileage of such township or district  
9 roads in the respective road districts bears to the total  
10 mileage of all such township or district roads in the county.  
11 After July 1 of any year prior to 2011, no allocation shall be  
12 made for any road district unless it levied a tax for road and  
13 bridge purposes in an amount which will require the extension  
14 of such tax against the taxable property in any such road  
15 district at a rate of not less than either .08% of the value  
16 thereof, based upon the assessment for the year immediately  
17 prior to the year in which such tax was levied and as equalized  
18 by the Department of Revenue or, in DuPage County, an amount  
19 equal to or greater than \$12,000 per mile of road under the  
20 jurisdiction of the road district, whichever is less. Beginning  
21 July 1, 2011 and each July 1 thereafter, an allocation shall be  
22 made for any road district if it levied a tax for road and  
23 bridge purposes. In counties other than DuPage County, if the  
24 amount of the tax levy requires the extension of the tax  
25 against the taxable property in the road district at a rate  
26 that is less than 0.08% of the value thereof, based upon the

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

20 Prior to 2011, if any road district has levied a special  
21 tax for road purposes pursuant to Sections 6-601, 6-602 and  
22 6-603 of the Illinois Highway Code, and such tax was levied in  
23 an amount which would require extension at a rate of not less  
24 than .08% of the value of the taxable property thereof, as  
25 equalized or assessed by the Department of Revenue, or, in  
26 DuPage County, an amount equal to or greater than \$12,000 per



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

1 levy for road and bridge purposes.

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

12 In counties in which a property tax extension limitation is  
13 imposed under the Property Tax Extension Limitation Law, road  
14 districts may retain their entitlement to a motor fuel tax  
15 allotment or, beginning in 2011, their entitlement to a full  
16 allotment if, at the time the property tax extension limitation  
17 was imposed, the road district was levying a road and bridge  
18 tax at a rate sufficient to entitle it to a motor fuel tax  
19 allotment and continues to levy the maximum allowable amount  
20 after the imposition of the property tax extension limitation.  
21 Any road district may in all circumstances retain its  
22 entitlement to a motor fuel tax allotment or, beginning in  
23 2011, its entitlement to a full allotment if it levied a road  
24 and bridge tax in an amount that will require the extension of  
25 the tax against the taxable property in the road district at a  
26 rate of not less than 0.08% of the assessed value of the

1 property, based upon the assessment for the year immediately  
2 preceding the year in which the tax was levied and as equalized  
3 by the Department of Revenue or, in DuPage County, an amount  
4 equal to or greater than \$12,000 per mile of road under the  
5 jurisdiction of the road district, whichever is less.

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

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

23 (Source: P.A. 96-34, eff. 7-13-09; 96-45, eff. 7-15-09; 96-959,  
24 eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1024, eff. 7-12-10;  
25 96-1384, eff. 7-29-10; 97-72, eff. 7-1-11; 97-333, eff.  
26 8-12-11.)

1           Section 5-65. The Illinois Independent Tax Tribunal Act of  
2           2012 is amended by changing Section 1-15 as follows:

3           (35 ILCS 1010/1-15)

4           Sec. 1-15. Independent Tax Tribunal; establishment.

5           (a) For the purpose of effectuating the policy declared in  
6           Section 1-5 of this Act, a State agency known as the Illinois  
7           Independent Tax Tribunal is created. The Tax Tribunal shall  
8           have the powers and duties enumerated in this Act, together  
9           with such others conferred upon it by law. The Tax Tribunal  
10          shall operate as an independent agency, and shall be separate  
11          from the authority of the Director of Revenue and the  
12          Department of Revenue.

13          (b) Except as otherwise limited by this Act, the Tax  
14          Tribunal has all of the powers necessary or convenient to carry  
15          out the purposes and provisions of this Act, including, without  
16          limitation, each of the following:

17                 (1) To have a seal, and to alter that seal at pleasure,  
18                 and to use it by causing it or a facsimile to be affixed or  
19                 impressed or reproduced in any other manner.

20                 (2) To accept and expend appropriations.

21                 (3) To obtain and employ personnel as required in this  
22                 Act, including any additional personnel necessary to  
23                 fulfill the Tax Tribunal's purposes, and to make  
24                 expenditures for personnel within the appropriations for

1 that purpose.

2 (4) To maintain offices at such places as required  
3 under this Act, and elsewhere as the Tax Tribunal may  
4 determine.

5 (5) To engage in any activity or operation that is  
6 incidental to and in furtherance of efficient operation to  
7 accomplish the Tax Tribunal's purposes.

8 (c) Unless otherwise stated, the Tax Tribunal is subject to  
9 the provisions of all applicable laws, including, but not  
10 limited to, each of the following:

11 (1) The State Records Act.

12 (2) The Illinois Procurement Code, except that the  
13 Illinois Procurement Code does not apply to the hiring of  
14 the chief administrative law judge or other administrative  
15 law judges pursuant to Section 1-25 of this Act.

16 (3) The Freedom of Information Act, except as otherwise  
17 provided in Section 7 of that Act.

18 (4) The State Property Control Act.

19 (5) The State Officials and Employees Ethics Act.

20 (6) The Illinois Administrative Procedure Act, to the  
21 extent not inconsistent with the provisions of this Act.

22 (7) The Illinois State Auditing Act. For purposes of  
23 the Illinois State Auditing Act, the Tax Tribunal is a  
24 "State agency" within the meaning of the Act and is subject  
25 to the jurisdiction of the Auditor General.

26 (d) Notwithstanding any provision in the tax statutes

1 listed in Section 1-45 of this Act, the ~~The~~ Tax Tribunal shall  
2 exercise its jurisdiction on and after January 1, 2014, and any  
3 protests prior to that date shall continue to be filed with the  
4 Department, and the Department shall exercise jurisdiction  
5 over such matters ~~July 1, 2013,~~ but the administrative law  
6 judges of the Tax Tribunal may be appointed prior to that date  
7 and may take any action prior to that date that is necessary to  
8 enable the Tax Tribunal to properly exercise its jurisdiction  
9 on or after that date. Any administrative proceeding commenced  
10 on or after June 1, 2013 ~~prior to July 1, 2013,~~ that would  
11 otherwise be subject to the jurisdiction of the Illinois  
12 Independent Tax Tribunal may be conducted according to the  
13 procedures set forth in this Act if the taxpayer so elects.  
14 Such an election shall be irrevocable and may be made on or  
15 after January 1, 2014 ~~July 1, 2013,~~ but no later than February  
16 1, 2014 ~~30 days after the date on which the taxpayer's protest~~  
17 ~~was filed.~~

18 (Source: P.A. 97-1129, eff. 8-28-12; revised 10-10-12.)

19 Section 5-70. The Illinois Pension Code is amended by  
20 changing Section 14-131 as follows:

21 (40 ILCS 5/14-131)

22 Sec. 14-131. Contributions by State.

23 (a) The State shall make contributions to the System by  
24 appropriations of amounts which, together with other employer

1 contributions from trust, federal, and other funds, employee  
2 contributions, investment income, and other income, will be  
3 sufficient to meet the cost of maintaining and administering  
4 the System on a 90% funded basis in accordance with actuarial  
5 recommendations.

6 For the purposes of this Section and Section 14-135.08,  
7 references to State contributions refer only to employer  
8 contributions and do not include employee contributions that  
9 are picked up or otherwise paid by the State or a department on  
10 behalf of the employee.

11 (b) The Board shall determine the total amount of State  
12 contributions required for each fiscal year on the basis of the  
13 actuarial tables and other assumptions adopted by the Board,  
14 using the formula in subsection (e).

15 The Board shall also determine a State contribution rate  
16 for each fiscal year, expressed as a percentage of payroll,  
17 based on the total required State contribution for that fiscal  
18 year (less the amount received by the System from  
19 appropriations under Section 8.12 of the State Finance Act and  
20 Section 1 of the State Pension Funds Continuing Appropriation  
21 Act, if any, for the fiscal year ending on the June 30  
22 immediately preceding the applicable November 15 certification  
23 deadline), the estimated payroll (including all forms of  
24 compensation) for personal services rendered by eligible  
25 employees, and the recommendations of the actuary.

26 For the purposes of this Section and Section 14.1 of the

1 State Finance Act, the term "eligible employees" includes  
2 employees who participate in the System, persons who may elect  
3 to participate in the System but have not so elected, persons  
4 who are serving a qualifying period that is required for  
5 participation, and annuitants employed by a department as  
6 described in subdivision (a) (1) or (a) (2) of Section 14-111.

7 (c) Contributions shall be made by the several departments  
8 for each pay period by warrants drawn by the State Comptroller  
9 against their respective funds or appropriations based upon  
10 vouchers stating the amount to be so contributed. These amounts  
11 shall be based on the full rate certified by the Board under  
12 Section 14-135.08 for that fiscal year. From the effective date  
13 of this amendatory Act of the 93rd General Assembly through the  
14 payment of the final payroll from fiscal year 2004  
15 appropriations, the several departments shall not make  
16 contributions for the remainder of fiscal year 2004 but shall  
17 instead make payments as required under subsection (a-1) of  
18 Section 14.1 of the State Finance Act. The several departments  
19 shall resume those contributions at the commencement of fiscal  
20 year 2005.

21 (c-1) Notwithstanding subsection (c) of this Section, for  
22 fiscal years 2010, 2012, ~~and 2013~~, and 2014 only, contributions  
23 by the several departments are not required to be made for  
24 General Revenue Funds payrolls processed by the Comptroller.  
25 Payrolls paid by the several departments from all other State  
26 funds must continue to be processed pursuant to subsection (c)



1 of this Section.

2 (c-2) For State fiscal years 2010, 2012, ~~and~~ 2013, and 2014  
3 only, on or as soon as possible after the 15th day of each  
4 month, the Board shall submit vouchers for payment of State  
5 contributions to the System, in a total monthly amount of  
6 one-twelfth of the fiscal year General Revenue Fund  
7 contribution as certified by the System pursuant to Section  
8 14-135.08 of the Illinois Pension Code.

9 (d) If an employee is paid from trust funds or federal  
10 funds, the department or other employer shall pay employer  
11 contributions from those funds to the System at the certified  
12 rate, unless the terms of the trust or the federal-State  
13 agreement preclude the use of the funds for that purpose, in  
14 which case the required employer contributions shall be paid by  
15 the State. From the effective date of this amendatory Act of  
16 the 93rd General Assembly through the payment of the final  
17 payroll from fiscal year 2004 appropriations, the department or  
18 other employer shall not pay contributions for the remainder of  
19 fiscal year 2004 but shall instead make payments as required  
20 under subsection (a-1) of Section 14.1 of the State Finance  
21 Act. The department or other employer shall resume payment of  
22 contributions at the commencement of fiscal year 2005.

23 (e) For State fiscal years 2012 through 2045, the minimum  
24 contribution to the System to be made by the State for each  
25 fiscal year shall be an amount determined by the System to be  
26 sufficient to bring the total assets of the System up to 90% of

1 the total actuarial liabilities of the System by the end of  
2 State fiscal year 2045. In making these determinations, the  
3 required State contribution shall be calculated each year as a  
4 level percentage of payroll over the years remaining to and  
5 including fiscal year 2045 and shall be determined under the  
6 projected unit credit actuarial cost method.

7 For State fiscal years 1996 through 2005, the State  
8 contribution to the System, as a percentage of the applicable  
9 employee payroll, shall be increased in equal annual increments  
10 so that by State fiscal year 2011, the State is contributing at  
11 the rate required under this Section; except that (i) for State  
12 fiscal year 1998, for all purposes of this Code and any other  
13 law of this State, the certified percentage of the applicable  
14 employee payroll shall be 5.052% for employees earning eligible  
15 creditable service under Section 14-110 and 6.500% for all  
16 other employees, notwithstanding any contrary certification  
17 made under Section 14-135.08 before the effective date of this  
18 amendatory Act of 1997, and (ii) in the following specified  
19 State fiscal years, the State contribution to the System shall  
20 not be less than the following indicated percentages of the  
21 applicable employee payroll, even if the indicated percentage  
22 will produce a State contribution in excess of the amount  
23 otherwise required under this subsection and subsection (a):  
24 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY  
25 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

26 Notwithstanding any other provision of this Article, the

1 total required State contribution to the System for State  
2 fiscal year 2006 is \$203,783,900.

3 Notwithstanding any other provision of this Article, the  
4 total required State contribution to the System for State  
5 fiscal year 2007 is \$344,164,400.

6 For each of State fiscal years 2008 through 2009, the State  
7 contribution to the System, as a percentage of the applicable  
8 employee payroll, shall be increased in equal annual increments  
9 from the required State contribution for State fiscal year  
10 2007, so that by State fiscal year 2011, the State is  
11 contributing at the rate otherwise required under this Section.

12 Notwithstanding any other provision of this Article, the  
13 total required State General Revenue Fund contribution for  
14 State fiscal year 2010 is \$723,703,100 and shall be made from  
15 the proceeds of bonds sold in fiscal year 2010 pursuant to  
16 Section 7.2 of the General Obligation Bond Act, less (i) the  
17 pro rata share of bond sale expenses determined by the System's  
18 share of total bond proceeds, (ii) any amounts received from  
19 the General Revenue Fund in fiscal year 2010, and (iii) any  
20 reduction in bond proceeds due to the issuance of discounted  
21 bonds, if applicable.

22 Notwithstanding any other provision of this Article, the  
23 total required State General Revenue Fund contribution for  
24 State fiscal year 2011 is the amount recertified by the System  
25 on or before April 1, 2011 pursuant to Section 14-135.08 and  
26 shall be made from the proceeds of bonds sold in fiscal year

1 2011 pursuant to Section 7.2 of the General Obligation Bond  
2 Act, less (i) the pro rata share of bond sale expenses  
3 determined by the System's share of total bond proceeds, (ii)  
4 any amounts received from the General Revenue Fund in fiscal  
5 year 2011, and (iii) any reduction in bond proceeds due to the  
6 issuance of discounted bonds, if applicable.

7 Beginning in State fiscal year 2046, the minimum State  
8 contribution for each fiscal year shall be the amount needed to  
9 maintain the total assets of the System at 90% of the total  
10 actuarial liabilities of the System.

11 Amounts received by the System pursuant to Section 25 of  
12 the Budget Stabilization Act or Section 8.12 of the State  
13 Finance Act in any fiscal year do not reduce and do not  
14 constitute payment of any portion of the minimum State  
15 contribution required under this Article in that fiscal year.  
16 Such amounts shall not reduce, and shall not be included in the  
17 calculation of, the required State contributions under this  
18 Article in any future year until the System has reached a  
19 funding ratio of at least 90%. A reference in this Article to  
20 the "required State contribution" or any substantially similar  
21 term does not include or apply to any amounts payable to the  
22 System under Section 25 of the Budget Stabilization Act.

23 Notwithstanding any other provision of this Section, the  
24 required State contribution for State fiscal year 2005 and for  
25 fiscal year 2008 and each fiscal year thereafter, as calculated  
26 under this Section and certified under Section 14-135.08, shall

1 not exceed an amount equal to (i) the amount of the required  
2 State contribution that would have been calculated under this  
3 Section for that fiscal year if the System had not received any  
4 payments under subsection (d) of Section 7.2 of the General  
5 Obligation Bond Act, minus (ii) the portion of the State's  
6 total debt service payments for that fiscal year on the bonds  
7 issued in fiscal year 2003 for the purposes of that Section  
8 7.2, as determined and certified by the Comptroller, that is  
9 the same as the System's portion of the total moneys  
10 distributed under subsection (d) of Section 7.2 of the General  
11 Obligation Bond Act. In determining this maximum for State  
12 fiscal years 2008 through 2010, however, the amount referred to  
13 in item (i) shall be increased, as a percentage of the  
14 applicable employee payroll, in equal increments calculated  
15 from the sum of the required State contribution for State  
16 fiscal year 2007 plus the applicable portion of the State's  
17 total debt service payments for fiscal year 2007 on the bonds  
18 issued in fiscal year 2003 for the purposes of Section 7.2 of  
19 the General Obligation Bond Act, so that, by State fiscal year  
20 2011, the State is contributing at the rate otherwise required  
21 under this Section.

22 (f) After the submission of all payments for eligible  
23 employees from personal services line items in fiscal year 2004  
24 have been made, the Comptroller shall provide to the System a  
25 certification of the sum of all fiscal year 2004 expenditures  
26 for personal services that would have been covered by payments

1 to the System under this Section if the provisions of this  
2 amendatory Act of the 93rd General Assembly had not been  
3 enacted. Upon receipt of the certification, the System shall  
4 determine the amount due to the System based on the full rate  
5 certified by the Board under Section 14-135.08 for fiscal year  
6 2004 in order to meet the State's obligation under this  
7 Section. The System shall compare this amount due to the amount  
8 received by the System in fiscal year 2004 through payments  
9 under this Section and under Section 6z-61 of the State Finance  
10 Act. If the amount due is more than the amount received, the  
11 difference shall be termed the "Fiscal Year 2004 Shortfall" for  
12 purposes of this Section, and the Fiscal Year 2004 Shortfall  
13 shall be satisfied under Section 1.2 of the State Pension Funds  
14 Continuing Appropriation Act. If the amount due is less than  
15 the amount received, the difference shall be termed the "Fiscal  
16 Year 2004 Overpayment" for purposes of this Section, and the  
17 Fiscal Year 2004 Overpayment shall be repaid by the System to  
18 the Pension Contribution Fund as soon as practicable after the  
19 certification.

20 (g) For purposes of determining the required State  
21 contribution to the System, the value of the System's assets  
22 shall be equal to the actuarial value of the System's assets,  
23 which shall be calculated as follows:

24 As of June 30, 2008, the actuarial value of the System's  
25 assets shall be equal to the market value of the assets as of  
26 that date. In determining the actuarial value of the System's

1 assets for fiscal years after June 30, 2008, any actuarial  
2 gains or losses from investment return incurred in a fiscal  
3 year shall be recognized in equal annual amounts over the  
4 5-year period following that fiscal year.

5 (h) For purposes of determining the required State  
6 contribution to the System for a particular year, the actuarial  
7 value of assets shall be assumed to earn a rate of return equal  
8 to the System's actuarially assumed rate of return.

9 (i) After the submission of all payments for eligible  
10 employees from personal services line items paid from the  
11 General Revenue Fund in fiscal year 2010 have been made, the  
12 Comptroller shall provide to the System a certification of the  
13 sum of all fiscal year 2010 expenditures for personal services  
14 that would have been covered by payments to the System under  
15 this Section if the provisions of this amendatory Act of the  
16 96th General Assembly had not been enacted. Upon receipt of the  
17 certification, the System shall determine the amount due to the  
18 System based on the full rate certified by the Board under  
19 Section 14-135.08 for fiscal year 2010 in order to meet the  
20 State's obligation under this Section. The System shall compare  
21 this amount due to the amount received by the System in fiscal  
22 year 2010 through payments under this Section. If the amount  
23 due is more than the amount received, the difference shall be  
24 termed the "Fiscal Year 2010 Shortfall" for purposes of this  
25 Section, and the Fiscal Year 2010 Shortfall shall be satisfied  
26 under Section 1.2 of the State Pension Funds Continuing

1 Appropriation Act. If the amount due is less than the amount  
2 received, the difference shall be termed the "Fiscal Year 2010  
3 Overpayment" for purposes of this Section, and the Fiscal Year  
4 2010 Overpayment shall be repaid by the System to the General  
5 Revenue Fund as soon as practicable after the certification.

6 (j) After the submission of all payments for eligible  
7 employees from personal services line items paid from the  
8 General Revenue Fund in fiscal year 2011 have been made, the  
9 Comptroller shall provide to the System a certification of the  
10 sum of all fiscal year 2011 expenditures for personal services  
11 that would have been covered by payments to the System under  
12 this Section if the provisions of this amendatory Act of the  
13 96th General Assembly had not been enacted. Upon receipt of the  
14 certification, the System shall determine the amount due to the  
15 System based on the full rate certified by the Board under  
16 Section 14-135.08 for fiscal year 2011 in order to meet the  
17 State's obligation under this Section. The System shall compare  
18 this amount due to the amount received by the System in fiscal  
19 year 2011 through payments under this Section. If the amount  
20 due is more than the amount received, the difference shall be  
21 termed the "Fiscal Year 2011 Shortfall" for purposes of this  
22 Section, and the Fiscal Year 2011 Shortfall shall be satisfied  
23 under Section 1.2 of the State Pension Funds Continuing  
24 Appropriation Act. If the amount due is less than the amount  
25 received, the difference shall be termed the "Fiscal Year 2011  
26 Overpayment" for purposes of this Section, and the Fiscal Year



1 2011 Overpayment shall be repaid by the System to the General  
2 Revenue Fund as soon as practicable after the certification.

3 (k) For fiscal years 2012 through 2014 ~~and 2013~~ only, after  
4 the submission of all payments for eligible employees from  
5 personal services line items paid from the General Revenue Fund  
6 in the fiscal year have been made, the Comptroller shall  
7 provide to the System a certification of the sum of all  
8 expenditures in the fiscal year for personal services. Upon  
9 receipt of the certification, the System shall determine the  
10 amount due to the System based on the full rate certified by  
11 the Board under Section 14-135.08 for the fiscal year in order  
12 to meet the State's obligation under this Section. The System  
13 shall compare this amount due to the amount received by the  
14 System for the fiscal year. If the amount due is more than the  
15 amount received, the difference shall be termed the "Prior  
16 Fiscal Year Shortfall" for purposes of this Section, and the  
17 Prior Fiscal Year Shortfall shall be satisfied under Section  
18 1.2 of the State Pension Funds Continuing Appropriation Act. If  
19 the amount due is less than the amount received, the difference  
20 shall be termed the "Prior Fiscal Year Overpayment" for  
21 purposes of this Section, and the Prior Fiscal Year Overpayment  
22 shall be repaid by the System to the General Revenue Fund as  
23 soon as practicable after the certification.

24 (Source: P.A. 96-43, eff. 7-15-09; 96-45, eff. 7-15-09;  
25 96-1000, eff. 7-2-10; 96-1497, eff. 1-14-11; 96-1511, eff.  
26 1-27-11; 96-1554, eff. 3-18-11; 97-72, eff. 7-1-11; 97-732,

1 eff. 6-30-12.)

2 Section 5-75. The Illinois Police Training Act is amended  
3 by changing Section 9 as follows:

4 (50 ILCS 705/9) (from Ch. 85, par. 509)

5 Sec. 9. A special fund is hereby established in the State  
6 Treasury to be known as "The Traffic and Criminal Conviction  
7 Surcharge Fund" and shall be financed as provided in Section  
8 9.1 of this Act and Section 5-9-1 of the "Unified Code of  
9 Corrections", unless the fines, costs or additional amounts  
10 imposed are subject to disbursement by the circuit clerk under  
11 Section 27.5 of the Clerks of Courts Act. Moneys in this Fund  
12 shall be expended as follows:

13 (1) A portion of the total amount deposited in the Fund  
14 may be used, as appropriated by the General Assembly, for  
15 the ordinary and contingent expenses of the Illinois Law  
16 Enforcement Training Standards Board;

17 (2) A portion of the total amount deposited in the Fund  
18 shall be appropriated for the reimbursement of local  
19 governmental agencies participating in training programs  
20 certified by the Board, in an amount equaling 1/2 of the  
21 total sum paid by such agencies during the State's previous  
22 fiscal year for mandated training for probationary police  
23 officers or probationary county corrections officers and  
24 for optional advanced and specialized law enforcement or

1 county corrections training. These reimbursements may  
2 include the costs for tuition at training schools, the  
3 salaries of trainees while in schools, and the necessary  
4 travel and room and board expenses for each trainee. If the  
5 appropriations under this paragraph (2) are not sufficient  
6 to fully reimburse the participating local governmental  
7 agencies, the available funds shall be apportioned among  
8 such agencies, with priority first given to repayment of  
9 the costs of mandatory training given to law enforcement  
10 officer or county corrections officer recruits, then to  
11 repayment of costs of advanced or specialized training for  
12 permanent police officers or permanent county corrections  
13 officers;

14 (3) A portion of the total amount deposited in the Fund  
15 may be used to fund the "Intergovernmental Law Enforcement  
16 Officer's In-Service Training Act", veto overridden  
17 October 29, 1981, as now or hereafter amended, at a rate  
18 and method to be determined by the board;

19 (4) A portion of the Fund also may be used by the  
20 Illinois Department of State Police for expenses incurred  
21 in the training of employees from any State, county or  
22 municipal agency whose function includes enforcement of  
23 criminal or traffic law;

24 (5) A portion of the Fund may be used by the Board to  
25 fund grant-in-aid programs and services for the training of  
26 employees from any county or municipal agency whose

1 functions include corrections or the enforcement of  
2 criminal or traffic law; and

3 (6) For fiscal years ~~year~~ 2013 and 2014 only, a portion  
4 of the Fund also may be used by the Department of State  
5 Police to finance any of its lawful purposes or functions.

6 All payments from The Traffic and Criminal Conviction  
7 Surcharge Fund shall be made each year from moneys appropriated  
8 for the purposes specified in this Section. No more than 50% of  
9 any appropriation under this Act shall be spent in any city  
10 having a population of more than 500,000. The State Comptroller  
11 and the State Treasurer shall from time to time, at the  
12 direction of the Governor, transfer from The Traffic and  
13 Criminal Conviction Surcharge Fund to the General Revenue Fund  
14 in the State Treasury such amounts as the Governor determines  
15 are in excess of the amounts required to meet the obligations  
16 of The Traffic and Criminal Conviction Surcharge Fund.

17 (Source: P.A. 97-732, eff. 6-30-12.)

18 Section 5-80. The Law Enforcement Camera Grant Act is  
19 amended by changing Section 10 as follows:

20 (50 ILCS 707/10)

21 Sec. 10. Law Enforcement Camera Grant Fund; creation,  
22 rules.

23 (a) The Law Enforcement Camera Grant Fund is created as a  
24 special fund in the State treasury. From appropriations to the

1 Board from the Fund, the Board must make grants to units of  
2 local government in Illinois for the purpose of installing  
3 video cameras in law enforcement vehicles and training law  
4 enforcement officers in the operation of the cameras.

5 Moneys received for the purposes of this Section,  
6 including, without limitation, fee receipts and gifts, grants,  
7 and awards from any public or private entity, must be deposited  
8 into the Fund. Any interest earned on moneys in the Fund must  
9 be deposited into the Fund.

10 (b) The Board may set requirements for the distribution of  
11 grant moneys and determine which law enforcement agencies are  
12 eligible.

13 (c) The Board shall develop model rules to be adopted by  
14 law enforcement agencies that receive grants under this  
15 Section. The rules shall include the following requirements:

16 (1) Cameras must be installed in the law enforcement  
17 vehicles.

18 (2) Videotaping must provide audio of the officer when  
19 the officer is outside of the vehicle.

20 (3) Camera access must be restricted to the supervisors  
21 of the officer in the vehicle.

22 (4) Cameras must be turned on continuously throughout  
23 the officer's shift.

24 (5) A copy of the videotape must be made available upon  
25 request to personnel of the law enforcement agency, the  
26 local State's Attorney, and any persons depicted in the

1 video. Procedures for distribution of the videotape must  
2 include safeguards to protect the identities of  
3 individuals who are not a party to the requested stop.

4 (6) Law enforcement agencies that receive moneys under  
5 this grant shall provide for storage of the tapes for a  
6 period of not less than 2 years.

7 (d) Any law enforcement agency receiving moneys under this  
8 Section must provide an annual report to the Board, the  
9 Governor, and the General Assembly, which will be due on May 1  
10 of the year following the receipt of the grant and each May 1  
11 thereafter during the period of the grant. The report shall  
12 include (i) the number of cameras received by the law  
13 enforcement agency, (ii) the number of cameras actually  
14 installed in law enforcement vehicles, (iii) a brief  
15 description of the review process used by supervisors within  
16 the law enforcement agency, (iv) a list of any criminal,  
17 traffic, ordinance, and civil cases where video recordings were  
18 used, including party names, case numbers, offenses charged,  
19 and disposition of the matter, (this item applies, but is not  
20 limited to, court proceedings, coroner's inquests, grand jury  
21 proceedings, and plea bargains), and (v) any other information  
22 relevant to the administration of the program.

23 (e) No applications for grant money under this Section  
24 shall be accepted before January 1, 2007 or after January 1,  
25 2011.

26 (f) Notwithstanding any other provision of law, in addition

1 to any other transfers that may be provided by law, on July 1,  
2 2012 only, or as soon thereafter as practical, the State  
3 Comptroller shall direct and the State Treasurer shall transfer  
4 any funds in excess of \$1,000,000 held in the Law Enforcement  
5 Camera Grant Fund to the State Police Operations Assistance  
6 Fund.

7 (g) Notwithstanding any other provision of law, in addition  
8 to any other transfers that may be provided by law, on July 1,  
9 2013 only, or as soon thereafter as practical, the State  
10 Comptroller shall direct and the State Treasurer shall transfer  
11 the sum of \$2,000,000 from the Law Enforcement Camera Grant  
12 Fund to the Traffic and Criminal Conviction Surcharge Fund.

13 (Source: P.A. 97-732, eff. 6-30-12.)

14 Section 5-85. The School Code is amended by changing  
15 Sections 2-3.62, 3-2.5, and 18-5 as follows:

16 (105 ILCS 5/2-3.62) (from Ch. 122, par. 2-3.62)

17 Sec. 2-3.62. Educational Service Centers.

18 (a) A regional network of educational service centers shall  
19 be established by the State Board of Education to coordinate  
20 and combine existing services in a manner which is practical  
21 and efficient and to provide new services to schools as  
22 provided in this Section. Services to be made available by such  
23 centers shall include the planning, implementation and  
24 evaluation of:

- 1 (1) (blank);
- 2 (2) computer technology education;
- 3 (3) mathematics, science and reading resources for
- 4 teachers including continuing education, inservice
- 5 training and staff development.

6 The centers may provide training, technical assistance,  
7 coordination and planning in other program areas such as school  
8 improvement, school accountability, financial planning,  
9 consultation, and services, career guidance, early childhood  
10 education, alcohol/drug education and prevention, family life  
11 - sex education, electronic transmission of data from school  
12 districts to the State, alternative education and regional  
13 special education, and telecommunications systems that provide  
14 distance learning. Such telecommunications systems may be  
15 obtained through the Department of Central Management Services  
16 pursuant to Section 405-270 of the Department of Central  
17 Management Services Law (20 ILCS 405/405-270). The programs and  
18 services of educational service centers may be offered to  
19 private school teachers and private school students within each  
20 service center area provided public schools have already been  
21 afforded adequate access to such programs and services.

22 Upon the abolition of the office, removal from office,  
23 disqualification for office, resignation from office, or  
24 expiration of the current term of office of the regional  
25 superintendent of schools, whichever is earlier, centers  
26 serving that portion of a Class II county school unit outside



1 of a city of 500,000 or more inhabitants shall have and  
2 exercise, in and with respect to each educational service  
3 region having a population of 2,000,000 or more inhabitants and  
4 in and with respect to each school district located in any such  
5 educational service region, all of the rights, powers, duties,  
6 and responsibilities theretofore vested by law in and exercised  
7 and performed by the regional superintendent of schools for  
8 that area under the provisions of this Code or any other laws  
9 of this State.

10 The State Board of Education shall promulgate rules and  
11 regulations necessary to implement this Section. The rules  
12 shall include detailed standards which delineate the scope and  
13 specific content of programs to be provided by each Educational  
14 Service Center, as well as the specific planning,  
15 implementation and evaluation services to be provided by each  
16 Center relative to its programs. The Board shall also provide  
17 the standards by which it will evaluate the programs provided  
18 by each Center.

19 (b) Centers serving Class 1 county school units shall be  
20 governed by an 11-member board, 3 members of which shall be  
21 public school teachers nominated by the local bargaining  
22 representatives to the appropriate regional superintendent for  
23 appointment and no more than 3 members of which shall be from  
24 each of the following categories, including but not limited to  
25 superintendents, regional superintendents, school board  
26 members and a representative of an institution of higher

1 education. The members of the board shall be appointed by the  
2 regional superintendents whose school districts are served by  
3 the educational service center. The composition of the board  
4 will reflect the revisions of this amendatory Act of 1989 as  
5 the terms of office of current members expire.

6 (c) The centers shall be of sufficient size and number to  
7 assure delivery of services to all local school districts in  
8 the State.

9 (d) From monies appropriated for this program the State  
10 Board of Education shall provide grants paid from the Personal  
11 Property Tax Replacement Fund ~~for fiscal year 2012 only, and~~  
12 ~~from the General Revenue Fund for fiscal year 2013 and beyond~~  
13 to qualifying Educational Service Centers applying for such  
14 grants in accordance with rules and regulations promulgated by  
15 the State Board of Education to implement this Section.

16 (e) The governing authority of each of the 18 regional  
17 educational service centers shall appoint a family life - sex  
18 education advisory board consisting of 2 parents, 2 teachers, 2  
19 school administrators, 2 school board members, 2 health care  
20 professionals, one library system representative, and the  
21 director of the regional educational service center who shall  
22 serve as chairperson of the advisory board so appointed.  
23 Members of the family life - sex education advisory boards  
24 shall serve without compensation. Each of the advisory boards  
25 appointed pursuant to this subsection shall develop a plan for  
26 regional teacher-parent family life - sex education training

1 sessions and shall file a written report of such plan with the  
2 governing board of their regional educational service center.  
3 The directors of each of the regional educational service  
4 centers shall thereupon meet, review each of the reports  
5 submitted by the advisory boards and combine those reports into  
6 a single written report which they shall file with the Citizens  
7 Council on School Problems prior to the end of the regular  
8 school term of the 1987-1988 school year.

9 (f) The 14 educational service centers serving Class I  
10 county school units shall be disbanded on the first Monday of  
11 August, 1995, and their statutory responsibilities and  
12 programs shall be assumed by the regional offices of education,  
13 subject to rules and regulations developed by the State Board  
14 of Education. The regional superintendents of schools elected  
15 by the voters residing in all Class I counties shall serve as  
16 the chief administrators for these programs and services. By  
17 rule of the State Board of Education, the 10 educational  
18 service regions of lowest population shall provide such  
19 services under cooperative agreements with larger regions.

20 (Source: P.A. 96-893, eff. 7-1-10; 97-619, eff. 11-14-11.)

21 (105 ILCS 5/3-2.5)

22 Sec. 3-2.5. Salaries.

23 (a) Except as otherwise provided in this Section, the  
24 regional superintendents of schools shall receive for their  
25 services an annual salary according to the population, as

1 determined by the last preceding federal census, of the region  
2 they serve, as set out in the following schedule:

3 SALARIES OF REGIONAL SUPERINTENDENTS OF  
4 SCHOOLS

5	POPULATION OF REGION	ANNUAL SALARY
6	Less than 48,000	\$73,500
7	48,000 to 99,999	\$78,000
8	100,000 to 999,999	\$81,500
9	1,000,000 and over	\$83,500

10 The changes made by Public Act 86-98 in the annual salary  
11 that the regional superintendents of schools shall receive for  
12 their services shall apply to the annual salary received by the  
13 regional superintendents of schools during each of their  
14 elected terms of office that commence after July 26, 1989 and  
15 before the first Monday of August, 1995.

16 The changes made by Public Act 89-225 in the annual salary  
17 that regional superintendents of schools shall receive for  
18 their services shall apply to the annual salary received by the  
19 regional superintendents of schools during their elected terms  
20 of office that commence after August 4, 1995 and end on August  
21 1, 1999.

22 The changes made by this amendatory Act of the 91st General  
23 Assembly in the annual salary that the regional superintendents  
24 of schools shall receive for their services shall apply to the  
25 annual salary received by the regional superintendents of  
26 schools during each of their elected terms of office that

1 commence on or after August 2, 1999.

2 Beginning July 1, 2000, the salary that the regional  
3 superintendent of schools receives for his or her services  
4 shall be adjusted annually to reflect the percentage increase,  
5 if any, in the most recent Consumer Price Index, as defined and  
6 officially reported by the United States Department of Labor,  
7 Bureau of Labor Statistics, except that no annual increment may  
8 exceed 2.9%. If the percentage of change in the Consumer Price  
9 Index is a percentage decrease, the salary that the regional  
10 superintendent of schools receives shall not be adjusted for  
11 that year.

12 When regional superintendents are authorized by the School  
13 Code to appoint assistant regional superintendents, the  
14 assistant regional superintendent shall receive an annual  
15 salary based on his or her qualifications and computed as a  
16 percentage of the salary of the regional superintendent to whom  
17 he or she is assistant, as set out in the following schedule:

18 SALARIES OF ASSISTANT REGIONAL  
19 SUPERINTENDENTS

20 QUALIFICATIONS OF	PERCENTAGE OF SALARY
21 ASSISTANT REGIONAL	OF REGIONAL
22 SUPERINTENDENT	SUPERINTENDENT
23 No Bachelor's degree, but State	
24 certificate valid for teaching	
25 and supervising.	70%
26 Bachelor's degree plus	

1 State certificate valid  
2 for supervising. 75%

3 Master's degree plus  
4 State certificate valid  
5 for supervising. 90%

6 However, in any region in which the appointment of more  
7 than one assistant regional superintendent is authorized,  
8 whether by Section 3-15.10 of this Code or otherwise, not more  
9 than one assistant may be compensated at the 90% rate and any  
10 other assistant shall be paid at not exceeding the 75% rate, in  
11 each case depending on the qualifications of the assistant.

12 The salaries provided in this Section plus an amount for  
13 other employment-related compensation or benefits for regional  
14 superintendents and assistant regional superintendents are  
15 payable monthly by the State Board of Education out of the  
16 Personal Property Tax Replacement Fund ~~through a specific~~  
17 ~~appropriation to that effect in the State Board of Education~~  
18 ~~budget for the fiscal years 2012 and 2013 only, and are payable~~  
19 ~~monthly from the Common School Fund for fiscal year 2014 and~~  
20 ~~beyond~~ through a specific appropriation to that effect in the  
21 State Board of Education budget. The State Comptroller in  
22 making his or her warrant to any county for the amount due it  
23 from the Personal Property Tax Replacement Fund ~~for the fiscal~~  
24 ~~years 2012 and 2013 only, and from the Common School Fund for~~  
25 ~~fiscal year 2014 and beyond~~ shall deduct from it the several  
26 amounts for which warrants have been issued to the regional

1 superintendent, and any assistant regional superintendent, of  
2 the educational service region encompassing the county since  
3 the preceding apportionment from the Personal Property Tax  
4 Replacement Fund ~~for the fiscal years 2012 and 2013 only, and~~  
5 ~~from the Common School Fund for fiscal year 2014 and beyond.~~

6 County boards may provide for additional compensation for  
7 the regional superintendent or the assistant regional  
8 superintendents, or for each of them, to be paid quarterly from  
9 the county treasury.

10 (b) Upon abolition of the office of regional superintendent  
11 of schools in educational service regions containing 2,000,000  
12 or more inhabitants as provided in Section 3-0.01 of this Code,  
13 the funds provided under subsection (a) of this Section shall  
14 continue to be appropriated and reallocated, as provided for  
15 pursuant to subsection (b) of Section 3-0.01 of this Code, to  
16 the educational service centers established pursuant to  
17 Section 2-3.62 of this Code for an educational service region  
18 containing 2,000,000 or more inhabitants.

19 (c) If the State pays all or any portion of the employee  
20 contributions required under Section 16-152 of the Illinois  
21 Pension Code for employees of the State Board of Education, it  
22 shall also, subject to appropriation in the State Board of  
23 Education budget for such payments to Regional Superintendents  
24 and Assistant Regional Superintendents, pay the employee  
25 contributions required of regional superintendents of schools  
26 and assistant regional superintendents of schools on the same

1 basis, but excluding any contributions based on compensation  
2 that is paid by the county rather than the State.

3 This subsection (c) applies to contributions based on  
4 payments of salary earned after the effective date of this  
5 amendatory Act of the 91st General Assembly, except that in the  
6 case of an elected regional superintendent of schools, this  
7 subsection does not apply to contributions based on payments of  
8 salary earned during a term of office that commenced before the  
9 effective date of this amendatory Act.

10 (Source: P.A. 96-893, eff. 7-1-10; 96-1086, eff. 7-16-10;  
11 97-333, eff. 8-12-11; 97-619, eff. 11-14-11; 97-732, eff.  
12 6-30-12.)

13 (105 ILCS 5/18-5) (from Ch. 122, par. 18-5)

14 Sec. 18-5. Compensation of regional superintendents and  
15 assistants. The State Board of Education shall request an  
16 appropriation payable from the Personal Property Tax  
17 Replacement Fund ~~for fiscal years 2012 and 2013 only, and the~~  
18 ~~common school fund for fiscal year 2014 and beyond as and for~~  
19 compensation for regional superintendents of schools and the  
20 assistant regional superintendents of schools authorized by  
21 Section 3-15.10 of this Act, and as provided in "An Act  
22 concerning fees and salaries and to classify the several  
23 counties of this State with reference thereto", approved March  
24 29, 1872 as amended, and shall present vouchers to the  
25 Comptroller monthly for the payment to the several regional



1 superintendents and such assistant regional superintendents of  
2 their compensation as fixed by law. Such payments shall be made  
3 either (1) monthly, at the close of the month, or (2)  
4 semimonthly on or around the 15th of the month and at the close  
5 of the month, at the option of the regional superintendent or  
6 assistant regional superintendent.

7 (Source: P.A. 97-619, eff. 11-14-11; 97-732, eff. 6-30-12.)

8 Section 5-90. The Illinois Public Aid Code is amended by  
9 changing Sections 5-5.4 and 12-9.1 and by adding Section  
10 12-10.10 as follows:

11 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

12 Sec. 5-5.4. Standards of Payment - Department of Healthcare  
13 and Family Services. The Department of Healthcare and Family  
14 Services shall develop standards of payment of nursing facility  
15 and ICF/DD services in facilities providing such services under  
16 this Article which:

17 (1) Provide for the determination of a facility's payment  
18 for nursing facility or ICF/DD services on a prospective basis.  
19 The amount of the payment rate for all nursing facilities  
20 certified by the Department of Public Health under the ID/DD  
21 Community Care Act or the Nursing Home Care Act as Intermediate  
22 Care for the Developmentally Disabled facilities, Long Term  
23 Care for Under Age 22 facilities, Skilled Nursing facilities,  
24 or Intermediate Care facilities under the medical assistance

1 program shall be prospectively established annually on the  
2 basis of historical, financial, and statistical data  
3 reflecting actual costs from prior years, which shall be  
4 applied to the current rate year and updated for inflation,  
5 except that the capital cost element for newly constructed  
6 facilities shall be based upon projected budgets. The annually  
7 established payment rate shall take effect on July 1 in 1984  
8 and subsequent years. No rate increase and no update for  
9 inflation shall be provided on or after July 1, 1994 ~~and before~~  
10 ~~January 1, 2014~~, unless specifically provided for in this  
11 Section. The changes made by Public Act 93-841 extending the  
12 duration of the prohibition against a rate increase or update  
13 for inflation are effective retroactive to July 1, 2004.

14 For facilities licensed by the Department of Public Health  
15 under the Nursing Home Care Act as Intermediate Care for the  
16 Developmentally Disabled facilities or Long Term Care for Under  
17 Age 22 facilities, the rates taking effect on July 1, 1998  
18 shall include an increase of 3%. For facilities licensed by the  
19 Department of Public Health under the Nursing Home Care Act as  
20 Skilled Nursing facilities or Intermediate Care facilities,  
21 the rates taking effect on July 1, 1998 shall include an  
22 increase of 3% plus \$1.10 per resident-day, as defined by the  
23 Department. For facilities licensed by the Department of Public  
24 Health under the Nursing Home Care Act as Intermediate Care  
25 Facilities for the Developmentally Disabled or Long Term Care  
26 for Under Age 22 facilities, the rates taking effect on January

1 1, 2006 shall include an increase of 3%. For facilities  
2 licensed by the Department of Public Health under the Nursing  
3 Home Care Act as Intermediate Care Facilities for the  
4 Developmentally Disabled or Long Term Care for Under Age 22  
5 facilities, the rates taking effect on January 1, 2009 shall  
6 include an increase sufficient to provide a \$0.50 per hour wage  
7 increase for non-executive staff.

8 For facilities licensed by the Department of Public Health  
9 under the Nursing Home Care Act as Intermediate Care for the  
10 Developmentally Disabled facilities or Long Term Care for Under  
11 Age 22 facilities, the rates taking effect on July 1, 1999  
12 shall include an increase of 1.6% plus \$3.00 per resident-day,  
13 as defined by the Department. For facilities licensed by the  
14 Department of Public Health under the Nursing Home Care Act as  
15 Skilled Nursing facilities or Intermediate Care facilities,  
16 the rates taking effect on July 1, 1999 shall include an  
17 increase of 1.6% and, for services provided on or after October  
18 1, 1999, shall be increased by \$4.00 per resident-day, as  
19 defined by the Department.

20 For facilities licensed by the Department of Public Health  
21 under the Nursing Home Care Act as Intermediate Care for the  
22 Developmentally Disabled facilities or Long Term Care for Under  
23 Age 22 facilities, the rates taking effect on July 1, 2000  
24 shall include an increase of 2.5% per resident-day, as defined  
25 by the Department. For facilities licensed by the Department of  
26 Public Health under the Nursing Home Care Act as Skilled

1 Nursing facilities or Intermediate Care facilities, the rates  
2 taking effect on July 1, 2000 shall include an increase of 2.5%  
3 per resident-day, as defined by the Department.

4 For facilities licensed by the Department of Public Health  
5 under the Nursing Home Care Act as skilled nursing facilities  
6 or intermediate care facilities, a new payment methodology must  
7 be implemented for the nursing component of the rate effective  
8 July 1, 2003. The Department of Public Aid (now Healthcare and  
9 Family Services) shall develop the new payment methodology  
10 using the Minimum Data Set (MDS) as the instrument to collect  
11 information concerning nursing home resident condition  
12 necessary to compute the rate. The Department shall develop the  
13 new payment methodology to meet the unique needs of Illinois  
14 nursing home residents while remaining subject to the  
15 appropriations provided by the General Assembly. A transition  
16 period from the payment methodology in effect on June 30, 2003  
17 to the payment methodology in effect on July 1, 2003 shall be  
18 provided for a period not exceeding 3 years and 184 days after  
19 implementation of the new payment methodology as follows:

20 (A) For a facility that would receive a lower nursing  
21 component rate per patient day under the new system than  
22 the facility received effective on the date immediately  
23 preceding the date that the Department implements the new  
24 payment methodology, the nursing component rate per  
25 patient day for the facility shall be held at the level in  
26 effect on the date immediately preceding the date that the

1 Department implements the new payment methodology until a  
2 higher nursing component rate of reimbursement is achieved  
3 by that facility.

4 (B) For a facility that would receive a higher nursing  
5 component rate per patient day under the payment  
6 methodology in effect on July 1, 2003 than the facility  
7 received effective on the date immediately preceding the  
8 date that the Department implements the new payment  
9 methodology, the nursing component rate per patient day for  
10 the facility shall be adjusted.

11 (C) Notwithstanding paragraphs (A) and (B), the  
12 nursing component rate per patient day for the facility  
13 shall be adjusted subject to appropriations provided by the  
14 General Assembly.

15 For facilities licensed by the Department of Public Health  
16 under the Nursing Home Care Act as Intermediate Care for the  
17 Developmentally Disabled facilities or Long Term Care for Under  
18 Age 22 facilities, the rates taking effect on March 1, 2001  
19 shall include a statewide increase of 7.85%, as defined by the  
20 Department.

21 Notwithstanding any other provision of this Section, for  
22 facilities licensed by the Department of Public Health under  
23 the Nursing Home Care Act as skilled nursing facilities or  
24 intermediate care facilities, except facilities participating  
25 in the Department's demonstration program pursuant to the  
26 provisions of Title 77, Part 300, Subpart T of the Illinois

1 Administrative Code, the numerator of the ratio used by the  
2 Department of Healthcare and Family Services to compute the  
3 rate payable under this Section using the Minimum Data Set  
4 (MDS) methodology shall incorporate the following annual  
5 amounts as the additional funds appropriated to the Department  
6 specifically to pay for rates based on the MDS nursing  
7 component methodology in excess of the funding in effect on  
8 December 31, 2006:

9 (i) For rates taking effect January 1, 2007,  
10 \$60,000,000.

11 (ii) For rates taking effect January 1, 2008,  
12 \$110,000,000.

13 (iii) For rates taking effect January 1, 2009,  
14 \$194,000,000.

15 (iv) For rates taking effect April 1, 2011, or the  
16 first day of the month that begins at least 45 days after  
17 the effective date of this amendatory Act of the 96th  
18 General Assembly, \$416,500,000 or an amount as may be  
19 necessary to complete the transition to the MDS methodology  
20 for the nursing component of the rate. Increased payments  
21 under this item (iv) are not due and payable, however,  
22 until (i) the methodologies described in this paragraph are  
23 approved by the federal government in an appropriate State  
24 Plan amendment and (ii) the assessment imposed by Section  
25 5B-2 of this Code is determined to be a permissible tax  
26 under Title XIX of the Social Security Act.

1           Notwithstanding any other provision of this Section, for  
2 facilities licensed by the Department of Public Health under  
3 the Nursing Home Care Act as skilled nursing facilities or  
4 intermediate care facilities, the support component of the  
5 rates taking effect on January 1, 2008 shall be computed using  
6 the most recent cost reports on file with the Department of  
7 Healthcare and Family Services no later than April 1, 2005,  
8 updated for inflation to January 1, 2006.

9           For facilities licensed by the Department of Public Health  
10 under the Nursing Home Care Act as Intermediate Care for the  
11 Developmentally Disabled facilities or Long Term Care for Under  
12 Age 22 facilities, the rates taking effect on April 1, 2002  
13 shall include a statewide increase of 2.0%, as defined by the  
14 Department. This increase terminates on July 1, 2002; beginning  
15 July 1, 2002 these rates are reduced to the level of the rates  
16 in effect on March 31, 2002, as defined by the Department.

17           For facilities licensed by the Department of Public Health  
18 under the Nursing Home Care Act as skilled nursing facilities  
19 or intermediate care facilities, the rates taking effect on  
20 July 1, 2001 shall be computed using the most recent cost  
21 reports on file with the Department of Public Aid no later than  
22 April 1, 2000, updated for inflation to January 1, 2001. For  
23 rates effective July 1, 2001 only, rates shall be the greater  
24 of the rate computed for July 1, 2001 or the rate effective on  
25 June 30, 2001.

26           Notwithstanding any other provision of this Section, for

1 facilities licensed by the Department of Public Health under  
2 the Nursing Home Care Act as skilled nursing facilities or  
3 intermediate care facilities, the Illinois Department shall  
4 determine by rule the rates taking effect on July 1, 2002,  
5 which shall be 5.9% less than the rates in effect on June 30,  
6 2002.

7 Notwithstanding any other provision of this Section, for  
8 facilities licensed by the Department of Public Health under  
9 the Nursing Home Care Act as skilled nursing facilities or  
10 intermediate care facilities, if the payment methodologies  
11 required under Section 5A-12 and the waiver granted under 42  
12 CFR 433.68 are approved by the United States Centers for  
13 Medicare and Medicaid Services, the rates taking effect on July  
14 1, 2004 shall be 3.0% greater than the rates in effect on June  
15 30, 2004. These rates shall take effect only upon approval and  
16 implementation of the payment methodologies required under  
17 Section 5A-12.

18 Notwithstanding any other provisions of this Section, for  
19 facilities licensed by the Department of Public Health under  
20 the Nursing Home Care Act as skilled nursing facilities or  
21 intermediate care facilities, the rates taking effect on  
22 January 1, 2005 shall be 3% more than the rates in effect on  
23 December 31, 2004.

24 Notwithstanding any other provision of this Section, for  
25 facilities licensed by the Department of Public Health under  
26 the Nursing Home Care Act as skilled nursing facilities or



1 intermediate care facilities, effective January 1, 2009, the  
2 per diem support component of the rates effective on January 1,  
3 2008, computed using the most recent cost reports on file with  
4 the Department of Healthcare and Family Services no later than  
5 April 1, 2005, updated for inflation to January 1, 2006, shall  
6 be increased to the amount that would have been derived using  
7 standard Department of Healthcare and Family Services methods,  
8 procedures, and inflators.

9 Notwithstanding any other provisions of this Section, for  
10 facilities licensed by the Department of Public Health under  
11 the Nursing Home Care Act as intermediate care facilities that  
12 are federally defined as Institutions for Mental Disease, or  
13 facilities licensed by the Department of Public Health under  
14 the Specialized Mental Health Rehabilitation Act, a  
15 socio-development component rate equal to 6.6% of the  
16 facility's nursing component rate as of January 1, 2006 shall  
17 be established and paid effective July 1, 2006. The  
18 socio-development component of the rate shall be increased by a  
19 factor of 2.53 on the first day of the month that begins at  
20 least 45 days after January 11, 2008 (the effective date of  
21 Public Act 95-707). As of August 1, 2008, the socio-development  
22 component rate shall be equal to 6.6% of the facility's nursing  
23 component rate as of January 1, 2006, multiplied by a factor of  
24 3.53. For services provided on or after April 1, 2011, or the  
25 first day of the month that begins at least 45 days after the  
26 effective date of this amendatory Act of the 96th General

1 Assembly, whichever is later, the Illinois Department may by  
2 rule adjust these socio-development component rates, and may  
3 use different adjustment methodologies for those facilities  
4 participating, and those not participating, in the Illinois  
5 Department's demonstration program pursuant to the provisions  
6 of Title 77, Part 300, Subpart T of the Illinois Administrative  
7 Code, but in no case may such rates be diminished below those  
8 in effect on August 1, 2008.

9 For facilities licensed by the Department of Public Health  
10 under the Nursing Home Care Act as Intermediate Care for the  
11 Developmentally Disabled facilities or as long-term care  
12 facilities for residents under 22 years of age, the rates  
13 taking effect on July 1, 2003 shall include a statewide  
14 increase of 4%, as defined by the Department.

15 For facilities licensed by the Department of Public Health  
16 under the Nursing Home Care Act as Intermediate Care for the  
17 Developmentally Disabled facilities or Long Term Care for Under  
18 Age 22 facilities, the rates taking effect on the first day of  
19 the month that begins at least 45 days after the effective date  
20 of this amendatory Act of the 95th General Assembly shall  
21 include a statewide increase of 2.5%, as defined by the  
22 Department.

23 Notwithstanding any other provision of this Section, for  
24 facilities licensed by the Department of Public Health under  
25 the Nursing Home Care Act as skilled nursing facilities or  
26 intermediate care facilities, effective January 1, 2005,

1 facility rates shall be increased by the difference between (i)  
2 a facility's per diem property, liability, and malpractice  
3 insurance costs as reported in the cost report filed with the  
4 Department of Public Aid and used to establish rates effective  
5 July 1, 2001 and (ii) those same costs as reported in the  
6 facility's 2002 cost report. These costs shall be passed  
7 through to the facility without caps or limitations, except for  
8 adjustments required under normal auditing procedures.

9 Rates established effective each July 1 shall govern  
10 payment for services rendered throughout that fiscal year,  
11 except that rates established on July 1, 1996 shall be  
12 increased by 6.8% for services provided on or after January 1,  
13 1997. Such rates will be based upon the rates calculated for  
14 the year beginning July 1, 1990, and for subsequent years  
15 thereafter until June 30, 2001 shall be based on the facility  
16 cost reports for the facility fiscal year ending at any point  
17 in time during the previous calendar year, updated to the  
18 midpoint of the rate year. The cost report shall be on file  
19 with the Department no later than April 1 of the current rate  
20 year. Should the cost report not be on file by April 1, the  
21 Department shall base the rate on the latest cost report filed  
22 by each skilled care facility and intermediate care facility,  
23 updated to the midpoint of the current rate year. In  
24 determining rates for services rendered on and after July 1,  
25 1985, fixed time shall not be computed at less than zero. The  
26 Department shall not make any alterations of regulations which

1 would reduce any component of the Medicaid rate to a level  
2 below what that component would have been utilizing in the rate  
3 effective on July 1, 1984.

4 (2) Shall take into account the actual costs incurred by  
5 facilities in providing services for recipients of skilled  
6 nursing and intermediate care services under the medical  
7 assistance program.

8 (3) Shall take into account the medical and psycho-social  
9 characteristics and needs of the patients.

10 (4) Shall take into account the actual costs incurred by  
11 facilities in meeting licensing and certification standards  
12 imposed and prescribed by the State of Illinois, any of its  
13 political subdivisions or municipalities and by the U.S.  
14 Department of Health and Human Services pursuant to Title XIX  
15 of the Social Security Act.

16 The Department of Healthcare and Family Services shall  
17 develop precise standards for payments to reimburse nursing  
18 facilities for any utilization of appropriate rehabilitative  
19 personnel for the provision of rehabilitative services which is  
20 authorized by federal regulations, including reimbursement for  
21 services provided by qualified therapists or qualified  
22 assistants, and which is in accordance with accepted  
23 professional practices. Reimbursement also may be made for  
24 utilization of other supportive personnel under appropriate  
25 supervision.

26 The Department shall develop enhanced payments to offset

1 the additional costs incurred by a facility serving exceptional  
2 need residents and shall allocate at least \$8,000,000 of the  
3 funds collected from the assessment established by Section 5B-2  
4 of this Code for such payments. For the purpose of this  
5 Section, "exceptional needs" means, but need not be limited to,  
6 ventilator care, tracheotomy care, bariatric care, complex  
7 wound care, and traumatic brain injury care. The enhanced  
8 payments for exceptional need residents under this paragraph  
9 are not due and payable, however, until (i) the methodologies  
10 described in this paragraph are approved by the federal  
11 government in an appropriate State Plan amendment and (ii) the  
12 assessment imposed by Section 5B-2 of this Code is determined  
13 to be a permissible tax under Title XIX of the Social Security  
14 Act.

15 Beginning January 1, 2014 the methodologies for  
16 reimbursement of nursing facility services as provided under  
17 this Section 5-5.4 shall no longer be applicable for services  
18 provided on or after January 1, 2014.

19 No payment increase under this Section for the MDS  
20 methodology, exceptional care residents, or the  
21 socio-development component rate established by Public Act  
22 96-1530 of the 96th General Assembly and funded by the  
23 assessment imposed under Section 5B-2 of this Code shall be due  
24 and payable until after the Department notifies the long-term  
25 care providers, in writing, that the payment methodologies to  
26 long-term care providers required under this Section have been

1 approved by the Centers for Medicare and Medicaid Services of  
2 the U.S. Department of Health and Human Services and the  
3 waivers under 42 CFR 433.68 for the assessment imposed by this  
4 Section, if necessary, have been granted by the Centers for  
5 Medicare and Medicaid Services of the U.S. Department of Health  
6 and Human Services. Upon notification to the Department of  
7 approval of the payment methodologies required under this  
8 Section and the waivers granted under 42 CFR 433.68, all  
9 increased payments otherwise due under this Section prior to  
10 the date of notification shall be due and payable within 90  
11 days of the date federal approval is received.

12 On and after July 1, 2012, the Department shall reduce any  
13 rate of reimbursement for services or other payments or alter  
14 any methodologies authorized by this Code to reduce any rate of  
15 reimbursement for services or other payments in accordance with  
16 Section 5-5e.

17 (Source: P.A. 96-45, eff. 7-15-09; 96-339, eff. 7-1-10; 96-959,  
18 eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1530, eff. 2-16-11;  
19 97-10, eff. 6-14-11; 97-38, eff. 6-28-11; 97-227, eff. 1-1-12;  
20 97-584, eff. 8-26-11; 97-689, eff. 6-14-12; 97-813, eff.  
21 7-13-12.)

22 (305 ILCS 5/12-9.1)

23 Sec. 12-9.1. DHS Recoveries Trust Fund; uses. The DHS  
24 Recoveries Trust Fund shall consist of (1) recoveries  
25 authorized by this Code in respect to applicants or recipients

1 under Articles III, IV, and VI, including recoveries from the  
2 estates of deceased recipients, (2) and payments received by  
3 the Illinois Department of Human Services under Sections  
4 10-3.1, 10-8, 10-10, 10-16, 10-19, and 12-9 that are required  
5 by those Sections to be paid into the DHS Recoveries Trust  
6 Fund, (3) federal financial participation revenue related to  
7 eligible disbursements made by the Illinois Department of Human  
8 Services from appropriations required by this Section, and (4)  
9 amounts received by the Illinois Department of Human Services  
10 directly from federal or State grants and intended to be used  
11 to pay a portion of the Department's administrative expenses  
12 associated with those grants. This Fund shall be held as a  
13 special fund in the State Treasury.

14 Disbursements from the Fund shall be only (1) for the  
15 reimbursement of claims collected by the Illinois Department of  
16 Human Services through error or mistake, (2) for payment to  
17 persons or agencies designated as payees or co-payees on any  
18 instrument, whether or not negotiable, delivered to the  
19 Illinois Department of Human Services as a recovery under this  
20 Section, such payment to be in proportion to the respective  
21 interests of the payees in the amount so collected, (3) for  
22 payments to non-recipients, or to former recipients of  
23 financial aid of the collections which are made in their behalf  
24 under Article X, (4) for payment to local governmental units of  
25 support payments collected by the Illinois Department of Human  
26 Services pursuant to an agreement under Section 10-3.1, (5) for

1 payment of administrative expenses incurred in performing the  
2 activities authorized by Article X, (6) for payment of  
3 administrative expenses associated with the administration of  
4 federal or State grants, (7) for payment of fees to person or  
5 agencies in the performance of activities pursuant to the  
6 collection of moneys owed the State, (8) ~~(7)~~ for payments of  
7 any amounts which are reimbursable to the federal government  
8 which are required to be paid by State warrant by either the  
9 State or federal government, and (9) ~~(8)~~ for disbursements to  
10 attorneys or advocates for legal representation in an appeal of  
11 any claim for federal Supplemental Security Income benefits  
12 before an administrative law judge as provided for in Section  
13 3-13 of this Code. Disbursements from the Fund for purposes of  
14 items (5), (6), (7), and (9) ~~(8)~~ of this paragraph shall be  
15 subject to appropriations from the Fund to the Illinois  
16 Department of Human Services.

17 ~~The balance in the Fund on the first day of each calendar~~  
18 ~~quarter, after payment therefrom of any amounts reimbursable to~~  
19 ~~the federal government, and minus the amount reasonably~~  
20 ~~anticipated to be needed to make the disbursements during that~~  
21 ~~quarter authorized by this Section, shall be certified by the~~  
22 ~~Secretary of Human Services and transferred by the State~~  
23 ~~Comptroller to the General Revenue Fund within 30 days after~~  
24 ~~the first day of each calendar quarter.~~

25 (Source: P.A. 91-24, eff. 7-1-99.)



1 (305 ILCS 5/12-10.10 new)

2 Sec. 12-10.10. DHS Technology Initiative Fund.

3 (a) The DHS Technology Initiative Fund is hereby created as  
4 a trust fund within the State treasury with the State Treasurer  
5 as the ex-officio custodian of the Fund.

6 (b) The Department of Human Services may accept and receive  
7 grants, awards, gifts, and bequests from any source, public or  
8 private, in support of information technology initiatives.  
9 Moneys received in support of information technology  
10 initiatives, and any interest earned thereon, shall be  
11 deposited into the DHS Technology Initiative Fund.

12 (c) Moneys in the Fund may be used by the Department of  
13 Human Services for the purpose of making grants associated with  
14 the development and implementation of information technology  
15 projects or paying for operational expenses of the Department  
16 of Human Services related to such projects.

17 Section 5-95. The Illinois Vehicle Code is amended by  
18 changing Section 13C-10 as follows:

19 (625 ILCS 5/13C-10)

20 Sec. 13C-10. Program.

21 (a) The Agency shall establish a program to begin February  
22 1, 2007, to reduce the emission of pollutants by motor  
23 vehicles. This program shall be a replacement for and  
24 continuation of the program established under the Vehicle

1 Emissions Inspection Law of 1995, Chapter 13B of this Code.

2 At a minimum, this program shall provide for all of the  
3 following:

4 (1) The inspection of certain motor vehicles every 2  
5 years, as required under Section 13C-15.

6 (2) The establishment and operation of official  
7 inspection stations.

8 (3) The designation of official test equipment and  
9 testing procedures.

10 (4) The training and supervision of inspectors and  
11 other personnel.

12 (5) Procedures to assure the correct operation,  
13 maintenance, and calibration of test equipment.

14 (6) Procedures for certifying test results and for  
15 reporting and maintaining relevant data and records.

16 (7) The funding of alternate fuel rebates and grants as  
17 authorized by Section 30 of the Alternate Fuels Act.

18 (b) The Agency shall provide for the operation of a  
19 sufficient number of official inspection stations to prevent  
20 undue difficulty for motorists to obtain the inspections  
21 required under this Chapter. In the event that the Agency  
22 operates inspection stations or contracts with one or more  
23 parties to operate inspection stations on its behalf, the  
24 Agency shall endeavor to: (i) locate the stations so that the  
25 owners of vehicles subject to inspection reside within 12 miles  
26 of an official inspection station; and (ii) have sufficient

1 inspection capacity at the stations so that the usual wait  
2 before the start of an inspection does not exceed 15 minutes.

3 (Source: P.A. 94-526, eff. 1-1-06.)

4 Section 5-100. The Clerks of Courts Act is amended by  
5 changing Section 27.3 as follows:

6 (705 ILCS 105/27.3) (from Ch. 25, par. 27.3)

7 Sec. 27.3. Compensation.

8 (a) The county board shall provide the compensation of  
9 Clerks of the Circuit Court, and the amount necessary for clerk  
10 hire, stationery, fuel and other expenses. Beginning December  
11 1, 1989, the compensation per annum for Clerks of the Circuit  
12 Court shall be as follows:

13 In counties where the population is:

14	Less than 14,000 .....	at least \$13,500
15	14,001-30,000 .....	at least \$14,500
16	30,001-60,000 .....	at least \$15,000
17	60,001-100,000 .....	at least \$15,000
18	100,001-200,000 .....	at least \$16,500
19	200,001-300,000 .....	at least \$18,000
20	300,001- 3,000,000 .....	at least \$20,000
21	Over 3,000,000 .....	at least \$55,000

22 (b) In counties in which the population is 3,000,000 or  
23 less, "base salary" is the compensation paid for each Clerk of  
24 the Circuit Court, respectively, before July 1, 1989.

1 (c) The Clerks of the Circuit Court, in counties in which  
2 the population is 3,000,000 or less, shall be compensated as  
3 follows:

4 (1) Beginning December 1, 1989, base salary plus at  
5 least 3% of base salary.

6 (2) Beginning December 1, 1990, base salary plus at  
7 least 6% of base salary.

8 (3) Beginning December 1, 1991, base salary plus at  
9 least 9% of base salary.

10 (4) Beginning December 1, 1992, base salary plus at  
11 least 12% of base salary.

12 (d) In addition to the compensation provided by the county  
13 board, each Clerk of the Circuit Court shall receive an award  
14 from the State for the additional duties imposed by Sections  
15 5-9-1 and 5-9-1.2 of the Unified Code of Corrections, Section  
16 10 of the Violent Crime Victims Assistance Act, Section 16-104a  
17 of the Illinois Vehicle Code, and other laws, in the following  
18 amount:

19 (1) \$3,500 per year before January 1, 1997.

20 (2) \$4,500 per year beginning January 1, 1997.

21 (3) \$5,500 per year beginning January 1, 1998.

22 (4) \$6,500 per year beginning January 1, 1999.

23 The total amount required for such awards shall be appropriated  
24 each year by the General Assembly to the Supreme Court, which  
25 shall distribute such awards in annual lump sum payments to the  
26 Clerks of the Circuit Court in all counties. This annual award,

1 and any other award or stipend paid out of State funds to the  
2 Clerks of the Circuit Court, shall not affect any other  
3 compensation provided by law to be paid to Clerks of the  
4 Circuit Court.

5 (e) (Blank). ~~Also in addition to the compensation provided~~  
6 ~~by the county board, Clerks of the Circuit Court in counties in~~  
7 ~~which one or more State correctional institutions are located~~  
8 ~~shall receive a minimum reimbursement in the amount of \$2,500~~  
9 ~~per year for administrative assistance to perform services in~~  
10 ~~connection with the State correctional institution, payable~~  
11 ~~monthly from the State Treasury to the treasurer of the county~~  
12 ~~in which the additional staff is employed. Counties whose State~~  
13 ~~correctional institution inmate population exceeds 250 shall~~  
14 ~~receive reimbursement in the amount of \$2,500 per 250 inmates.~~  
15 ~~This subsection (e) shall not apply to staff added before~~  
16 ~~November 29, 1990.~~

17 ~~For purposes of this subsection (e), "State correctional~~  
18 ~~institution" means any facility of the Department of~~  
19 ~~Corrections, including without limitation adult facilities,~~  
20 ~~juvenile facilities, pre-release centers, community correction~~  
21 ~~centers, and work camps.~~

22 (f) No county board may reduce or otherwise impair the  
23 compensation payable from county funds to a Clerk of the  
24 Circuit Court if the reduction or impairment is the result of  
25 the Clerk of the Circuit Court receiving an award or stipend  
26 payable from State funds.

1 (Source: P.A. 92-114, eff. 1-1-02.)

2 Section 5-105. The Uniform Disposition of Unclaimed  
3 Property Act is amended by changing Section 18 as follows:

4 (765 ILCS 1025/18) (from Ch. 141, par. 118)

5 Sec. 18. Deposit of funds received under the Act.

6 (a) The State Treasurer shall retain all funds received  
7 under this Act, including the proceeds from the sale of  
8 abandoned property under Section 17, in a trust fund. The State  
9 Treasurer may deposit any amount in the Trust Fund into the  
10 State Pensions Fund during the fiscal year at his or her  
11 discretion; however, he or she shall, on April 15 and October  
12 15 of each year, deposit any amount in the trust fund exceeding  
13 \$2,500,000 into the State Pensions Fund. Beginning in State  
14 fiscal year 2015 ~~2014~~, all amounts in excess of \$2,500,000 that  
15 are deposited into the State Pensions Fund from the unclaimed  
16 Property Trust Fund shall be apportioned to the designated  
17 retirement systems as provided in subsection (c-6) of Section  
18 8.12 of the State Finance Act to reduce their actuarial reserve  
19 deficiencies. He or she shall make prompt payment of claims he  
20 or she duly allows as provided for in this Act for the trust  
21 fund. Before making the deposit the State Treasurer shall  
22 record the name and last known address of each person appearing  
23 from the holders' reports to be entitled to the abandoned  
24 property. The record shall be available for public inspection

1 during reasonable business hours.

2 (b) Before making any deposit to the credit of the State  
3 Pensions Fund, the State Treasurer may deduct: (1) any costs in  
4 connection with sale of abandoned property, (2) any costs of  
5 mailing and publication in connection with any abandoned  
6 property, and (3) any costs in connection with the maintenance  
7 of records or disposition of claims made pursuant to this Act.  
8 The State Treasurer shall semiannually file an itemized report  
9 of all such expenses with the Legislative Audit Commission.  
10 (Source: P.A. 96-1000, eff. 7-2-10; 97-732, eff. 6-30-12.)

11 ARTICLE 10.

12 RETIREMENT CONTRIBUTIONS

13 Section 10-5. The State Finance Act is amended by changing  
14 Sections 8.12 and 14.1 as follows:

15 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

16 Sec. 8.12. State Pensions Fund.

17 (a) The moneys in the State Pensions Fund shall be used  
18 exclusively for the administration of the Uniform Disposition  
19 of Unclaimed Property Act and for the expenses incurred by the  
20 Auditor General for administering the provisions of Section  
21 2-8.1 of the Illinois State Auditing Act and for the funding of  
22 the unfunded liabilities of the designated retirement systems.  
23 Beginning in State fiscal year 2015 ~~2014~~, payments to the

1 designated retirement systems under this Section shall be in  
2 addition to, and not in lieu of, any State contributions  
3 required under the Illinois Pension Code.

4 "Designated retirement systems" means:

5 (1) the State Employees' Retirement System of  
6 Illinois;

7 (2) the Teachers' Retirement System of the State of  
8 Illinois;

9 (3) the State Universities Retirement System;

10 (4) the Judges Retirement System of Illinois; and

11 (5) the General Assembly Retirement System.

12 (b) Each year the General Assembly may make appropriations  
13 from the State Pensions Fund for the administration of the  
14 Uniform Disposition of Unclaimed Property Act.

15 Each month, the Commissioner of the Office of Banks and  
16 Real Estate shall certify to the State Treasurer the actual  
17 expenditures that the Office of Banks and Real Estate incurred  
18 conducting unclaimed property examinations under the Uniform  
19 Disposition of Unclaimed Property Act during the immediately  
20 preceding month. Within a reasonable time following the  
21 acceptance of such certification by the State Treasurer, the  
22 State Treasurer shall pay from its appropriation from the State  
23 Pensions Fund to the Bank and Trust Company Fund and the  
24 Savings and Residential Finance Regulatory Fund an amount equal  
25 to the expenditures incurred by each Fund for that month.

26 Each month, the Director of Financial Institutions shall



1 certify to the State Treasurer the actual expenditures that the  
2 Department of Financial Institutions incurred conducting  
3 unclaimed property examinations under the Uniform Disposition  
4 of Unclaimed Property Act during the immediately preceding  
5 month. Within a reasonable time following the acceptance of  
6 such certification by the State Treasurer, the State Treasurer  
7 shall pay from its appropriation from the State Pensions Fund  
8 to the Financial Institution ~~Institutions~~ Fund and the Credit  
9 Union Fund an amount equal to the expenditures incurred by each  
10 Fund for that month.

11 (c) As soon as possible after the effective date of this  
12 amendatory Act of the 93rd General Assembly, the General  
13 Assembly shall appropriate from the State Pensions Fund (1) to  
14 the State Universities Retirement System the amount certified  
15 under Section 15-165 during the prior year, (2) to the Judges  
16 Retirement System of Illinois the amount certified under  
17 Section 18-140 during the prior year, and (3) to the General  
18 Assembly Retirement System the amount certified under Section  
19 2-134 during the prior year as part of the required State  
20 contributions to each of those designated retirement systems;  
21 except that amounts appropriated under this subsection (c) in  
22 State fiscal year 2005 shall not reduce the amount in the State  
23 Pensions Fund below \$5,000,000. If the amount in the State  
24 Pensions Fund does not exceed the sum of the amounts certified  
25 in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000,  
26 the amount paid to each designated retirement system under this

1 subsection shall be reduced in proportion to the amount  
2 certified by each of those designated retirement systems.

3 (c-5) For fiscal years 2006 through 2014 ~~2013~~, the General  
4 Assembly shall appropriate from the State Pensions Fund to the  
5 State Universities Retirement System the amount estimated to be  
6 available during the fiscal year in the State Pensions Fund;  
7 provided, however, that the amounts appropriated under this  
8 subsection (c-5) shall not reduce the amount in the State  
9 Pensions Fund below \$5,000,000.

10 (c-6) For fiscal year 2015 ~~2014~~ and each fiscal year  
11 thereafter, as soon as may be practical after any money is  
12 deposited into the State Pensions Fund from the Unclaimed  
13 Property Trust Fund, the State Treasurer shall apportion the  
14 deposited amount among the designated retirement systems as  
15 defined in subsection (a) to reduce their actuarial reserve  
16 deficiencies. The State Comptroller and State Treasurer shall  
17 pay the apportioned amounts to the designated retirement  
18 systems to fund the unfunded liabilities of the designated  
19 retirement systems. The amount apportioned to each designated  
20 retirement system shall constitute a portion of the amount  
21 estimated to be available for appropriation from the State  
22 Pensions Fund that is the same as that retirement system's  
23 portion of the total actual reserve deficiency of the systems,  
24 as determined annually by the Governor's Office of Management  
25 and Budget at the request of the State Treasurer. The amounts  
26 apportioned under this subsection shall not reduce the amount

1 in the State Pensions Fund below \$5,000,000.

2 (d) The Governor's Office of Management and Budget shall  
3 determine the individual and total reserve deficiencies of the  
4 designated retirement systems. For this purpose, the  
5 Governor's Office of Management and Budget shall utilize the  
6 latest available audit and actuarial reports of each of the  
7 retirement systems and the relevant reports and statistics of  
8 the Public Employee Pension Fund Division of the Department of  
9 Insurance.

10 (d-1) As soon as practicable after the effective date of  
11 this amendatory Act of the 93rd General Assembly, the  
12 Comptroller shall direct and the Treasurer shall transfer from  
13 the State Pensions Fund to the General Revenue Fund, as funds  
14 become available, a sum equal to the amounts that would have  
15 been paid from the State Pensions Fund to the Teachers'  
16 Retirement System of the State of Illinois, the State  
17 Universities Retirement System, the Judges Retirement System  
18 of Illinois, the General Assembly Retirement System, and the  
19 State Employees' Retirement System of Illinois after the  
20 effective date of this amendatory Act during the remainder of  
21 fiscal year 2004 to the designated retirement systems from the  
22 appropriations provided for in this Section if the transfers  
23 provided in Section 6z-61 had not occurred. The transfers  
24 described in this subsection (d-1) are to partially repay the  
25 General Revenue Fund for the costs associated with the bonds  
26 used to fund the moneys transferred to the designated

1 retirement systems under Section 6z-61.

2 (e) The changes to this Section made by this amendatory Act  
3 of 1994 shall first apply to distributions from the Fund for  
4 State fiscal year 1996.

5 (Source: P.A. 96-959, eff. 7-1-10; 97-72, eff. 7-1-11; 97-732,  
6 eff. 6-30-12; revised 10-17-12.)

7 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

8 Sec. 14.1. Appropriations for State contributions to the  
9 State Employees' Retirement System; payroll requirements.

10 (a) Appropriations for State contributions to the State  
11 Employees' Retirement System of Illinois shall be expended in  
12 the manner provided in this Section. Except as otherwise  
13 provided in subsections (a-1), (a-2), (a-3), and (a-4) at the  
14 time of each payment of salary to an employee under the  
15 personal services line item, payment shall be made to the State  
16 Employees' Retirement System, from the amount appropriated for  
17 State contributions to the State Employees' Retirement System,  
18 of an amount calculated at the rate certified for the  
19 applicable fiscal year by the Board of Trustees of the State  
20 Employees' Retirement System under Section 14-135.08 of the  
21 Illinois Pension Code. If a line item appropriation to an  
22 employer for this purpose is exhausted or is unavailable due to  
23 any limitation on appropriations that may apply, (including,  
24 but not limited to, limitations on appropriations from the Road  
25 Fund under Section 8.3 of the State Finance Act), the amounts

1 shall be paid under the continuing appropriation for this  
2 purpose contained in the State Pension Funds Continuing  
3 Appropriation Act.

4 (a-1) Beginning on the effective date of this amendatory  
5 Act of the 93rd General Assembly through the payment of the  
6 final payroll from fiscal year 2004 appropriations,  
7 appropriations for State contributions to the State Employees'  
8 Retirement System of Illinois shall be expended in the manner  
9 provided in this subsection (a-1). At the time of each payment  
10 of salary to an employee under the personal services line item  
11 from a fund other than the General Revenue Fund, payment shall  
12 be made for deposit into the General Revenue Fund from the  
13 amount appropriated for State contributions to the State  
14 Employees' Retirement System of an amount calculated at the  
15 rate certified for fiscal year 2004 by the Board of Trustees of  
16 the State Employees' Retirement System under Section 14-135.08  
17 of the Illinois Pension Code. This payment shall be made to the  
18 extent that a line item appropriation to an employer for this  
19 purpose is available or unexhausted. No payment from  
20 appropriations for State contributions shall be made in  
21 conjunction with payment of salary to an employee under the  
22 personal services line item from the General Revenue Fund.

23 (a-2) For fiscal year 2010 only, at the time of each  
24 payment of salary to an employee under the personal services  
25 line item from a fund other than the General Revenue Fund,  
26 payment shall be made for deposit into the State Employees'

1 Retirement System of Illinois from the amount appropriated for  
2 State contributions to the State Employees' Retirement System  
3 of Illinois of an amount calculated at the rate certified for  
4 fiscal year 2010 by the Board of Trustees of the State  
5 Employees' Retirement System of Illinois under Section  
6 14-135.08 of the Illinois Pension Code. This payment shall be  
7 made to the extent that a line item appropriation to an  
8 employer for this purpose is available or unexhausted. For  
9 fiscal year 2010 only, no payment from appropriations for State  
10 contributions shall be made in conjunction with payment of  
11 salary to an employee under the personal services line item  
12 from the General Revenue Fund.

13 (a-3) For fiscal year 2011 only, at the time of each  
14 payment of salary to an employee under the personal services  
15 line item from a fund other than the General Revenue Fund,  
16 payment shall be made for deposit into the State Employees'  
17 Retirement System of Illinois from the amount appropriated for  
18 State contributions to the State Employees' Retirement System  
19 of Illinois of an amount calculated at the rate certified for  
20 fiscal year 2011 by the Board of Trustees of the State  
21 Employees' Retirement System of Illinois under Section  
22 14-135.08 of the Illinois Pension Code. This payment shall be  
23 made to the extent that a line item appropriation to an  
24 employer for this purpose is available or unexhausted. For  
25 fiscal year 2011 only, no payment from appropriations for State  
26 contributions shall be made in conjunction with payment of

1 salary to an employee under the personal services line item  
2 from the General Revenue Fund.

3 (a-4) In fiscal years 2012 through 2014 ~~and 2013~~ only, at  
4 the time of each payment of salary to an employee under the  
5 personal services line item from a fund other than the General  
6 Revenue Fund, payment shall be made for deposit into the State  
7 Employees' Retirement System of Illinois from the amount  
8 appropriated for State contributions to the State Employees'  
9 Retirement System of Illinois of an amount calculated at the  
10 rate certified for the applicable fiscal year by the Board of  
11 Trustees of the State Employees' Retirement System of Illinois  
12 under Section 14-135.08 of the Illinois Pension Code. In fiscal  
13 years 2012 through 2014 ~~and 2013~~ only, no payment from  
14 appropriations for State contributions shall be made in  
15 conjunction with payment of salary to an employee under the  
16 personal services line item from the General Revenue Fund.

17 (b) Except during the period beginning on the effective  
18 date of this amendatory Act of the 93rd General Assembly and  
19 ending at the time of the payment of the final payroll from  
20 fiscal year 2004 appropriations, the State Comptroller shall  
21 not approve for payment any payroll voucher that (1) includes  
22 payments of salary to eligible employees in the State  
23 Employees' Retirement System of Illinois and (2) does not  
24 include the corresponding payment of State contributions to  
25 that retirement system at the full rate certified under Section  
26 14-135.08 for that fiscal year for eligible employees, unless

1 the balance in the fund on which the payroll voucher is drawn  
2 is insufficient to pay the total payroll voucher, or  
3 unavailable due to any limitation on appropriations that may  
4 apply, including, but not limited to, limitations on  
5 appropriations from the Road Fund under Section 8.3 of the  
6 State Finance Act. If the State Comptroller approves a payroll  
7 voucher under this Section for which the fund balance is  
8 insufficient to pay the full amount of the required State  
9 contribution to the State Employees' Retirement System, the  
10 Comptroller shall promptly so notify the Retirement System.

11 (b-1) For fiscal year 2010 and fiscal year 2011 only, the  
12 State Comptroller shall not approve for payment any non-General  
13 Revenue Fund payroll voucher that (1) includes payments of  
14 salary to eligible employees in the State Employees' Retirement  
15 System of Illinois and (2) does not include the corresponding  
16 payment of State contributions to that retirement system at the  
17 full rate certified under Section 14-135.08 for that fiscal  
18 year for eligible employees, unless the balance in the fund on  
19 which the payroll voucher is drawn is insufficient to pay the  
20 total payroll voucher, or unavailable due to any limitation on  
21 appropriations that may apply, including, but not limited to,  
22 limitations on appropriations from the Road Fund under Section  
23 8.3 of the State Finance Act. If the State Comptroller approves  
24 a payroll voucher under this Section for which the fund balance  
25 is insufficient to pay the full amount of the required State  
26 contribution to the State Employees' Retirement System of



1 Illinois, the Comptroller shall promptly so notify the  
2 retirement system.

3 (c) Notwithstanding any other provisions of law, beginning  
4 July 1, 2007, required State and employee contributions to the  
5 State Employees' Retirement System of Illinois relating to  
6 affected legislative staff employees shall be paid out of  
7 moneys appropriated for that purpose to the Commission on  
8 Government Forecasting and Accountability, rather than out of  
9 the lump-sum appropriations otherwise made for the payroll and  
10 other costs of those employees.

11 These payments must be made pursuant to payroll vouchers  
12 submitted by the employing entity as part of the regular  
13 payroll voucher process.

14 For the purpose of this subsection, "affected legislative  
15 staff employees" means legislative staff employees paid out of  
16 lump-sum appropriations made to the General Assembly, an  
17 Officer of the General Assembly, or the Senate Operations  
18 Commission, but does not include district-office staff or  
19 employees of legislative support services agencies.

20 (Source: P.A. 96-45, eff. 7-15-09; 96-958, eff. 7-1-10;  
21 96-1497, eff. 1-14-11; 97-72, eff. 7-1-11; 97-732, eff.  
22 6-30-12.)

23 ARTICLE 15. GRANT FUNDS RECOVERY ACT

24 Section 15-5. The Illinois Grant Funds Recovery Act is

1 amended by changing Section 4.2 as follows:

2 (30 ILCS 705/4.2)

3 Sec. 4.2. Suspension of grant making authority. Any grant  
4 funds and any grant program administered by a grantor agency  
5 subject to this Act are indefinitely suspended on June 30, 2014  
6 ~~2013~~, and on July 1st of every 5th year thereafter, unless the  
7 General Assembly, by law, authorizes that grantor agency to  
8 make grants or lifts the suspension of the authorization of  
9 that grantor agency to make grants. In the case of a suspension  
10 of the authorization of a grantor agency to make grants, the  
11 authority of that grantor agency to make grants is suspended  
12 until the suspension is explicitly lifted by law by the General  
13 Assembly, even if an appropriation has been made for the  
14 explicit purpose of such grants. This suspension of grant  
15 making authority supersedes any other law or rule to the  
16 contrary.

17 (Source: P.A. 96-1529, eff. 2-16-11; 97-732, eff. 6-30-12;  
18 97-1144, eff. 12-28-12.)

19 ARTICLE 99.

20 Section 99-97. Severability. The provisions of this Act are  
21 severable under Section 1.31 of the Statute on Statutes.

22 Section 99-99. Effective date. This Act takes effect upon  
23 becoming law.