

AN ACT concerning State government.

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

ARTICLE 1.

Section 1-1. Short Title. This Act may be cited as the FY 2024 Budget Implementation Act.

Section 1-5. Purpose. It is the purpose of this Act to make changes in State programs that are necessary to implement the State budget for Fiscal Year 2024.

ARTICLE 3.

Section 3-5. Short title. This Article may be cited as the Council of State Governments Act. As used in this Article, "this Act" refers to this Article.

Section 3-10. Participation in Council of State Governments. The majority and minority leadership of the Senate and the House of Representatives, as well as members of appropriate legislative committees and commissions, as determined by such leadership, may annually attend appropriate meetings of the Council of State Governments as

representatives of the General Assembly of the State of Illinois and may pay such annual membership fee as may be required to maintain membership in that organization.

ARTICLE 5.

Section 5-5. The State Employees Group Insurance Act of 1971 is amended by changing Sections 6.9 and 6.10 as follows:

(5 ILCS 375/6.9)

Sec. 6.9. Health benefits for community college benefit recipients and community college dependent beneficiaries.

(a) Purpose. It is the purpose of this amendatory Act of 1997 to establish a uniform program of health benefits for community college benefit recipients and their dependent beneficiaries under the administration of the Department of Central Management Services.

(b) Creation of program. Beginning July 1, 1999, the Department of Central Management Services shall be responsible for administering a program of health benefits for community college benefit recipients and community college dependent beneficiaries under this Section. The State Universities Retirement System and the boards of trustees of the various community college districts shall cooperate with the Department in this endeavor.

(c) Eligibility. All community college benefit recipients

and community college dependent beneficiaries shall be eligible to participate in the program established under this Section, without any interruption or delay in coverage or limitation as to pre-existing medical conditions. Eligibility to participate shall be determined by the State Universities Retirement System. Eligibility information shall be communicated to the Department of Central Management Services in a format acceptable to the Department.

Eligible community college benefit recipients may enroll or re-enroll in the program of health benefits established under this Section during any applicable annual open enrollment period and as otherwise permitted by the Department of Central Management Services. A community college benefit recipient shall not be deemed ineligible to participate solely by reason of the community college benefit recipient having made a previous election to disenroll or otherwise not participate in the program of health benefits.

(d) Coverage. The health benefit coverage provided under this Section shall be a program of health, dental, and vision benefits.

The program of health benefits under this Section may include any or all of the benefit limitations, including but not limited to a reduction in benefits based on eligibility for federal Medicare benefits, that are provided under subsection (a) of Section 6 of this Act for other health benefit programs under this Act.

(e) Insurance rates and premiums. The Director shall determine the insurance rates and premiums for community college benefit recipients and community college dependent beneficiaries and shall present to the State Universities Retirement System, by April 15 of each calendar year, the rate-setting methodology (including, but not limited to, utilization levels and costs) used to determine the insurance rates and premiums. Rates and premiums may be based in part on age and eligibility for federal Medicare coverage. The Director shall also determine premiums that will allow for the establishment of an actuarially sound reserve for this program.

The cost of health benefits under the program shall be paid as follows:

(1) For a community college benefit recipient, up to 75% of the total insurance rate shall be paid from the Community College Health Insurance Security Fund.

(2) The balance of the rate of insurance, including the entire premium for any coverage for community college dependent beneficiaries that has been elected, shall be paid by deductions authorized by the community college benefit recipient to be withheld from his or her monthly annuity or benefit payment from the State Universities Retirement System; except that (i) if the balance of the cost of coverage exceeds the amount of the monthly annuity or benefit payment, the difference shall be paid directly

to the State Universities Retirement System by the community college benefit recipient, and (ii) all or part of the balance of the cost of coverage may, at the option of the board of trustees of the community college district, be paid to the State Universities Retirement System by the board of the community college district from which the community college benefit recipient retired. The State Universities Retirement System shall promptly deposit all moneys withheld by or paid to it under this subdivision (e)(2) into the Community College Health Insurance Security Fund. These moneys shall not be considered assets of the State Universities Retirement System.

(f) Financing. All revenues arising from the administration of the health benefit program established under this Section shall be deposited into the Community College Health Insurance Security Fund, which is hereby created as a nonappropriated trust fund to be held outside the State Treasury, with the State Treasurer as custodian. Any interest earned on moneys in the Community College Health Insurance Security Fund shall be deposited into the Fund.

Moneys in the Community College Health Insurance Security Fund shall be used only to pay the costs of the health benefit program established under this Section, including associated administrative costs and the establishment of a program reserve. Beginning January 1, 1999, the Department of Central

Management Services may make expenditures from the Community College Health Insurance Security Fund for those costs.

(g) Contract for benefits. The Director shall by contract, self-insurance, or otherwise make available the program of health benefits for community college benefit recipients and their community college dependent beneficiaries that is provided for in this Section. The contract or other arrangement for the provision of these health benefits shall be on terms deemed by the Director to be in the best interest of the State of Illinois and the community college benefit recipients based on, but not limited to, such criteria as administrative cost, service capabilities of the carrier or other contractor, and the costs of the benefits.

(h) Continuation of program. It is the intention of the General Assembly that the program of health benefits provided under this Section be maintained on an ongoing, affordable basis. The program of health benefits provided under this Section may be amended by the State and is not intended to be a pension or retirement benefit subject to protection under Article XIII, Section 5 of the Illinois Constitution.

(i) Other health benefit plans. A health benefit plan provided by a community college district (other than a community college district subject to Article VII of the Public Community College Act) under the terms of a collective bargaining agreement in effect on or prior to the effective date of this amendatory Act of 1997 shall continue in force

according to the terms of that agreement, unless otherwise mutually agreed by the parties to that agreement and the affected retiree. A community college benefit recipient or community college dependent beneficiary whose coverage under such a plan expires shall be eligible to begin participating in the program established under this Section without any interruption or delay in coverage or limitation as to pre-existing medical conditions.

This Act does not prohibit any community college district from offering additional health benefits for its retirees or their dependents or survivors.

(j) Committee. A Community College Insurance Program Committee shall be established and shall consist of the following 7 members who are appointed by the Governor: 2 members who represent organized labor and are each members of different unions; one member who represents community college retirees; one member who represents community college trustees; one member who represents community college presidents; one member who represents the Illinois Community College Board; and one ex officio member who represents the State Universities Retirement System. The Department of Central Management Services shall provide administrative support to the Committee. The Committee shall convene at least 4 times each year and shall review and make recommendations on program contribution rates once the program is forecasted to have satisfied the outstanding program debt existing on June

30, 2023 and is operating on a no-hold payment cycle.

(Source: P.A. 100-1017, eff. 8-21-18.)

(5 ILCS 375/6.10)

Sec. 6.10. Contributions to the Community College Health Insurance Security Fund.

(a) Beginning January 1, 1999 and through June 30, 2023, every active contributor of the State Universities Retirement System (established under Article 15 of the Illinois Pension Code) who (1) is a full-time employee of a community college district (other than a community college district subject to Article VII of the Public Community College Act) or an association of community college boards and (2) is not an employee as defined in Section 3 of this Act shall make contributions toward the cost of community college annuitant and survivor health benefits at the rate of 0.50% of salary. Beginning July 1, 2023 and through June 30, 2024, the contribution rate shall be 0.75% of salary. Beginning July 1, 2024 and through June 30, 2026, the contribution rate shall be a percentage of salary to be determined by the Department of Central Management Services, which in each fiscal year shall not exceed a 0.1 percentage point increase in the amount of salary actually required to be contributed for the previous fiscal year. Beginning July 1, 2026, the contribution rate shall be a percentage of salary to be determined by the Department of Central Management Services, which in each

fiscal year shall not exceed 105% of the percentage of salary actually required to be contributed for the previous fiscal year.

These contributions shall be deducted by the employer and paid to the State Universities Retirement System as service agent for the Department of Central Management Services. The System may use the same processes for collecting the contributions required by this subsection that it uses to collect the contributions received from those employees under Section 15-157 of the Illinois Pension Code. An employer may agree to pick up or pay the contributions required under this subsection on behalf of the employee; such contributions shall be deemed to have been paid by the employee.

The State Universities Retirement System shall promptly deposit all moneys collected under this subsection (a) into the Community College Health Insurance Security Fund created in Section 6.9 of this Act. The moneys collected under this Section shall be used only for the purposes authorized in Section 6.9 of this Act and shall not be considered to be assets of the State Universities Retirement System. Contributions made under this Section are not transferable to other pension funds or retirement systems and are not refundable upon termination of service.

(b) Beginning January 1, 1999 and through June 30, 2023, every community college district (other than a community college district subject to Article VII of the Public

Community College Act) or association of community college boards that is an employer under the State Universities Retirement System shall contribute toward the cost of the community college health benefits provided under Section 6.9 of this Act an amount equal to 0.50% of the salary paid to its full-time employees who participate in the State Universities Retirement System and are not members as defined in Section 3 of this Act. Beginning July 1, 2023 and through June 30, 2024, the contribution rate shall be 0.75% of the salary. Beginning July 1, 2024 and through June 30, 2026, the contribution rate shall be a percentage of salary to be determined by the Department of Central Management Services, which in each fiscal year shall not exceed a 0.1 percentage point increase in the amount of salary actually required to be contributed for the previous fiscal year. Beginning July 1, 2026, the contribution rate shall be a percentage of salary to be determined by the Department of Central Management Services, which in each fiscal year shall not exceed 105% of the percentage of salary actually required to be contributed for the previous fiscal year.

These contributions shall be paid by the employer to the State Universities Retirement System as service agent for the Department of Central Management Services. The System may use the same processes for collecting the contributions required by this subsection that it uses to collect the contributions received from those employers under Section 15-155 of the

Illinois Pension Code.

The State Universities Retirement System shall promptly deposit all moneys collected under this subsection (b) into the Community College Health Insurance Security Fund created in Section 6.9 of this Act. The moneys collected under this Section shall be used only for the purposes authorized in Section 6.9 of this Act and shall not be considered to be assets of the State Universities Retirement System. Contributions made under this Section are not transferable to other pension funds or retirement systems and are not refundable upon termination of service.

The Department of Central Management Services, or any successor agency designated to procure healthcare contracts pursuant to this Act, is authorized to establish funds, separate accounts provided by any bank or banks as defined by the Illinois Banking Act, or separate accounts provided by any savings and loan association or associations as defined by the Illinois Savings and Loan Act of 1985 to be held by the Director, outside the State treasury, for the purpose of receiving the transfer of moneys from the Community College Health Insurance Security Fund. The Department may promulgate rules further defining the methodology for the transfers. Any interest earned by moneys in the funds or accounts shall inure to the Community College Health Insurance Security Fund. The transferred moneys, and interest accrued thereon, shall be used exclusively for transfers to administrative service

organizations or their financial institutions for payments of claims to claimants and providers under the self-insurance health plan. The transferred moneys, and interest accrued thereon, shall not be used for any other purpose including, but not limited to, reimbursement of administration fees due the administrative service organization pursuant to its contract or contracts with the Department.

(c) On or before November 15 of each year, the Board of Trustees of the State Universities Retirement System shall certify to the Governor, the Director of Central Management Services, and the State Comptroller its estimate of the total amount of contributions to be paid under subsection (a) of this Section for the next fiscal year. Beginning in fiscal year 2008, the amount certified shall be decreased or increased each year by the amount that the actual active employee contributions either fell short of or exceeded the estimate used by the Board in making the certification for the previous fiscal year. The State Universities Retirement System shall calculate the amount of actual active employee contributions in fiscal years 1999 through 2005. Based upon this calculation, the fiscal year 2008 certification shall include an amount equal to the cumulative amount that the actual active employee contributions either fell short of or exceeded the estimate used by the Board in making the certification for those fiscal years. The certification shall include a detailed explanation of the methods and information

that the Board relied upon in preparing its estimate. As soon as possible after the effective date of this Section, the Board shall submit its estimate for fiscal year 1999.

On or after the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly, but no later than June 30, 2023, the Board shall recalculate and recertify to the Governor, the Director of Central Management Services, and the State Comptroller its estimate of the total amount of contributions to be paid under subsection (a) for State fiscal year 2024, taking into account the changes in required employee contributions made by this amendatory Act of the 103rd General Assembly.

(d) Beginning in fiscal year 1999, on the first day of each month, or as soon thereafter as may be practical, the State Treasurer and the State Comptroller shall transfer from the General Revenue Fund to the Community College Health Insurance Security Fund 1/12 of the annual amount appropriated for that fiscal year to the State Comptroller for deposit into the Community College Health Insurance Security Fund under Section 1.4 of the State Pension Funds Continuing Appropriation Act.

(e) Except where otherwise specified in this Section, the definitions that apply to Article 15 of the Illinois Pension Code apply to this Section.

(Source: P.A. 98-488, eff. 8-16-13.)

Section 5-15. The State Treasurer Act is amended by

changing Section 16.8 as follows:

(15 ILCS 505/16.8)

Sec. 16.8. Illinois Higher Education Savings Program.

(a) Definitions. As used in this Section:

"Beneficiary" means an eligible child named as a recipient of seed funds.

"Eligible child" means a child born or adopted after December 31, 2022, to a parent who is a resident of Illinois at the time of the birth or adoption, as evidenced by documentation received by the Treasurer from the Department of Revenue, the Department of Public Health, or another State or local government agency.

"Eligible educational institution" means institutions that are described in Section 1001 of the federal Higher Education Act of 1965 that are eligible to participate in Department of Education student aid programs.

"Fund" means the Illinois Higher Education Savings Program Fund.

"Omnibus account" means the pooled collection of seed funds owned and managed by the State Treasurer in the College Savings Pool under this Act.

"Program" means the Illinois Higher Education Savings Program.

"Qualified higher education expense" means the following:
(i) tuition, fees, and the costs of books, supplies, and

equipment required for enrollment or attendance at an eligible educational institution; (ii) expenses for special needs services, in the case of a special needs beneficiary, which are incurred in connection with such enrollment or attendance; (iii) certain expenses for the purchase of computer or peripheral equipment, computer software, or Internet access and related services as defined under Section 529 of the Internal Revenue Code; (iv) room and board expenses incurred while attending an eligible educational institution at least half-time; (v) expenses for fees, books, supplies, and equipment required for the participation of a designated beneficiary in an apprenticeship program registered and certified with the Secretary of Labor under the National Apprenticeship Act (29 U.S.C. 50); and (vi) amounts paid as principal or interest on any qualified education loan of the designated beneficiary or a sibling of the designated beneficiary, as allowed under Section 529 of the Internal Revenue Code.

"Seed funds" means the deposit made by the State Treasurer into the Omnibus Accounts for Program beneficiaries.

(b) Program established. The State Treasurer shall establish the Illinois Higher Education Savings Program as a part of the College Savings Pool under Section 16.5 of this Act, subject to appropriation by the General Assembly. The State Treasurer shall administer the Program for the purposes of expanding access to higher education through savings.

(c) Program enrollment. The State Treasurer shall enroll all eligible children in the Program beginning in 2023, after receiving records of recent births, adoptions, or dependents from the Department of Revenue, the Department of Public Health, or another State or local government agency designated by the Treasurer. Notwithstanding any court order which would otherwise prevent the release of information, the Department of Public Health is authorized to release the information specified under this subsection (c) to the State Treasurer for the purposes of the Program established under this Section.

(1) Beginning in 2021, the Department of Public Health shall provide the State Treasurer with information on recent Illinois births and adoptions including, but not limited to: the full name, residential address, birth date, and birth record number of the child and the full name and residential address of the child's parent or legal guardian for the purpose of enrolling eligible children in the Program. This data shall be provided to the State Treasurer by the Department of Public Health on a quarterly basis, no later than 30 days after the end of each quarter, or some other date and frequency as mutually agreed to by the State Treasurer and the Department of Public Health.

(1.5) Beginning in 2021, the Department of Revenue shall provide the State Treasurer with information on tax filers claiming dependents or the adoption tax credit

including, but not limited to: the full name, residential address, email address, phone number, birth date, and social security number or taxpayer identification number of the dependent child and of the child's parent or legal guardian for the purpose of enrolling eligible children in the Program. This data shall be provided to the State Treasurer by the Department of Revenue on at least an annual basis, by July 1 of each year or another date jointly determined by the State Treasurer and the Department of Revenue. Notwithstanding anything to the contrary contained within this paragraph (2), the Department of Revenue shall not be required to share any information that would be contrary to federal law, regulation, or Internal Revenue Service Publication 1075.

(2) The State Treasurer shall ensure the security and confidentiality of the information provided by the Department of Revenue, the Department of Public Health, or another State or local government agency, and it shall not be subject to release under the Freedom of Information Act.

(3) Information provided under this Section shall only be used by the State Treasurer for the Program and shall not be used for any other purpose.

(4) The State Treasurer and any vendors working on the Program shall maintain strict confidentiality of any information provided under this Section, and shall

promptly provide written or electronic notice to the providing agency of any security breach. The providing State or local government agency shall remain the sole and exclusive owner of information provided under this Section.

(d) Seed funds. After receiving information on recent births, adoptions, or dependents from the Department of Revenue, the Department of Public Health, or another State or local government agency, the State Treasurer shall make deposits into an omnibus account on behalf of eligible children. The State Treasurer shall be the owner of the omnibus accounts.

(1) Deposit amount. The seed fund deposit for each eligible child shall be in the amount of \$50. This amount may be increased by the State Treasurer by rule. The State Treasurer may use or deposit funds appropriated by the General Assembly together with moneys received as gifts, grants, or contributions into the Fund. If insufficient funds are available in the Fund, the State Treasurer may reduce the deposit amount or forego deposits.

(2) Use of seed funds. Seed funds, including any interest, dividends, and other earnings accrued, will be eligible for use by a beneficiary for qualified higher education expenses if:

(A) the parent or guardian of the eligible child claimed the seed funds for the beneficiary by the

beneficiary's 10th birthday;

(B) the beneficiary has completed secondary education or has reached the age of 18; and

(C) the beneficiary is currently a resident of the State of Illinois. Non-residents are not eligible to claim or use seed funds.

(3) Notice of seed fund availability. The State Treasurer shall make a good faith effort to notify beneficiaries and their parents or legal guardians of the seed funds' availability and the deadline to claim such funds.

(4) Unclaimed seed funds. Seed funds and any interest earnings that are unclaimed by the beneficiary's 10th birthday or unused by the beneficiary's 26th birthday will be considered forfeited. Unclaimed and unused seed funds and any interest earnings will remain in the omnibus account for future beneficiaries.

(e) Financial education. The State Treasurer may develop educational materials that support the financial literacy of beneficiaries and their legal guardians, and may do so in collaboration with State and federal agencies, including, but not limited to, the Illinois State Board of Education and existing nonprofit agencies with expertise in financial literacy and education.

(f) Supplementary deposits and partnerships. The State Treasurer may make supplementary deposits to children in

financially insecure households if sufficient funds are available. Furthermore, the State Treasurer may develop partnerships with private, nonprofit, or governmental organizations to provide additional savings incentives, including conditional cash transfers or matching contributions that provide a savings incentive based on specific actions taken or other criteria.

(g) Illinois Higher Education Savings Program Fund. The Illinois Higher Education Savings Program Fund is hereby established as a special fund in the State treasury. The Fund shall be the official repository of all contributions, appropriated funds, interest, and dividend payments, gifts, or other financial assets received by the State Treasurer in connection with the operation of the Program or related partnerships. All such moneys shall be deposited into ~~in~~ the Fund and held by the State Treasurer as custodian thereof. The State Treasurer may accept gifts, grants, awards, matching contributions, interest income, and appropriated funds from individuals, businesses, governments, and other third-party sources to implement the Program on terms that the Treasurer deems advisable. All interest or other earnings accruing or received on amounts in the Illinois Higher Education Savings Program Fund shall be credited to and retained by the Fund and used for the benefit of the Program. Assets of the Fund must at all times be preserved, invested, and expended only for the purposes of the Program and must be held for the benefit of the

beneficiaries. Assets may not be transferred or used by the State or the State Treasurer for any purposes other than the purposes of the Program. In addition, no moneys, interest, or other earnings paid into the Fund shall be used, temporarily or otherwise, for inter-fund borrowing or be otherwise used or appropriated except as expressly authorized by this Act. Notwithstanding the requirements of this subsection (g), amounts in the Fund may be used by the State Treasurer to pay the administrative costs of the Program.

(g-5) Fund deposits and payments. On July 15 of each year, beginning July 15, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$2,500,000, or the amount that is appropriated annually by the General Assembly, whichever is greater, from the General Revenue Fund to the Illinois Higher Education Savings Program Fund to be used for the administration and operation of the Program.

(h) Audits and reports. The State Treasurer shall include the Illinois Higher Education Savings Program as part of the audit of the College Savings Pool described in Section 16.5. The State Treasurer shall annually prepare a report that includes a summary of the Program operations for the preceding fiscal year, including the number of children enrolled in the Program, the total amount of seed fund deposits, the rate of seed deposits claimed, and, to the extent data is reported and available, the racial, ethnic, socioeconomic, and geographic

data of beneficiaries and of children in financially insecure households who may receive automatic bonus deposits. Such other information that is relevant to make a full disclosure of the operations of the Program and Fund may also be reported. The report shall be made available on the Treasurer's website by January 31 each year, starting in January of 2024. The State Treasurer may include the Program in other reports as warranted.

(i) Rules. The State Treasurer may adopt rules necessary to implement this Section.

(Source: P.A. 101-466, eff. 1-1-20; 102-129, eff. 7-23-21; 102-558, eff. 8-20-21; 102-1047, eff. 1-1-23.)

Section 5-16. The Community Development Loan Guarantee Act is amended by changing Section 30-35 and by adding Section 30-36 as follows:

(15 ILCS 516/30-35)

Sec. 30-35. Limitations on funding. The State Treasurer may allocate ~~use~~ up to \$10,000,000 of investment earnings each year for the Loan Guarantee Program, provided that no more than \$50,000,000 may be used for guaranteeing loans at any given time. The State Treasurer shall make the allocation to the Loan Guarantee Administrative Trust Fund prior to allocating interest from the gross earnings of the State investment portfolio.

(Source: P.A. 101-657, eff. 3-23-21.)

(15 ILCS 516/30-36 new)

Sec. 30-36. Loan Guarantee Administrative Trust Fund. The Loan Guarantee Administrative Trust Fund is created as a nonappropriated trust fund within the State treasury. Moneys in the Fund may be used by the State Treasurer to guarantee loans and to cover administrative expenses related to the Program. The Fund may receive any grants or other moneys designated for administrative purposes from the State, from any unit of federal, State, or local government, or from any other person, firm, partnership, or corporation.

Section 5-17. The Substance Use Disorder Act is amended by changing Section 5-10 as follows:

(20 ILCS 301/5-10)

Sec. 5-10. Functions of the Department.

(a) In addition to the powers, duties and functions vested in the Department by this Act, or by other laws of this State, the Department shall carry out the following activities:

(1) Design, coordinate and fund comprehensive community-based and culturally and gender-appropriate services throughout the State. These services must include prevention, early intervention, treatment, and other recovery support services for substance use disorders that

are accessible and address ~~addresses~~ the needs of at-risk individuals and their families.

(2) Act as the exclusive State agency to accept, receive and expend, pursuant to appropriation, any public or private monies, grants or services, including those received from the federal government or from other State agencies, for the purpose of providing prevention, early intervention, treatment, and other recovery support services for substance use disorders.

(2.5) In partnership with the Department of Healthcare and Family Services, act as one of the principal State agencies for the sole purpose of calculating the maintenance of effort requirement under Section 1930 of Title XIX, Part B, Subpart II of the Public Health Service Act (42 U.S.C. 300x-30) and the Interim Final Rule (45 CFR 96.134).

(3) Coordinate a statewide strategy for the prevention, early intervention, treatment, and recovery support of substance use disorders. This strategy shall include the development of a comprehensive plan, submitted annually with the application for federal substance use disorder block grant funding, for the provision of an array of such services. The plan shall be based on local community-based needs and upon data including, but not limited to, that which defines the prevalence of and costs associated with substance use disorders. This

comprehensive plan shall include identification of problems, needs, priorities, services and other pertinent information, including the needs of minorities and other specific priority populations in the State, and shall describe how the identified problems and needs will be addressed. For purposes of this paragraph, the term "minorities and other specific priority populations" may include, but shall not be limited to, groups such as women, children, intravenous drug users, persons with AIDS or who are HIV infected, veterans, African-Americans, Puerto Ricans, Hispanics, Asian Americans, the elderly, persons in the criminal justice system, persons who are clients of services provided by other State agencies, persons with disabilities and such other specific populations as the Department may from time to time identify. In developing the plan, the Department shall seek input from providers, parent groups, associations and interested citizens.

The plan developed under this Section shall include an explanation of the rationale to be used in ensuring that funding shall be based upon local community needs, including, but not limited to, the incidence and prevalence of, and costs associated with, substance use disorders, as well as upon demonstrated program performance.

The plan developed under this Section shall also

contain a report detailing the activities of and progress made through services for the care and treatment of substance use disorders among pregnant women and mothers and their children established under subsection (j) of Section 35-5.

As applicable, the plan developed under this Section shall also include information about funding by other State agencies for prevention, early intervention, treatment, and other recovery support services.

(4) Lead, foster and develop cooperation, coordination and agreements among federal and State governmental agencies and local providers that provide assistance, services, funding or other functions, peripheral or direct, in the prevention, early intervention, treatment, and recovery support for substance use disorders. This shall include, but shall not be limited to, the following:

(A) Cooperate with and assist other State agencies, as applicable, in establishing and conducting substance use disorder services among the populations they respectively serve.

(B) Cooperate with and assist the Illinois Department of Public Health in the establishment, funding and support of programs and services for the promotion of maternal and child health and the prevention and treatment of infectious diseases, including but not limited to HIV infection, especially

with respect to those persons who are high risk due to intravenous injection of illegal drugs, or who may have been sexual partners of these individuals, or who may have impaired immune systems as a result of a substance use disorder.

(C) Supply to the Department of Public Health and prenatal care providers a list of all providers who are licensed to provide substance use disorder treatment for pregnant women in this State.

(D) Assist in the placement of child abuse or neglect perpetrators (identified by the Illinois Department of Children and Family Services (DCFS)) who have been determined to be in need of substance use disorder treatment pursuant to Section 8.2 of the Abused and Neglected Child Reporting Act.

(E) Cooperate with and assist DCFS in carrying out its mandates to:

(i) identify substance use disorders among its clients and their families; and

(ii) develop services to deal with such disorders.

These services may include, but shall not be limited to, programs to prevent or treat substance use disorders with DCFS clients and their families, identifying child care needs within such treatment, and assistance with other issues as required.

(F) Cooperate with and assist the Illinois Criminal Justice Information Authority with respect to statistical and other information concerning the incidence and prevalence of substance use disorders.

(G) Cooperate with and assist the State Superintendent of Education, boards of education, schools, police departments, the Illinois State Police, courts and other public and private agencies and individuals in establishing prevention programs statewide and preparing curriculum materials for use at all levels of education.

(H) Cooperate with and assist the Illinois Department of Healthcare and Family Services in the development and provision of services offered to recipients of public assistance for the treatment and prevention of substance use disorders.

(I) (Blank).

(5) From monies appropriated to the Department from the Drunk and Drugged Driving Prevention Fund, reimburse DUI evaluation and risk education programs licensed by the Department for providing indigent persons with free or reduced-cost evaluation and risk education services relating to a charge of driving under the influence of alcohol or other drugs.

(6) Promulgate regulations to identify and disseminate best practice guidelines that can be utilized by publicly

and privately funded programs as well as for levels of payment to government funded programs that provide prevention, early intervention, treatment, and other recovery support services for substance use disorders and those services referenced in Sections 15-10 and 40-5.

(7) In consultation with providers and related trade associations, specify a uniform methodology for use by funded providers and the Department for billing and collection and dissemination of statistical information regarding services related to substance use disorders.

(8) Receive data and assistance from federal, State and local governmental agencies, and obtain copies of identification and arrest data from all federal, State and local law enforcement agencies for use in carrying out the purposes and functions of the Department.

(9) Designate and license providers to conduct screening, assessment, referral and tracking of clients identified by the criminal justice system as having indications of substance use disorders and being eligible to make an election for treatment under Section 40-5 of this Act, and assist in the placement of individuals who are under court order to participate in treatment.

(10) Identify and disseminate evidence-based best practice guidelines as maintained in administrative rule that can be utilized to determine a substance use disorder diagnosis.

(11) (Blank).

(12) Make grants with funds appropriated from the Drug Treatment Fund in accordance with Section 7 of the Controlled Substance and Cannabis Nuisance Act, or in accordance with Section 80 of the Methamphetamine Control and Community Protection Act, or in accordance with subsections (h) and (i) of Section 411.2 of the Illinois Controlled Substances Act, or in accordance with Section 6z-107 of the State Finance Act.

(13) Encourage all health and disability insurance programs to include substance use disorder treatment as a covered service and to use evidence-based best practice criteria as maintained in administrative rule and as required in Public Act 99-0480 in determining the necessity for such services and continued stay.

(14) Award grants and enter into fixed-rate and fee-for-service arrangements with any other department, authority or commission of this State, or any other state or the federal government or with any public or private agency, including the disbursement of funds and furnishing of staff, to effectuate the purposes of this Act.

(15) Conduct a public information campaign to inform the State's Hispanic residents regarding the prevention and treatment of substance use disorders.

(b) In addition to the powers, duties and functions vested in it by this Act, or by other laws of this State, the

Department may undertake, but shall not be limited to, the following activities:

(1) Require all organizations licensed or funded by the Department to include an education component to inform participants regarding the causes and means of transmission and methods of reducing the risk of acquiring or transmitting HIV infection and other infectious diseases, and to include funding for such education component in its support of the program.

(2) Review all State agency applications for federal funds that include provisions relating to the prevention, early intervention and treatment of substance use disorders in order to ensure consistency.

(3) Prepare, publish, evaluate, disseminate and serve as a central repository for educational materials dealing with the nature and effects of substance use disorders. Such materials may deal with the educational needs of the citizens of Illinois, and may include at least pamphlets that describe the causes and effects of fetal alcohol spectrum disorders.

(4) Develop and coordinate, with regional and local agencies, education and training programs for persons engaged in providing services for persons with substance use disorders, which programs may include specific HIV education and training for program personnel.

(5) Cooperate with and assist in the development of

education, prevention, early intervention, and treatment programs for employees of State and local governments and businesses in the State.

(6) Utilize the support and assistance of interested persons in the community, including recovering persons, to assist individuals and communities in understanding the dynamics of substance use disorders, and to encourage individuals with substance use disorders to voluntarily undergo treatment.

(7) Promote, conduct, assist or sponsor basic clinical, epidemiological and statistical research into substance use disorders and research into the prevention of those problems either solely or in conjunction with any public or private agency.

(8) Cooperate with public and private agencies, organizations and individuals in the development of programs, and to provide technical assistance and consultation services for this purpose.

(9) (Blank).

(10) (Blank).

(11) Fund, promote, or assist entities dealing with substance use disorders.

(12) With monies appropriated from the Group Home Loan Revolving Fund, make loans, directly or through subcontract, to assist in underwriting the costs of housing in which individuals recovering from substance use

disorders may reside, pursuant to Section 50-40 of this Act.

(13) Promulgate such regulations as may be necessary to carry out the purposes and enforce the provisions of this Act.

(14) Provide funding to help parents be effective in preventing substance use disorders by building an awareness of the family's role in preventing substance use disorders through adjusting expectations, developing new skills, and setting positive family goals. The programs shall include, but not be limited to, the following subjects: healthy family communication; establishing rules and limits; how to reduce family conflict; how to build self-esteem, competency, and responsibility in children; how to improve motivation and achievement; effective discipline; problem solving techniques; and how to talk about drugs and alcohol. The programs shall be open to all parents.

(15) Establish an Opioid Remediation Services Capital Investment Grant Program. The Department may, subject to appropriation and approval through the Opioid Overdose Prevention and Recovery Steering Committee, after recommendation by the Illinois Opioid Remediation Advisory Board, and certification by the Office of the Attorney General, make capital improvement grants to units of local government and substance use prevention, treatment, and

recovery service providers addressing opioid remediation in the State for approved abatement uses under the Illinois Opioid Allocation Agreement. The Illinois Opioid Remediation State Trust Fund shall be the source of funding for the program. Eligible grant recipients shall be units of local government and substance use prevention, treatment, and recovery service providers that offer facilities and services in a manner that supports and meets the approved uses of the opioid settlement funds. Eligible grant recipients have no entitlement to a grant under this Section. The Department of Human Services may consult with the Capital Development Board, the Department of Commerce and Economic Opportunity, and the Illinois Housing Development Authority to adopt rules to implement this Section and may create a competitive application procedure for grants to be awarded. The rules may specify the manner of applying for grants; grantee eligibility requirements; project eligibility requirements; restrictions on the use of grant moneys; the manner in which grantees must account for the use of grant moneys; and any other provision that the Department of Human Services determines to be necessary or useful for the administration of this Section. Rules may include a requirement for grantees to provide local matching funds in an amount equal to a specific percentage of the grant. No portion of an opioid remediation services capital

investment grant awarded under this Section may be used by a grantee to pay for any ongoing operational costs or outstanding debt. The Department of Human Services may consult with the Capital Development Board, the Department of Commerce and Economic Opportunity, and the Illinois Housing Development Authority in the management and disbursement of funds for capital-related projects. The Capital Development Board, the Department of Commerce and Economic Opportunity, and the Illinois Housing Development Authority shall act in a consulting role only for the evaluation of applicants, scoring of applicants, or administration of the grant program.

(c) There is created within the Department of Human Services an Office of Opioid Settlement Administration. The Office shall be responsible for implementing and administering approved abatement programs as described in Exhibit B of the Illinois Opioid Allocation Agreement, effective December 30, 2021. The Office may also implement and administer other opioid-related programs, including but not limited to prevention, treatment, and recovery services from other funds made available to the Department of Human Services. The Secretary of Human Services shall appoint or assign staff as necessary to carry out the duties and functions of the Office.

(Source: P.A. 101-10, eff. 6-5-19; 102-538, eff. 8-20-21; 102-699, eff. 4-19-22.)

Section 5-20. The Department of Central Management Services Law of the Civil Administrative Code of Illinois is amended by changing Section 405-293 as follows:

(20 ILCS 405/405-293)

Sec. 405-293. Professional Services.

(a) The Department of Central Management Services (the "Department") is responsible for providing professional services for or on behalf of State agencies for all functions transferred to the Department by Executive Order No. 2003-10 (as modified by Section 5.5 of the Executive Reorganization Implementation Act) and may, with the approval of the Governor, provide additional services to or on behalf of State agencies. To the extent not compensated by direct fund transfers, the Department shall be reimbursed from each State agency receiving the benefit of these services. The reimbursement shall be determined by the Director of Central Management Services as the amount required to reimburse the Professional Services Fund for the Department's costs of rendering the professional services on behalf of that State agency. For purposes of this Section, funds due the Department for professional services may be made through appropriations to the Department from the General Revenue Fund, as determined by and provided for by the General Assembly.

(a-5) The Department of Central Management Services may provide professional services and other services as authorized

by subsection (a) for or on behalf of other State entities with the approval of both the Director of Central Management Services and the appropriate official or governing body of the other State entity.

(b) For the purposes of this Section, "State agency" means each State agency, department, board, and commission directly responsible to the Governor. "Professional services" means legal services, internal audit services, and other services as approved by the Governor. "Other State entity" means the Illinois State Board of Education and the Illinois State Toll Highway Authority.

(Source: P.A. 93-839, eff. 7-30-04; 94-91, eff. 7-1-05.)

Section 5-25. The Children and Family Services Act is amended by changing Section 25 as follows:

(20 ILCS 505/25) (from Ch. 23, par. 5025)

Sec. 25. Funds ~~Grants, gifts, or legacies~~; Putative Father Registry fees.

(a) The DCFS Special Purposes Trust Fund is created as a trust fund in the State treasury. The Department is authorized to accept and deposit into the Fund moneys received from grants, gifts, or any other source, public or private, in support of the activities authorized by this Act or on behalf of any institution or program of the Department. Moneys received from federal sources or pursuant to Section 8.27 of

the State Finance Act or Section 5-9-1.8 of the Unified Code of Corrections shall not be deposited into the Fund ~~To accept and hold in behalf of the State, if for the public interest, a grant, gift or legacy of money or property to the State of Illinois, to the Department, or to any institution or program of the Department made in trust for the maintenance or support of a resident of an institution of the Department, or for any other legitimate purpose connected with such institution or program. The Department shall cause each gift, grant or legacy to be kept as a distinct fund, and shall invest the same in the manner provided by the laws of this State as the same now exist, or shall hereafter be enacted, relating to securities in which the deposit in savings banks may be invested. But the Department may, in its discretion, deposit in a proper trust company or savings bank, during the continuance of the trust, any fund so left in trust for the life of a person, and shall adopt rules and regulations governing the deposit, transfer, or withdrawal of such fund. The Department shall on the expiration of any trust as provided in any instrument creating the same, dispose of the fund thereby created in the manner provided in such instrument. The Department shall include in its required reports a statement showing what funds are so held by it and the condition thereof. Monies found on residents at the time of their admission, or accruing to them during their period of institutional care, and monies deposited with the superintendents by relatives, guardians or~~

~~friends of residents for the special comfort and pleasure of such resident, shall remain in the custody of such superintendents who shall act as trustees for disbursement to, in behalf of, or for the benefit of such resident. All types of retirement and pension benefits from private and public sources may be paid directly to the superintendent of the institution where the person is a resident, for deposit to the resident's trust fund account.~~

(b) The Department shall deposit ~~hold~~ all Putative Father Registry fees collected under Section 12.1 of the Adoption Act into the DCFS Special Purposes Trust Fund ~~in a distinct fund~~ for the Department's use in maintaining the Putative Father Registry. ~~The Department shall invest the moneys in the fund in the same manner as moneys in the funds described in subsection (a) and shall include in its required reports a statement showing the condition of the fund.~~

(c) The DCFS Federal Projects Fund is created as a federal trust fund in the State treasury. Moneys in the DCFS Federal Projects Fund shall be used for the specific purposes established by the terms and conditions of the federal grant or award and for other authorized expenses in accordance with federal requirements.

(Source: P.A. 94-1010, eff. 10-1-06.)

Section 5-30. The Illinois Promotion Act is amended by changing Section 3, 4a, and 8a as follows:

(20 ILCS 665/3) (from Ch. 127, par. 200-23)

Sec. 3. Definitions. The following words and terms, whenever used or referred to in this Act, shall have the following meanings, except where the context may otherwise require:

(a) "Department" means the Department of Commerce and Economic Opportunity of the State of Illinois.

(b) "Local promotion group" means any non-profit corporation, organization, association, agency or committee thereof formed for the primary purpose of publicizing, promoting, advertising or otherwise encouraging the development of tourism in any municipality, county, or region of Illinois.

(c) "Promotional activities" means preparing, planning and conducting campaigns of information, advertising and publicity through such media as newspapers, radio, television, magazines, trade journals, moving and still photography, posters, outdoor signboards and personal contact within and without the State of Illinois; dissemination of information, advertising, publicity, photographs and other literature and material designed to carry out the purpose of this Act; and participation in and attendance at meetings and conventions concerned primarily with tourism, including travel to and from such meetings.

(d) "Municipality" means "municipality" as defined in

Section 1-1-2 of the Illinois Municipal Code, as heretofore and hereafter amended.

(e) "Tourism" means travel 50 miles or more one-way or an overnight trip outside of a person's normal routine.

(f) "Municipal amateur sports facility" means a sports facility that: (1) is owned by a unit of local government; (2) has contiguous indoor sports competition space; (3) is designed to principally accommodate and host amateur competitions for youths, adults, or both; and (4) is not used for professional sporting events where participants are compensated for their participation.

(g) "Municipal convention center" means a convention center or civic center owned by a unit of local government or operated by a convention center authority, or a municipal convention hall as defined in paragraph (1) of Section 11-65-1 of the Illinois Municipal Code, ~~with contiguous exhibition space ranging between 30,000 and 125,000 square feet.~~

(h) "Convention center authority" means an Authority, as defined by the Civic Center Code, that operates a municipal convention center ~~with contiguous exhibition space ranging between 30,000 and 125,000 square feet.~~

(i) "Incentive" means: (1) a financial incentive provided by a unit of local government, a local promotion group, a not-for-profit organization, a for-profit organization, or a convention center authority to attract a convention, meeting, or trade show ~~held at a municipal convention center~~ that, but

for the incentive, would not have occurred in the State or been retained in the State; or (2) a financial incentive provided by a unit of local government, a local promotion group, a not-for-profit organization, a for-profit organization, or a convention center authority for attracting a sporting event ~~held at its municipal amateur sports facility~~ that, but for the incentive, would not have occurred in the State or been retained in the State; but (3) only a financial incentive offered or provided to a person or entity in the form of financial benefits or costs which are allowable costs pursuant to the Grant Accountability and Transparency Act.

(j) "Unit of local government" has the meaning provided in Section 1 of Article VII of the Illinois Constitution.

(k) "Local parks" means any park, recreation area, or other similar facility owned or operated by a unit of local government.

(Source: P.A. 101-10, eff. 6-5-19; 102-287, eff. 8-6-21.)

(20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

Sec. 4a. Funds.

(1) All moneys deposited into ~~in~~ the Tourism Promotion Fund pursuant to this subsection are allocated to the Department for utilization, as appropriated, in the performance of its powers under Section 4; ~~except that during fiscal year 2013, the Department shall reserve \$9,800,000 of the total funds available for appropriation in the Tourism~~

~~Promotion Fund for appropriation to the Historic Preservation Agency for the operation of the Abraham Lincoln Presidential Library and Museum and State historic sites; and except that beginning in fiscal year 2019, moneys in the Tourism Promotion Fund may also be allocated to the Illinois Department of Agriculture, the Illinois Department of Natural Resources, and the Abraham Lincoln Presidential Library and Museum for utilization, as appropriated, to administer their responsibilities as State agencies promoting tourism in Illinois, and for tourism-related purposes.~~

~~As soon as possible after the first day of each month, beginning July 1, 1997 and ending on the effective date of this amendatory Act of the 100th General Assembly, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Tourism Promotion Fund an amount equal to 13% of the net revenue realized from the Hotel Operators' Occupation Tax Act plus an amount equal to 13% of the net revenue realized from any tax imposed under Section 4.05 of the Chicago World's Fair 1992 Authority Act during the preceding month. "Net revenue realized for a month" means the revenue collected by the State under that Act during the previous month less the amount paid out during that same month as refunds to taxpayers for overpayment of liability under that Act.~~

(1.1) (Blank).

~~(2) (Blank). As soon as possible after the first day of each month, beginning July 1, 1997 and ending on the effective date of this amendatory Act of the 100th General Assembly, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Tourism Promotion Fund an amount equal to 8% of the net revenue realized from the Hotel Operators' Occupation Tax plus an amount equal to 8% of the net revenue realized from any tax imposed under Section 4.05 of the Chicago World's Fair 1992 Authority Act during the preceding month. "Net revenue realized for a month" means the revenue collected by the State under that Act during the previous month less the amount paid out during that same month as refunds to taxpayers for overpayment of liability under that Act.~~

~~All monies deposited in the Tourism Promotion Fund under this subsection (2) shall be used solely as provided in this subsection to advertise and promote tourism throughout Illinois. Appropriations of monies deposited in the Tourism Promotion Fund pursuant to this subsection (2) shall be used solely for advertising to promote tourism, including but not limited to advertising production and direct advertisement costs, but shall not be used to employ any additional staff, finance any individual event, or lease, rent or purchase any physical facilities. The Department shall coordinate its advertising under this subsection (2) with other public and~~

~~private entities in the State engaged in similar promotion activities. Print or electronic media production made pursuant to this subsection (2) for advertising promotion shall not contain or include the physical appearance of or reference to the name or position of any public officer. "Public officer" means a person who is elected to office pursuant to statute, or who is appointed to an office which is established, and the qualifications and duties of which are prescribed, by statute, to discharge a public duty for the State or any of its political subdivisions.~~

~~(3) (Blank). Notwithstanding anything in this Section to the contrary, amounts transferred from the General Revenue Fund to the Tourism Promotion Fund pursuant to this Section shall not exceed \$26,300,000 in State fiscal year 2012.~~

~~(4) (Blank). As soon as possible after the first day of each month, beginning July 1, 2017 and ending June 30, 2018, if the amount of revenue deposited into the Tourism Promotion Fund under subsection (c) of Section 6 of the Hotel Operators' Occupation Tax Act is less than 21% of the net revenue realized from the Hotel Operators' Occupation Tax during the preceding month, then, upon certification of the Department of Revenue, the State Comptroller shall direct and the State Treasurer shall transfer from the General Revenue Fund to the Tourism Promotion Fund an amount equal to the difference between 21% of the net revenue realized from the Hotel Operators' Occupation Tax during the preceding month and the amount of~~

~~revenue deposited into the Tourism Promotion Fund under subsection (c) of Section 6 of the Hotel Operators' Occupation Tax Act.~~

(5) As soon as possible after the first day of each month, beginning July 1, 2018, if the amount of revenue deposited into the Tourism Promotion Fund under Section 6 of the Hotel Operators' Occupation Tax Act is less than 21% of the net revenue realized from the Hotel Operators' Occupation Tax during the preceding month, then, upon certification of the Department of Revenue, the State Comptroller shall direct and the State Treasurer shall transfer from the General Revenue Fund to the Tourism Promotion Fund an amount equal to the difference between 21% of the net revenue realized from the Hotel Operators' Occupation Tax during the preceding month and the amount of revenue deposited into the Tourism Promotion Fund under Section 6 of the Hotel Operators' Occupation Tax Act.

(6) In addition to any other transfers that may be provided for by law, on the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly, or as soon thereafter as practical, but no later than June 30, 2023, the State Comptroller shall direct and the State Treasurer shall transfer from the Tourism Promotion Fund into the designated funds the following amounts:

<u>International Tourism Fund</u>	<u>.....</u>	<u>\$2,274,267.36</u>
<u>Chicago Travel Industry Promotion Fund</u>		<u>\$4,396,916.95</u>

Local Tourism Fund \$7,367,503.22

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

(20 ILCS 665/8a) (from Ch. 127, par. 200-28a)

Sec. 8a. Tourism grants and loans.

(1) The Department is authorized to make grants and loans, subject to appropriations by the General Assembly for this purpose from the Tourism Promotion Fund, to counties, municipalities, other units of local government, local promotion groups, not-for-profit organizations, or for-profit businesses for the development or improvement of tourism attractions in Illinois. Individual grants and loans shall not exceed \$1,000,000 and shall not exceed 50% of the entire amount of the actual expenditures for the development or improvement of a tourist attraction. Agreements for loans made by the Department pursuant to this subsection may contain provisions regarding term, interest rate, security as may be required by the Department and any other provisions the Department may require to protect the State's interest.

(2) From appropriations to the Department from the State CURE fund for this purpose, the Department shall establish Tourism Attraction grants for purposes outlined in subsection (1). Grants under this subsection shall not exceed \$1,000,000 but may exceed 50% of the entire amount of the actual expenditure for the development or improvement of a tourist attraction, including, but not limited to, festivals.

Expenditures of such funds shall be in accordance with the permitted purposes under Section 9901 of the American Rescue Plan Act of 2021 and all related federal guidance.

(3) Subject to appropriation, the Department is authorized to issue competitive grants with initial terms of up to 5 years for the purpose of administering an incentive program that will attract or retain conventions, meetings, sporting events, and trade shows in Illinois with the goal of increasing business or leisure travel.

(Source: P.A. 102-16, eff. 6-17-21; 102-287, eff. 8-6-21; 102-813, eff. 5-13-22.)

Section 5-31. The Department of Human Services Act is amended by adding Section 1-85 as follows:

(20 ILCS 1305/1-85 new)

Sec. 1-85. Home Illinois Program. Subject to appropriation, the Department of Human Services shall establish the Home Illinois Program. The Home Illinois Program shall focus on preventing and ending homelessness in Illinois and may include, but not be limited to, homeless prevention, emergency and transitional housing, rapid rehousing, outreach, capital investment, and related services and supports for individuals at risk or experiencing homelessness. The Department may establish program eligibility criteria and other program requirements by rule. The Department of Human

Services may consult with the Capital Development Board, the Department of Commerce and Economic Opportunity, and the Illinois Housing Development Authority in the management and disbursement of funds for capital related projects. The Capital Development Board, the Department of Commerce and Economic Opportunity, and the Illinois Housing Development Authority shall act in a consulting role only for the evaluation of applicants, scoring of applicants, or administration of the grant program.

Section 5-32. The Department of Innovation and Technology Act is amended by adding Section 1-16 as follows:

(20 ILCS 1370/1-16 new)

Sec. 1-16. Personnel. The Governor may, with the advice and consent of the Senate, appoint a person within the Department to serve as the Deputy Secretary. The Deputy Secretary shall receive an annual salary as set by the Governor and shall be paid out of appropriations to the Department. The Deputy Secretary shall not be subject to the Personnel Code. The duties of the Deputy Secretary shall include the coordination of the State's digital modernization and other duties as assigned by the Secretary.

Section 5-33. The Disabilities Services Act of 2003 is amended by changing Sections 51, 52, and 53 as follows:

(20 ILCS 2407/51)

Sec. 51. Legislative intent. It is the intent of the General Assembly to promote the civil rights of persons with disabilities by providing community-based service for persons with disabilities when such services are determined appropriate and desired, as required by Title II of the Americans with Disabilities Act under the United States Supreme Court's decision in *Olmstead v. L.C.*, 527 U.S. 581 (1999). In accordance with Section 6071 of the Deficit Reduction Act of 2005 (P.L. 109-171), as amended by the federal Consolidated Appropriations Act, 2021 (P.L. 116-260), the purpose of this Act is (i) to identify and reduce barriers or mechanisms, whether in State law, the State Medicaid Plan, the State budget, or otherwise, that prevent or restrict the flexible use of public funds to enable individuals with disabilities to receive support for appropriate and necessary long-term care services in settings of their choice; (ii) to increase the use of home and community-based long-term care services, rather than institutions or long-term care facilities; (iii) to increase the ability of the State Medicaid program to assure continued provision of home and community-based long-term care services to eligible individuals who choose to transition from an institution or a long-term care facility to a community setting; and (iv) to ensure that procedures are in place that are at least

comparable to those required under the qualified home and community-based program to provide quality assurance for eligible individuals receiving Medicaid home and community-based long-term care services and to provide for continuous quality improvement in such services. Utilizing the framework created by the "Money Follows the Person" demonstration project, approval received by the State on May 14, 2007, and any subsequently enacted "Money Follows the Person" demonstration project or initiative terms and conditions, the purpose of this Act is to codify and reinforce the State's commitment to promote individual choice and control and increase utilization of home and community-based services through:

(a) Increased ability of the State Medicaid program to ensure continued provision of home and community-based long-term care services to eligible individuals who choose to transition from an institution to a community setting.

(b) Assessment and removal of barriers to community reintegration, including development of a comprehensive housing strategy.

(c) Expand availability of consumer self-directed service options.

(d) Increased use of home and community-based long-term care services, rather than institutions or long-term care facilities, ~~such that the percentage of the State long term care budget expended for community based~~

~~services increases from its current 28.5% to at least 37% in the next 5 years.~~

(e) Creation and implementation of interagency agreements or budgetary mechanisms to allow for the flexible movement of allocated dollars from institutional budget appropriations to appropriations supporting home and community-based services or Medicaid State Plan options.

(f) Creation of an equitable, clinically sound and cost-effective system for identification and review of community transition candidates across all long-term care systems; including improvement of prescreening, assessment for rapid reintegration and targeted review of longer stay residents, training and outreach education for providers and consumers on community alternatives across all long-term care systems.

(g) Development and implementation of data and information systems to track individuals across service systems and funding streams; support responsive eligibility determination; facilitate placement and care decisions; identify individuals with potential for transition; and drive planning for the development of community-based alternatives.

(h) Establishment of procedures that are at least comparable to those required under the qualified home and community-based program to provide quality assurance for

eligible individuals receiving Medicaid home and community-based long-term care services and to provide for continuous quality improvement in such services.

(i) Nothing in this amendatory Act of the 95th General Assembly shall diminish or restrict the choice of an individual to reside in an institution or the quality of care they receive.

(Source: P.A. 95-438, eff. 1-1-08.)

(20 ILCS 2407/52)

Sec. 52. Applicability; definitions. In accordance with Section 6071 of the Deficit Reduction Act of 2005 (P.L. 109-171), as used in this Article:

"Departments". The term "Departments" means for the purposes of this Act, the Department of Human Services, the Department on Aging, Department of Healthcare and Family Services and Department of Public Health, unless otherwise noted.

"Home and community-based long-term care services". The term "home and community-based long-term care services" means, with respect to the State Medicaid program, a service aid, or benefit, home and community-based services, including, but not limited to, home health and personal care services, that are provided to a person with a disability, and are voluntarily accepted, as part of his or her long-term care that: (i) is provided under the State's qualified home and community-based

program or that could be provided under such a program but is otherwise provided under the Medicaid program; (ii) is delivered in a qualified residence; and (iii) is necessary for the person with a disability to live in the community.

"ID/DD community care facility". The term "ID/DD community care facility", for the purposes of this Article, means a skilled nursing or intermediate long-term care facility subject to licensure by the Department of Public Health under the ID/DD Community Care Act or the MC/DD Act, an intermediate care facility for persons with developmental disabilities (ICF-DDs), and a State-operated developmental center or mental health center, whether publicly or privately owned.

"Money Follows the Person" Demonstration. Enacted by the Deficit Reduction Act of 2005, as amended by the federal Consolidated Appropriations Act, 2021 (P.L. 116-260), the Money Follows the Person (MFP) Rebalancing Demonstration is part of a comprehensive, coordinated strategy to assist states, in collaboration with stakeholders, to make widespread changes to their long-term care support systems. This initiative will assist states in their efforts to reduce their reliance on institutional care while developing community-based long-term care opportunities, enabling the elderly and people with disabilities to fully participate in their communities.

"Public funds" mean any funds appropriated by the General Assembly to the Departments of Human Services, on Aging, of

Healthcare and Family Services and of Public Health for settings and services as defined in this Article.

"Qualified residence". The term "qualified residence" means, with respect to an eligible individual: (i) a home owned or leased by the individual or the individual's authorized representative (as defined by P.L. 109-171); (ii) an apartment with an individual lease, with lockable access and egress, and which includes living, sleeping, bathing, and cooking areas over which the individual or the individual's family has domain and control; or (iii) a residence, in a community-based residential setting, in which no more than 4 unrelated individuals reside. Where qualified residences are not sufficient to meet the demand of eligible individuals, time-limited exceptions to this definition may be developed through administrative rule.

"Self-directed services". The term "self-directed services" means, with respect to home and community-based long-term services for an eligible individual, those services for the individual that are planned and purchased under the direction and control of the individual or the individual's authorized representative, including the amount, duration, scope, provider, and location of such services, under the State Medicaid program consistent with the following requirements:

- (a) Assessment: there is an assessment of the needs, capabilities, and preference of the individual with

respect to such services.

(b) Individual service care or treatment plan: based on the assessment, there is development jointly with such individual or individual's authorized representative, a plan for such services for the individual that (i) specifies those services, if any, that the individual or the individual's authorized representative would be responsible for directing; (ii) identifies the methods by which the individual or the individual's authorized representative or an agency designated by an individual or representative will select, manage, and dismiss providers of such services.

(Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15; 99-642, eff. 7-28-16.)

(20 ILCS 2407/53)

Sec. 53. Rebalancing benchmarks.

(a) Illinois' long-term care system is in a state of transformation, as evidenced by the creation and subsequent work products of the Disability Services Advisory Committee, Older Adult Services Advisory Committee, Housing Task Force and other executive and legislative branch initiatives.

(b) Illinois' Money Follows the Person demonstrations or initiatives capitalize ~~demonstration approval capitalizes~~ on this progress and commit ~~commits~~ the State to transition ~~approximately 3,357~~ older persons and persons with

developmental, physical, or psychiatric disabilities from institutional to home and community-based settings, as appropriate ~~resulting in an increased percentage of long-term care community spending over the next 5 years.~~

(c) (Blank). ~~The State will endeavor to increase the percentage of community based long term care spending over the next 5 years according to the following timeline:~~

~~Estimated baseline: 28.5%~~

~~Year 1: 30%~~

~~Year 2: 31%~~

~~Year 3: 32%~~

~~Year 4: 35%~~

~~Year 5: 37%~~

(d) The Departments will utilize interagency agreements and will seek legislative authority to implement a Money Follows the Person budgetary mechanism to allocate or reallocate funds for the purpose of expanding the availability, quality or stability of home and community-based long-term care services and supports for persons with disabilities.

(e) The allocation of public funds for home and community-based long-term care services shall not have the effect of: (i) diminishing or reducing the quality of services available to residents of long-term care facilities; (ii) forcing any residents of long-term care facilities to involuntarily accept home and community-based long-term care

services, or causing any residents of long-term care facilities to be involuntarily transferred or discharged; (iii) causing reductions in long-term care facility reimbursement rates in effect as of July 1, 2008; or (iv) diminishing access to a full array of long-term care options.

(Source: P.A. 95-438, eff. 1-1-08.)

Section 5-35. The Illinois State Police Law of the Civil Administrative Code of Illinois is amended by changing Section 2605-407 as follows:

(20 ILCS 2605/2605-407)

Sec. 2605-407. Illinois State Police Federal Projects Fund.

(a) The Illinois State Police Federal Projects Fund is established as a federal trust fund in the State treasury. This federal Trust Fund is established to receive funds awarded to the Illinois State Police from the following: (i) all federal departments and agencies for the specific purposes established by the terms and conditions of the federal awards and (ii) federal pass-through grants from State departments and agencies for the specific purposes established by the terms and conditions of the grant agreements. Any interest earnings that are attributable to moneys in the federal trust fund must be deposited into the Fund.

(b) In addition to any other transfers that may be

provided for by law, on July 1, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$2,000,000 from the State Police Services Fund to the Illinois State Police Federal Projects Fund.

(Source: P.A. 102-538, eff. 8-20-21.)

Section 5-40. The State Fire Marshal Act is amended by adding Section 2.8 as follows:

(20 ILCS 2905/2.8 new)

Sec. 2.8. Fire Station Rehabilitation and Construction Grant Program. The Office shall establish and administer a Fire Station Rehabilitation and Construction Grant Program to award grants to units of local government for the rehabilitation or construction of fire stations. The Office shall adopt any rules necessary for the implementation and administration of this Section.

Section 5-45. The Governor's Office of Management and Budget Act is amended by adding Section 2.13 as follows:

(20 ILCS 3005/2.13 new)

Sec. 2.13. Appropriations; Railsplitter Tobacco Settlement Authority Bonds. Subject to appropriation, the Office may make payments from the Tobacco Settlement Recovery Fund to the

trustee of those bonds issued by the Railsplitter Tobacco Settlement Authority with which the Authority has executed a bond indenture pursuant to the terms of the Railsplitter Tobacco Settlement Authority Act for the purpose of defeasing outstanding bonds of the Authority.

Section 5-47. The Illinois Emergency Management Agency Act is amended by adding Section 17.8 as follows:

(20 ILCS 3305/17.8 new)

Sec. 17.8. IEMA State Projects Fund. The IEMA State Projects Fund is created as a trust fund in the State treasury. The Fund shall consist of any moneys appropriated to the Agency for purposes of the Illinois' Not-For-Profit Security Grant Program, a grant program authorized by subsection (g-5) of Section 5 of this Act, to provide funding support for target hardening activities and other physical security enhancements for qualifying not-for-profit organizations that are at high risk of terrorist attack. The Agency is authorized to use moneys appropriated from the Fund to make grants to not-for-profit organizations for target hardening activities, security personnel, and physical security enhancements and for the payment of administrative expenses associated with the Not-For-Profit Security Grant Program. As used in this Section, "target hardening activities" include, but are not limited to, the purchase and installation of security

equipment on real property owned or leased by the not-for-profit organization. Grants, gifts, and moneys from any other source, public or private, may also be deposited into the Fund and used for the purposes authorized by this Act.

Section 5-50. The State Finance Act is amended by changing Sections 5.62, 5.366, 5.581, 5.765, 5.857, 6, 6z-27, 6z-32, 6z-35, 6z-43, 6z-100, 6z-121, 6z-126, 8.3, 8.12, 8g-1, 13.2, and 25 and by adding Sections 5.990, 5e-1, and 5h.6 as follows:

(30 ILCS 105/5.62) (from Ch. 127, par. 141.62)

Sec. 5.62. The Working Capital Revolving Fund. This Section is repealed on January 1, 2024.

(Source: Laws 1919, p. 946.)

(30 ILCS 105/5.366)

Sec. 5.366. The Live and Learn Fund. This Section is repealed on January 1, 2024.

(Source: P.A. 88-78; 88-670, eff. 12-2-94.)

(30 ILCS 105/5.581)

Sec. 5.581. The Professional Sports Teams Education Fund. This Section is repealed on January 1, 2024.

(Source: P.A. 95-331, eff. 8-21-07.)

(30 ILCS 105/5.765)

Sec. 5.765. The Soil and Water Conservation District Fund.
This Section is repealed on January 1, 2024.

(Source: P.A. 96-1377, eff. 1-1-11; 97-333, eff. 8-12-11.)

(30 ILCS 105/5.857)

(Section scheduled to be repealed on July 1, 2023)

Sec. 5.857. The Capital Development Board Revolving Fund.
This Section is repealed July 1, 2025 ~~2023~~.

(Source: P.A. 101-10, eff. 6-5-19; 101-645, eff. 6-26-20;
102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

(30 ILCS 105/5.990 new)

Sec. 5.990. The Imagination Library of Illinois Fund.

(30 ILCS 105/5e-1 new)

Sec. 5e-1. Transfers from Road Fund. In addition to any other transfers that may be provided for by law, on July 1, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$10,000,000 from the Road Fund to the Federal Mass Transit Trust Fund. This Section is repealed on January 1, 2025.

(30 ILCS 105/5h.6 new)

Sec. 5h.6. Cash flow borrowing and health insurance funds liquidity.

(a) To meet cash flow deficits and to maintain liquidity in the Community College Health Insurance Security Fund, the State Treasurer and the State Comptroller, as directed by the Governor, shall make transfers, on and after July 1, 2023 and through June 30, 2024, to the Community College Health Insurance Security Fund out of the Health Insurance Reserve Fund, to the extent allowed by federal law.

The outstanding total transfers made from the Health Insurance Reserve Fund to the Community College Health Insurance Security Fund under this Section shall, at no time, exceed \$50,000,000. Once the amount of \$50,000,000 has been transferred from the Health Insurance Reserve Fund to the Community College Health Insurance Security Fund, additional transfers may be made from the Health Insurance Reserve Fund to the Community College Health Insurance Security Fund under this Section only to the extent that moneys have first been retransferred from the Community College Health Insurance Security Fund to the Health Insurance Reserve Fund.

(b) If moneys have been transferred to the Community College Health Insurance Security Fund pursuant to subsection (a) of this Section, this amendatory Act of the 103rd General Assembly shall constitute the continuing authority for and direction to the State Treasurer and State Comptroller to reimburse the Health Insurance Reserve Fund from the Community College Health Insurance Security Fund by transferring to the Health Insurance Reserve Fund, at such times and in such

amounts as directed by the Comptroller when necessary to support appropriated expenditures from the Health Insurance Reserve Fund, an amount equal to that transferred from the Health Insurance Reserve Fund, except that any moneys transferred pursuant to subsection (a) of this Section shall be repaid to the fund of origin within 108 months after the date on which they were borrowed. The continuing authority for reimbursement provided for in this subsection (b) shall expire 96 months after the date of the last transfer made pursuant to subsection (a) of this Section, or June 30, 2032, whichever is sooner.

(c) Beginning July 31, 2024, and every July 31 thereafter until all moneys borrowed pursuant to this Section have been repaid, the Comptroller shall annually report on every transfer made pursuant to this Section. The report shall identify the amount of each transfer, including the date and the end-of-day balance of the Health Insurance Reserve Fund and the Community College Health Insurance Security Fund on the date each transfer was made, and the status of all funds transferred under this Section for the previous fiscal year. All reports under this Section shall be provided in an electronic format to the Commission on Government Forecasting and Accountability and to the Governor's Office of Management and Budget.

Sec. 6. The gross or total proceeds, receipts and income of all lands leased by the Department of Corrections and of all industrial operations at the several State institutions and divisions under the direction and supervision of the Department of Corrections shall be covered into the State treasury into a state trust fund to be known as the "The Working Capital Revolving Fund". "Industrial operations", as herein used, means and includes the operation of those State institutions producing, by the use of materials, supplies and labor, goods, or wares or merchandise to be sold. On July 1, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Working Capital Revolving Fund into the General Revenue Fund. Upon completion of the transfer, the Working Capital Revolving Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund shall pass to the General Revenue Fund.

(Source: P.A. 90-372, eff. 7-1-98.)

(30 ILCS 105/6z-27)

Sec. 6z-27. All moneys in the Audit Expense Fund shall be transferred, appropriated and used only for the purposes authorized by, and subject to the limitations and conditions prescribed by, the Illinois State Auditing Act.

Within 30 days after July 1, 2023 ~~2022~~, or as soon

thereafter as practical, the State Comptroller shall order transferred and the State Treasurer shall transfer from the following funds moneys in the specified amounts for deposit into the Audit Expense Fund:

<u>African-American HIV/AIDS Response Fund</u>	<u>\$1,421</u>
<u>Agricultural Premium Fund</u>	<u>\$122,719</u>
<u>Alzheimer's Awareness Fund</u>	<u>\$1,499</u>
<u>Alzheimer's Disease Research, Care, and Support Fund</u>	<u>\$662</u>
<u>Amusement Ride and Patron Safety Fund</u>	<u>\$6,315</u>
<u>Assisted Living and Shared Housing Regulatory Fund</u>	<u>\$2,564</u>
<u>Capital Development Board Revolving Fund</u>	<u>\$15,118</u>
<u>Care Provider Fund for Persons with a Developmental Disability</u>	<u>\$15,392</u>
<u>Carolyn Adams Ticket For The Cure Grant Fund</u>	<u>\$927</u>
<u>CDLIS/AAMVANET/NMVTIS Trust Fund (Commercial Driver's License Information System/American Association of Motor Vehicle Administrators network/National Motor Vehicle Title Information Service Trust Fund)</u>	<u>\$5,236</u>
<u>Chicago Police Memorial Foundation Fund</u>	<u>\$708</u>
<u>Chicago State University Education Improvement Fund</u> ..	<u>\$13,666</u>
<u>Child Labor and Day and Temporary Labor Services Enforcement Fund</u>	<u>\$11,991</u>
<u>Child Support Administrative Fund</u>	<u>\$5,287</u>
<u>Clean Air Act Permit Fund</u>	<u>\$1,556</u>

<u>Coal Technology Development Assistance Fund</u>	<u>\$6,936</u>
<u>Common School Fund</u>	<u>\$343,892</u>
<u>Community Mental Health Medicaid Trust Fund</u>	<u>\$14,084</u>
<u>Corporate Franchise Tax Refund Fund</u>	<u>\$1,096</u>
<u>DCFS Children's Services Fund</u>	<u>\$8,766</u>
<u>Death Certificate Surcharge Fund</u>	<u>\$2,060</u>
<u>Death Penalty Abolition Fund</u>	<u>\$2,448</u>
<u>Department of Business Services Special</u>	
<u>Operations Fund</u>	<u>\$13,889</u>
<u>Department of Human Services Community Services Fund</u> ..	<u>\$7,970</u>
<u>Downstate Public Transportation Fund</u>	<u>\$11,631</u>
<u>Dram Shop Fund</u>	<u>\$142,500</u>
<u>Driver Services Administration Fund</u>	<u>\$1,873</u>
<u>Drug Rebate Fund</u>	<u>\$42,473</u>
<u>Drug Treatment Fund</u>	<u>\$1,767</u>
<u>Education Assistance Fund</u>	<u>\$2,031,292</u>
<u>Emergency Public Health Fund</u>	<u>\$5,162</u>
<u>Environmental Protection Permit and Inspection Fund</u>	<u>\$1,447</u>
<u>Estate Tax Refund Fund</u>	<u>\$852</u>
<u>Facilities Management Revolving Fund</u>	<u>\$50,148</u>
<u>Facility Licensing Fund</u>	<u>\$5,522</u>
<u>Fair and Exposition Fund</u>	<u>\$4,248</u>
<u>Feed Control Fund</u>	<u>\$7,709</u>
<u>Fertilizer Control Fund</u>	<u>\$6,849</u>
<u>Fire Prevention Fund</u>	<u>\$3,859</u>
<u>Fund for the Advancement of Education</u>	<u>\$24,772</u>

<u>General Assembly Operations Revolving Fund</u>	<u>\$1,146</u>
<u>General Professions Dedicated Fund</u>	<u>\$4,039</u>
<u>General Revenue Fund</u>	<u>\$17,653,153</u>
<u>Governor's Administrative Fund</u>	<u>\$2,832</u>
<u>Governor's Grant Fund</u>	<u>\$17,709</u>
<u>Grade Crossing Protection Fund</u>	<u>\$930</u>
<u>Grant Accountability and Transparency Fund</u>	<u>\$805</u>
<u>Guardianship and Advocacy Fund</u>	<u>\$14,843</u>
<u>Hazardous Waste Fund</u>	<u>\$835</u>
<u>Health Facility Plan Review Fund</u>	<u>\$1,776</u>
<u>Health and Human Services Medicaid Trust Fund</u>	<u>\$6,554</u>
<u>Healthcare Provider Relief Fund</u>	<u>\$407,107</u>
<u>Healthy Smiles Fund</u>	<u>\$738</u>
<u>Home Care Services Agency Licensure Fund</u>	<u>\$3,101</u>
<u>Hospital Licensure Fund</u>	<u>\$1,688</u>
<u>Hospital Provider Fund</u>	<u>\$138,829</u>
<u>ICCB Federal Trust Fund</u>	<u>\$9,968</u>
<u>ICJIA Violence Prevention Fund</u>	<u>\$932</u>
<u>Illinois Affordable Housing Trust Fund</u>	<u>\$17,236</u>
<u>Illinois Clean Water Fund</u>	<u>\$2,152</u>
<u>Illinois Health Facilities Planning Fund</u>	<u>\$3,094</u>
<u>IMSA Income Fund</u>	<u>\$12,417</u>
<u>Illinois Power Agency Operations Fund</u>	<u>\$62,583</u>
<u>Illinois School Asbestos Abatement Fund</u>	<u>\$784</u>
<u>Illinois State Fair Fund</u>	<u>\$29,752</u>
<u>Illinois State Police Memorial Park Fund</u>	<u>\$681</u>

<u>Illinois Telecommunications Access Corporation Fund</u>	<u>\$1,668</u>
<u>Illinois Underground Utility Facilities</u>	
<u>Damage Prevention Fund</u>	<u>\$4,276</u>
<u>Illinois Veterans' Rehabilitation Fund</u>	<u>\$5,943</u>
<u>Illinois Workers' Compensation Commission</u>	
<u>Operations Fund</u>	<u>\$243,187</u>
<u>Income Tax Refund Fund</u>	<u>\$54,420</u>
<u>Lead Poisoning Screening, Prevention, and</u>	
<u>Abatement Fund</u>	<u>\$16,379</u>
<u>Live and Learn Fund</u>	<u>\$25,492</u>
<u>Lobbyist Registration Administration Fund</u>	<u>\$1,471</u>
<u>Local Government Distributive Fund</u>	<u>\$44,025</u>
<u>Long Term Care Monitor/Receiver Fund</u>	<u>\$42,016</u>
<u>Long-Term Care Provider Fund</u>	<u>\$13,537</u>
<u>Low-Level Radioactive Waste Facility Development</u>	
<u>and Operation Fund</u>	<u>\$618</u>
<u>Mandatory Arbitration Fund</u>	<u>\$2,104</u>
<u>Medical Special Purposes Trust Fund</u>	<u>\$786</u>
<u>Mental Health Fund</u>	<u>\$9,376</u>
<u>Mental Health Reporting Fund</u>	<u>\$1,443</u>
<u>Metabolic Screening and Treatment Fund</u>	<u>\$32,049</u>
<u>Monitoring Device Driving Permit Administration</u>	
<u>Fee Fund</u>	<u>\$1,616</u>
<u>Motor Fuel Tax Fund</u>	<u>\$36,238</u>
<u>Motor Vehicle License Plate Fund</u>	<u>\$17,694</u>
<u>Multiple Sclerosis Research Fund</u>	<u>\$758</u>

<u>Nuclear Safety Emergency Preparedness Fund</u>	<u>\$26,117</u>
<u>Nursing Dedicated and Professional Fund</u>	<u>\$2,420</u>
<u>Open Space Lands Acquisition and Development Fund</u>	<u>\$658</u>
<u>Partners For Conservation Fund</u>	<u>\$89,847</u>
<u>Pension Stabilization Fund</u>	<u>\$1,031</u>
<u>Personal Property Tax Replacement Fund</u>	<u>\$290,755</u>
<u>Pesticide Control Fund</u>	<u>\$30,513</u>
<u>Plumbing Licensure and Program Fund</u>	<u>\$6,276</u>
<u>Police Memorial Committee Fund</u>	<u>\$813</u>
<u>Professional Services Fund</u>	<u>\$72,029</u>
<u>Public Health Laboratory Services Revolving Fund</u>	<u>\$5,816</u>
<u>Public Transportation Fund</u>	<u>\$46,826</u>
<u>Public Utility Fund</u>	<u>\$198,423</u>
<u>Radiation Protection Fund</u>	<u>\$11,034</u>
<u>Renewable Energy Resources Trust Fund</u>	<u>\$7,834</u>
<u>Road Fund</u>	<u>\$226,150</u>
<u>Regional Transportation Authority Occupation</u> <u>and Use Tax Replacement Fund</u>	<u>\$1,167</u>
<u>School Infrastructure Fund</u>	<u>\$7,749</u>
<u>Secretary of State DUI Administration Fund</u>	<u>\$2,694</u>
<u>Secretary of State Identification Security</u> <u>and Theft Prevention Fund</u>	<u>\$12,676</u>
<u>Secretary of State Police Services Fund</u>	<u>\$717</u>
<u>Secretary of State Special License Plate Fund</u>	<u>\$4,203</u>
<u>Secretary of State Special Services Fund</u>	<u>\$34,491</u>
<u>Securities Audit and Enforcement Fund</u>	<u>\$8,198</u>

<u>Solid Waste Management Fund</u>	<u>\$1,613</u>
<u>Special Olympics Illinois and Special</u>	
<u>Children's Charities Fund</u>	<u>\$852</u>
<u>Special Education Medicaid Matching Fund</u>	<u>\$5,131</u>
<u>Sports Wagering Fund</u>	<u>\$4,450</u>
<u>State and Local Sales Tax Reform Fund</u>	<u>\$2,361</u>
<u>State Construction Account Fund</u>	<u>\$37,865</u>
<u>State Gaming Fund</u>	<u>\$94,435</u>
<u>State Garage Revolving Fund</u>	<u>\$8,977</u>
<u>State Lottery Fund</u>	<u>\$340,323</u>
<u>State Pensions Fund</u>	<u>\$500,000</u>
<u>State Treasurer's Bank Services Trust Fund</u>	<u>\$1,295</u>
<u>Supreme Court Special Purposes Fund</u>	<u>\$1,722</u>
<u>Tattoo and Body Piercing Establishment</u>	
<u>Registration Fund</u>	<u>\$950</u>
<u>Tax Compliance and Administration Fund</u>	<u>\$1,483</u>
<u>Technology Management Revolving Fund</u>	<u>\$186,193</u>
<u>Tobacco Settlement Recovery Fund</u>	<u>\$29,864</u>
<u>Tourism Promotion Fund</u>	<u>\$50,155</u>
<u>Transportation Regulatory Fund</u>	<u>\$78,256</u>
<u>Trauma Center Fund</u>	<u>\$1,960</u>
<u>Underground Storage Tank Fund</u>	<u>\$3,630</u>
<u>University of Illinois Hospital Services Fund</u>	<u>\$6,712</u>
<u>Vehicle Hijacking and Motor Vehicle</u>	
<u>Theft Prevention and Insurance</u>	
<u>Verification Trust Fund</u>	<u>\$10,970</u>

Vehicle Inspection Fund	\$5,069
Weights and Measures Fund	\$22,129
Youth Alcoholism and Substance Abuse Prevention Fund	\$526
Attorney General Court Ordered and Voluntary Compliance	
Payment Projects Fund	\$38,974
Attorney General Sex Offender Awareness,	
Training, and Education Fund	\$539
Aggregate Operations Regulatory Fund	\$711
Agricultural Premium Fund	\$25,265
Attorney General's State Projects and Court	
Ordered Distribution Fund	\$43,667
Anna Veterans Home Fund	\$15,792
Appraisal Administration Fund	\$4,017
Attorney General Whistleblower Reward	
and Protection Fund	\$22,896
Bank and Trust Company Fund	\$78,017
Cannabis Expungement Fund	\$4,501
Capital Development Board Revolving Fund	\$2,494
Care Provider Fund for Persons with	
a Developmental Disability	\$5,707
CDLIS/AAMVAnet/NMVTIS Trust Fund	\$1,702
Cemetery Oversight Licensing and Disciplinary Fund	\$5,002
Chicago State University Education	
Improvement Fund	\$16,218
Child Support Administrative Fund	\$2,657
Clean Air Act Permit Fund	\$10,108

Coal Technology Development Assistance Fund	\$12,943
Commitment to Human Services Fund	\$111,465
Common School Fund	\$445,997
Community Mental Health Medicaid Trust Fund	\$9,599
Community Water Supply Laboratory Fund	\$637
Credit Union Fund	\$16,048
DCFS Children's Services Fund	\$287,247
Department of Business Services	
Special Operations Fund	\$4,402
Department of Corrections Reimbursement	
and Education Fund	\$60,429
Design Professionals Administration	
and Investigation Fund	\$3,362
Department of Human Services Community Services Fund ..	\$5,239
Downstate Public Transportation Fund	\$30,625
Driver Services Administration Fund	\$639
Drivers Education Fund	\$1,202
Drug Rebate Fund	\$22,702
Drug Treatment Fund	\$571
Drycleaner Environmental Response Trust Fund	\$846
Education Assistance Fund	\$1,969,661
Environmental Protection Permit and	
Inspection Fund	\$7,079
Facilities Management Revolving Fund	\$16,163
Federal High Speed Rail Trust Fund	\$1,264
Federal Workforce Training Fund	\$91,791

Feed Control Fund	\$1,701
Fertilizer Control Fund	\$1,791
Fire Prevention Fund	\$3,507
Firearm Dealer License Certification Fund	\$648
Fund for the Advancement of Education	\$44,609
General Professions Dedicated Fund	\$31,353
General Revenue Fund	\$17,663,958
Grade Crossing Protection Fund	\$1,856
Hazardous Waste Fund	\$8,446
Health and Human Services Medicaid Trust Fund	\$6,134
Healthcare Provider Relief Fund	\$185,164
Horse Racing Fund	\$169,632
Hospital Provider Fund	\$63,346
ICCB Federal Trust Fund	\$10,805
Illinois Affordable Housing Trust Fund	\$5,414
Illinois Charity Bureau Fund	\$3,298
Illinois Clean Water Fund	\$11,951
Illinois Forestry Development Fund	\$11,004
Illinois Gaming Law Enforcement Fund	\$1,869
IMSA Income Fund	\$2,188
Illinois Military Family Relief Fund	\$6,986
Illinois Power Agency Operations Fund	\$41,229
Illinois State Dental Disciplinary Fund	\$6,127
Illinois State Fair Fund	\$660
Illinois State Medical Disciplinary Fund	\$23,384
Illinois State Pharmacy Disciplinary Fund	\$10,308

Illinois Veterans Assistance Fund	\$2,016
Illinois Veterans' Rehabilitation Fund	\$862
Illinois Wildlife Preservation Fund	\$1,742
Illinois Workers' Compensation Commission	
Operations Fund	\$4,476
Income Tax Refund Fund	\$239,691
Insurance Financial Regulation Fund	\$104,462
Insurance Premium Tax Refund Fund	\$23,121
Insurance Producer Administration Fund	\$104,566
International Tourism Fund	\$1,985
LaSalle Veterans Home Fund	\$46,145
LEADS Maintenance Fund	\$681
Live and Learn Fund	\$8,120
Local Government Distributive Fund	\$154,289
Long Term Care Provider Fund	\$6,468
Manteno Veterans Home Fund	\$93,493
Mental Health Fund	\$12,227
Mental Health Reporting Fund	\$611
Monitoring Device Driving Permit	
Administration Fee Fund	\$617
Motor Carrier Safety Inspection Fund	\$1,823
Motor Fuel Tax Fund	\$103,497
Motor Vehicle License Plate Fund	\$5,656
Motor Vehicle Theft Prevention and Insurance	
Verification Trust Fund	\$2,618
Nursing Dedicated and Professional Fund	\$11,973

Off-Highway Vehicle Trails Fund	\$1,994
Open Space Lands Acquisition and Development Fund	\$45,493
Optometric Licensing and Disciplinary Board Fund	\$1,169
Partners For Conservation Fund	\$19,950
Pawnbroker Regulation Fund	\$1,053
Personal Property Tax Replacement Fund	\$203,036
Pesticide Control Fund	\$6,845
Professional Services Fund	\$2,778
Professions Indirect Cost Fund	\$172,106
Public Pension Regulation Fund	\$6,919
Public Transportation Fund	\$77,303
Quincy Veterans Home Fund	\$91,704
Real Estate License Administration Fund	\$33,329
Registered Certified Public Accountants'	
Administration and Disciplinary Fund	\$3,617
Renewable Energy Resources Trust Fund	\$1,591
Rental Housing Support Program Fund	\$1,539
Residential Finance Regulatory Fund	\$20,510
Road Fund	\$399,062
Regional Transportation Authority Occupation and	
Use Tax Replacement Fund	\$5,205
Salmon Fund	\$655
School Infrastructure Fund	\$14,015
Secretary of State DUI Administration Fund	\$1,025
Secretary of State Identification Security	
and Theft Prevention Fund	\$4,502

Secretary of State Special License Plate Fund	\$1,384
Secretary of State Special Services Fund	\$8,114
Securities Audit and Enforcement Fund	\$2,824
State Small Business Credit Initiative Fund	\$4,331
Solid Waste Management Fund	\$10,397
Special Education Medicaid Matching Fund	\$2,924
Sports Wagering Fund	\$8,572
State Police Law Enforcement Administration Fund	\$6,822
State and Local Sales Tax Reform Fund	\$10,355
State Asset Forfeiture Fund	\$1,740
State Aviation Program Fund	\$557
State Construction Account Fund	\$195,722
State Crime Laboratory Fund	\$7,743
State Gaming Fund	\$204,660
State Garage Revolving Fund	\$3,731
State Lottery Fund	\$129,814
State Offender DNA Identification System Fund	\$1,405
State Pensions Fund	\$500,000
State Police Firearm Services Fund	\$16,122
State Police Services Fund	\$21,151
State Police Vehicle Fund	\$3,013
State Police Whistleblower Reward and Protection Fund	\$2,452
Subtitle D Management Fund	\$1,431
Supplemental Low Income Energy Assistance Fund	\$68,591
Tax Compliance and Administration Fund	\$5,259

Technology Management Revolving Fund	\$244,294
Tobacco Settlement Recovery Fund	\$4,653
Tourism Promotion Fund	\$35,322
Traffic and Criminal Conviction Surcharge Fund	\$136,332
Underground Storage Tank Fund	\$20,429
University of Illinois Hospital Services Fund	\$3,664
Vehicle Inspection Fund	\$11,203
Violent Crime Victims Assistance Fund	\$14,202
Weights and Measures Fund	\$6,127
Working Capital Revolving Fund	\$18,120

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

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

The Auditor General may bill entities that are not subject to the above transfer provisions, including private entities, related organizations and entities whose funds are

locally-held, for the cost of audits, studies, and investigations incurred on their behalf. Any revenues received under this provision shall be deposited into the Audit Expense Fund.

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

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

Beginning with fiscal year 1994 and during each fiscal year thereafter, the Auditor General may direct the State Comptroller and Treasurer to transfer moneys from funds authorized by the General Assembly for that fund. In the event funds, including federal and State trust funds but excluding the General Revenue Fund, are transferred, during fiscal year 1994 and during each fiscal year thereafter, in excess of the amount to pay actual costs attributable to audits, studies,

and investigations as permitted or required by the Illinois State Auditing Act or specific action of the General Assembly, the Auditor General shall, on September 30, or as soon thereafter as is practicable, direct the State Comptroller and Treasurer to transfer the excess amount back to the fund from which it was originally transferred.

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

(30 ILCS 105/6z-32)

Sec. 6z-32. Partners for Planning and Conservation.

(a) The Partners for Conservation Fund (formerly known as the Conservation 2000 Fund) and the Partners for Conservation Projects Fund (formerly known as the Conservation 2000 Projects Fund) are created as special funds in the State Treasury. These funds shall be used to establish a comprehensive program to protect Illinois' natural resources through cooperative partnerships between State government and public and private landowners. Moneys in these Funds may be used, subject to appropriation, by the Department of Natural Resources, Environmental Protection Agency, and the Department of Agriculture for purposes relating to natural resource protection, planning, recreation, tourism, climate resilience, and compatible agricultural and economic development activities. Without limiting these general purposes, moneys in these Funds may be used, subject to appropriation, for the

following specific purposes:

(1) To foster sustainable agriculture practices and control soil erosion, sedimentation, and nutrient loss from farmland, including grants to Soil and Water Conservation Districts for conservation practice cost-share grants and for personnel, educational, and administrative expenses.

(2) To establish and protect a system of ecosystems in public and private ownership through conservation easements, incentives to public and private landowners, natural resource restoration and preservation, water quality protection and improvement, land use and watershed planning, technical assistance and grants, and land acquisition provided these mechanisms are all voluntary on the part of the landowner and do not involve the use of eminent domain.

(3) To develop a systematic and long-term program to effectively measure and monitor natural resources and ecological conditions through investments in technology and involvement of scientific experts.

(4) To initiate strategies to enhance, use, and maintain Illinois' inland lakes through education, technical assistance, research, and financial incentives.

(5) To partner with private landowners and with units of State, federal, and local government and with not-for-profit organizations in order to integrate State

and federal programs with Illinois' natural resource protection and restoration efforts and to meet requirements to obtain federal and other funds for conservation or protection of natural resources.

(6) To implement the State's Nutrient Loss Reduction Strategy, including, but not limited to, funding the resources needed to support the Strategy's Policy Working Group, cover water quality monitoring in support of Strategy implementation, prepare a biennial report on the progress made on the Strategy every 2 years, and provide cost share funding for nutrient capture projects.

(7) To provide capacity grants to support soil and water conservation districts, including, but not limited to, developing soil health plans, conducting soil health assessments, peer-to-peer training, convening producer-led dialogues, professional development and travel stipends for meetings and educational events.

(b) The State Comptroller and State Treasurer shall automatically transfer on the last day of each month, beginning on September 30, 1995 and ending on June 30, 2024 ~~2023~~, from the General Revenue Fund to the Partners for Conservation Fund, an amount equal to 1/10 of the amount set forth below in fiscal year 1996 and an amount equal to 1/12 of the amount set forth below in each of the other specified fiscal years:

Fiscal Year

Amount

1996	\$ 3,500,000
1997	\$ 9,000,000
1998	\$10,000,000
1999	\$11,000,000
2000	\$12,500,000
2001 through 2004	\$14,000,000
2005	\$7,000,000
2006	\$11,000,000
2007	\$0
2008 through 2011	\$14,000,000
2012	\$12,200,000
2013 through 2017	\$14,000,000
2018	\$1,500,000
2019	\$14,000,000
2020	\$7,500,000
2021 through 2023	\$14,000,000
<u>2024</u>	<u>\$18,000,000</u>

(c) The State Comptroller and State Treasurer shall automatically transfer on the last day of each month beginning on July 31, 2021 and ending June 30, 2022, from the Environmental Protection Permit and Inspection Fund to the Partners for Conservation Fund, an amount equal to 1/12 of \$4,135,000.

(c-1) The State Comptroller and State Treasurer shall automatically transfer on the last day of each month beginning on July 31, 2022 and ending June 30, 2023, from the

Environmental Protection Permit and Inspection Fund to the Partners for Conservation Fund, an amount equal to 1/12 of \$5,900,000.

(d) There shall be deposited into the Partners for Conservation Projects Fund such bond proceeds and other moneys as may, from time to time, be provided by law.

(Source: P.A. 101-10, eff. 6-5-19; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

(30 ILCS 105/6z-35)

Sec. 6z-35. There is hereby created in the State Treasury a special fund to be known as the Live and Learn Fund. The Comptroller and the Treasurer shall transfer \$1,742,000 from the General Revenue Fund into the Live and Learn Fund each month. The first transfer shall be made 60 days after the effective date of this amendatory Act of 1993, with subsequent transfers occurring on the first of each month. Moneys deposited into the Fund may, subject to appropriation, be used by the Secretary of State for any or all of the following purposes:

(a) An organ donation awareness or education program.

(b) To provide additional funds for all types of library grants as authorized and administered by the Secretary of State as State Librarian.

On July 1, 2023, any future deposits due to the Live and Learn Fund and any outstanding obligations or liabilities of

that Fund shall pass to the General Revenue Fund. On November 1, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Live and Learn Fund into the Secretary of State Special Services Fund. This Section is repealed on January 1, 2024.

(Source: P.A. 88-78.)

(30 ILCS 105/6z-43)

Sec. 6z-43. Tobacco Settlement Recovery Fund.

(a) There is created in the State Treasury a special fund to be known as the Tobacco Settlement Recovery Fund, which shall contain 3 accounts: (i) the General Account, (ii) the Tobacco Settlement Bond Proceeds Account and (iii) the Tobacco Settlement Residual Account. There shall be deposited into the several accounts of the Tobacco Settlement Recovery Fund and the Attorney General Tobacco Fund all monies paid to the State pursuant to (1) the Master Settlement Agreement entered in the case of People of the State of Illinois v. Philip Morris, et al. (Circuit Court of Cook County, No. 96-L13146) and (2) any settlement with or judgment against any tobacco product manufacturer other than one participating in the Master Settlement Agreement in satisfaction of any released claim as defined in the Master Settlement Agreement, as well as any other monies as provided by law. Moneys shall be deposited into the Tobacco Settlement Bond Proceeds Account and the

Tobacco Settlement Residual Account as provided by the terms of the Railsplitter Tobacco Settlement Authority Act, provided that an annual amount not less than \$2,500,000, subject to appropriation, shall be deposited into the Attorney General Tobacco Fund for use only by the Attorney General's office. The scheduled \$2,500,000 deposit into the Tobacco Settlement Residual Account for fiscal year 2011 should be transferred to the Attorney General Tobacco Fund in fiscal year 2012 as soon as this fund has been established. All other moneys available to be deposited into the Tobacco Settlement Recovery Fund shall be deposited into the General Account. An investment made from moneys credited to a specific account constitutes part of that account and such account shall be credited with all income from the investment of such moneys. The Treasurer may invest the moneys in the several accounts of the Fund in the same manner, in the same types of investments, and subject to the same limitations provided in the Illinois Pension Code for the investment of pension funds other than those established under Article 3 or 4 of the Code. Notwithstanding the foregoing, to the extent necessary to preserve the tax-exempt status of any bonds issued pursuant to the Railsplitter Tobacco Settlement Authority Act, the interest on which is intended to be excludable from the gross income of the owners for federal income tax purposes, moneys on deposit in the Tobacco Settlement Bond Proceeds Account and the Tobacco Settlement Residual Account may be invested in obligations the

interest upon which is tax-exempt under the provisions of Section 103 of the Internal Revenue Code of 1986, as now or hereafter amended, or any successor code or provision.

(b) Moneys on deposit in the Tobacco Settlement Bond Proceeds Account and the Tobacco Settlement Residual Account may be expended, subject to appropriation, for the purposes authorized in subsection (g) of Section 3-6 of the Railsplitter Tobacco Settlement Authority Act.

(b-5) Moneys on deposit in the Tobacco Settlement Recovery Fund may be expended, subject to appropriation, for payments pursuant to Section 2.13 of the Governor's Office of Management and Budget Act.

(c) As soon as may be practical after June 30, 2001, upon notification from and at the direction of the Governor, the State Comptroller shall direct and the State Treasurer shall transfer the unencumbered balance in the Tobacco Settlement Recovery Fund as of June 30, 2001, as determined by the Governor, into the Budget Stabilization Fund. The Treasurer may invest the moneys in the Budget Stabilization Fund in the same manner, in the same types of investments, and subject to the same limitations provided in the Illinois Pension Code for the investment of pension funds other than those established under Article 3 or 4 of the Code.

(d) All federal financial participation moneys received pursuant to expenditures from the Fund shall be deposited into the General Account.

(Source: P.A. 99-78, eff. 7-20-15.)

(30 ILCS 105/6z-100)

(Section scheduled to be repealed on July 1, 2023)

Sec. 6z-100. Capital Development Board Revolving Fund; payments into and use. All monies received by the Capital Development Board for publications or copies issued by the Board, and all monies received for contract administration fees, charges, or reimbursements owing to the Board shall be deposited into a special fund known as the Capital Development Board Revolving Fund, which is hereby created in the State treasury. The monies in this Fund shall be used by the Capital Development Board, as appropriated, for expenditures for personal services, retirement, social security, contractual services, legal services, travel, commodities, printing, equipment, electronic data processing, or telecommunications. For fiscal year 2021 and thereafter, the monies in this Fund may also be appropriated to and used by the Executive Ethics Commission for oversight and administration of the Chief Procurement Officer appointed under paragraph (1) of subsection (a) of Section 10-20 of the Illinois Procurement Code. Unexpended moneys in the Fund shall not be transferred or allocated by the Comptroller or Treasurer to any other fund, nor shall the Governor authorize the transfer or allocation of those moneys to any other fund. This Section is repealed July 1, ~~2025~~ 2023.

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 101-645, eff. 6-26-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

(30 ILCS 105/6z-121)

Sec. 6z-121. State Coronavirus Urgent Remediation Emergency Fund.

(a) The State Coronavirus Urgent Remediation Emergency (State CURE) Fund is created as a federal trust fund within the State treasury. The State CURE Fund shall be held separate and apart from all other funds in the State treasury. The State CURE Fund is established: (1) to receive, directly or indirectly, federal funds from the Coronavirus Relief Fund in accordance with Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus State Fiscal Recovery Fund in accordance with Section 9901 of the American Rescue Plan Act of 2021, or from any other federal fund pursuant to any other provision of the American Rescue Plan Act of 2021 or any other federal law; and (2) to provide for the transfer, distribution and expenditure of such federal funds as permitted in the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, the American Rescue Plan Act of 2021, and related federal guidance or any other federal law, and as authorized by this Section.

(b) Federal funds received by the State from the Coronavirus Relief Fund in accordance with Section 5001 of the

federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus State Fiscal Recovery Fund in accordance with Section 9901 of the American Rescue Plan Act of 2021, or any other federal funds received pursuant to the American Rescue Plan Act of 2021 or any other federal law, may be deposited, directly or indirectly, into the State CURE Fund.

(c) Funds in the State CURE Fund may be expended, subject to appropriation, directly for purposes permitted under the federal law and related federal guidance governing the use of such funds, which may include without limitation purposes permitted in Section 5001 of the CARES Act and Sections 3201, 3206, and 9901 of the American Rescue Plan Act of 2021, or as otherwise provided by law and consistent with appropriations of the General Assembly. All federal funds received into the State CURE Fund from the Coronavirus Relief Fund, the Coronavirus State Fiscal Recovery Fund, or any other source under the American Rescue Plan Act of 2021, may be transferred, expended, or returned by the Illinois Emergency Management Agency at the direction of the Governor for the specific purposes permitted by the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, the American Rescue Plan Act of 2021, any related regulations or federal guidance, and any terms and conditions of the federal awards received by the State thereunder. The State Comptroller shall direct and the State Treasurer shall transfer, as directed by the Governor in writing, a portion of the federal funds received

from the Coronavirus Relief Fund or from any other federal fund pursuant to any other provision of federal law to the Local Coronavirus Urgent Remediation Emergency (Local CURE) Fund from time to time for the provision and administration of grants to units of local government as permitted by the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, any related federal guidance, and any other additional federal law that may provide authorization. The State Comptroller shall direct and the State Treasurer shall transfer amounts, as directed by the Governor in writing, from the State CURE Fund to the Essential Government Services Support Fund to be used for the provision of government services as permitted under Section 602(c)(1)(C) of the Social Security Act as enacted by Section 9901 of the American Rescue Plan Act and related federal guidance. Funds in the State CURE Fund also may be transferred to other funds in the State treasury as reimbursement for expenditures made from such other funds if the expenditures are eligible for federal reimbursement under Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, the relevant provisions of the American Rescue Plan Act of 2021, or any related federal guidance.

(d) Once the General Assembly has enacted appropriations from the State CURE Fund, the expenditure of funds from the State CURE Fund shall be subject to appropriation by the General Assembly, and shall be administered by the Illinois

Emergency Management Agency at the direction of the Governor. The Illinois Emergency Management Agency, and other agencies as named in appropriations, shall transfer, distribute or expend the funds. The State Comptroller shall direct and the State Treasurer shall transfer funds in the State CURE Fund to other funds in the State treasury as reimbursement for expenditures made from such other funds if the expenditures are eligible for federal reimbursement under Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, the relevant provisions of the American Rescue Plan Act of 2021, or any related federal guidance, as directed in writing by the Governor. Additional funds that may be received from the federal government from legislation enacted in response to the impact of Coronavirus Disease 2019, including fiscal stabilization payments that replace revenues lost due to Coronavirus Disease 2019, The State Comptroller may direct and the State Treasurer shall transfer in the manner authorized or required by any related federal guidance, as directed in writing by the Governor.

(e) The Illinois Emergency Management Agency, in coordination with the Governor's Office of Management and Budget, shall identify amounts derived from the State's Coronavirus Relief Fund allocation and transferred from the State CURE Fund as directed by the Governor under this Section that remain unobligated and unexpended for the period that ended on December 31, 2021. The Agency shall certify to the

State Comptroller and the State Treasurer the amounts identified as unobligated and unexpended. The State Comptroller shall direct and the State Treasurer shall transfer the unobligated and unexpended funds identified by the Agency and held in other funds of the State Treasury under this Section to the State CURE Fund. Unexpended funds in the State CURE Fund shall be paid back to the federal government at the direction of the Governor.

(f) In addition to any other transfers that may be provided for by law, at the direction of the Governor, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$24,523,000 from the State CURE Fund to the Chicago Travel Industry Promotion Fund.

(g) In addition to any other transfers that may be provided for by law, at the direction of the Governor, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$30,000,000 from the State CURE Fund to the Metropolitan Pier and Exposition Authority Incentive Fund.

(h) In addition to any other transfers that may be provided for by law, at the direction of the Governor, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$45,180,000 from the State CURE Fund to the Local Tourism Fund.

(Source: P.A. 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

(30 ILCS 105/6z-126)

Sec. 6z-126. Law Enforcement Training Fund. The Law Enforcement Training Fund is hereby created as a special fund in the State treasury. Moneys in the Fund shall consist of: (i) 90% of the revenue from increasing the insurance producer license fees, as provided under subsection (a-5) of Section 500-135 of the Illinois Insurance Code; and (ii) 90% of the moneys collected from auto insurance policy fees under Section 8.6 of the Illinois Vehicle Hijacking and Motor Vehicle Theft Prevention and Insurance Verification Act. This Fund shall be used by the Illinois Law Enforcement Training Standards Board for the following purposes: (i) to fund law enforcement certification compliance; (ii) for ~~and~~ the development and provision of basic courses by Board-approved academics, and in-service courses by approved academies; and (iii) for the ordinary and contingent expenses of the Illinois Law Enforcement Training Standards Board.

(Source: P.A. 102-16, eff. 6-17-21; 102-904, eff. 1-1-23; 102-1071, eff. 6-10-22; revised 12-13-22.)

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

Sec. 8.3. Money in the Road Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of permanent highways, be set aside and used for the purpose of paying and discharging annually the principal and interest on that bonded indebtedness then due and payable,

and for no other purpose. The surplus, if any, in the Road Fund after the payment of principal and interest on that bonded indebtedness then annually due shall be used as follows:

first -- to pay the cost of administration of Chapters 2 through 10 of the Illinois Vehicle Code, except the cost of administration of Articles I and II of Chapter 3 of that Code, and to pay the costs of the Executive Ethics Commission for oversight and administration of the Chief Procurement Officer appointed under paragraph (2) of subsection (a) of Section 10-20 of the Illinois Procurement Code for transportation; and

secondly -- for expenses of the Department of Transportation for construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways in accordance with the provisions of laws relating thereto, or for any purpose related or incident to and connected therewith, including the separation of grades of those highways with railroads and with highways and including the payment of awards made by the Illinois Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation; or for the acquisition of land and the erection of buildings for highway purposes, including the acquisition of highway right-of-way or for investigations

to determine the reasonably anticipated future highway needs; or for making of surveys, plans, specifications and estimates for and in the construction and maintenance of flight strips and of highways necessary to provide access to military and naval reservations, to defense industries and defense-industry sites, and to the sources of raw materials and for replacing existing highways and highway connections shut off from general public use at military and naval reservations and defense-industry sites, or for the purchase of right-of-way, except that the State shall be reimbursed in full for any expense incurred in building the flight strips; or for the operating and maintaining of highway garages; or for patrolling and policing the public highways and conserving the peace; or for the operating expenses of the Department relating to the administration of public transportation programs; ~~or, during fiscal year 2022, for the purposes of a grant not to exceed \$8,394,800 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para transit expenses;~~ or, during fiscal year 2023, for the purposes of a grant not to exceed \$8,394,800 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2024, for the purposes of a grant not to exceed \$9,108,400 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or for any of those purposes

or any other purpose that may be provided by law.

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

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

1. Department of Public Health;
2. Department of Transportation, only with respect to subsidies for one-half fare Student Transportation and Reduced Fare for Elderly, ~~except fiscal year 2022 when no more than \$17,570,000 may be expended and~~ except fiscal year 2023 when no more than \$17,570,000 may be expended and except fiscal year 2024 when no more than \$19,063,500 may be expended;
3. Department of Central Management Services, except for expenditures incurred for group insurance premiums of appropriate personnel;
4. Judicial Systems and Agencies.

Beginning with fiscal year 1981 and thereafter, no Road Fund monies shall be appropriated to the following Departments

or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Illinois State Police, except for expenditures with respect to the Division of Patrol Operations and Division of Criminal Investigation;

2. Department of Transportation, only with respect to Intercity Rail Subsidies, ~~except fiscal year 2022 when no more than \$50,000,000 may be expended and~~ except fiscal year 2023 when no more than \$55,000,000 may be expended and except fiscal year 2024 when no more than \$60,000,000 may be expended, and Rail Freight Services.

Beginning with fiscal year 1982 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement: Department of Central Management Services, except for awards made by the Illinois Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation.

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to the following Departments

or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Illinois State Police, except not more than 40% of the funds appropriated for the Division of Patrol Operations and Division of Criminal Investigation;

2. State Officers.

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

Money in the Road Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of permanent highways, be set aside and used for the purpose of paying and discharging during each fiscal year the principal and interest on that bonded indebtedness as it becomes due and payable as provided in the Transportation Bond Act, and for no other purpose. The surplus, if any, in the Road Fund after the payment of principal and interest on that bonded indebtedness

then annually due shall be used as follows:

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

secondly -- no Road Fund monies derived from fees, excises, or license taxes relating to registration, operation and use of vehicles on public highways or to fuels used for the propulsion of those vehicles, shall be appropriated or expended other than for costs of administering the laws imposing those fees, excises, and license taxes, statutory refunds and adjustments allowed thereunder, administrative costs of the Department of Transportation, including, but not limited to, the operating expenses of the Department relating to the administration of public transportation programs, payment of debts and liabilities incurred in construction and reconstruction of public highways and bridges, acquisition of rights-of-way for and the cost of construction, reconstruction, maintenance, repair, and operation of public highways and bridges under the direction and supervision of the State, political subdivision, or municipality collecting those monies, ~~or during fiscal year 2022 for the purposes of a grant not to exceed \$8,394,800 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para transit expenses,~~ or during fiscal year 2023 for the purposes of a grant not to exceed \$8,394,800 to the Regional

Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2024 for the purposes of a grant not to exceed \$9,108,400 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, and the costs for patrolling and policing the public highways (by the State, political subdivision, or municipality collecting that money) for enforcement of traffic laws. The separation of grades of such highways with railroads and costs associated with protection of at-grade highway and railroad crossing shall also be permissible.

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

Except as provided in this paragraph, beginning with fiscal year 1991 and thereafter, no Road Fund monies shall be appropriated to the Illinois State Police for the purposes of this Section in excess of its total fiscal year 1990 Road Fund appropriations for those purposes unless otherwise provided in Section 5g of this Act. For fiscal years 2003, 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of \$97,310,000. For fiscal year 2008 only, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of \$106,100,000. For fiscal year 2009 only, no Road Fund monies

shall be appropriated to the Department of State Police for the purposes of this Section in excess of \$114,700,000. Beginning in fiscal year 2010, no road fund moneys shall be appropriated to the Illinois State Police. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods unless otherwise provided in Section 5g of this Act.

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

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

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

Fiscal Year 2000	\$80,500,000;
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Fiscal Year 2001	\$80,500,000;
Fiscal Year 2002	\$80,500,000;
Fiscal Year 2003	\$130,500,000;
Fiscal Year 2004	\$130,500,000;
Fiscal Year 2005	\$130,500,000;
Fiscal Year 2006	\$130,500,000;
Fiscal Year 2007	\$130,500,000;
Fiscal Year 2008	\$130,500,000;
Fiscal Year 2009	\$130,500,000.

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

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

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

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

Nothing in this Section prohibits transfers from the Road Fund to the State Construction Account Fund under Section 5e of this Act; nor to the General Revenue Fund, as authorized by

Public Act 93-25.

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

The additional amounts authorized for expenditure by the Secretary of State and the Department of State Police in this Section by Public Act 94-91 shall be repaid to the Road Fund from the General Revenue Fund in the next succeeding fiscal year that the General Revenue Fund has a positive budgetary balance, as determined by generally accepted accounting principles applicable to government.

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-538, eff. 8-20-21; 102-699, eff. 4-19-22; 102-813, eff. 5-13-22.)

(30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

Sec. 8.12. State Pensions Fund.

(a) The moneys in the State Pensions Fund shall be used exclusively for the administration of the Revised Uniform Unclaimed Property Act and for the expenses incurred by the Auditor General for administering the provisions of Section 2-8.1 of the Illinois State Auditing Act and for operational

expenses of the Office of the State Treasurer and for the funding of the unfunded liabilities of the designated retirement systems. For the purposes of this Section, "operational expenses of the Office of the State Treasurer" includes the acquisition of land and buildings in State fiscal years 2019 and 2020 for use by the Office of the State Treasurer, as well as construction, reconstruction, improvement, repair, and maintenance, in accordance with the provisions of laws relating thereto, of such lands and buildings beginning in State fiscal year 2019 and thereafter. Beginning in State fiscal year 2025 ~~2024~~, payments to the designated retirement systems under this Section shall be in addition to, and not in lieu of, any State contributions required under the Illinois Pension Code.

"Designated retirement systems" means:

- (1) the State Employees' Retirement System of Illinois;
- (2) the Teachers' Retirement System of the State of Illinois;
- (3) the State Universities Retirement System;
- (4) the Judges Retirement System of Illinois; and
- (5) the General Assembly Retirement System.

(b) Each year the General Assembly may make appropriations from the State Pensions Fund for the administration of the Revised Uniform Unclaimed Property Act.

(c) (Blank). ~~As soon as possible after July 30, 2004 (the~~

~~effective date of Public Act 93-839), the General Assembly shall appropriate from the State Pensions Fund (1) to the State Universities Retirement System the amount certified under Section 15-165 during the prior year, (2) to the Judges Retirement System of Illinois the amount certified under Section 18-140 during the prior year, and (3) to the General Assembly Retirement System the amount certified under Section 2-134 during the prior year as part of the required State contributions to each of those designated retirement systems. If the amount in the State Pensions Fund does not exceed the sum of the amounts certified in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000, the amount paid to each designated retirement system under this subsection shall be reduced in proportion to the amount certified by each of those designated retirement systems.~~

(c-5) For fiscal years 2006 through 2024 ~~2023~~, the General Assembly shall appropriate from the State Pensions Fund to the State Universities Retirement System the amount estimated to be available during the fiscal year in the State Pensions Fund; provided, however, that the amounts appropriated under this subsection (c-5) shall not reduce the amount in the State Pensions Fund below \$5,000,000.

(c-6) For fiscal year 2025 ~~2024~~ and each fiscal year thereafter, as soon as may be practical after any money is deposited into the State Pensions Fund from the Unclaimed Property Trust Fund, the State Treasurer shall apportion the

deposited amount among the designated retirement systems as defined in subsection (a) to reduce their actuarial reserve deficiencies. The State Comptroller and State Treasurer shall pay the apportioned amounts to the designated retirement systems to fund the unfunded liabilities of the designated retirement systems. The amount apportioned to each designated retirement system shall constitute a portion of the amount estimated to be available for appropriation from the State Pensions Fund that is the same as that retirement system's portion of the total actual reserve deficiency of the systems, as determined annually by the Governor's Office of Management and Budget at the request of the State Treasurer. The amounts apportioned under this subsection shall not reduce the amount in the State Pensions Fund below \$5,000,000.

(d) The Governor's Office of Management and Budget shall determine the individual and total reserve deficiencies of the designated retirement systems. For this purpose, the Governor's Office of Management and Budget shall utilize the latest available audit and actuarial reports of each of the retirement systems and the relevant reports and statistics of the Public Employee Pension Fund Division of the Department of Insurance.

(d-1) (Blank).

(e) The changes to this Section made by Public Act 88-593 shall first apply to distributions from the Fund for State fiscal year 1996.

(Source: P.A. 101-10, eff. 6-5-19; 101-487, eff. 8-23-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

(30 ILCS 105/8g-1)

Sec. 8g-1. Fund transfers.

(a) (Blank).

(b) (Blank).

(c) (Blank).

(d) (Blank).

(e) (Blank).

(f) (Blank).

(g) (Blank).

(h) (Blank).

(i) (Blank).

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(p) (Blank).

(q) (Blank).

(r) (Blank).

(s) (Blank).

(t) (Blank).

(u) In addition to any other transfers that may be provided for by law, on July 1, 2021, or as soon thereafter as practical, only as directed by the Director of the Governor's Office of Management and Budget, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$5,000,000 from the General Revenue Fund to the DoIT Special Projects Fund, and on June 1, 2022, or as soon thereafter as practical, but no later than June 30, 2022, the State Comptroller shall direct and the State Treasurer shall transfer the sum so transferred from the DoIT Special Projects Fund to the General Revenue Fund.

(v) In addition to any other transfers that may be provided for by law, on July 1, 2021, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$500,000 from the General Revenue Fund to the Governor's Administrative Fund.

(w) In addition to any other transfers that may be provided for by law, on July 1, 2021, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$500,000 from the General Revenue Fund to the Grant Accountability and Transparency Fund.

(x) In addition to any other transfers that may be provided for by law, at a time or times during Fiscal Year 2022 as directed by the Governor, the State Comptroller shall direct and the State Treasurer shall transfer up to a total of

\$20,000,000 from the General Revenue Fund to the Illinois Sports Facilities Fund to be credited to the Advance Account within the Fund.

(y) In addition to any other transfers that may be provided for by law, on June 15, 2021, or as soon thereafter as practical, but no later than June 30, 2021, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$100,000,000 from the General Revenue Fund to the Technology Management Revolving Fund.

(z) In addition to any other transfers that may be provided for by law, on April 19, 2022 (the effective date of Public Act 102-699), or as soon thereafter as practical, but no later than June 30, 2022, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$148,000,000 from the General Revenue Fund to the Build Illinois Bond Fund.

(aa) In addition to any other transfers that may be provided for by law, on April 19, 2022 (the effective date of Public Act 102-699), or as soon thereafter as practical, but no later than June 30, 2022, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$180,000,000 from the General Revenue Fund to the Rebuild Illinois Projects Fund.

(bb) In addition to any other transfers that may be provided for by law, on July 1, 2022, or as soon thereafter as practical, the State Comptroller shall direct and the State

Treasurer shall transfer the sum of \$500,000 from the General Revenue Fund to the Governor's Administrative Fund.

(cc) In addition to any other transfers that may be provided for by law, on July 1, 2022, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$500,000 from the General Revenue Fund to the Grant Accountability and Transparency Fund.

(dd) In addition to any other transfers that may be provided by law, on April 19, 2022 (the effective date of Public Act 102-700), or as soon thereafter as practical, but no later than June 30, 2022, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$685,000,000 from the General Revenue Fund to the Income Tax Refund Fund. Moneys from this transfer shall be used for the purpose of making the one-time rebate payments provided under Section 212.1 of the Illinois Income Tax Act.

(ee) In addition to any other transfers that may be provided by law, beginning on April 19, 2022 (the effective date of Public Act 102-700) and until December 31, 2023, at the direction of the Department of Revenue, the State Comptroller shall direct and the State Treasurer shall transfer from the General Revenue Fund to the Income Tax Refund Fund any amounts needed beyond the amounts transferred in subsection (dd) to make payments of the one-time rebate payments provided under Section 212.1 of the Illinois Income Tax Act.

(ff) In addition to any other transfers that may be provided for by law, on April 19, 2022 (the effective date of Public Act 102-700), or as soon thereafter as practical, but no later than June 30, 2022, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$720,000,000 from the General Revenue Fund to the Budget Stabilization Fund.

(gg) In addition to any other transfers that may be provided for by law, on July 1, 2022, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$280,000,000 from the General Revenue Fund to the Budget Stabilization Fund.

(hh) In addition to any other transfers that may be provided for by law, on July 1, 2022, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$200,000,000 from the General Revenue Fund to the Pension Stabilization Fund.

(ii) In addition to any other transfers that may be provided for by law, on January 1, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$850,000,000 from the General Revenue Fund to the Budget Stabilization Fund.

(jj) In addition to any other transfers that may be provided for by law, at a time or times during Fiscal Year 2023 as directed by the Governor, the State Comptroller shall direct and the State Treasurer shall transfer up to a total of

\$400,000,000 from the General Revenue Fund to the Large Business Attraction Fund.

(kk) In addition to any other transfers that may be provided for by law, on January 1, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$72,000,000 from the General Revenue Fund to the Disaster Response and Recovery Fund.

(ll) In addition to any other transfers that may be provided for by law, on the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly, or as soon thereafter as practical, but no later than June 30, 2023, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$200,000,000 from the General Revenue Fund to the Pension Stabilization Fund.

(mm) In addition to any other transfers that may be provided for by law, beginning on the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly and until June 30, 2024, as directed by the Governor, the State Comptroller shall direct and the State Treasurer shall transfer up to a total of \$1,500,000,000 from the General Revenue Fund to the State Coronavirus Urgent Remediation Emergency Fund.

(nn) In addition to any other transfers that may be provided for by law, beginning on the effective date of the changes made to this Section by this amendatory Act of the

103rd General Assembly and until June 30, 2024, as directed by the Governor, the State Comptroller shall direct and the State Treasurer shall transfer up to a total of \$424,000,000 from the General Revenue Fund to the Build Illinois Bond Fund.

(oo) In addition to any other transfers that may be provided for by law, on July 1, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$500,000 from the General Revenue Fund to the Governor's Administrative Fund.

(pp) In addition to any other transfers that may be provided for by law, on July 1, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$500,000 from the General Revenue Fund to the Grant Accountability and Transparency Fund.

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22; 102-700, Article 40, Section 40-5, eff. 4-19-22; 102-700, Article 80, Section 80-5, eff. 4-19-22; 102-1115, eff. 1-9-23.)

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

Sec. 13.2. Transfers among line item appropriations.

(a) Transfers among line item appropriations from the same treasury fund for the objects specified in this Section may be made in the manner provided in this Section when the balance remaining in one or more such line item appropriations is

insufficient for the purpose for which the appropriation was made.

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

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

(a-2.5) (Blank).

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

(a-4) Long-Term Care Rebalancing. The Governor may

designate amounts set aside for institutional services appropriated from the General Revenue Fund or any other State fund that receives monies for long-term care services to be transferred to all State agencies responsible for the administration of community-based long-term care programs, including, but not limited to, community-based long-term care programs administered by the Department of Healthcare and Family Services, the Department of Human Services, and the Department on Aging, provided that the Director of Healthcare and Family Services first certifies that the amounts being transferred are necessary for the purpose of assisting persons in or at risk of being in institutional care to transition to community-based settings, including the financial data needed to prove the need for the transfer of funds. The total amounts transferred shall not exceed 4% in total of the amounts appropriated from the General Revenue Fund or any other State fund that receives monies for long-term care services for each fiscal year. A notice of the fund transfer must be made to the General Assembly and posted at a minimum on the Department of Healthcare and Family Services website, the Governor's Office of Management and Budget website, and any other website the Governor sees fit. These postings shall serve as notice to the General Assembly of the amounts to be transferred. Notice shall be given at least 30 days prior to transfer.

(b) In addition to the general transfer authority provided under subsection (c), the following agencies have the specific

transfer authority granted in this subsection:

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

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

The Department on Aging is authorized to make transfers not exceeding 10% of the aggregate amount appropriated to it within the same treasury fund for the following Community Care Program line items among these same line items: purchase of services covered by the Community Care Program and Comprehensive Case Coordination.

The State Board of Education is authorized to make transfers from line item appropriations within the same treasury fund for General State Aid, General State Aid - Hold Harmless, and Evidence-Based Funding, provided that no such transfer may be made unless the amount transferred is no

longer required for the purpose for which that appropriation was made, to the line item appropriation for Transitional Assistance when the balance remaining in such line item appropriation is insufficient for the purpose for which the appropriation was made.

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

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

Assistance.

The Department of Central Management Services is authorized to make transfers not exceeding 2% of the aggregate amount appropriated to it, within the same treasury fund, from the various line items appropriated to the Department, into the following line item appropriations: auto liability claims and related expenses and payment of claims under the State Employee Indemnification Act.

(c) The sum of such transfers for an agency in a fiscal year shall not exceed 2% of the aggregate amount appropriated to it within the same treasury fund for the following objects: Personal Services; Extra Help; Student and Inmate Compensation; State Contributions to Retirement Systems; State Contributions to Social Security; State Contribution for Employee Group Insurance; Contractual Services; Travel; Commodities; Printing; Equipment; Electronic Data Processing; Operation of Automotive Equipment; Telecommunications Services; Travel and Allowance for Committed, Paroled and Discharged Prisoners; Library Books; Federal Matching Grants for Student Loans; Refunds; Workers' Compensation, Occupational Disease, and Tort Claims; Late Interest Penalties under the State Prompt Payment Act and Sections 368a and 370a of the Illinois Insurance Code; and, in appropriations to institutions of higher education, Awards and Grants. Notwithstanding the above, any amounts appropriated for payment of workers' compensation claims to an agency to which

the authority to evaluate, administer and pay such claims has been delegated by the Department of Central Management Services may be transferred to any other expenditure object where such amounts exceed the amount necessary for the payment of such claims.

(c-1) (Blank).

(c-2) (Blank).

(c-3) (Blank).

(c-4) (Blank).

(c-5) (Blank).

(c-6) (Blank).

(c-7) (Blank).

(c-8) (Blank). ~~Special provisions for State fiscal year 2022. Notwithstanding any other provision of this Section, for State fiscal year 2022, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2022 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2022. For the purpose of this subsection, "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual~~

~~services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; Late Interest Penalties under the State Prompt Payment Act and Sections 368a and 370a of the Illinois Insurance Code; lump sum and other purposes; and lump sum operations. For the purpose of this subsection, "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the judicial or legislative branches.~~

(c-9) Special provisions for State fiscal year 2023. Notwithstanding any other provision of this Section, for State fiscal year 2023, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2023 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2023. For the purpose of this subsection, "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel;

commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; late interest penalties under the State Prompt Payment Act and Sections 368a and 370a of the Illinois Insurance Code; lump sum and other purposes; and lump sum operations. For the purpose of this subsection, "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the judicial or legislative branches.

(c-10) Special provisions for State fiscal year 2024. Notwithstanding any other provision of this Section, for State fiscal year 2024, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2024 shall not exceed 8% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2024. For the purpose of this subsection, "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel;

commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; late interest penalties under the State Prompt Payment Act and Sections 368a and 370a of the Illinois Insurance Code; lump sum and other purposes; and lump sum operations. For the purpose of this subsection, "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the judicial or legislative branches.

(d) Transfers among appropriations made to agencies of the Legislative and Judicial departments and to the constitutionally elected officers in the Executive branch require the approval of the officer authorized in Section 10 of this Act to approve and certify vouchers. Transfers among appropriations made to the University of Illinois, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University, the Illinois Mathematics and Science Academy and the Board of Higher Education require the approval of the Board of Higher Education and the Governor. Transfers among appropriations to all other agencies require the approval of the Governor.

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

(e) The State Board of Education, in consultation with the State Comptroller, may transfer line item appropriations for General State Aid or Evidence-Based Funding among the Common School Fund and the Education Assistance Fund, and, for State fiscal year 2020 and each fiscal year thereafter, the Fund for the Advancement of Education. With the advice and consent of the Governor's Office of Management and Budget, the State Board of Education, in consultation with the State Comptroller, may transfer line item appropriations between the General Revenue Fund and the Education Assistance Fund for the following programs:

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

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

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

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

(5) Reimbursement for Free Lunch/Breakfast Programs;

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

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

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

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

(f) For State fiscal year 2020 and each fiscal year thereafter, the Department on Aging, in consultation with the State Comptroller, with the advice and consent of the Governor's Office of Management and Budget, may transfer line item appropriations for purchase of services covered by the Community Care Program between the General Revenue Fund and the Commitment to Human Services Fund.

(g) For State fiscal year 2024 and each fiscal year thereafter, if requested by an agency chief executive officer and authorized and approved by the Comptroller, the Comptroller may direct and the Treasurer shall transfer funds

from the General Revenue Fund to fund payroll expenses that meet the payroll transaction exception criteria as defined by the Comptroller in the Statewide Accounting Management System (SAMS) Manual. The agency shall then transfer these funds back to the General Revenue Fund within 7 days.

(Source: P.A. 101-10, eff. 6-5-19; 101-81, eff. 7-12-19; 101-275, eff. 8-9-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

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

Sec. 25. Fiscal year limitations.

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

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

out of the expiring appropriation.

(b-1) However, payment of tuition reimbursement claims under Section 14-7.03 or 18-3 of the School Code may be made by the State Board of Education from its appropriations for those respective purposes for any fiscal year, even though the claims reimbursed by the payment may be claims attributable to a prior fiscal year, and payments may be made at the direction of the State Superintendent of Education from the fund from which the appropriation is made without regard to any fiscal year limitations, except as required by subsection (j) of this Section. Beginning on June 30, 2021, payment of tuition reimbursement claims under Section 14-7.03 or 18-3 of the School Code as of June 30, payable from appropriations that have otherwise expired, may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-2) (Blank).

(b-2.5) (Blank).

(b-2.6) (Blank).

(b-2.6a) (Blank).

(b-2.6b) (Blank).

(b-2.6c) (Blank).

(b-2.6d) All outstanding liabilities as of June 30, 2020, payable from appropriations that would otherwise expire at the conclusion of the lapse period for fiscal year 2020, and interest penalties payable on those liabilities under the

State Prompt Payment Act, may be paid out of the expiring appropriations until December 31, 2020, without regard to the fiscal year in which the payment is made, as long as vouchers for the liabilities are received by the Comptroller no later than September 30, 2020.

(b-2.6e) All outstanding liabilities as of June 30, 2021, payable from appropriations that would otherwise expire at the conclusion of the lapse period for fiscal year 2021, and interest penalties payable on those liabilities under the State Prompt Payment Act, may be paid out of the expiring appropriations until September 30, 2021, without regard to the fiscal year in which the payment is made.

(b-2.7) For fiscal years 2012, 2013, 2014, 2018, and each fiscal year thereafter ~~2019, 2020, 2021, 2022, and 2023,~~ interest penalties payable under the State Prompt Payment Act associated with a voucher for which payment is issued after June 30 may be paid out of the next fiscal year's appropriation. The future year appropriation must be for the same purpose and from the same fund as the original payment. An interest penalty voucher submitted against a future year appropriation must be submitted within 60 days after the issuance of the associated voucher, except that, for fiscal year 2018 only, an interest penalty voucher submitted against a future year appropriation must be submitted within 60 days of June 5, 2019 (the effective date of Public Act 101-10). The Comptroller must issue the interest payment within 60 days

after acceptance of the interest voucher.

(b-3) Medical payments may be made by the Department of Veterans' Affairs from its appropriations for those purposes for any fiscal year, without regard to the fact that the medical services being compensated for by such payment may have been rendered in a prior fiscal year, except as required by subsection (j) of this Section. Beginning on June 30, 2021, medical payments payable from appropriations that have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-4) Medical payments and child care payments may be made by the Department of Human Services (as successor to the Department of Public Aid) from appropriations for those purposes for any fiscal year, without regard to the fact that the medical or child care services being compensated for by such payment may have been rendered in a prior fiscal year; and payments may be made at the direction of the Department of Healthcare and Family Services (or successor agency) from the Health Insurance Reserve Fund without regard to any fiscal year limitations, except as required by subsection (j) of this Section. Beginning on June 30, 2021, medical and child care payments made by the Department of Human Services and payments made at the discretion of the Department of Healthcare and Family Services (or successor agency) from the Health Insurance Reserve Fund and payable from appropriations that

have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-5) Medical payments may be made by the Department of Human Services from its appropriations relating to substance abuse treatment services for any fiscal year, without regard to the fact that the medical services being compensated for by such payment may have been rendered in a prior fiscal year, provided the payments are made on a fee-for-service basis consistent with requirements established for Medicaid reimbursement by the Department of Healthcare and Family Services, except as required by subsection (j) of this Section. Beginning on June 30, 2021, medical payments made by the Department of Human Services relating to substance abuse treatment services payable from appropriations that have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-6) (Blank).

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

(b-8) Reimbursements to eligible airport sponsors for the construction or upgrading of Automated Weather Observation

Systems may be made by the Department of Transportation from appropriations for those purposes for any fiscal year, without regard to the fact that the qualification or obligation may have occurred in a prior fiscal year, provided that at the time the expenditure was made the project had been approved by the Department of Transportation prior to June 1, 2012 and, as a result of recent changes in federal funding formulas, can no longer receive federal reimbursement.

(b-9) (Blank).

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

under the United States Department of Agriculture Women, Infants and Children Nutrition Program payable from appropriations that have otherwise expired may be paid out of the expiring appropriations during the 4-month period ending at the close of business on October 31.

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

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

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

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

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

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

(2) Factors affecting the Department of Healthcare and Family Services' liabilities, including, but not limited

to, numbers of aid recipients, levels of medical service utilization by aid recipients, and inflation in the cost of medical services.

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

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

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

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

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

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

than the total amount owed for that period.

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

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

(j) Notwithstanding any other provision of this Act, the aggregate amount of payments to be made without regard for fiscal year limitations as contained in subsections (b-1), (b-3), (b-4), (b-5), and (c) of this Section, and determined by using Generally Accepted Accounting Principles, shall not exceed the following amounts:

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

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

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

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

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

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

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

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

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

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

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

(1) Definition of Medical Assistance.

For purposes of this subsection, the term "Medical Assistance" shall include, but not necessarily be limited to, medical programs and services authorized

under Titles XIX and XXI of the Social Security Act, the Illinois Public Aid Code, the Children's Health Insurance Program Act, the Covering ALL KIDS Health Insurance Act, the Long Term Acute Care Hospital Quality Improvement Transfer Program Act, and medical care to or on behalf of persons suffering from chronic renal disease, persons suffering from hemophilia, and victims of sexual assault.

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

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

(B) Bills for Medical Assistance services rendered in a particular fiscal year, but received and recorded by the Department of Healthcare and Family Services after June 30th of that fiscal year, may be paid from

either appropriations for that fiscal year or future fiscal year appropriations for Medical Assistance. Such payments shall not be subject to the requirements of subparagraph (A).

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

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

(3) Extended lapse period for Department of Healthcare and Family Services Medical Assistance payments. Notwithstanding any other State law to the contrary, outstanding Department of Healthcare and Family Services Medical Assistance liabilities, as of June 30th, payable from appropriations which have otherwise expired, may be

paid out of the expiring appropriations during the 4-month period ending at the close of business on October 31st.

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

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

(Source: P.A. 101-10, eff. 6-5-19; 101-275, eff. 8-9-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-291, eff. 8-6-21; 102-699, eff. 4-19-22; 102-813, eff. 5-13-22.)

Section 5-55. The State Revenue Sharing Act is amended by changing Section 12 as follows:

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

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

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

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

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

The payments of revenue into the Personal Property Tax Replacement Fund shall be used exclusively for distribution to taxing districts, regional offices and officials, and local

officials as provided in this Section and in the School Code, payment of the ordinary and contingent expenses of the Property Tax Appeal Board, payment of the expenses of the Department of Revenue incurred in administering the collection and distribution of monies paid into the Personal Property Tax Replacement Fund and transfers due to refunds to taxpayers for overpayment of liability for taxes paid into the Personal Property Tax Replacement Fund.

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

As soon as may be after June 26, 1980 (the effective date of Public Act 81-1255), the Department of Revenue shall certify to the Treasurer the amount of net replacement revenue paid into the General Revenue Fund prior to that effective date from the additional tax imposed by Section 2a.1 of the Messages Tax Act; Section 2a.1 of the Gas Revenue Tax Act;

Section 2a.1 of the Public Utilities Revenue Act; Section 3 of the Water Company Invested Capital Tax Act; amounts collected by the Department of Revenue under the Telecommunications Infrastructure Maintenance Fee Act; and the additional personal property tax replacement income tax imposed by the Illinois Income Tax Act, as amended by Public Act 81-1st Special Session-1. Net replacement revenue shall be defined as the total amount paid into and remaining in the General Revenue Fund as a result of those Acts minus the amount outstanding and obligated from the General Revenue Fund in state vouchers or warrants prior to June 26, 1980 (the effective date of Public Act 81-1255) as refunds to taxpayers for overpayment of liability under those Acts.

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

Prior to December 31, 1980, as soon as may be after the end of each quarter beginning with the quarter ending December 31, 1979, and on and after December 31, 1980, as soon as may be after January 1, March 1, April 1, May 1, July 1, August 1, October 1 and December 1 of each year, the Department of Revenue shall allocate to each taxing district as defined in Section 1-150 of the Property Tax Code, in accordance with the provisions of paragraph (2) of this Section the portion of the funds held in the Personal Property Tax Replacement Fund which

is required to be distributed, as provided in paragraph (1), for each quarter. Provided, however, under no circumstances shall any taxing district during each of the first two years of distribution of the taxes imposed by Public Act 81-1st Special Session-1 be entitled to an annual allocation which is less than the funds such taxing district collected from the 1978 personal property tax. Provided further that under no circumstances shall any taxing district during the third year of distribution of the taxes imposed by Public Act 81-1st Special Session-1 receive less than 60% of the funds such taxing district collected from the 1978 personal property tax. In the event that the total of the allocations made as above provided for all taxing districts, during either of such 3 years, exceeds the amount available for distribution the allocation of each taxing district shall be proportionately reduced. Except as provided in Section 13 of this Act, the Department shall then certify, pursuant to appropriation, such allocations to the State Comptroller who shall pay over to the several taxing districts the respective amounts allocated to them.

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

which such township receives.

Any municipality or township, other than a municipality with a population in excess of 500,000, which receives an allocation based in whole or in part on personal property taxes which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the Illinois Local Library Act and which was previously required to be paid over to a public library shall immediately pay over to that library a proportionate share of the personal property tax replacement funds which such municipality or township receives; provided that if such a public library has converted to a library organized under the Illinois Public Library District Act, regardless of whether such conversion has occurred on, after or before January 1, 1988, such proportionate share shall be immediately paid over to the library district which maintains and operates the library. However, any library that has converted prior to January 1, 1988, and which hitherto has not received the personal property tax replacement funds, shall receive such funds commencing on January 1, 1988.

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

township receives.

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

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

The amount available for distribution shall be the total amount in the fund at such time minus the necessary administrative and other authorized expenses as limited by the appropriation and the amount determined by: (a) \$2.8 million for fiscal year 1981; (b) for fiscal year 1982, .54% of the funds distributed from the fund during the preceding fiscal year; (c) for fiscal year 1983 through fiscal year 1988, .54% of the funds distributed from the fund during the preceding fiscal year less .02% of such fund for fiscal year 1983 and less .02% of such funds for

each fiscal year thereafter; (d) for fiscal year 1989 through fiscal year 2011 no more than 105% of the actual administrative expenses of the prior fiscal year; (e) for fiscal year 2012 and beyond, a sufficient amount to pay (i) stipends, additional compensation, salary reimbursements, and other amounts directed to be paid out of this Fund for local officials as authorized or required by statute and (ii) the ordinary and contingent expenses of the Property Tax Appeal Board and the expenses of the Department of Revenue incurred in administering the collection and distribution of moneys paid into the Fund; (f) for fiscal years 2012 and 2013 only, a sufficient amount to pay stipends, additional compensation, salary reimbursements, and other amounts directed to be paid out of this Fund for regional offices and officials as authorized or required by statute; or (g) for fiscal years 2018 through 2024 ~~2023~~ only, a sufficient amount to pay amounts directed to be paid out of this Fund for public community college base operating grants and local health protection grants to certified local health departments as authorized or required by appropriation or statute. Such portion of the fund shall be determined after the transfer into the General Revenue Fund due to refunds, if any, paid from the General Revenue Fund during the preceding quarter. If at any time, for any reason, there is insufficient amount in the Personal Property Tax

Replacement Fund for payments for regional offices and officials or local officials or payment of costs of administration or for transfers due to refunds at the end of any particular month, the amount of such insufficiency shall be carried over for the purposes of payments for regional offices and officials, local officials, transfers into the General Revenue Fund, and costs of administration to the following month or months. Net replacement revenue held, and defined above, shall be transferred by the Treasurer and Comptroller to the Personal Property Tax Replacement Fund within 10 days of such certification.

(2) Each quarterly allocation shall first be apportioned in the following manner: 51.65% for taxing districts in Cook County and 48.35% for taxing districts in the remainder of the State.

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

The Personal Property Replacement Ratio of each Cook County taxing district shall be the ratio which the Tax Base of that taxing district bears to the Cook County Tax Base. The Tax Base of each Cook County taxing district is the personal property tax collections for that taxing district for the 1976 tax year. The Cook County Tax Base is the personal property tax collections for all taxing districts in Cook County for the 1976 tax year. The Department of Revenue shall have authority to review for accuracy and completeness the personal property tax collections for each taxing district within Cook County for the 1976 tax year.

For all purposes of this Section 12, amounts paid to a taxing district for such tax years as may be applicable by a foreign corporation under the provisions of Section 7-202 of the Public Utilities Act, as amended, shall be deemed to be personal property taxes collected by such taxing district for such tax years as may be applicable. The Director shall determine from the Illinois Commerce Commission, for any tax year as may be applicable, the amounts so paid by any such foreign corporation to any and all taxing districts. The Illinois Commerce Commission shall furnish such information to the Director. For all purposes of this Section 12, the Director shall deem such amounts to be collected personal property taxes of each such taxing district for the applicable tax year or years.

Taxing districts located both in Cook County and in one or

more other counties shall receive both a Cook County allocation and a Downstate allocation determined in the same way as all other taxing districts.

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

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

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

If a portion of the territory of a taxing district is disconnected and annexed to another taxing district of the same type, the Tax Base of the taxing district from which disconnection was made shall be reduced in proportion to the then current equalized assessed value of the disconnected

territory as compared with the then current equalized assessed value within the entire territory of the taxing district prior to disconnection, and the amount of such reduction shall be added to the Tax Base of the taxing district to which annexation is made.

If a community college district is created after July 1, 1979, beginning on January 1, 1996 (the effective date of Public Act 89-327), its Tax Base shall be 3.5% of the sum of the personal property tax collected for the 1977 tax year within the territorial jurisdiction of the district.

The amounts allocated and paid to taxing districts pursuant to the provisions of Public Act 81-1st Special Session-1 shall be deemed to be substitute revenues for the revenues derived from taxes imposed on personal property pursuant to the provisions of the "Revenue Act of 1939" or "An Act for the assessment and taxation of private car line companies", approved July 22, 1943, as amended, or Section 414 of the Illinois Insurance Code, prior to the abolition of such taxes and shall be used for the same purposes as the revenues derived from ad valorem taxes on real estate.

Monies received by any taxing districts from the Personal Property Tax Replacement Fund shall be first applied toward payment of the proportionate amount of debt service which was previously levied and collected from extensions against personal property on bonds outstanding as of December 31, 1978 and next applied toward payment of the proportionate share of

the pension or retirement obligations of the taxing district which were previously levied and collected from extensions against personal property. For each such outstanding bond issue, the County Clerk shall determine the percentage of the debt service which was collected from extensions against real estate in the taxing district for 1978 taxes payable in 1979, as related to the total amount of such levies and collections from extensions against both real and personal property. For 1979 and subsequent years' taxes, the County Clerk shall levy and extend taxes against the real estate of each taxing district which will yield the said percentage or percentages of the debt service on such outstanding bonds. The balance of the amount necessary to fully pay such debt service shall constitute a first and prior lien upon the monies received by each such taxing district through the Personal Property Tax Replacement Fund and shall be first applied or set aside for such purpose. In counties having fewer than 3,000,000 inhabitants, the amendments to this paragraph as made by Public Act 81-1255 shall be first applicable to 1980 taxes to be collected in 1981.

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

Section 5-60. The Railsplitter Tobacco Settlement Authority Act is amended by changing Section 3-5 as follows:

(30 ILCS 171/3-5)

Sec. 3-5. Certain powers of the Authority. The Authority shall have the power to:

- (1) sue and be sued;
- (2) have a seal and alter the same at pleasure;
- (3) make and alter by-laws for its organization and internal management and make rules and regulations governing the use of its property and facilities;
- (4) appoint by and with the consent of the Attorney General, assistant attorneys for such Authority; those assistant attorneys shall be under the control, direction, and supervision of the Attorney General and shall serve at his or her pleasure;
- (5) retain special counsel, subject to the approval of the Attorney General, as needed from time to time, and fix their compensation, provided however, such special counsel shall be subject to the control, direction and supervision of the Attorney General and shall serve at his or her pleasure;
- (6) make and execute contracts and all other instruments necessary or convenient for the exercise of its powers and functions under this Section and to commence any action to protect or enforce any right conferred upon it by any law, contract, or other agreement, provided that any underwriter, financial advisor, bond counsel, or other professional providing

services to the Authority may be selected pursuant to solicitations issued and completed by the Governor's Office of Management and Budget for those services;

(7) appoint officers and agents, prescribe their duties and qualifications, fix their compensation and engage the services of private consultants and counsel on a contract basis for rendering professional and technical assistance and advice, provided that this shall not be construed to limit the authority of the Attorney General provided in Section 4 of the Attorney General Act;

(8) pay its operating expenses and its financing costs, including its reasonable costs of issuance and sale and those of the Attorney General, if any, in a total amount not greater than 1% of the principal amount of the proceeds of the bond sale;

(9) borrow money in its name and issue negotiable bonds and provide for the rights of the holders thereof as otherwise provided in this Act;

(10) procure insurance against any loss in connection with its activities, properties, and assets in such amount and from such insurers as it deems desirable;

(11) invest any funds or other moneys under its custody and control in investment securities, including in defeasance collateral, as that term is defined in any bond indenture to which the Authority is party, or under any related bond facility;

(12) as security for the payment of the principal of and interest on any bonds issued by it pursuant to this Act and any agreement made in connection therewith and for its obligations under any related bond facility, pledge all or any part of the tobacco settlement revenues;

(13) receive payments, transfers of funds, or other moneys from any source in furtherance of a defeasance of bonds, provide notice to an indenture trustee of the defeasance of outstanding bonds, and execute and deliver those instruments necessary to discharge the lien of the trustee and the security interest of the holders of outstanding bonds created under an indenture; and

(14) do any and all things necessary or convenient to carry out its purposes and exercise the powers expressly given and granted in this Section.

(Source: P.A. 96-958, eff. 7-1-10.)

Section 5-62. The Illinois Procurement Code is amended by changing Sections 1-10, 10-10, and 10-20 as follows:

(30 ILCS 500/1-10)

Sec. 1-10. Application.

(a) This Code applies only to procurements for which bidders, offerors, potential contractors, or contractors were first solicited on or after July 1, 1998. This Code shall not be construed to affect or impair any contract, or any

provision of a contract, entered into based on a solicitation prior to the implementation date of this Code as described in Article 99, including, but not limited to, any covenant entered into with respect to any revenue bonds or similar instruments. All procurements for which contracts are solicited between the effective date of Articles 50 and 99 and July 1, 1998 shall be substantially in accordance with this Code and its intent.

(b) This Code shall apply regardless of the source of the funds with which the contracts are paid, including federal assistance moneys. This Code shall not apply to:

(1) Contracts between the State and its political subdivisions or other governments, or between State governmental bodies, except as specifically provided in this Code.

(2) Grants, except for the filing requirements of Section 20-80.

(3) Purchase of care, except as provided in Section 5-30.6 of the Illinois Public Aid Code and this Section.

(4) Hiring of an individual as an employee and not as an independent contractor, whether pursuant to an employment code or policy or by contract directly with that individual.

(5) Collective bargaining contracts.

(6) Purchase of real estate, except that notice of this type of contract with a value of more than \$25,000

must be published in the Procurement Bulletin within 10 calendar days after the deed is recorded in the county of jurisdiction. The notice shall identify the real estate purchased, the names of all parties to the contract, the value of the contract, and the effective date of the contract.

(7) Contracts necessary to prepare for anticipated litigation, enforcement actions, or investigations, provided that the chief legal counsel to the Governor shall give his or her prior approval when the procuring agency is one subject to the jurisdiction of the Governor, and provided that the chief legal counsel of any other procuring entity subject to this Code shall give his or her prior approval when the procuring entity is not one subject to the jurisdiction of the Governor.

(8) (Blank).

(9) Procurement expenditures by the Illinois Conservation Foundation when only private funds are used.

(10) (Blank).

(11) Public-private agreements entered into according to the procurement requirements of Section 20 of the Public-Private Partnerships for Transportation Act and design-build agreements entered into according to the procurement requirements of Section 25 of the Public-Private Partnerships for Transportation Act.

(12) (A) Contracts for legal, financial, and other

professional and artistic services entered into by the Illinois Finance Authority in which the State of Illinois is not obligated. Such contracts shall be awarded through a competitive process authorized by the members of the Illinois Finance Authority and are subject to Sections 5-30, 20-160, 50-13, 50-20, 50-35, and 50-37 of this Code, as well as the final approval by the members of the Illinois Finance Authority of the terms of the contract.

(B) Contracts for legal and financial services entered into by the Illinois Housing Development Authority in connection with the issuance of bonds in which the State of Illinois is not obligated. Such contracts shall be awarded through a competitive process authorized by the members of the Illinois Housing Development Authority and are subject to Sections 5-30, 20-160, 50-13, 50-20, 50-35, and 50-37 of this Code, as well as the final approval by the members of the Illinois Housing Development Authority of the terms of the contract.

(13) Contracts for services, commodities, and equipment to support the delivery of timely forensic science services in consultation with and subject to the approval of the Chief Procurement Officer as provided in subsection (d) of Section 5-4-3a of the Unified Code of Corrections, except for the requirements of Sections 20-60, 20-65, 20-70, and 20-160 and Article 50 of this Code; however, the Chief Procurement Officer may, in

writing with justification, waive any certification required under Article 50 of this Code. For any contracts for services which are currently provided by members of a collective bargaining agreement, the applicable terms of the collective bargaining agreement concerning subcontracting shall be followed.

On and after January 1, 2019, this paragraph (13), except for this sentence, is inoperative.

(14) Contracts for participation expenditures required by a domestic or international trade show or exhibition of an exhibitor, member, or sponsor.

(15) Contracts with a railroad or utility that requires the State to reimburse the railroad or utilities for the relocation of utilities for construction or other public purpose. Contracts included within this paragraph (15) shall include, but not be limited to, those associated with: relocations, crossings, installations, and maintenance. For the purposes of this paragraph (15), "railroad" means any form of non-highway ground transportation that runs on rails or electromagnetic guideways and "utility" means: (1) public utilities as defined in Section 3-105 of the Public Utilities Act, (2) telecommunications carriers as defined in Section 13-202 of the Public Utilities Act, (3) electric cooperatives as defined in Section 3.4 of the Electric Supplier Act, (4) telephone or telecommunications cooperatives as defined in

Section 13-212 of the Public Utilities Act, (5) rural water or waste water systems with 10,000 connections or less, (6) a holder as defined in Section 21-201 of the Public Utilities Act, and (7) municipalities owning or operating utility systems consisting of public utilities as that term is defined in Section 11-117-2 of the Illinois Municipal Code.

(16) Procurement expenditures necessary for the Department of Public Health to provide the delivery of timely newborn screening services in accordance with the Newborn Metabolic Screening Act.

(17) Procurement expenditures necessary for the Department of Agriculture, the Department of Financial and Professional Regulation, the Department of Human Services, and the Department of Public Health to implement the Compassionate Use of Medical Cannabis Program and Opioid Alternative Pilot Program requirements and ensure access to medical cannabis for patients with debilitating medical conditions in accordance with the Compassionate Use of Medical Cannabis Program Act.

(18) This Code does not apply to any procurements necessary for the Department of Agriculture, the Department of Financial and Professional Regulation, the Department of Human Services, the Department of Commerce and Economic Opportunity, and the Department of Public Health to implement the Cannabis Regulation and Tax Act if

the applicable agency has made a good faith determination that it is necessary and appropriate for the expenditure to fall within this exemption and if the process is conducted in a manner substantially in accordance with the requirements of Sections 20-160, 25-60, 30-22, 50-5, 50-10, 50-10.5, 50-12, 50-13, 50-15, 50-20, 50-21, 50-35, 50-36, 50-37, 50-38, and 50-50 of this Code; however, for Section 50-35, compliance applies only to contracts or subcontracts over \$100,000. Notice of each contract entered into under this paragraph (18) that is related to the procurement of goods and services identified in paragraph (1) through (9) of this subsection shall be published in the Procurement Bulletin within 14 calendar days after contract execution. The Chief Procurement Officer shall prescribe the form and content of the notice. Each agency shall provide the Chief Procurement Officer, on a monthly basis, in the form and content prescribed by the Chief Procurement Officer, a report of contracts that are related to the procurement of goods and services identified in this subsection. At a minimum, this report shall include the name of the contractor, a description of the supply or service provided, the total amount of the contract, the term of the contract, and the exception to this Code utilized. A copy of any or all of these contracts shall be made available to the Chief Procurement Officer immediately upon request. The Chief

Procurement Officer shall submit a report to the Governor and General Assembly no later than November 1 of each year that includes, at a minimum, an annual summary of the monthly information reported to the Chief Procurement Officer. This exemption becomes inoperative 5 years after June 25, 2019 (the effective date of Public Act 101-27).

(19) Acquisition of modifications or adjustments, limited to assistive technology devices and assistive technology services, adaptive equipment, repairs, and replacement parts to provide reasonable accommodations (i) that enable a qualified applicant with a disability to complete the job application process and be considered for the position such qualified applicant desires, (ii) that modify or adjust the work environment to enable a qualified current employee with a disability to perform the essential functions of the position held by that employee, (iii) to enable a qualified current employee with a disability to enjoy equal benefits and privileges of employment as are enjoyed by other similarly situated employees without disabilities, and (iv) that allow a customer, client, claimant, or member of the public seeking State services full use and enjoyment of and access to its programs, services, or benefits.

For purposes of this paragraph (19):

"Assistive technology devices" means any item, piece of equipment, or product system, whether acquired

commercially off the shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of individuals with disabilities.

"Assistive technology services" means any service that directly assists an individual with a disability in selection, acquisition, or use of an assistive technology device.

"Qualified" has the same meaning and use as provided under the federal Americans with Disabilities Act when describing an individual with a disability.

(20) Procurement expenditures necessary for the Illinois Commerce Commission to hire third-party facilitators pursuant to Sections 16-105.17 and 16-108.18 of the Public Utilities Act or an ombudsman pursuant to Section 16-107.5 of the Public Utilities Act, a facilitator pursuant to Section 16-105.17 of the Public Utilities Act, or a grid auditor pursuant to Section 16-105.10 of the Public Utilities Act.

(21) Procurement expenditures for the purchase, renewal, and expansion of software, software licenses, or software maintenance agreements that support the efforts of the Illinois State Police to enforce, regulate, and administer the Firearm Owners Identification Card Act, the Firearm Concealed Carry Act, the Firearms Restraining Order Act, the Firearm Dealer License Certification Act, the Law Enforcement Agencies Data System (LEADS), the

Uniform Crime Reporting Act, the Criminal Identification Act, the Uniform Conviction Information Act, and the Gun Trafficking Information Act, or establish or maintain record management systems necessary to conduct human trafficking investigations or gun trafficking or other stolen firearm investigations. This paragraph (21) applies to contracts entered into on or after the effective date of this amendatory Act of the 102nd General Assembly and the renewal of contracts that are in effect on the effective date of this amendatory Act of the 102nd General Assembly.

(22) Contracts for project management services and system integration services required for the completion of the State's enterprise resource planning project. This exemption becomes inoperative 5 years after the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly. This paragraph (22) applies to contracts entered into on or after the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly and the renewal of contracts that are in effect on the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly.

Notwithstanding any other provision of law, for contracts with an annual value of more than \$100,000 entered into on or after October 1, 2017 under an exemption provided in any

paragraph of this subsection (b), except paragraph (1), (2), or (5), each State agency shall post to the appropriate procurement bulletin the name of the contractor, a description of the supply or service provided, the total amount of the contract, the term of the contract, and the exception to the Code utilized. The chief procurement officer shall submit a report to the Governor and General Assembly no later than November 1 of each year that shall include, at a minimum, an annual summary of the monthly information reported to the chief procurement officer.

(c) This Code does not apply to the electric power procurement process provided for under Section 1-75 of the Illinois Power Agency Act and Section 16-111.5 of the Public Utilities Act.

(d) Except for Section 20-160 and Article 50 of this Code, and as expressly required by Section 9.1 of the Illinois Lottery Law, the provisions of this Code do not apply to the procurement process provided for under Section 9.1 of the Illinois Lottery Law.

(e) This Code does not apply to the process used by the Capital Development Board to retain a person or entity to assist the Capital Development Board with its duties related to the determination of costs of a clean coal SNG brownfield facility, as defined by Section 1-10 of the Illinois Power Agency Act, as required in subsection (h-3) of Section 9-220 of the Public Utilities Act, including calculating the range

of capital costs, the range of operating and maintenance costs, or the sequestration costs or monitoring the construction of clean coal SNG brownfield facility for the full duration of construction.

(f) (Blank).

(g) (Blank).

(h) This Code does not apply to the process to procure or contracts entered into in accordance with Sections 11-5.2 and 11-5.3 of the Illinois Public Aid Code.

(i) Each chief procurement officer may access records necessary to review whether a contract, purchase, or other expenditure is or is not subject to the provisions of this Code, unless such records would be subject to attorney-client privilege.

(j) This Code does not apply to the process used by the Capital Development Board to retain an artist or work or works of art as required in Section 14 of the Capital Development Board Act.

(k) This Code does not apply to the process to procure contracts, or contracts entered into, by the State Board of Elections or the State Electoral Board for hearing officers appointed pursuant to the Election Code.

(l) This Code does not apply to the processes used by the Illinois Student Assistance Commission to procure supplies and services paid for from the private funds of the Illinois Prepaid Tuition Fund. As used in this subsection (l), "private

funds" means funds derived from deposits paid into the Illinois Prepaid Tuition Trust Fund and the earnings thereon.

(m) This Code shall apply regardless of the source of funds with which contracts are paid, including federal assistance moneys. Except as specifically provided in this Code, this Code shall not apply to procurement expenditures necessary for the Department of Public Health to conduct the Healthy Illinois Survey in accordance with Section 2310-431 of the Department of Public Health Powers and Duties Law of the Civil Administrative Code of Illinois.

(Source: P.A. 101-27, eff. 6-25-19; 101-81, eff. 7-12-19; 101-363, eff. 8-9-19; 102-175, eff. 7-29-21; 102-483, eff. 1-1-22; 102-558, eff. 8-20-21; 102-600, eff. 8-27-21; 102-662, eff. 9-15-21; 102-721, eff. 1-1-23; 102-813, eff. 5-13-22; 102-1116, eff. 1-10-23.)

(30 ILCS 500/10-10)

Sec. 10-10. Independent State purchasing officers.

(a) The chief procurement officer shall appoint and determine the salary of a State purchasing officer for each agency that the chief procurement officer is responsible for under Section 1-15.15. A State purchasing officer shall be located in the State agency that the officer serves but shall report to his or her respective chief procurement officer. The State purchasing officer shall have direct communication with agency staff assigned to assist with any procurement process.

At the direction of his or her respective chief procurement officer, a State purchasing officer shall have the authority to (i) review any contract or contract amendment prior to execution to ensure that applicable procurement and contracting standards were followed and (ii) approve or reject contracts for a purchasing agency. If the State purchasing officer provides written approval of the contract, the head of the applicable State agency shall have the authority to sign and enter into that contract. All actions of a State purchasing officer are subject to review by a chief procurement officer in accordance with procedures and policies established by the chief procurement officer.

(a-5) A State purchasing officer may (i) attend any procurement meetings; (ii) access any records or files related to procurement; (iii) submit reports to the chief procurement officer on procurement issues; (iv) ensure the State agency is maintaining appropriate records; and (v) ensure transparency of the procurement process.

(a-10) If a State purchasing officer is aware of misconduct, waste, or inefficiency with respect to State procurement, the State purchasing officer shall advise the State agency of the issue in writing. If the State agency does not correct the issue, the State purchasing officer shall report the problem, in writing, to the chief procurement officer and appropriate Inspector General.

(b) In addition to any other requirement or qualification

required by State law, within 30 months after appointment, a State purchasing officer must be a Certified Professional Public Buyer or a Certified Public Purchasing Officer, pursuant to certification by the Universal Public Purchasing Certification Council or the Institute for Supply Management. A State purchasing officer shall serve a term of 5 years beginning on the date of the officer's appointment. A State purchasing officer shall have an office located in the State agency that the officer serves but shall report to the chief procurement officer. A State purchasing officer may be removed by a chief procurement officer for cause after a hearing by the Executive Ethics Commission. The chief procurement officer or executive officer of the State agency housing the State purchasing officer may institute a complaint against the State purchasing officer by filing such a complaint with the Commission and the Commission shall have a public hearing based on the complaint. The State purchasing officer, chief procurement officer, and executive officer of the State agency shall receive notice of the hearing and shall be permitted to present their respective arguments on the complaint. After the hearing, the Commission shall make a non-binding recommendation on whether the State purchasing officer shall be removed. The salary of a State purchasing officer shall be established by the chief procurement officer and may not be diminished during the officer's term. In the absence of an appointed State purchasing officer, the applicable chief

procurement officer shall exercise the procurement authority created by this Code and may appoint a temporary acting State purchasing officer.

(c) Each State purchasing officer owes a fiduciary duty to the State.

(Source: P.A. 100-43, eff. 8-9-17.)

(30 ILCS 500/10-20)

Sec. 10-20. Independent chief procurement officers.

(a) Appointment. Within 60 calendar days after the effective date of this amendatory Act of the 96th General Assembly, the Executive Ethics Commission, with the advice and consent of the Senate shall appoint or approve 4 chief procurement officers, one for each of the following categories:

(1) for procurements for construction and construction-related services committed by law to the jurisdiction or responsibility of the Capital Development Board;

(2) for procurements for all construction, construction-related services, operation of any facility, and the provision of any service or activity committed by law to the jurisdiction or responsibility of the Illinois Department of Transportation, including the direct or reimbursable expenditure of all federal funds for which the Department of Transportation is responsible or

accountable for the use thereof in accordance with federal law, regulation, or procedure, the chief procurement officer recommended for approval under this item appointed by the Secretary of Transportation after consent by the Executive Ethics Commission;

(3) for all procurements made by a public institution of higher education; and

(4) for all other procurement needs of State agencies.

For fiscal year 2024, the Executive Ethics Commission shall set aside from its appropriation those amounts necessary for the use of the 4 chief procurement officers for the ordinary and contingent expenses of their respective procurement offices. From the amounts set aside by the Commission, each chief procurement officer shall control the internal operations of his or her procurement office and shall procure the necessary equipment, materials, and services to perform the duties of that office, including hiring necessary procurement personnel, legal advisors and other employees, and may establish, in the exercise of the chief procurement officer's discretion, the compensation of the office's employees, which includes the State purchasing officers and any legal advisors. The Executive Ethics Commission shall have no control over the employees of the chief procurement officers. The Executive Ethics Commission shall provide administrative support services, including payroll, for each procurement office. A chief procurement officer shall be

~~responsible to the Executive Ethics Commission but must be located within the agency that the officer provides with procurement services. The chief procurement officer for higher education shall have an office located within the Board of Higher Education, unless otherwise designated by the Executive Ethics Commission. The chief procurement officer for all other procurement needs of the State shall have an office located within the Department of Central Management Services, unless otherwise designated by the Executive Ethics Commission.~~

(b) Terms and independence. Each chief procurement officer appointed under this Section shall serve for a term of 5 years beginning on the date of the officer's appointment. The chief procurement officer may be removed for cause after a hearing by the Executive Ethics Commission. The Governor or the director of a State agency directly responsible to the Governor may institute a complaint against the officer by filing such complaint with the Commission. The Commission shall have a hearing based on the complaint. The officer and the complainant shall receive reasonable notice of the hearing and shall be permitted to present their respective arguments on the complaint. After the hearing, the Commission shall make a finding on the complaint and may take disciplinary action, including but not limited to removal of the officer.

The salary of a chief procurement officer shall be established by the Executive Ethics Commission and may not be diminished during the officer's term. The salary may not

exceed the salary of the director of a State agency for which the officer serves as chief procurement officer.

(c) Qualifications. In addition to any other requirement or qualification required by State law, each chief procurement officer must within 12 months of employment be a Certified Professional Public Buyer or a Certified Public Purchasing Officer, pursuant to certification by the Universal Public Purchasing Certification Council, and must reside in Illinois.

(d) Fiduciary duty. Each chief procurement officer owes a fiduciary duty to the State.

(e) Vacancy. In case of a vacancy in one or more of the offices of a chief procurement officer under this Section during the recess of the Senate, the Executive Ethics Commission shall make a temporary appointment until the next meeting of the Senate, when the Executive Ethics Commission shall nominate some person to fill the office, and any person so nominated who is confirmed by the Senate shall hold office during the remainder of the term and until his or her successor is appointed and qualified. If the Senate is not in session at the time this amendatory Act of the 96th General Assembly takes effect, the Executive Ethics Commission shall make a temporary appointment as in the case of a vacancy.

(f) (Blank).

(g) (Blank).

(Source: P.A. 98-1076, eff. 1-1-15.)

Section 5-65. The Illinois Works Jobs Program Act is amended by changing Section 20-15 as follows:

(30 ILCS 559/20-15)

Sec. 20-15. Illinois Works Preapprenticeship Program; Illinois Works Bid Credit Program.

(a) The Illinois Works Preapprenticeship Program is established and shall be administered by the Department. The goal of the Illinois Works Preapprenticeship Program is to create a network of community-based organizations throughout the State that will recruit, prescreen, and provide preapprenticeship skills training, for which participants may attend free of charge and receive a stipend, to create a qualified, diverse pipeline of workers who are prepared for careers in the construction and building trades. Upon completion of the Illinois Works Preapprenticeship Program, the candidates will be skilled and work-ready.

(b) There is created the Illinois Works Fund, a special fund in the State treasury. The Illinois Works Fund shall be administered by the Department. The Illinois Works Fund shall be used to provide funding for community-based organizations throughout the State. In addition to any other transfers that may be provided for by law, on and after July 1, 2019 at the direction of the Director of the Governor's Office of Management and Budget, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a

total of \$50,000,000 ~~\$25,000,000~~ from the Rebuild Illinois Projects Fund to the Illinois Works Fund.

(c) Each community-based organization that receives funding from the Illinois Works Fund shall provide an annual report to the Illinois Works Review Panel by April 1 of each calendar year. The annual report shall include the following information:

(1) a description of the community-based organization's recruitment, screening, and training efforts;

(2) the number of individuals who apply to, participate in, and complete the community-based organization's program, broken down by race, gender, age, and veteran status; and

(3) the number of the individuals referenced in item (2) of this subsection who are initially accepted and placed into apprenticeship programs in the construction and building trades.

(d) The Department shall create and administer the Illinois Works Bid Credit Program that shall provide economic incentives, through bid credits, to encourage contractors and subcontractors to provide contracting and employment opportunities to historically underrepresented populations in the construction industry.

The Illinois Works Bid Credit Program shall allow contractors and subcontractors to earn bid credits for use

toward future bids for public works projects contracted by the State or an agency of the State in order to increase the chances that the contractor and the subcontractors will be selected.

Contractors or subcontractors may be eligible for bid credits for employing apprentices who have completed the Illinois Works Preapprenticeship Program on public works projects contracted by the State or any agency of the State. Contractors or subcontractors shall earn bid credits at a rate established by the Department and based on labor hours worked on State-contracted public works projects by apprentices who have completed the Illinois Works Preapprenticeship Program. The Department shall establish the rate by rule and shall publish it on the Department's website. The rule may include maximum bid credits allowed per contractor, per subcontractor, per apprentice, per bid, or per year.

The Illinois Works Credit Bank is hereby created and shall be administered by the Department. The Illinois Works Credit Bank shall track the bid credits.

A contractor or subcontractor who has been awarded bid credits under any other State program for employing apprentices who have completed the Illinois Works Preapprenticeship Program is not eligible to receive bid credits under the Illinois Works Bid Credit Program relating to the same contract.

The Department shall report to the Illinois Works Review

Panel the following: (i) the number of bid credits awarded by the Department; (ii) the number of bid credits submitted by the contractor or subcontractor to the agency administering the public works contract; and (iii) the number of bid credits accepted by the agency for such contract. Any agency that awards bid credits pursuant to the Illinois Works Credit Bank Program shall report to the Department the number of bid credits it accepted for the public works contract.

Upon a finding that a contractor or subcontractor has reported falsified records to the Department in order to fraudulently obtain bid credits, the Department may bar the contractor or subcontractor from participating in the Illinois Works Bid Credit Program and may suspend the contractor or subcontractor from bidding on or participating in any public works project. False or fraudulent claims for payment relating to false bid credits may be subject to damages and penalties under applicable law.

(e) The Department shall adopt any rules deemed necessary to implement this Section. In order to provide for the expeditious and timely implementation of this Act, the Department may adopt emergency rules. The adoption of emergency rules authorized by this subsection is deemed to be necessary for the public interest, safety, and welfare.

(Source: P.A. 101-31, eff. 6-28-19; 101-601, eff. 12-10-19.)

Section 5-70. The Private Colleges and Universities

Capital Distribution Formula Act is amended by changing Section 25-15 as follows:

(30 ILCS 769/25-15)

Sec. 25-15. Transfer of funds to another independent college.

(a) If an institution received a grant under this Article and subsequently fails to meet the definition of "independent college", the remaining funds shall be re-distributed as provided in Section 25-10 to those institutions that have an active grant under this Article, unless the campus or facilities for which the grant was given are subsequently operated by another institution that qualifies as an independent college under this Article.

(b) If the facilities of a former independent college are operated by another entity that qualifies as an independent college as provided in subsection (a) of this Section, then the entire balance of the grant provided under this Article remaining on the date the former independent college ceased operations, including any amount that had been withheld after the former independent college ceased operations, shall be transferred to the successor independent college for the purpose of the grant ~~operating those facilities~~ for the duration of the grant.

(c) In the event that, on or before July 16, 2014 (the effective date of Public Act 98-715) ~~this amendatory Act of~~

~~the 98th General Assembly~~, the remaining funds have been re-allocated or re-distributed to other independent colleges, or the Illinois Board of Higher Education has planned for the remaining funds to be re-allocated or re-distributed to other independent colleges, before the 5-year period provided under this Act for the utilization of funds has ended, any funds so re-allocated or re-distributed shall be deducted from future allocations to those other independent colleges and re-allocated or re-distributed to the initial institution or the successor entity operating the facilities of the original institution if: (i) the institution that failed to meet the definition of "independent college" once again meets the definition of "independent college" before the 5-year period has expired; or (ii) the facility or facilities of the former independent college are operated by another entity that qualifies as an independent college before the 5-year period has expired.

(d) Notwithstanding subsection (a) of this Section, on or after the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly, remaining funds returned to the State by an institution that failed to meet the definition of "independent college" and that received a grant from appropriations enacted prior to June 28, 2019, shall not be re-distributed. Any such funds shall instead be added to the funds made available in the first grant cycle under subsection (d) of Section 25-10 by the Board of Higher

Education following the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly and shall be distributed pursuant to the formula as provided in subsection (d) of Section 25-10.

(Source: P.A. 101-10, eff. 6-5-19.)

Section 5-75. The Illinois Income Tax Act is amended by changing Section 901 as follows:

(35 ILCS 5/901)

Sec. 901. Collection authority.

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

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

(b) Local Government Distributive Fund. Beginning August 1, 2017 and continuing through July 31, 2022, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of: (i) 6.06% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 4.95% individual income tax rate after July 1, 2017) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month; (ii) 6.85% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 7% corporate income tax rate after July 1, 2017) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month; and (iii) beginning February 1, 2022, 6.06% of the net revenue realized from the tax imposed by subsection (p) of Section 201 of this Act upon electing pass-through entities. Beginning August 1, 2022 and continuing through July 31, 2023, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of: (i) 6.16% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month;

(ii) 6.85% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month; and (iii) 6.16% of the net revenue realized from the tax imposed by subsection (p) of Section 201 of this Act upon electing pass-through entities. Beginning August 1, 2023, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of:

(i) 6.47% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month;

(ii) 6.85% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month; and (iii) 6.47% of the net revenue realized from the tax imposed by subsection (p) of Section 201 of this Act upon electing pass-through entities. Net revenue realized for a month shall be defined as the revenue from the tax imposed by subsections (a) and (b) of Section 201 of this Act which is deposited into ~~in~~ the General Revenue Fund, the Education Assistance Fund, the Income Tax Surcharge Local Government Distributive Fund, the Fund for the Advancement of Education, and the Commitment to Human Services Fund during the month minus the amount paid out of the General Revenue Fund in State warrants during that same month as refunds to taxpayers for overpayment of liability under the tax imposed by subsections (a) and (b) of Section 201 of this

Act.

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

(c) Deposits Into Income Tax Refund Fund.

(1) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b) (1), (2), and (3) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal year 2011, the Annual Percentage shall be 8.75%. For fiscal year 2012, the Annual Percentage shall be 8.75%. For fiscal year 2013, the Annual Percentage shall be 9.75%. For fiscal year 2014, the Annual Percentage shall be 9.5%. For fiscal year 2015, the Annual Percentage shall be 10%. For fiscal year 2018, the Annual Percentage shall be 9.8%. For fiscal year 2019, the Annual Percentage shall be 9.7%. For fiscal year 2020,

the Annual Percentage shall be 9.5%. For fiscal year 2021, the Annual Percentage shall be 9%. For fiscal year 2022, the Annual Percentage shall be 9.25%. For fiscal year 2023, the Annual Percentage shall be 9.25%. For fiscal year 2024, the Annual Percentage shall be 9.15%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, minus the amounts transferred into the Income Tax Refund Fund from the Tobacco Settlement Recovery Fund, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 7.6%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(2) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts

collected pursuant to subsections (a) and (b) (6), (7), and (8), (c) and (d) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal year 2011, the Annual Percentage shall be 17.5%. For fiscal year 2012, the Annual Percentage shall be 17.5%. For fiscal year 2013, the Annual Percentage shall be 14%. For fiscal year 2014, the Annual Percentage shall be 13.4%. For fiscal year 2015, the Annual Percentage shall be 14%. For fiscal year 2018, the Annual Percentage shall be 17.5%. For fiscal year 2019, the Annual Percentage shall be 15.5%. For fiscal year 2020, the Annual Percentage shall be 14.25%. For fiscal year 2021, the Annual Percentage shall be 14%. For fiscal year 2022, the Annual Percentage shall be 15%. For fiscal year 2023, the Annual Percentage shall be 14.5%. For fiscal year 2024, the Annual Percentage shall be 14%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b) (6), (7), and (8), (c) and (d) of Section 201 of this Act plus the amount of such refunds remaining approved but

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

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

(d) Expenditures from Income Tax Refund Fund.

(1) Beginning January 1, 1989, money in the Income Tax Refund Fund shall be expended exclusively for the purpose of paying refunds resulting from overpayment of tax liability under Section 201 of this Act and for making transfers pursuant to this subsection (d), except that in State fiscal years 2022 and 2023, moneys in the Income Tax Refund Fund shall also be used to pay one-time rebate payments as provided under Sections 208.5 and 212.1.

(2) The Director shall order payment of refunds resulting from overpayment of tax liability under Section

201 of this Act from the Income Tax Refund Fund only to the extent that amounts collected pursuant to Section 201 of this Act and transfers pursuant to this subsection (d) and item (3) of subsection (c) have been deposited and retained in the Fund.

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

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

over the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year.

(4.5) As soon as possible after the end of fiscal year 1999 and of each fiscal year thereafter, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the General Revenue Fund any surplus remaining in the Income Tax Refund Fund as of the end of such fiscal year; excluding for fiscal years 2000, 2001, and 2002 amounts attributable to transfers under item (3) of subsection (c) less refunds resulting from the earned income tax credit, and excluding for fiscal year 2022 amounts attributable to transfers from the General Revenue Fund authorized by Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~.

(5) This Act shall constitute an irrevocable and continuing appropriation from the Income Tax Refund Fund for the purposes of (i) paying refunds upon the order of the Director in accordance with the provisions of this Section and (ii) paying one-time rebate payments under Sections 208.5 and 212.1.

(e) Deposits into the Education Assistance Fund and the Income Tax Surcharge Local Government Distributive Fund. On July 1, 1991, and thereafter, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of this Act,

minus deposits into the Income Tax Refund Fund, the Department shall deposit 7.3% into the Education Assistance Fund in the State Treasury. Beginning July 1, 1991, and continuing through January 31, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 3.0% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning February 1, 1993 and continuing through June 30, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 4.4% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning July 1, 1993, and continuing through June 30, 1994, of the amounts collected under subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 1.475% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury.

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

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

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

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

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

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

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

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

(h) Deposits into the Tax Compliance and Administration Fund. Beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public

Act 98-1098), each month the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department, an amount equal to 1/12 of 5% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department from the tax imposed by subsections (a), (b), (c), and (d) of Section 201 of this Act, net of deposits into the Income Tax Refund Fund made from those cash receipts.

(Source: P.A. 101-8, see Section 99 for effective date; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-558, eff. 8-20-21; 102-658, eff. 8-27-21; 102-699, eff. 4-19-22; 102-700, eff. 4-19-22; 102-813, eff. 5-13-22; revised 8-2-22.)

Section 5-80. The Hotel Operators' Occupation Tax Act is amended by changing Section 6 as follows:

(35 ILCS 145/6) (from Ch. 120, par. 481b.36)

Sec. 6. Filing of returns and distribution of revenue ~~proceeds~~. Except as provided hereinafter in this Section, on or before the last day of each calendar month, every person engaged in the business of renting, leasing or letting rooms in a hotel in this State during the preceding calendar month shall file a return with the Department, stating:

1. The name of the operator;

2. His residence address and the address of his principal place of business and the address of the principal place of business (if that is a different address) from which he engages in the business of renting, leasing or letting rooms in a hotel in this State;

3. Total amount of rental receipts received by him during the preceding calendar month from renting, leasing or letting rooms during such preceding calendar month;

4. Total amount of rental receipts received by him during the preceding calendar month from renting, leasing or letting rooms to permanent residents during such preceding calendar month;

5. Total amount of other exclusions from gross rental receipts allowed by this Act;

6. Gross rental receipts which were received by him during the preceding calendar month and upon the basis of which the tax is imposed;

7. The amount of tax due;

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

If the operator's average monthly tax liability to the Department does not exceed \$200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 30 of such year; with the return for April, May and June of a given year being due by July 31 of such year;

with the return for July, August and September of a given year being due by October 31 of such year, and with the return for October, November and December of a given year being due by January 31 of the following year.

If the operator's average monthly tax liability to the Department does not exceed \$50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 31 of the following year.

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

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

Where the same person has more than 1 business registered with the Department under separate registrations under this Act, such person shall not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

In his return, the operator shall determine the value of any consideration other than money received by him in connection with the renting, leasing or letting of rooms in

the course of his business and he shall include such value in his return. Such determination shall be subject to review and revision by the Department in the manner hereinafter provided for the correction of returns.

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

The person filing the return herein provided for shall, at the time of filing such return, pay to the Department the amount of tax herein imposed. The operator filing the return under this Section shall, at the time of filing such return, pay to the Department the amount of tax imposed by this Act less a discount of 2.1% or \$25 per calendar year, whichever is greater, which is allowed to reimburse the operator for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request.

If any payment provided for in this Section exceeds the operator's liabilities under this Act, as shown on an original return, the Department may authorize the operator to credit such excess payment against liability subsequently to be remitted to the Department under this Act, in accordance with reasonable rules adopted by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the operator, the operator's

discount shall be reduced by an amount equal to the difference between the discount as applied to the credit taken and that actually due, and that operator shall be liable for penalties and interest on such difference.

There shall be deposited into ~~in~~ the Build Illinois Fund in the State Treasury for each State fiscal year 40% of the amount of total net revenue ~~proceeds~~ from the tax imposed by subsection (a) of Section 3. Of the remaining 60%: (i) ~~7~~ \$5,000,000 shall be deposited into ~~in~~ the Illinois Sports Facilities Fund and credited to the Subsidy Account each fiscal year by making monthly deposits in the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in such deposits for prior months, and (ii) an amount equal to the then applicable Advance Amount ~~additional \$8,000,000~~ shall be deposited into ~~in~~ the Illinois Sports Facilities Fund and credited to the Advance Account each fiscal year by making monthly deposits in the amount of 1/8 of the then applicable Advance Amount ~~\$8,000,000~~ plus any cumulative deficiencies in such deposits for prior months; ~~provided, that for fiscal years ending after June 30, 2001, the amount to be so deposited into the Illinois Sports Facilities Fund and credited to the Advance Account each fiscal year shall be increased from \$8,000,000 to the then applicable Advance Amount and the required monthly deposits beginning with July 2001 shall be in the amount of 1/8 of the then applicable Advance Amount plus any cumulative deficiencies in those deposits for prior months.~~ (The deposits

of ~~the additional \$8,000,000 or~~ the then applicable Advance Amount, ~~as applicable,~~ during each fiscal year shall be treated as advances of funds to the Illinois Sports Facilities Authority for its corporate purposes to the extent paid to the Authority or its trustee and shall be repaid into the General Revenue Fund in the State Treasury by the State Treasurer on behalf of the Authority pursuant to Section 19 of the Illinois Sports Facilities Authority Act, as amended. If in any fiscal year the full amount of the then applicable Advance Amount is not repaid into the General Revenue Fund, then the deficiency shall be paid from the amount in the Local Government Distributive Fund that would otherwise be allocated to the City of Chicago under the State Revenue Sharing Act.)

For purposes of the foregoing paragraph, the term "Advance Amount" means, for fiscal year 2002, \$22,179,000, and for subsequent fiscal years through fiscal year 2033, 105.615% of the Advance Amount for the immediately preceding fiscal year, rounded up to the nearest \$1,000.

~~Of the remaining 60% of the amount of total net proceeds prior to August 1, 2011 from the tax imposed by subsection (a) of Section 3 after all required deposits in the Illinois Sports Facilities Fund, the amount equal to 8% of the net revenue realized from this Act plus an amount equal to 8% of the net revenue realized from any tax imposed under Section 4.05 of the Chicago World's Fair 1992 Authority Act during the preceding month shall be deposited in the Local Tourism Fund~~

~~each month for purposes authorized by Section 605-705 of the Department of Commerce and Economic Opportunity Law (20 ILCS 605/605-705).~~ Of the remaining 60% of the amount of total net revenue proceeds beginning on August 1, 2011 through June 30, 2023, from the tax imposed by subsection (a) of Section 3 after all required deposits into ~~in~~ the Illinois Sports Facilities Fund, an amount equal to 8% of the net revenue realized from this Act ~~plus an amount equal to 8% of the net revenue realized from any tax imposed under Section 4.05 of the Chicago World's Fair 1992 Authority Act~~ during the preceding month shall be deposited as follows: 18% of such amount shall be deposited into the Chicago Travel Industry Promotion Fund for the purposes described in subsection (n) of Section 5 of the Metropolitan Pier and Exposition Authority Act and the remaining 82% of such amount shall be deposited into the Local Tourism Fund each month for purposes authorized by Section 605-705 of the Department of Commerce and Economic Opportunity Law. ~~Beginning on August 1, 1999 and ending on July 31, 2011,~~ ~~an amount equal to 4.5% of the net revenue realized from the Hotel Operators' Occupation Tax Act during the preceding month shall be deposited into the International Tourism Fund for the purposes authorized in Section 605-707 of the Department of Commerce and Economic Opportunity Law.~~ Beginning on August 1, 2011 and through June 30, 2023, an amount equal to 4.5% of the net revenue realized from this Act during the preceding month shall be deposited as follows: 55% of such amount shall be

deposited into the Chicago Travel Industry Promotion Fund for the purposes described in subsection (n) of Section 5 of the Metropolitan Pier and Exposition Authority Act and the remaining 45% of such amount deposited into the International Tourism Fund for the purposes authorized in Section 605-707 of the Department of Commerce and Economic Opportunity Law. "Net revenue realized ~~for a month~~" means the revenue collected by the State under this ~~that~~ Act ~~during the previous month~~ less the amount paid out ~~during that same month~~ as refunds to taxpayers for overpayment of liability under this ~~that~~ Act.

Beginning on July 1, 2023, of the remaining 60% of the amount of total net revenue realized from the tax imposed under subsection (a) of Section 3, after all required deposits into the Illinois Sports Facilities Fund:

(1) an amount equal to 8% of the net revenue realized under this Act for the preceding month shall be deposited as follows: 82% to the Local Tourism Fund and 18% to the Chicago Travel Industry Promotion Fund; and

(2) an amount equal to 4.5% of the net revenue realized under this Act for the preceding month shall be deposited as follows: 55% to the Chicago Travel Industry Promotion Fund and 45% to the International Tourism Fund.

After making all these deposits, any remaining net revenue realized from all other proceeds of the tax imposed under subsection (a) of Section 3 shall be deposited into ~~in~~ the Tourism Promotion Fund in the State Treasury. All moneys

received by the Department from the additional tax imposed under subsection (b) of Section 3 shall be deposited into the Build Illinois Fund in the State Treasury.

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the operator's last State income tax return. If the total receipts of the business as reported in the State income tax return do not agree with the gross receipts reported to the Department for the same period, the operator shall attach to his annual information return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The operator's annual information return to the Department shall also disclose payroll ~~pay roll~~ information of the operator's business during the year covered by such return and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual tax returns by such operator as hereinbefore provided for in this Section.

If the annual information return required by this Section is not filed when and as required the taxpayer shall be liable for a penalty in an amount determined in accordance with Section 3-4 of the Uniform Penalty and Interest Act until such

return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

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

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

(Source: P.A. 102-16, eff. 6-17-21.)

Section 5-85. The Motor Fuel Tax Law is amended by changing Section 8 as follows:

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

Sec. 8. Distribution of proceeds of tax. Except as provided in subsection (a-1) of this Section, Section 8a, subdivision (h)(1) of Section 12a, Section 13a.6, and items 13, 14, 15, and 16 of Section 15, all money received by the Department under this Act, including payments made to the

Department by member jurisdictions participating in the International Fuel Tax Agreement, shall be deposited into ~~in~~ a special fund in the State treasury, to be known as the "Motor Fuel Tax Fund", and shall be used as follows:

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

(a-1) Beginning on July 1, 2019, an amount equal to the amount of tax collected under subsection (a) of Section 2 and Section 13a as a result of the increase in the tax rate under subsection (a) of Section 2 authorized by Public Act 101-32 shall be deposited ~~transferred~~ each month into the Transportation Renewal Fund; provided, however, that the amount that represents the part (b) portion of the rate under Section 13a shall be deposited each month into the Motor Fuel Tax Fund and the Transportation Renewal Fund in the same proportion as the amount collected under subsection (a) of Section 2;

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

(c) \$3,500,000 shall be transferred each month to the

Grade Crossing Protection Fund to be used as follows: not less than \$12,000,000 each fiscal year shall be used for the construction or reconstruction of rail highway grade separation structures; \$5,500,000 in fiscal year 2022 and each fiscal year thereafter shall be transferred to the Transportation Regulatory Fund and shall be used to pay the cost of administration of the Illinois Commerce Commission's railroad safety program in connection with its duties under subsection (3) of Section 18c-7401 of the Illinois Vehicle Code, with the remainder to be used by the Department of Transportation upon order of the Illinois Commerce Commission, to pay that part of the cost apportioned by such Commission to the State to cover the interest of the public in the use of highways, roads, streets, or pedestrian walkways in the county highway system, township and district road system, or municipal street system as defined in the Illinois Highway Code, as the same may from time to time be amended, for separation of grades, for installation, construction or reconstruction of crossing protection or reconstruction, alteration, relocation including construction or improvement of any existing highway necessary for access to property or improvement of any grade crossing and grade crossing surface including the necessary highway approaches thereto of any railroad across the highway or public road, or for the installation, construction, reconstruction, or maintenance of safety treatments to deter trespassing or a pedestrian walkway

over or under a railroad right-of-way, as provided for in and in accordance with Section 18c-7401 of the Illinois Vehicle Code. The Commission may order up to \$2,000,000 per year in Grade Crossing Protection Fund moneys for the improvement of grade crossing surfaces and up to \$300,000 per year for the maintenance and renewal of 4-quadrant gate vehicle detection systems located at non-high speed rail grade crossings. In entering orders for projects for which payments from the Grade Crossing Protection Fund will be made, the Commission shall account for expenditures authorized by the orders on a cash rather than an accrual basis. For purposes of this requirement an "accrual basis" assumes that the total cost of the project is expended in the fiscal year in which the order is entered, while a "cash basis" allocates the cost of the project among fiscal years as expenditures are actually made. To meet the requirements of this subsection, the Illinois Commerce Commission shall develop annual and 5-year project plans of rail crossing capital improvements that will be paid for with moneys from the Grade Crossing Protection Fund. The annual project plan shall identify projects for the succeeding fiscal year and the 5-year project plan shall identify projects for the 5 directly succeeding fiscal years. The Commission shall submit the annual and 5-year project plans for this Fund to the Governor, the President of the Senate, the Senate Minority Leader, the Speaker of the House of Representatives, and the Minority Leader of the House of Representatives on the first

Wednesday in April of each year;

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

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

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

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

(4) from October 1, 1985 until June 30, 1994, the administration of the Vehicle Emissions Inspection Law, which amount shall be certified monthly by the Environmental Protection Agency to the State Comptroller and shall promptly be transferred by the State Comptroller and Treasurer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund, and for the period July 1, 1994 through June 30, 2000, one-twelfth of \$25,000,000 each month, for the period July 1, 2000 through June 30, 2003, one-twelfth of \$30,000,000 each month, and \$15,000,000 on July 1,

2003, and \$15,000,000 on January 1, 2004, and \$15,000,000 on each July 1 and October 1, or as soon thereafter as may be practical, during the period July 1, 2004 through June 30, 2012, and \$30,000,000 on June 1, 2013, or as soon thereafter as may be practical, and \$15,000,000 on July 1 and October 1, or as soon thereafter as may be practical, during the period of July 1, 2013 through June 30, 2015, for the administration of the Vehicle Emissions Inspection Law of 2005, to be transferred by the State Comptroller and Treasurer from the Motor Fuel Tax Fund into the Vehicle Inspection Fund;

(4.5) beginning on July 1, 2019, the costs of the Environmental Protection Agency for the administration of the Vehicle Emissions Inspection Law of 2005 shall be paid, subject to appropriation, from the Motor Fuel Tax Fund into the Vehicle Inspection Fund; beginning in 2019, no later than December 31 of each year, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer from the Vehicle Inspection Fund to the Motor Fuel Tax Fund any balance remaining in the Vehicle Inspection Fund in excess of \$2,000,000;

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

(6) payment of motor fuel use taxes due to member jurisdictions under the terms of the International Fuel Tax Agreement. The Department shall certify these amounts

to the Comptroller by the 15th day of each month; the Comptroller shall cause orders to be drawn for such amounts, and the Treasurer shall administer those amounts on or before the last day of each month;

(e) after allocations for the purposes set forth in subsections (a), (a-1), (b), (c), and (d), the remaining amount shall be apportioned as follows:

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

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

(B) 63% into the Road Fund, \$1,250,000 of which shall be reserved each month for the Department of Transportation to be used in accordance with the provisions of Sections 6-901 through 6-906 of the Illinois Highway Code;

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

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

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

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

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

If a township is dissolved under Article 24 of the

Township Code, McHenry County shall receive any moneys that would have been distributed to the township under this subparagraph, except that a municipality that assumes the powers and responsibilities of a road district under paragraph (6) of Section 24-35 of the Township Code shall receive any moneys that would have been distributed to the township in a percent equal to the area of the dissolved road district or portion of the dissolved road district over which the municipality assumed the powers and responsibilities compared to the total area of the dissolved township. The moneys received under this subparagraph shall be used in the geographic area of the dissolved township. If a township is reconstituted as provided under Section 24-45 of the Township Code, McHenry County or a municipality shall no longer be distributed moneys under this subparagraph.

As soon as may be after the first day of each month, the Department of Transportation shall allot to each municipality its share of the amount apportioned to the several municipalities which shall be in proportion to the population of such municipalities as determined by the last preceding municipal census if conducted by the Federal Government or Federal census. If territory is annexed to any municipality subsequent to the time of the last preceding census the corporate authorities of such municipality may cause a census to be taken of such annexed territory and the population so

ascertained for such territory shall be added to the population of the municipality as determined by the last preceding census for the purpose of determining the allotment for that municipality. If the population of any municipality was not determined by the last Federal census preceding any apportionment, the apportionment to such municipality shall be in accordance with any census taken by such municipality. Any municipal census used in accordance with this Section shall be certified to the Department of Transportation by the clerk of such municipality, and the accuracy thereof shall be subject to approval of the Department which may make such corrections as it ascertains to be necessary.

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

report received from the Secretary of State.

As soon as may be after the first day of each month, the Department of Transportation shall allot to the several counties their share of the amount apportioned for the use of road districts. The allotment shall be apportioned among the several counties in the State in the proportion which the total mileage of township or district roads in the respective counties bears to the total mileage of all township and district roads in the State. Funds allotted to the respective counties for the use of road districts therein shall be allocated to the several road districts in the county in the proportion which the total mileage of such township or district roads in the respective road districts bears to the total mileage of all such township or district roads in the county. After July 1 of any year prior to 2011, no allocation shall be made for any road district unless it levied a tax for road and bridge purposes in an amount which will require the extension of such tax against the taxable property in any such road district at a rate of not less than either .08% of the value thereof, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less. Beginning July 1, 2011 and each July 1 thereafter, an allocation shall be made for any road district if it levied a

tax for road and bridge purposes. In counties other than DuPage County, if the amount of the tax levy requires the extension of the tax against the taxable property in the road district at a rate that is less than 0.08% of the value thereof, based upon the assessment for the year immediately prior to the year in which the tax was levied and as equalized by the Department of Revenue, then the amount of the allocation for that road district shall be a percentage of the maximum allocation equal to the percentage obtained by dividing the rate extended by the district by 0.08%. In DuPage County, if the amount of the tax levy requires the extension of the tax against the taxable property in the road district at a rate that is less than the lesser of (i) 0.08% of the value of the taxable property in the road district, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue, or (ii) a rate that will yield an amount equal to \$12,000 per mile of road under the jurisdiction of the road district, then the amount of the allocation for the road district shall be a percentage of the maximum allocation equal to the percentage obtained by dividing the rate extended by the district by the lesser of (i) 0.08% or (ii) the rate that will yield an amount equal to \$12,000 per mile of road under the jurisdiction of the road district.

Prior to 2011, if any road district has levied a special tax for road purposes pursuant to Sections 6-601, 6-602, and

6-603 of the Illinois Highway Code, and such tax was levied in an amount which would require extension at a rate of not less than .08% of the value of the taxable property thereof, as equalized or assessed by the Department of Revenue, or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less, such levy shall, however, be deemed a proper compliance with this Section and shall qualify such road district for an allotment under this Section. Beginning in 2011 and thereafter, if any road district has levied a special tax for road purposes under Sections 6-601, 6-602, and 6-603 of the Illinois Highway Code, and the tax was levied in an amount that would require extension at a rate of not less than 0.08% of the value of the taxable property of that road district, as equalized or assessed by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less, that levy shall be deemed a proper compliance with this Section and shall qualify such road district for a full, rather than proportionate, allotment under this Section. If the levy for the special tax is less than 0.08% of the value of the taxable property, or, in DuPage County if the levy for the special tax is less than the lesser of (i) 0.08% or (ii) \$12,000 per mile of road under the jurisdiction of the road district, and if the levy for the special tax is more than any other levy for road and bridge

purposes, then the levy for the special tax qualifies the road district for a proportionate, rather than full, allotment under this Section. If the levy for the special tax is equal to or less than any other levy for road and bridge purposes, then any allotment under this Section shall be determined by the other levy for road and bridge purposes.

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

In counties in which a property tax extension limitation is imposed under the Property Tax Extension Limitation Law, road districts may retain their entitlement to a motor fuel tax allotment or, beginning in 2011, their entitlement to a full allotment if, at the time the property tax extension limitation was imposed, the road district was levying a road and bridge tax at a rate sufficient to entitle it to a motor fuel tax allotment and continues to levy the maximum allowable amount after the imposition of the property tax extension limitation. Any road district may in all circumstances retain

its entitlement to a motor fuel tax allotment or, beginning in 2011, its entitlement to a full allotment if it levied a road and bridge tax in an amount that will require the extension of the tax against the taxable property in the road district at a rate of not less than 0.08% of the assessed value of the property, based upon the assessment for the year immediately preceding the year in which the tax was levied and as equalized by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less.

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

Payment of motor fuel tax moneys to municipalities and counties shall be made as soon as possible after the allotment is made. The treasurer of the municipality or county may invest these funds until their use is required and the

interest earned by these investments shall be limited to the same uses as the principal funds.

(Source: P.A. 101-32, eff. 6-28-19; 101-230, eff. 8-9-19; 101-493, eff. 8-23-19; 102-16, eff. 6-17-21; 102-558, eff. 8-20-21; 102-699, eff. 4-19-22.)

Section 5-87. The Illinois Pension Code is amended by changing Sections 1A-112, 2-121.1, and 16-132 and by adding Sections 2-105.3 and 2-105.4 as follows:

(40 ILCS 5/1A-112)

Sec. 1A-112. Fees.

(a) Every pension fund that is required to file an annual statement under Section 1A-109 shall pay to the Department an annual compliance fee. In the case of a pension fund under Article 3 or 4 of this Code, (i) prior to the conclusion of the transition period, the annual compliance fee shall be 0.02% (2 basis points) of the total assets of the pension fund, as reported in the most current annual statement of the fund, but not more than \$8,000 and (ii) after the conclusion of the transition period, the annual compliance fee shall be \$8,000 and shall be paid by the Consolidated Fund. In the case of all other pension funds and retirement systems, the annual compliance fee shall be \$8,000. Effective July 1, 2023, each pension fund established under Article 3 or 4 of this Code shall pay an annual compliance fee of at least 0.02% but not

more than 0.05% of the total assets of the pension fund, as reported in the most current annual statement of the fund, to the Department of Insurance unless the appropriate Consolidated Fund agrees to conduct an audit or examination of all pension funds as provided in Section 1A-104. The Department shall have the discretion to set the annual compliance fee to be paid by each pension fund to cover the cost of the compliance audits. The Department shall provide written notice to each Article 3 and Article 4 pension fund of the amount of the annual compliance fee due not less than 60 days prior to the fee payment deadline.

(b) The annual compliance fee shall be due on June 30 for the following State fiscal year, except that the fee payable in 1997 for fiscal year 1998 shall be due no earlier than 30 days following the effective date of this amendatory Act of 1997.

(c) Any information obtained by the Division that is available to the public under the Freedom of Information Act and is either compiled in published form or maintained on a computer processible medium shall be furnished upon the written request of any applicant and the payment of a reasonable information services fee established by the Director, sufficient to cover the total cost to the Division of compiling, processing, maintaining, and generating the information. The information may be furnished by means of published copy or on a computer processed or computer

processable medium.

No fee may be charged to any person for information that the Division is required by law to furnish to that person.

(d) Except as otherwise provided in this Section, all fees and penalties collected by the Department under this Code shall be deposited into the Public Pension Regulation Fund.

(e) Fees collected under subsection (c) of this Section and money collected under Section 1A-107 shall be deposited into the Technology Management Revolving Fund and credited to the account of the Department's Public Pension Division. This income shall be used exclusively for the purposes set forth in Section 1A-107. Notwithstanding the provisions of Section 408.2 of the Illinois Insurance Code, no surplus funds remaining in this account shall be deposited in the Insurance Financial Regulation Fund. All money in this account that the Director certifies is not needed for the purposes set forth in Section 1A-107 of this Code shall be transferred to the Public Pension Regulation Fund.

(f) Nothing in this Code prohibits the General Assembly from appropriating funds from the General Revenue Fund to the Department for the purpose of administering or enforcing this Code.

(Source: P.A. 100-23, eff. 7-6-17; 101-610, eff. 1-1-20.)

(40 ILCS 5/2-105.3 new)

Sec. 2-105.3. Tier 1 participant; Tier 2 participant.

"Tier 1 participant": A participant who first became a participant before January 1, 2011.

"Tier 2 participant": A participant who first became a participant on or after January 1, 2011.

(40 ILCS 5/2-105.4 new)

Sec. 2-105.4. Tier 1 retiree. "Tier 1 retiree" means a former Tier 1 participant who has made the election to retire and has terminated service.

(40 ILCS 5/2-121.1) (from Ch. 108 1/2, par. 2-121.1)

Sec. 2-121.1. Survivor's annuity; amount ~~annuity~~ ~~amount~~.

(a) A surviving spouse shall be entitled to 66 2/3% of the amount of retirement annuity to which the participant or annuitant was entitled on the date of death, without regard to whether the participant had attained age 55 prior to his or her death, subject to a minimum payment of 10% of salary. If a surviving spouse, regardless of age, has in his or her care at the date of death any eligible child or children of the participant, the survivor's annuity shall be the greater of the following: (1) 66 2/3% of the amount of retirement annuity to which the participant or annuitant was entitled on the date of death, or (2) 30% of the participant's salary increased by 10% of salary on account of each such child, subject to a total payment for the surviving spouse and children of 50% of salary. If eligible children survive but there is no surviving

spouse, or if the surviving spouse dies or becomes disqualified by remarriage while eligible children survive, each eligible child shall be entitled to an annuity of 20% of salary, subject to a maximum total payment for all such children of 50% of salary.

However, the survivor's annuity payable under this Section shall not be less than 100% of the amount of retirement annuity to which the participant or annuitant was entitled on the date of death, if he or she is survived by a dependent disabled child.

The salary to be used for determining these benefits shall be the salary used for determining the amount of retirement annuity as provided in Section 2-119.01.

(b) Upon the death of a participant after the termination of service or upon death of an annuitant, the maximum total payment to a surviving spouse and eligible children, or to eligible children alone if there is no surviving spouse, shall be 75% of the retirement annuity to which the participant or annuitant was entitled, unless there is a dependent disabled child among the survivors.

(c) When a child ceases to be an eligible child, the annuity to that child, or to the surviving spouse on account of that child, shall thereupon cease, and the annuity payable to the surviving spouse or other eligible children shall be recalculated if necessary.

Upon the ineligibility of the last eligible child, the

annuity shall immediately revert to the amount payable upon death of a participant or annuitant who leaves no eligible children. If the surviving spouse is then under age 50, the annuity as revised shall be deferred until the attainment of age 50.

(d) Beginning January 1, 1990, every survivor's annuity shall be increased (1) on each January 1 occurring on or after the commencement of the annuity if the deceased member died while receiving a retirement annuity, or (2) in other cases, on each January 1 occurring on or after the first anniversary of the commencement of the annuity, by an amount equal to 3% of the current amount of the annuity, including any previous increases under this Article. Such increases shall apply without regard to whether the deceased member was in service on or after the effective date of this amendatory Act of 1991, but shall not accrue for any period prior to January 1, 1990.

(d-5) Notwithstanding any other provision of this Article, the initial survivor's annuity of a survivor of a participant who first becomes a participant on or after January 1, 2011 (the effective date of Public Act 96-889) shall be in the amount of 66 2/3% of the amount of the retirement annuity to which the participant or annuitant was entitled on the date of death and shall be increased (1) on each January 1 occurring on or after the commencement of the annuity if the deceased member died while receiving a retirement annuity or (2) in other cases, on each January 1 occurring on or after the first

anniversary of the commencement of the annuity, by an amount equal to 3% or the annual unadjusted percentage increase in the Consumer Price Index for All Urban Consumers as determined by the Public Pension Division of the Department of Insurance under subsection (a) of Section 2-108.1, whichever is less, of the survivor's annuity then being paid.

The provisions of this subsection (d-5) shall not apply to a survivor's annuity of a survivor of a participant who died in service before January 1, 2023.

(e) Notwithstanding any other provision of this Article, beginning January 1, 1990, the minimum survivor's annuity payable to any person who is entitled to receive a survivor's annuity under this Article shall be \$300 per month, without regard to whether or not the deceased participant was in service on the effective date of this amendatory Act of 1989.

(f) In the case of a proportional survivor's annuity arising under the Retirement Systems Reciprocal Act where the amount payable by the System on January 1, 1993 is less than \$300 per month, the amount payable by the System shall be increased beginning on that date by a monthly amount equal to \$2 for each full year that has expired since the annuity began.

(g) Notwithstanding any other provision of this Code, the survivor's annuity payable to an eligible survivor of a Tier 2 participant who died in service prior to January 1, 2023 shall be calculated in accordance with the provisions applicable to the survivors of a deceased Tier 1 participant.

Notwithstanding Section 1-103.1, the changes to this Section made by this amendatory Act of the 103rd General Assembly apply without regard to whether the participant was in active service before the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly.

(Source: P.A. 96-889, eff. 1-1-11; 96-1490, eff. 1-1-11.)

(40 ILCS 5/16-132) (from Ch. 108 1/2, par. 16-132)

Sec. 16-132. Retirement annuity eligibility. A member who has at least 20 years of creditable service is entitled to a retirement annuity upon or after attainment of age 55. A member who has at least 10 but less than 20 years of creditable service is entitled to a retirement annuity upon or after attainment of age 60. A member who has at least 5 but less than 10 years of creditable service is entitled to a retirement annuity upon or after attainment of age 62. A member who (i) has earned during the period immediately preceding the last day of service at least one year of contributing creditable service as an employee of a department as defined in Section 14-103.04, (ii) has earned at least 5 years of contributing creditable service as an employee of a department as defined in Section 14-103.04, and (iii) retires on or after January 1, 2001 is entitled to a retirement annuity upon or after attainment of an age which, when added to the number of years of his or her total creditable service, equals at least 85. Portions of years shall be counted as decimal equivalents.

A member who is eligible to receive a retirement annuity of at least 74.6% of final average salary and will attain age 55 on or before December 31 during the year which commences on July 1 shall be deemed to attain age 55 on the preceding June 1.

A member meeting the above eligibility conditions is entitled to a retirement annuity upon written application to the board setting forth the date the member wishes the retirement annuity to commence. However, the effective date of the retirement annuity shall be no earlier than the day following the last day of creditable service, regardless of the date of official termination of employment; however, upon written application within 6 months after the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly by a member or annuitant, the creditable service and earnings received in the last fiscal year of employment may be disregarded when determining the retirement effective date and the retirement benefit ~~except that the effective date of a retirement annuity may be after the date of official termination of employment~~ as long as such employment is for (1) less than 10 days in length; ~~and~~ (2) less than \$2,500 ~~\$2,000~~ in creditable earnings; and (3) the last fiscal year of employment includes only a fiscal year beginning on or after July 1, 2016 and ending before June 30, 2023 ~~compensation~~. The retirement effective date may not, as a result of the application of this amendatory Act of the

103rd General Assembly, be earlier than July 1, 2016.

To be eligible for a retirement annuity, a member shall not be employed as a teacher in the schools included under this System or under Article 17, except (i) as provided in Section 16-118 or 16-150.1, (ii) if the member is disabled (in which event, eligibility for salary must cease), or (iii) if the System is required by federal law to commence payment due to the member's age; the changes to this sentence made by this amendatory Act of the 93rd General Assembly apply without regard to whether the member terminated employment before or after its effective date.

(Source: P.A. 102-871, eff. 5-13-22.)

(40 ILCS 5/2-105.1 rep.)

(40 ILCS 5/2-105.2 rep.)

Section 5-88. The Illinois Pension Code is amended by repealing Sections 2-105.1 and 2-105.2.

Section 5-89. The Innovation Development and Economy Act is amended by changing Sections 20, 30, and 50 as follows:

(50 ILCS 470/20)

Sec. 20. Approval of STAR bond projects. The governing body of a political subdivision may establish one or more STAR bond projects in any STAR bond district. A STAR bond project which is partially outside the boundaries of a municipality

must also be approved by the governing body of the county by resolution.

(a) After the establishment of a STAR bond district, the master developer may propose one or more STAR bond projects to a political subdivision and the master developer shall, in cooperation with the political subdivision, prepare a STAR bond project plan in consultation with the planning commission of the political subdivision, if any. The STAR bond project plan may be implemented in separate development stages.

(b) Any political subdivision considering a STAR bond project within a STAR bond district shall notify the Department, which shall cause to be prepared an independent feasibility study by a feasibility consultant with certified copies provided to the political subdivision, the Director, and the Department of Commerce and Economic Opportunity. The feasibility study shall include the following:

(1) the estimated amount of pledged STAR revenues expected to be collected in each year through the maturity date of the proposed STAR bonds;

(2) a statement of how the jobs and taxes obtained from the STAR bond project will contribute significantly to the economic development of the State and region;

(3) visitation expectations;

(4) the unique quality of the project;

(5) an economic impact study;

(6) a market study;

(7) integration and collaboration with other resources or businesses;

(8) the quality of service and experience provided, as measured against national consumer standards for the specific target market;

(9) project accountability, measured according to best industry practices;

(10) the expected return on State and local investment that the STAR bond project is anticipated to produce; and

(11) an anticipated principal and interest payment schedule on the STAR bonds.

The feasibility consultant, along with the independent economist and any other consultants commissioned to perform the studies and other analysis required by the feasibility study, shall be selected by the Director with the approval of the political subdivision. The consultants shall be retained by the Director and the Department shall be reimbursed by the master developer for the costs to retain the consultants.

The failure to include all information enumerated in this subsection in the feasibility study for a STAR bond project shall not affect the validity of STAR bonds issued pursuant to this Act.

(c) If the political subdivision determines the STAR bond project is feasible, the STAR bond project plan shall include:

(1) a summary of the feasibility study;

(2) a reference to the STAR bond district plan that

identifies the STAR bond project area that is set forth in the STAR bond project plan that is being considered;

(3) a legal description and map of the STAR bond project area to be developed or redeveloped;

(4) a description of the buildings and facilities proposed to be constructed or improved in such STAR bond project area, including destination users and an entertainment user, as applicable;

(5) a copy of letters of intent to locate within the STAR bond district signed by both the master developer and the appropriate corporate officer of at least one destination user for the first STAR bond project proposed within the district; and

(6) any other information the governing body of the political subdivision deems reasonable and necessary to advise the public of the intent of the STAR bond project plan.

(d) Before a political subdivision may hold a public hearing to consider a STAR bond project plan, the political subdivision must apply to the Department for approval of the STAR bond project plan. An application for approval of a STAR bond project plan must not be approved unless all of the components of the feasibility study set forth in items (1) through (11) of subsection (b) have been completed and submitted to the Department for review. In addition to reviewing all of the other elements of the STAR bond project

plan required under subsection (c), which must be included in the application (which plan must include a letter or letters of intent as required under subdivision (c)(5) in order to receive Director approval), the Director must review the feasibility study and consider all of the components of the feasibility study set forth in items (1) through (11) of subsection (b) of Section 20, including without limitation the economic impact study and the financial benefit of the proposed STAR bond project to the local, regional, and State economies, the proposed adverse impacts on similar businesses and projects as well as municipalities within the market area, and the net effect of the proposed STAR bond project on the local, regional, and State economies. In addition to the economic impact study, the political subdivision must also submit to the Department, as part of its application, the financial and other information that substantiates the basis for the conclusion of the economic impact study, in the form and manner as required by the Department, so that the Department can verify the results of the study. In addition to any other criteria in this subsection, to approve the STAR bond project plan, the Director must be satisfied that the proposed destination user is in fact a true destination user and also find that the STAR bond project plan is in accordance with the purpose of this Act and the public interest. The Director shall either approve or deny the STAR bond project plan based on the criteria in this subsection. In granting its

approval, the Department may require the political subdivision to execute a binding agreement or memorandum of understanding with the State. The terms of the agreement or memorandum may include, among other things, the political subdivision's repayment of the State sales tax increment distributed to it should any violation of the agreement or memorandum or this Act occur.

(e) Upon a finding by the planning and zoning commission of the political subdivision that the STAR bond project plan is consistent with the intent of the comprehensive plan for the development of the political subdivision and upon issuance of written approval of the STAR bond project plan from the Director pursuant to subsection (d) of Section 20, the governing body of the political subdivision shall adopt a resolution stating that the political subdivision is considering the adoption of the STAR bond project plan. The resolution shall:

(1) give notice that a public hearing will be held to consider the adoption of the STAR bond project plan and fix the date, hour, and place of the public hearing;

(2) describe the general boundaries of the STAR bond district within which the STAR bond project will be located and the date of establishment of the STAR bond district;

(3) describe the general boundaries of the area proposed to be included within the STAR bond project area;

(4) provide that the STAR bond project plan and map of the area to be redeveloped or developed are available for inspection during regular office hours in the offices of the political subdivision; and

(5) contain a summary of the terms and conditions of any proposed project development agreement with the political subdivision.

(f) A public hearing shall be conducted to consider the adoption of any STAR bond project plan.

(1) The date fixed for the public hearing to consider the adoption of the STAR bond project plan shall be not less than 20 nor more than 90 days following the date of the adoption of the resolution fixing the date of the hearing.

(2) A copy of the political subdivision's resolution providing for the public hearing shall be sent by certified mail, return receipt requested, to the governing body of the county. A copy of the political subdivision's resolution providing for the public hearing shall be sent by certified mail, return receipt requested, to each person or persons in whose name the general taxes for the last preceding year were paid on each parcel of land lying within the proposed STAR bond project area within 10 days following the date of the adoption of the resolution. The resolution shall be published once in a newspaper of general circulation in the political subdivision not less

than one week nor more than 3 weeks preceding the date fixed for the public hearing. A map or aerial photo clearly delineating the area of land proposed to be included within the STAR bond project area shall be published with the resolution.

(3) The hearing shall be held at a location that is within 20 miles of the STAR bond district, in a facility that can accommodate a large crowd, and in a facility that is accessible to persons with disabilities.

(4) At the public hearing, a representative of the political subdivision or master developer shall present the STAR bond project plan. Following the presentation of the STAR bond project plan, all interested persons shall be given an opportunity to be heard. The governing body may continue the date and time of the public hearing.

(g) Upon conclusion of the public hearing, the governing body of the political subdivision may adopt the STAR bond project plan by a resolution approving the STAR bond project plan.

(h) After the adoption by the corporate authorities of the political subdivision of a STAR bond project plan, the political subdivision may enter into a project development agreement if the master developer has requested the political subdivision to be a party to the project development agreement pursuant to subsection (b) of Section 25.

(i) Within 30 days after the adoption by the political

subdivision of a STAR bond project plan, the clerk of the political subdivision shall transmit a copy of the legal description of the land and a list of all new and existing mailing addresses within the STAR bond district, a copy of the resolution adopting the STAR bond project plan, and a map or plat indicating the boundaries of the STAR bond project area to the clerk, treasurer, and governing body of the county and to the Department of Revenue. Within 30 days of creation of any new mailing addresses within a STAR bond district, the clerk of the political subdivision shall provide written notice of such new addresses to the Department of Revenue.

If a certified copy of the resolution adopting the STAR bond project plan is filed with the Department on or before the first day of April, the Department, if all other requirements of this subsection are met, shall proceed to collect and allocate any local sales tax increment and any State sales tax increment in accordance with the provisions of this Act as of the first day of July next following the adoption and filing. If a certified copy of the resolution adopting the STAR bond project plan is filed with the Department after April 1 but on or before the first day of October, the Department, if all other requirements of this subsection are met, shall proceed to collect and allocate any local sales tax increment and any State sales tax increment in accordance with the provisions of this Act as of the first day of January next following the adoption and filing.

Any substantial changes to a STAR bond project plan as adopted shall be subject to a public hearing following publication of notice thereof in a newspaper of general circulation in the political subdivision and approval by resolution of the governing body of the political subdivision.

The Department of Revenue shall not collect or allocate any local sales tax increment or State sales tax increment until the political subdivision also provides, in the manner prescribed by the Department, the boundaries of the STAR bond project area and each address in the STAR bond project area in such a way that the Department can determine by its address whether a business is located in the STAR bond project area. The political subdivision must provide this boundary and address information to the Department on or before April 1 for administration and enforcement under this Act by the Department beginning on the following July 1 and on or before October 1 for administration and enforcement under this Act by the Department beginning on the following January 1. The Department of Revenue shall not administer or enforce any change made to the boundaries of a STAR bond project or any address change, addition, or deletion until the political subdivision reports the boundary change or address change, addition, or deletion to the Department in the manner prescribed by the Department. The political subdivision must provide this boundary change or address change, addition, or deletion information to the Department on or before April 1

for administration and enforcement by the Department of the change, addition, or deletion beginning on the following July 1 and on or before October 1 for administration and enforcement by the Department of the change, addition, or deletion beginning on the following January 1. If a retailer is incorrectly included or excluded from the list of those located in the STAR bond project, the Department of Revenue shall be held harmless if it reasonably relied on information provided by the political subdivision.

(j) Any STAR bond project must be approved by the political subdivision prior to that date which is 23 years from the date of the approval of the STAR bond district, provided however that any amendments to such STAR bond project may occur following such date.

(k) Any developer of a STAR bond project shall commence work on the STAR bond project within 3 years from the date of adoption of the STAR bond project plan. If the developer fails to commence work on the STAR bond project within the 3-year period, funding for the project shall cease and the developer of the project or complex shall have one year to appeal to the political subdivision for reapproval of the project and funding. If the project is reapproved, the 3-year period for commencement shall begin again on the date of the reapproval.

(l) After the adoption by the corporate authorities of the political subdivision of a STAR bond project plan and approval of the Director pursuant to subsection (d) of Section 20, the

political subdivision may authorize the issuance of the STAR bonds in one or more series to finance the STAR bond project in accordance with the provisions of this Act.

(m) The maximum maturity of STAR bonds issued to finance a STAR bond project shall not exceed 23 years from the first date of distribution of State sales tax revenues from such STAR bond project to the political subdivision unless the political subdivision extends such maturity by resolution up to a maximum of 35 years from such first distribution date. Any such extension shall require the approval of the Director. In no event shall the maximum maturity date for any STAR bonds exceed that date which is 35 years from the first distribution date of the first STAR bonds issued in a STAR bond district.

(Source: P.A. 96-939, eff. 6-24-10.)

(50 ILCS 470/30)

Sec. 30. STAR bonds; source of payment. Any political subdivision shall have the power to issue STAR bonds in one or more series to finance the undertaking of any STAR bond project in accordance with the provisions of this Act and the Omnibus Bond Acts. STAR bonds may be issued as revenue bonds, alternate bonds, or general obligation bonds as defined in and subject to the procedures provided in the Local Government Debt Reform Act.

(a) STAR bonds may be made payable, both as to principal and interest, from the following revenues, which to the extent

pledged by each respective political subdivision or other public entity for such purpose shall constitute pledged STAR revenues:

(1) revenues of the political subdivision derived from or held in connection with the undertaking and carrying out of any STAR bond project or projects under this Act;

(2) available private funds and contributions, grants, tax credits, or other financial assistance from the State or federal government;

(3) STAR bond occupation taxes created pursuant to Section 31 and designated as pledged STAR revenues by the political subdivision;

(4) all of the local sales tax increment of a municipality, county, or other unit of local government;

(5) any special service area taxes collected within the STAR bond district under the Special Service Area Tax Act, may be used for the purposes of funding project costs or paying debt service on STAR bonds in addition to the purposes contained in the special service area plan;

(6) all of the State sales tax increment;

(7) any other revenues appropriated by the political subdivision; and

(8) any combination of these methods.

(b) The political subdivision may pledge the pledged STAR revenues to the repayment of STAR bonds prior to, simultaneously with, or subsequent to the issuance of the STAR

bonds.

(c) Bonds issued as revenue bonds shall not be general obligations of the political subdivision, nor in any event shall they give rise to a charge against its general credit or taxing powers, or be payable out of any funds or properties other than those set forth in subsection (a) and the bonds shall so state on their face.

(d) For each STAR bond project financed with STAR bonds payable from the pledged STAR revenues, the political subdivision shall prepare and submit to the Department of Revenue by June 1 of each year a report describing the status of the STAR bond project, any expenditures of the proceeds of STAR bonds that have occurred for the preceding calendar year, and any expenditures of the proceeds of the bonds expected to occur in the future, including the amount of pledged STAR revenue, the amount of revenue that has been spent, the projected amount of the revenue, and the anticipated use of the revenue. Each annual report shall be accompanied by an affidavit of the master developer certifying the contents of the report as true to the best of the master developer's knowledge. The Department of Revenue shall have the right, but not the obligation, to request the Illinois Auditor General to review the annual report and the political subdivision's records containing the source information for the report for the purpose of verifying the report's contents. If the Illinois Auditor General declines the request for review, the

Department of Revenue shall have the right to select an independent third-party auditor to conduct an audit of the annual report and the political subdivision's records containing the source information for the report. The reasonable cost of the audit shall be paid by the master developer. The master development agreement shall grant the Department of Revenue and the Illinois Auditor General the right to review the records of the political subdivision containing the source information for the report.

(e) There is created in the State treasury a special fund to be known as the STAR Bonds Revenue Fund. As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to the STAR Bonds Revenue Fund the State sales tax increment for the second preceding month, less 3% of that amount, which shall be transferred into the Tax Compliance and Administration Fund and shall be used by the Department, subject to appropriation, to cover the costs of the Department in administering the Innovation Development and Economy Act. As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the Local Government Tax Fund to the STAR Bonds Revenue Fund the local sales tax increment for the second

preceding month, as provided in Section 6z-18 of the State Finance Act and from the County and Mass Transit District Fund to the STAR Bonds Revenue Fund the local sales tax increment for the second preceding month, as provided in Section 6z-20 of the State Finance Act.

On or before the 25th day of each calendar month, beginning on January 1, 2011, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money out of the STAR Bonds Revenue Fund to named municipalities and counties, the municipalities and counties to be those entitled to distribution of taxes or penalties paid to the Department during the second preceding calendar month. The amount to be paid to each municipality or county shall be the amount of the State sales tax increment and the local sales tax increment (not including credit memoranda or the amount transferred into the Tax Compliance and Administration Fund) collected during the second preceding calendar month by the Department from retailers and servicemen on transactions at places of business located within a STAR bond district in that municipality or county, plus an amount the Department determines is necessary to offset any amounts which were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department, and not including any amount which the Department determines is necessary to offset any amounts which are payable to a

different taxing body but were erroneously paid to the municipality or county. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities and counties, provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

When certifying the amount of monthly disbursement to a municipality or county under this subsection, the Department shall increase or decrease that amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the 6 months preceding the time a misallocation is discovered.

The corporate authorities of the political subdivision shall deposit the proceeds for the STAR Bonds Revenue Fund into a special fund of the political subdivision called the "(Name of political subdivision) STAR Bond District Revenue Fund" for the purpose of paying or reimbursing STAR bond project costs and obligations incurred in the payment of those costs.

If the political subdivision fails to issue STAR bonds within 180 days after the first distribution to the political subdivision from the STAR Bonds Revenue Fund, the Department of Revenue shall cease distribution of the State sales tax increment to the political subdivision, shall transfer any

State sales tax increment in the STAR Bonds Revenue Fund to the General Revenue Fund, and shall cease deposits of State sales tax increment amounts into the STAR Bonds Revenue Fund. The political subdivision shall repay all of the State sales tax increment distributed to the political subdivision to date, which amounts shall be deposited into the General Revenue Fund. If not repaid within 90 days after notice from the State, the Department of Revenue shall withhold distributions to the political subdivision from the Local Government Tax Fund until the excess amount is repaid, which withheld amounts shall be transferred to the General Revenue Fund. At such time as the political subdivision notifies the Department of Revenue in writing that it has issued STAR Bonds in accordance with this Act and provides the Department with a copy of the political subdivision's official statement, bond purchase agreements, indenture, or other evidence of bond sale, the Department of Revenue shall resume deposits of the State sales tax increment into the STAR Bonds Revenue Fund and distribution of the State sales tax increment to the political subdivision in accordance with this Section.

(f) As of the seventh anniversary of the first date of distribution of State sales tax revenues from the first STAR bond project in the STAR bond district, and as of every fifth anniversary thereafter until final maturity of all STAR bonds issued in a STAR bond district, the portion of the aggregate proceeds of STAR bonds issued to date that is derived from the

State sales tax increment pledged to pay STAR bonds in any STAR bond district shall not exceed 50% of the total development costs in the STAR bond district to date. The Illinois Auditor General shall make the foregoing determination on said seventh anniversary and every 5 years thereafter until final maturity of all STAR bonds issued in a STAR bond district. If at any time after the seventh anniversary of the first date of distribution of State sales tax revenues from the first STAR bond project in the STAR bond district the Illinois Auditor General determines that the portion of the aggregate proceeds of STAR bonds issued to date that is derived from the State sales tax increment pledged to pay STAR bonds in any STAR bond district has exceeded 50% of the total development costs in the STAR bond district, no additional STAR bonds may be issued in the STAR bond district until the percentage is reduced to 50% or below. When the percentage has been reduced to 50% or below, the master developer shall have the right, at its own cost, to obtain a new audit prepared by an independent third-party auditor verifying compliance and shall provide such audit to the Illinois Auditor General for review and approval. Upon the Illinois Auditor General's determination from the audit that the percentage has been reduced to 50% or below, STAR bonds may again be issued in the STAR bond district.

(g) Notwithstanding the provisions of the Tax Increment Allocation Redevelopment Act, if any portion of property taxes

attributable to the increase in equalized assessed value within a STAR bond district are, at the time of formation of the STAR bond district, already subject to tax increment financing under the Tax Increment Allocation Redevelopment Act, then the tax increment for such portion shall be frozen at the base year established in accordance with this Act, and all future incremental increases over the base year shall not be subject to tax increment financing under the Tax Increment Allocation Redevelopment Act. Any party otherwise entitled to receipt of incremental tax revenues through an existing tax increment financing district shall be entitled to continue to receive such revenues up to the amount frozen in the base year. Nothing in this Act shall affect the prior qualification of existing redevelopment project costs incurred that are eligible for reimbursement under the Tax Increment Allocation Redevelopment Act. In such event, prior to approving a STAR bond district, the political subdivision forming the STAR bond district shall take such action as is necessary, including amending the existing tax increment financing district redevelopment plan, to carry out the provisions of this Act.

(Source: P.A. 96-939, eff. 6-24-10.)

(50 ILCS 470/50)

Sec. 50. Reporting taxes. Notwithstanding any other provisions of law to the contrary, the Department of Revenue shall provide a certified report of the State sales tax

increment and local sales tax increment from all taxpayers within a STAR bond district to the bond trustee, escrow agent, or paying agent for such bonds upon the written request of the political subdivision on or before the 25th day of each month. Such report shall provide a detailed allocation of State sales tax increment and local sales tax increment from each local sales tax and State sales tax reported to the Department of Revenue.

(a) The bond trustee, escrow agent, or paying agent shall keep such sales and use tax reports and the information contained therein confidential, but may use such information for purposes of allocating and depositing the sales and use tax revenues in connection with the bonds used to finance project costs in such STAR bond district. Except as otherwise provided herein, the sales and use tax reports received by the bond trustee, escrow agent, or paying agent shall be subject to the provisions of Chapter 35 of the Illinois Compiled Statutes, including Section 3 of the Retailers' Occupation Tax Act and Section 9 of the Use Tax Act.

(b) The political subdivision shall determine when the amount of sales tax and other revenues that have been collected and distributed to the bond debt service or reserve fund is sufficient to satisfy all principal and interest costs to the maturity date or dates of any STAR bond issued by a political subdivision to finance a STAR bond project and shall give the Department of Revenue written notice of such

determination. The notice shall include a date certain on which deposits into the STAR Bonds Revenue Fund for that STAR bond project shall terminate and shall be provided to the Department of Revenue at least 60 days prior to that date. Thereafter, all sales tax and other revenues shall be collected and distributed in accordance with applicable law.

If the political subdivision fails to give timely notice under this subsection (b), the Department of Revenue, upon discovery of this failure, shall cease distribution of the State sales tax increment to the political subdivision, shall transfer any State sales tax increment in the STAR Bonds Revenue Fund to the General Revenue Fund, and shall cease deposits of State sales tax increment amounts into the STAR Bonds Revenue Fund. Any amount of State sales tax increment distributed to the political subdivision from the STAR Bonds Revenue Fund in excess of the amount sufficient to satisfy all principal and interest costs to the maturity date or dates of any STAR bond issued by the political subdivision to finance a STAR bond project shall be repaid to the Department of Revenue and deposited into the General Revenue Fund. If not repaid within 90 days after notice from the State, the Department of Revenue shall withhold distributions to the political subdivision from the Local Government Tax Fund until the excess amount is repaid, which withheld amounts shall be transferred to the General Revenue Fund.

(Source: P.A. 96-939, eff. 6-24-10.)

Section 5-90. The Illinois Police Training Act is amended by changing Section 6 as follows:

(50 ILCS 705/6) (from Ch. 85, par. 506)

Sec. 6. Powers and duties of the Board; selection and certification of schools. The Board shall select and certify schools within the State of Illinois for the purpose of providing basic training for probationary law enforcement officers, probationary county corrections officers, and court security officers and of providing advanced or in-service training for permanent law enforcement officers or permanent county corrections officers, which schools may be either publicly or privately owned and operated. In addition, the Board has the following power and duties:

a. To require law enforcement agencies to furnish such reports and information as the Board deems necessary to fully implement this Act.

b. To establish appropriate mandatory minimum standards relating to the training of probationary local law enforcement officers or probationary county corrections officers, and in-service training of permanent law enforcement officers.

c. To provide appropriate certification to those probationary officers who successfully complete the prescribed minimum standard basic training course.

d. To review and approve annual training curriculum for county sheriffs.

e. To review and approve applicants to ensure that no applicant is admitted to a certified academy unless the applicant is a person of good character and has not been convicted of, found guilty of, entered a plea of guilty to, or entered a plea of nolo contendere to a felony offense, any of the misdemeanors in Sections 11-1.50, 11-6, 11-6.5, 11-6.6, 11-9.1, 11-9.1B, 11-14, 11-14.1, 11-30, 12-2, 12-3.2, 12-3.4, 12-3.5, 16-1, 17-1, 17-2, 26.5-1, 26.5-2, 26.5-3, 28-3, 29-1, any misdemeanor in violation of any Section of Part E of Title III of the Criminal Code of 1961 or the Criminal Code of 2012, or subsection (a) of Section 17-32 of the Criminal Code of 1961 or the Criminal Code of 2012, or Section 5 or 5.2 of the Cannabis Control Act, or a crime involving moral turpitude under the laws of this State or any other state which if committed in this State would be punishable as a felony or a crime of moral turpitude, or any felony or misdemeanor in violation of federal law or the law of any state that is the equivalent of any of the offenses specified therein. The Board may appoint investigators who shall enforce the duties conferred upon the Board by this Act.

For purposes of this paragraph e, a person is considered to have been convicted of, found guilty of, or

entered a plea of guilty to, plea of nolo contendere to regardless of whether the adjudication of guilt or sentence is withheld or not entered thereon. This includes sentences of supervision, conditional discharge, or first offender probation, or any similar disposition provided for by law.

f. To establish statewide standards for minimum standards regarding regular mental health screenings for probationary and permanent police officers, ensuring that counseling sessions and screenings remain confidential.

g. To review and ensure all law enforcement officers remain in compliance with this Act, and any administrative rules adopted under this Act.

h. To suspend any certificate for a definite period, limit or restrict any certificate, or revoke any certificate.

i. The Board and the Panel shall have power to secure by its subpoena and bring before it any person or entity in this State and to take testimony either orally or by deposition or both with the same fees and mileage and in the same manner as prescribed by law in judicial proceedings in civil cases in circuit courts of this State. The Board and the Panel shall also have the power to subpoena the production of documents, papers, files, books, documents, and records, whether in physical or electronic form, in support of the charges and for

defense, and in connection with a hearing or investigation.

j. The Executive Director, the administrative law judge designated by the Executive Director, and each member of the Board and the Panel shall have the power to administer oaths to witnesses at any hearing that the Board is authorized to conduct under this Act and any other oaths required or authorized to be administered by the Board under this Act.

k. In case of the neglect or refusal of any person to obey a subpoena issued by the Board and the Panel, any circuit court, upon application of the Board and the Panel, through the Illinois Attorney General, may order such person to appear before the Board and the Panel give testimony or produce evidence, and any failure to obey such order is punishable by the court as a contempt thereof. This order may be served by personal delivery, by email, or by mail to the address of record or email address of record.

l. The Board shall have the power to administer state certification examinations. Any and all records related to these examinations, including, but not limited to, test questions, test formats, digital files, answer responses, answer keys, and scoring information shall be exempt from disclosure.

m. To make grants, subject to appropriation, to units

of local government and public institutions of higher education for the purposes of hiring and retaining law enforcement officers.

n. To make grants, subject to appropriation, to local law enforcement agencies for costs associated with the expansion and support of National Integrated Ballistic Information Network (NIBIN) and other ballistic technology equipment for ballistic testing.

(Source: P.A. 101-187, eff. 1-1-20; 101-652, Article 10, Section 10-143, eff. 7-1-21; 101-652, Article 25, Section 25-40, eff. 1-1-22; 102-687, eff. 12-17-21; 102-694, eff. 1-7-22; 102-1115, eff. 1-9-23.)

Section 5-92. The Metropolitan Pier and Exposition Authority Act is amended by changing Section 5 as follows:

(70 ILCS 210/5) (from Ch. 85, par. 1225)

Sec. 5. The Metropolitan Pier and Exposition Authority shall also have the following rights and powers:

(a) To accept from Chicago Park Fair, a corporation, an assignment of whatever sums of money it may have received from the Fair and Exposition Fund, allocated by the Department of Agriculture of the State of Illinois, and Chicago Park Fair is hereby authorized to assign, set over and transfer any of those funds to the Metropolitan Pier and Exposition Authority. The Authority has the right

and power hereafter to receive sums as may be distributed to it by the Department of Agriculture of the State of Illinois from the Fair and Exposition Fund pursuant to the provisions of Sections 5, 6i, and 28 of the State Finance Act. All sums received by the Authority shall be held in the sole custody of the secretary-treasurer of the Metropolitan Pier and Exposition Board.

(b) To accept the assignment of, assume and execute any contracts heretofore entered into by Chicago Park Fair.

(c) To acquire, own, construct, equip, lease, operate and maintain grounds, buildings and facilities to carry out its corporate purposes and duties, and to carry out or otherwise provide for the recreational, cultural, commercial or residential development of Navy Pier, and to fix and collect just, reasonable and nondiscriminatory charges for the use thereof. The charges so collected shall be made available to defray the reasonable expenses of the Authority and to pay the principal of and the interest upon any revenue bonds issued by the Authority. The Authority shall be subject to and comply with the Lake Michigan and Chicago Lakefront Protection Ordinance, the Chicago Building Code, the Chicago Zoning Ordinance, and all ordinances and regulations of the City of Chicago contained in the following Titles of the Municipal Code of Chicago: Businesses, Occupations and Consumer Protection;

Health and Safety; Fire Prevention; Public Peace, Morals and Welfare; Utilities and Environmental Protection; Streets, Public Ways, Parks, Airports and Harbors; Electrical Equipment and Installation; Housing and Economic Development (only Chapter 5-4 thereof); and Revenue and Finance (only so far as such Title pertains to the Authority's duty to collect taxes on behalf of the City of Chicago).

(d) To enter into contracts treating in any manner with the objects and purposes of this Act.

(e) To lease any buildings to the Adjutant General of the State of Illinois for the use of the Illinois National Guard or the Illinois Naval Militia.

(f) To exercise the right of eminent domain by condemnation proceedings in the manner provided by the Eminent Domain Act, including, with respect to Site B only, the authority to exercise quick take condemnation by immediate vesting of title under Article 20 of the Eminent Domain Act, to acquire any privately owned real or personal property and, with respect to Site B only, public property used for rail transportation purposes (but no such taking of such public property shall, in the reasonable judgment of the owner, interfere with such rail transportation) for the lawful purposes of the Authority in Site A, at Navy Pier, and at Site B. Just compensation for property taken or acquired under this paragraph shall

be paid in money or, notwithstanding any other provision of this Act and with the agreement of the owner of the property to be taken or acquired, the Authority may convey substitute property or interests in property or enter into agreements with the property owner, including leases, licenses, or concessions, with respect to any property owned by the Authority, or may provide for other lawful forms of just compensation to the owner. Any property acquired in condemnation proceedings shall be used only as provided in this Act. Except as otherwise provided by law, the City of Chicago shall have a right of first refusal prior to any sale of any such property by the Authority to a third party other than substitute property. The Authority shall develop and implement a relocation plan for businesses displaced as a result of the Authority's acquisition of property. The relocation plan shall be substantially similar to provisions of the Uniform Relocation Assistance and Real Property Acquisition Act and regulations promulgated under that Act relating to assistance to displaced businesses. To implement the relocation plan the Authority may acquire property by purchase or gift or may exercise the powers authorized in this subsection (f), except the immediate vesting of title under Article 20 of the Eminent Domain Act, to acquire substitute private property within one mile of Site B for the benefit of displaced businesses located on property

being acquired by the Authority. However, no such substitute property may be acquired by the Authority unless the mayor of the municipality in which the property is located certifies in writing that the acquisition is consistent with the municipality's land use and economic development policies and goals. The acquisition of substitute property is declared to be for public use. In exercising the powers authorized in this subsection (f), the Authority shall use its best efforts to relocate businesses within the area of McCormick Place or, failing that, within the City of Chicago.

(g) To enter into contracts relating to construction projects which provide for the delivery by the contractor of a completed project, structure, improvement, or specific portion thereof, for a fixed maximum price, which contract may provide that the delivery of the project, structure, improvement, or specific portion thereof, for the fixed maximum price is insured or guaranteed by a third party capable of completing the construction.

(h) To enter into agreements with any person with respect to the use and occupancy of the grounds, buildings, and facilities of the Authority, including concession, license, and lease agreements on terms and conditions as the Authority determines. Notwithstanding Section 24, agreements with respect to the use and occupancy of the grounds, buildings, and facilities of the

Authority for a term of more than one year shall be entered into in accordance with the procurement process provided for in Section 25.1.

(i) To enter into agreements with any person with respect to the operation and management of the grounds, buildings, and facilities of the Authority or the provision of goods and services on terms and conditions as the Authority determines.

(j) After conducting the procurement process provided for in Section 25.1, to enter into one or more contracts to provide for the design and construction of all or part of the Authority's Expansion Project grounds, buildings, and facilities. Any contract for design and construction of the Expansion Project shall be in the form authorized by subsection (g), shall be for a fixed maximum price not in excess of the funds that are authorized to be made available for those purposes during the term of the contract, and shall be entered into before commencement of construction.

(k) To enter into agreements, including project agreements with labor unions, that the Authority deems necessary to complete the Expansion Project or any other construction or improvement project in the most timely and efficient manner and without strikes, picketing, or other actions that might cause disruption or delay and thereby add to the cost of the project.

(1) To provide incentives to organizations and entities that agree to make use of the grounds, buildings, and facilities of the Authority for conventions, meetings, or trade shows. The incentives may take the form of discounts from regular fees charged by the Authority, subsidies for or assumption of the costs incurred with respect to the convention, meeting, or trade show, or other inducements. The Authority shall award incentives to attract or retain conventions, meetings, and trade shows under the terms set forth in this subsection (1) from amounts appropriated to the Authority from the Metropolitan Pier and Exposition Authority Incentive Fund for this purpose.

No later than May 15 of each year, the Chief Executive Officer of the Metropolitan Pier and Exposition Authority shall certify to the State Comptroller and the State Treasurer the amounts of incentive grant funds used, including incentive grant funds used for future events under the provisions of this Section, during the current fiscal year to provide incentives for conventions, meetings, or trade shows that:

(i) have been approved by the Authority, in consultation with an organization meeting the qualifications set out in Section 5.6 of this Act, provided the Authority has entered into a marketing agreement with such an organization,

(ii) (A) for fiscal years prior to 2022 and after 2024, demonstrate registered attendance (or projected attendance for future events) in excess of 5,000 individuals or in excess of 10,000 individuals, as appropriate;

(B) for fiscal years 2022 through 2024, demonstrate registered attendance (or projected attendance for future events) in excess of 3,000 individuals or in excess of 5,000 individuals, as appropriate; or

(C) for fiscal years 2022 and 2023, regardless of registered attendance, demonstrate incurrence of costs associated with mitigation of COVID-19, including, but not limited to, costs for testing and screening, contact tracing and notification, personal protective equipment, and other physical and organizational costs, and

(iii) in the case of subparagraphs (A) and (B) of paragraph (ii), but for the incentive, would not have used (or, in the case of a future event, committed to use) the facilities of the Authority for the convention, meeting, or trade show. The State Comptroller may request that the Auditor General conduct an audit of the accuracy of the certification. If the State Comptroller determines by this process of certification that incentive funds, in whole or in

part, were disbursed by the Authority by means other than in accordance with the standards of this subsection (1), then any amount transferred to the Metropolitan Pier and Exposition Authority Incentive Fund shall be reduced during the next subsequent transfer in direct proportion to that amount determined to be in violation of the terms set forth in this subsection (1).

On July 15, 2012, the Comptroller shall order transferred, and the Treasurer shall transfer, into the Metropolitan Pier and Exposition Authority Incentive Fund from the General Revenue Fund the sum of \$7,500,000 plus an amount equal to the incentive grant funds certified by the Chief Executive Officer as having been lawfully paid under the provisions of this Section in the previous 2 fiscal years that have not otherwise been transferred into the Metropolitan Pier and Exposition Authority Incentive Fund, provided that transfers in excess of \$15,000,000 shall not be made in any fiscal year.

On July 15, 2013, the Comptroller shall order transferred, and the Treasurer shall transfer, into the Metropolitan Pier and Exposition Authority Incentive Fund from the General Revenue Fund the sum of \$7,500,000 plus an amount equal to the incentive grant funds certified by the Chief Executive Officer as having been lawfully paid under the provisions of this Section in the previous

fiscal year that have not otherwise been transferred into the Metropolitan Pier and Exposition Authority Incentive Fund, provided that transfers in excess of \$15,000,000 shall not be made in any fiscal year.

On July 15, 2014, and every year thereafter, the Comptroller shall order transferred, and the Treasurer shall transfer, into the Metropolitan Pier and Exposition Authority Incentive Fund from the General Revenue Fund an amount equal to the incentive grant funds certified by the Chief Executive Officer as (i) having been lawfully paid under the provisions of this Section in the previous fiscal year or incurred by the Authority for a future event under the provisions of this Section and (ii) ~~that~~ ~~have~~ not otherwise having been ~~been~~ transferred into the Metropolitan Pier and Exposition Authority Incentive Fund, provided that (1) no transfers with respect to any previous fiscal year shall be made after the transfer has been made with respect to the 2017 fiscal year until the transfer that is made for the 2022 fiscal year and thereafter, and no transfers with respect to any previous fiscal year shall be made after the transfer has been made with respect to the 2026 fiscal year, and (2) transfers in excess of \$15,000,000 shall not be made in any fiscal year.

After a transfer has been made under this subsection (1), the Chief Executive Officer shall file a request for

payment with the Comptroller evidencing that the incentive grants have been made and the Comptroller shall thereafter order paid, and the Treasurer shall pay, the requested amounts to the Metropolitan Pier and Exposition Authority.

Excluding any amounts related to the payment of costs associated with the mitigation of COVID-19 in accordance with this subsection (1), in no case shall more than \$5,000,000 be used in any one year by the Authority for incentives granted to conventions, meetings, or trade shows with a registered attendance (or projected attendance for future events) of (1) more than 5,000 and less than 10,000 prior to the 2022 fiscal year and after the 2024 fiscal year and (2) more than 3,000 and less than 5,000 for fiscal years 2022 through 2024. Amounts in the Metropolitan Pier and Exposition Authority Incentive Fund shall only be used by the Authority for incentives paid to attract or retain conventions, meetings, and trade shows as provided in this subsection (1).

"Future event" means a convention, meeting, or trade show that executed an agreement during the fiscal year to use the facilities of the Authority after fiscal year 2026; provided that the agreement is entered into with the Authority or with an organization that meets the qualifications set out in Section 5.6 of this Act and that has entered into a marketing agreement with the Authority.

(1-5) The Village of Rosemont shall provide incentives

from amounts transferred into the Convention Center Support Fund to retain and attract conventions, meetings, or trade shows to the Donald E. Stephens Convention Center under the terms set forth in this subsection (1-5).

No later than May 15 of each year, the Mayor of the Village of Rosemont or his or her designee shall certify to the State Comptroller and the State Treasurer the amounts of incentive grant funds used during the previous fiscal year to provide incentives for conventions, meetings, or trade shows that (1) have been approved by the Village, (2) demonstrate registered attendance in excess of 5,000 individuals, and (3) but for the incentive, would not have used the Donald E. Stephens Convention Center facilities for the convention, meeting, or trade show. The State Comptroller may request that the Auditor General conduct an audit of the accuracy of the certification.

If the State Comptroller determines by this process of certification that incentive funds, in whole or in part, were disbursed by the Village by means other than in accordance with the standards of this subsection (1-5), then the amount transferred to the Convention Center Support Fund shall be reduced during the next subsequent transfer in direct proportion to that amount determined to be in violation of the terms set forth in this subsection (1-5).

On July 15, 2012, and each year thereafter, the Comptroller shall order transferred, and the Treasurer shall transfer, into the Convention Center Support Fund from the General Revenue Fund the amount of \$5,000,000 for (i) incentives to attract large conventions, meetings, and trade shows to the Donald E. Stephens Convention Center, and (ii) to be used by the Village of Rosemont for the repair, maintenance, and improvement of the Donald E. Stephens Convention Center and for debt service on debt instruments issued for those purposes by the village. No later than 30 days after the transfer, the Comptroller shall order paid, and the Treasurer shall pay, to the Village of Rosemont the amounts transferred.

(m) To enter into contracts with any person conveying the naming rights or other intellectual property rights with respect to the grounds, buildings, and facilities of the Authority.

(n) To enter into grant agreements with the Chicago Convention and Tourism Bureau providing for the marketing of the convention facilities to large and small conventions, meetings, and trade shows and the promotion of the travel industry in the City of Chicago, provided such agreements meet the requirements of Section 5.6 of this Act. Receipts of the Authority from the increase in the airport departure tax authorized in subsection (f) of Section 13 of this Act by Public Act 96-898 and, subject to

appropriation to the Authority, funds deposited in the Chicago Travel Industry Promotion Fund pursuant to Section 6 of the Hotel Operators' Occupation Tax Act shall be granted to the Bureau for such purposes.

For Fiscal Year 2023 only, the Department of Commerce and Economic Opportunity shall enter into the grant agreements described in this subsection in place of the Authority. The grant agreements entered into by the Department and the Bureau under this subsection are not subject to the matching funds requirements or the other terms and conditions of Section 605-705 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois. Subject to appropriation, funds transferred into the Chicago Travel Industry Promotion Fund pursuant to subsection (f) of Section 6z-121 of the State Finance Act shall be granted to the Bureau for the purposes described in this subsection. The Department shall have authority to make expenditures from the Chicago Travel Industry Promotion Fund solely for the purpose of providing grants to the Bureau.

(Source: P.A. 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

Section 5-95. The School Code is amended by adding Sections 2-3.196 and 2-3.197 and by changing Sections 2-3.186, 10-22.36, 18-8.15, and 27-23.1 as follows:

(105 ILCS 5/2-3.186)

Sec. 2-3.186. Freedom Schools; grant program.

(a) The General Assembly recognizes and values the contributions that Freedom Schools make to enhance the lives of Black students. The General Assembly makes all of the following findings:

(1) The fundamental goal of the Freedom Schools of the 1960s was to provide quality education for all students, to motivate active civic engagement, and to empower disenfranchised communities. The renowned and progressive curriculum of Freedom Schools allowed students of all ages to experience a new and liberating form of education that directly related to the imperatives of their lives, their communities, and the Freedom Movement.

(2) Freedom Schools continue to demonstrate the proven benefits of critical civic engagement and intergenerational effects by providing historically disadvantaged students, including African American students and other students of color, with quality instruction that fosters student confidence, critical thinking, and social and emotional development.

(3) Freedom Schools offer culturally relevant learning opportunities with the academic and social supports that Black children need by utilizing quality teaching, challenging and engaging curricula, wrap-around supports, a positive school climate, and strong ties to family and

community. Freedom Schools have a clear focus on results.

(4) Public schools serve a foundational role in the education of over 2,000,000 students in this State.

(b) The State Board of Education shall establish a Freedom School network to supplement the learning taking place in public schools by awarding one or more grants as set forth in subsection (e) to create Freedom Schools ~~creating a 6 week summer program with an organization~~ with a mission to improve the odds for children in poverty ~~by that operates Freedom Schools in multiple states~~ using a research-based and multicultural curriculum for disenfranchised communities most affected by the opportunity gap and learning loss caused by the pandemic, and by expanding the teaching of African American history, developing leadership skills, and providing an understanding of the tenets of the civil rights movement. The teachers in Freedom Schools must be from the local community, with an emphasis on historically disadvantaged youth, including African American students and other students of color, so that (i) these individuals have access to ~~summer~~ jobs and teaching experiences that serve as a long-term pipeline to educational careers and the hiring of minority educators in public schools, (ii) these individuals are elevated as content experts and community leaders, and (iii) Freedom School students have access to both mentorship and equitable educational resources.

(c) A Freedom School shall intentionally and imaginatively

implement strategies that focus on all of the following:

- (1) Racial justice and equity.
- (2) Transparency and building trusting relationships.
- (3) Self-determination and governance.
- (4) Building on community strengths and community wisdom.
- (5) Utilizing current data, best practices, and evidence.
- (6) Shared leadership and collaboration.
- (7) A reflective learning culture.
- (8) A whole-child approach to education.
- (9) Literacy.

(d) The State Board of Education, in the establishment of Freedom Schools, shall strive for authentic parent and community engagement during the development of Freedom Schools and their curriculum. Authentic parent and community engagement includes all of the following:

- (1) A shared responsibility that values equal partnerships between families and professionals.
- (2) Ensuring that students and families who are directly impacted by Freedom School policies and practices are the decision-makers in the creation, design, implementation, and assessment of those policies and practices.
- (3) Genuine respect for the culture and diversity of families.

(4) Relationships that center around the goal of supporting family well-being and children's development and learning.

(e) Subject to appropriation, the State Board of Education shall establish and implement a grant program to provide grants to public schools, public community colleges, and not-for-profit, community-based organizations to facilitate improved educational outcomes for historically disadvantaged students, including African American students and other students of color in grades pre-kindergarten through 12 in alignment with the integrity and practices of the Freedom School model established during the civil rights movement. Grant recipients under the program may include, but are not limited to, entities that work with the Children's Defense Fund or offer established programs with proven results and outcomes. The State Board of Education shall award grants to eligible entities that demonstrate a likelihood of reasonable success in achieving the goals identified in the grant application, including, but not limited to, all of the following:

(1) Engaging, culturally relevant, and challenging curricula.

(2) High-quality teaching.

(3) Wrap-around supports and opportunities.

(4) Positive discipline practices, such as restorative justice.

(5) Inclusive leadership.

(f) The Freedom Schools Fund is created as a special fund in the State treasury. The Fund shall consist of appropriations from the General Revenue Fund, grant funds from the federal government, and donations from educational and private foundations. All money in the Fund shall be used, subject to appropriation, by the State Board of Education for the purposes of this Section and to support related activities.

(g) The State Board of Education may adopt any rules necessary to implement this Section.

(Source: P.A. 101-654, eff. 3-8-21; 102-209, eff. 11-30-21 (See Section 5 of P.A. 102-671 for effective date of P.A. 102-209).)

(105 ILCS 5/2-3.196 new)

Sec. 2-3.196. Teacher Vacancy Grant Pilot Program.

(a) Subject to appropriation, beginning in Fiscal Year 2024, the State Board of Education shall administer a 3-year Teacher Vacancy Grant Pilot Program for the allocation of formula grant funds to school districts to support the reduction of unfilled teaching positions throughout the State. The State Board shall identify which districts are eligible to apply for a 3-year grant under this Section by reviewing the State Board's Fiscal Year 2023 annual unfilled teaching positions report to determine which districts designated as

Tier 1, Tier 2, and Tier 3 under Section 18-8.15 have the greatest need for funds. Based on the National Center for Education Statistics locale classifications, 60% of eligible districts shall be rural districts and 40% of eligible districts shall be urban districts. Continued funding for the grant in Fiscal Year 2025 and Fiscal Year 2026 is subject to appropriation. The State Board shall post, on its website, information about the grant program and the list of identified districts that are eligible to apply for a grant under this subsection.

(b) A school district that is determined to be eligible for a grant under subsection (a) and that chooses to participate in the program must submit an application to the State Board that describes the relevant context for the need for teacher vacancy support, suspected causes of teacher vacancies in the district, and the district's plan in utilizing grant funds to reduce unfilled teaching positions throughout the district. If an eligible school district chooses not to participate in the program, the State Board shall identify a potential replacement district by using the same methodology described in subsection (a).

(c) Grant funds awarded under this Section may be used for financial incentives to support the recruitment and hiring of teachers, programs and incentives to strengthen teacher pipelines, or investments to sustain teachers and reduce attrition among teachers. Grant funds shall be used only for

the purposes outlined in the district's application to the State Board to reduce unfilled teaching positions. Grant funds shall not be used for any purposes not approved by the State Board.

(d) A school district that receives grant funds under this Section shall submit an annual report to the State Board that includes, but is not limited to, a summary of all grant-funded activities implemented to reduce unfilled teaching positions, progress towards reducing unfilled teaching positions, the number of unfilled teaching positions in the district in the preceding fiscal year, the number of new teachers hired during the program, the teacher attrition rate, the number of individuals participating in any programs designed to reduce attrition, the number of teachers retained using support of the grant funds, participation in any strategic pathway programs created under the program, and the number of and participation in any new pathways into teaching positions created under the program.

(e) No later than March 1, 2027, the State Board shall submit a report to the Governor and the General Assembly on the efficacy of the pilot program that includes a summary of the information received under subsection (d) and an overview of its activities to support grantees.

(105 ILCS 5/2-3.197 new)

Sec. 2-3.197. Imagination Library of Illinois; grant

program. To promote the development of a comprehensive statewide initiative for encouraging preschool age children to develop a love of reading and learning, the State Board of Education is authorized to develop, fund, support, promote, and operate the Imagination Library of Illinois Program, which is hereby established. For purposes of this Section, "State program" means the Imagination Library of Illinois Program.

(a) State program funds shall be used to provide, through Dolly Parton's Imagination Library, one age-appropriate book, per month, to each registered child from birth to age 5 in participating counties. Books shall be sent monthly to each registered child's home at no cost to families. Subject to an annual appropriation, the State Board of Education shall contribute the State's matching funds per the cost-sharing framework established by Dolly Parton's Imagination Library for the State program. The State program shall contribute the 50% match of funds required of local programs participating in Dolly Parton's Imagination Library. Local program partners shall match the State program funds to provide the remaining 50% match of funds required by Dolly Parton's Imagination Library.

(1) The Imagination Library of Illinois Fund is hereby created as a special fund in the State Treasury. The State Board of Education may accept gifts, grants, awards, donations, matching contributions, appropriations, interest income, public or private bequests, and cost

sharings from any individuals, businesses, governments, or other third-party sources, and any federal funds. All moneys received under this Section shall be deposited into the Imagination Library of Illinois Fund. Any moneys that are unobligated or unexpended at the end of a fiscal year shall remain in the Imagination Library of Illinois Fund, shall not lapse into the General Revenue Fund, and shall be available to the Board for expenditure in the next fiscal year, subject to appropriation. Notwithstanding any other law to the contrary, this Fund is not subject to sweeps, administrative chargebacks, or any other fiscal or budgetary maneuver that in any way would transfer any amount from this Fund into any other fund of the State.

(2) Moneys received under this Section are subject to appropriation by the General Assembly and may only be expended for purposes consistent with the conditions under which the moneys were received, including, but not limited to, the following:

(i) Moneys in the Fund shall be used to provide age-appropriate books on a monthly basis, at home, to each child registered in the Imagination Library of Illinois Program, from birth through their fifth birthday, at no cost to families, through Dolly Parton's Imagination Library.

(ii) Subject to availability, moneys in the Fund shall be allocated to qualified local entities that

provide a dollar-for-dollar match for the program. As used in this Section, "qualified local entity" means any existing or new local Dolly Parton's Imagination Library affiliate.

(iii) Moneys in the Fund may be used by the State Board of Education to pay for administrative expenses of the State program, including associated operating expenses of the State Board of Education or any nonprofit entity that coordinates the State program pursuant to subsection (b).

(b) The State Board of Education shall coordinate with a nonprofit entity qualified under Section 501(c)(3) of the Internal Revenue Code to operate the State program. That organization must be organized solely to promote and encourage reading by the children of the State, for the purpose of implementing this Section.

(c) The State Board of Education shall provide oversight of the nonprofit entity that operates the State program pursuant to subsection (b) to ensure the nonprofit entity does all of the following:

(1) Promotes the statewide development of local Dolly Parton's Imagination Library programs.

(2) Advances and strengthens local Dolly Parton's Imagination Library programs with the goal of increasing enrollment.

(3) Develops community engagement.

(4) Develops, promotes, and coordinates a public awareness campaign to make donors aware of the opportunity to donate to the affiliate programs and make the public aware of the opportunity to register eligible children to receive books through the program.

(5) Administers the local match requirement and coordinates the collection and remittance of local program costs for books and mailing.

(6) Develops statewide marketing and communication plans.

(7) Solicits donations, gifts, and other funding from statewide partners to financially support local Dolly Parton's Imagination Library programs.

(8) Identifies and applies for available grant awards.

(d) The State Board of Education shall make publicly available on an annual basis information regarding the number of local programs that exist, where the local programs are located, the number of children that are enrolled in the program, the number of books that have been provided, and those entities or organizations that serve as local partners.

(e) The State Board of Education may adopt rules as may be needed for the administration of the Imagination Library of Illinois Program.

(105 ILCS 5/10-22.36) (from Ch. 122, par. 10-22.36)

Sec. 10-22.36. Buildings for school purposes.

(a) To build or purchase a building for school classroom or instructional purposes upon the approval of a majority of the voters upon the proposition at a referendum held for such purpose or in accordance with Section 17-2.11, 19-3.5, or 19-3.10. The board may initiate such referendum by resolution. The board shall certify the resolution and proposition to the proper election authority for submission in accordance with the general election law.

The questions of building one or more new buildings for school purposes or office facilities, and issuing bonds for the purpose of borrowing money to purchase one or more buildings or sites for such buildings or office sites, to build one or more new buildings for school purposes or office facilities or to make additions and improvements to existing school buildings, may be combined into one or more propositions on the ballot.

Before erecting, or purchasing or remodeling such a building the board shall submit the plans and specifications respecting heating, ventilating, lighting, seating, water supply, toilets and safety against fire to the regional superintendent of schools having supervision and control over the district, for approval in accordance with Section 2-3.12.

Notwithstanding any of the foregoing, no referendum shall be required if the purchase, construction, or building of any such building (1) occurs while the building is being leased by the school district or (2) is paid with (A) funds derived from

the sale or disposition of other buildings, land, or structures of the school district or (B) funds received (i) as a grant under the School Construction Law or (ii) as gifts or donations, provided that no funds to purchase, construct, or build such building, other than lease payments, are derived from the district's bonded indebtedness or the tax levy of the district.

Notwithstanding any of the foregoing, no referendum shall be required if the purchase, construction, or building of any such building is paid with funds received from the County School Facility and Resources Occupation Tax Law under Section 5-1006.7 of the Counties Code or from the proceeds of bonds or other debt obligations secured by revenues obtained from that Law.

Notwithstanding any of the foregoing, for Decatur School District Number 61, no referendum shall be required if at least 50% of the cost of the purchase, construction, or building of any such building is paid, or will be paid, with funds received or expected to be received as part of, or otherwise derived from, any COVID-19 pandemic relief program or funding source, including, but not limited to, Elementary and Secondary School Emergency Relief Fund grant proceeds.

(b) Notwithstanding the provisions of subsection (a), for any school district: (i) that is a tier 1 school, (ii) that has a population of less than 50,000 inhabitants, (iii) whose student population is between 5,800 and 6,300, (iv) in which

57% to 62% of students are low-income, and (v) whose average district spending is between \$10,000 to \$12,000 per pupil, until July 1, 2025, no referendum shall be required if at least 50% of the cost of the purchase, construction, or building of any such building is paid, or will be paid, with funds received or expected to be received as part of, or otherwise derived from, the federal Consolidated Appropriations Act and the federal American Rescue Plan Act of 2021.

For this subsection (b), the school board must hold at least 2 public hearings, the sole purpose of which shall be to discuss the decision to construct a school building and to receive input from the community. The notice of each public hearing that sets forth the time, date, place, and name or description of the school building that the school board is considering constructing must be provided at least 10 days prior to the hearing by publication on the school board's Internet website.

(c) Notwithstanding the provisions of subsection (a) and (b), for Cahokia Community Unit School District 187, no referendum shall be required for the lease of any building for school or educational purposes if the cost is paid or will be paid with funds available at the time of the lease in the district's existing fund balances to fund the lease of a building during the 2023-2024 or 2024-2025 school year.

For the purposes of this subsection (c), the school board must hold at least 2 public hearings, the sole purpose of which

shall be to discuss the decision to lease a school building and to receive input from the community. The notice of each public hearing that sets forth the time, date, place, and name or description of the school building that the school board is considering leasing must be provided at least 10 days prior to the hearing by publication on the school district's website.

(Source: P.A. 101-455, eff. 8-23-19; 102-16, eff. 6-17-21; 102-699, eff. 7-1-22.)

(105 ILCS 5/18-8.15)

Sec. 18-8.15. Evidence-Based Funding for student success for the 2017-2018 and subsequent school years.

(a) General provisions.

(1) The purpose of this Section is to ensure that, by June 30, 2027 and beyond, this State has a kindergarten through grade 12 public education system with the capacity to ensure the educational development of all persons to the limits of their capacities in accordance with Section 1 of Article X of the Constitution of the State of Illinois. To accomplish that objective, this Section creates a method of funding public education that is evidence-based; is sufficient to ensure every student receives a meaningful opportunity to learn irrespective of race, ethnicity, sexual orientation, gender, or community-income level; and is sustainable and predictable. When fully funded under this Section, every

school shall have the resources, based on what the evidence indicates is needed, to:

(A) provide all students with a high quality education that offers the academic, enrichment, social and emotional support, technical, and career-focused programs that will allow them to become competitive workers, responsible parents, productive citizens of this State, and active members of our national democracy;

(B) ensure all students receive the education they need to graduate from high school with the skills required to pursue post-secondary education and training for a rewarding career;

(C) reduce, with a goal of eliminating, the achievement gap between at-risk and non-at-risk students by raising the performance of at-risk students and not by reducing standards; and

(D) ensure this State satisfies its obligation to assume the primary responsibility to fund public education and simultaneously relieve the disproportionate burden placed on local property taxes to fund schools.

(2) The Evidence-Based Funding formula under this Section shall be applied to all Organizational Units in this State. The Evidence-Based Funding formula outlined in this Act is based on the formula outlined in Senate Bill 1

of the 100th General Assembly, as passed by both legislative chambers. As further defined and described in this Section, there are 4 major components of the Evidence-Based Funding model:

(A) First, the model calculates a unique Adequacy Target for each Organizational Unit in this State that considers the costs to implement research-based activities, the unit's student demographics, and regional wage differences.

(B) Second, the model calculates each Organizational Unit's Local Capacity, or the amount each Organizational Unit is assumed to contribute toward its Adequacy Target from local resources.

(C) Third, the model calculates how much funding the State currently contributes to the Organizational Unit and adds that to the unit's Local Capacity to determine the unit's overall current adequacy of funding.

(D) Finally, the model's distribution method allocates new State funding to those Organizational Units that are least well-funded, considering both Local Capacity and State funding, in relation to their Adequacy Target.

(3) An Organizational Unit receiving any funding under this Section may apply those funds to any fund so received for which that Organizational Unit is authorized to make

expenditures by law.

(4) As used in this Section, the following terms shall have the meanings ascribed in this paragraph (4):

"Adequacy Target" is defined in paragraph (1) of subsection (b) of this Section.

"Adjusted EAV" is defined in paragraph (4) of subsection (d) of this Section.

"Adjusted Local Capacity Target" is defined in paragraph (3) of subsection (c) of this Section.

"Adjusted Operating Tax Rate" means a tax rate for all Organizational Units, for which the State Superintendent shall calculate and subtract for the Operating Tax Rate a transportation rate based on total expenses for transportation services under this Code, as reported on the most recent Annual Financial Report in Pupil Transportation Services, function 2550 in both the Education and Transportation funds and functions 4110 and 4120 in the Transportation fund, less any corresponding fiscal year State of Illinois scheduled payments excluding net adjustments for prior years for regular, vocational, or special education transportation reimbursement pursuant to Section 29-5 or subsection (b) of Section 14-13.01 of this Code divided by the Adjusted EAV. If an Organizational Unit's corresponding fiscal year State of Illinois scheduled payments excluding net adjustments for prior years for regular, vocational, or special education

transportation reimbursement pursuant to Section 29-5 or subsection (b) of Section 14-13.01 of this Code exceed the total transportation expenses, as defined in this paragraph, no transportation rate shall be subtracted from the Operating Tax Rate.

"Allocation Rate" is defined in paragraph (3) of subsection (g) of this Section.

"Alternative School" means a public school that is created and operated by a regional superintendent of schools and approved by the State Board.

"Applicable Tax Rate" is defined in paragraph (1) of subsection (d) of this Section.

"Assessment" means any of those benchmark, progress monitoring, formative, diagnostic, and other assessments, in addition to the State accountability assessment, that assist teachers' needs in understanding the skills and meeting the needs of the students they serve.

"Assistant principal" means a school administrator duly endorsed to be employed as an assistant principal in this State.

"At-risk student" means a student who is at risk of not meeting the Illinois Learning Standards or not graduating from elementary or high school and who demonstrates a need for vocational support or social services beyond that provided by the regular school program. All students included in an Organizational Unit's

Low-Income Count, as well as all English learner and disabled students attending the Organizational Unit, shall be considered at-risk students under this Section.

"Average Student Enrollment" or "ASE" for fiscal year 2018 means, for an Organizational Unit, the greater of the average number of students (grades K through 12) reported to the State Board as enrolled in the Organizational Unit on October 1 in the immediately preceding school year, plus the pre-kindergarten students who receive special education services of 2 or more hours a day as reported to the State Board on December 1 in the immediately preceding school year, or the average number of students (grades K through 12) reported to the State Board as enrolled in the Organizational Unit on October 1, plus the pre-kindergarten students who receive special education services of 2 or more hours a day as reported to the State Board on December 1, for each of the immediately preceding 3 school years. For fiscal year 2019 and each subsequent fiscal year, "Average Student Enrollment" or "ASE" means, for an Organizational Unit, the greater of the average number of students (grades K through 12) reported to the State Board as enrolled in the Organizational Unit on October 1 and March 1 in the immediately preceding school year, plus the pre-kindergarten students who receive special education services as reported to the State Board on October 1 and March 1 in the immediately preceding

school year, or the average number of students (grades K through 12) reported to the State Board as enrolled in the Organizational Unit on October 1 and March 1, plus the pre-kindergarten students who receive special education services as reported to the State Board on October 1 and March 1, for each of the immediately preceding 3 school years. For the purposes of this definition, "enrolled in the Organizational Unit" means the number of students reported to the State Board who are enrolled in schools within the Organizational Unit that the student attends or would attend if not placed or transferred to another school or program to receive needed services. For the purposes of calculating "ASE", all students, grades K through 12, excluding those attending kindergarten for a half day and students attending an alternative education program operated by a regional office of education or intermediate service center, shall be counted as 1.0. All students attending kindergarten for a half day shall be counted as 0.5, unless in 2017 by June 15 or by March 1 in subsequent years, the school district reports to the State Board of Education the intent to implement full-day kindergarten district-wide for all students, then all students attending kindergarten shall be counted as 1.0. Special education pre-kindergarten students shall be counted as 0.5 each. If the State Board does not collect or has not collected both an October 1 and March 1 enrollment

count by grade or a December 1 collection of special education pre-kindergarten students as of August 31, 2017 (the effective date of Public Act 100-465), it shall establish such collection for all future years. For any year in which a count by grade level was collected only once, that count shall be used as the single count available for computing a 3-year average ASE. Funding for programs operated by a regional office of education or an intermediate service center must be calculated using the Evidence-Based Funding formula under this Section for the 2019-2020 school year and each subsequent school year until separate adequacy formulas are developed and adopted for each type of program. ASE for a program operated by a regional office of education or an intermediate service center must be determined by the March 1 enrollment for the program. For the 2019-2020 school year, the ASE used in the calculation must be the first-year ASE and, in that year only, the assignment of students served by a regional office of education or intermediate service center shall not result in a reduction of the March enrollment for any school district. For the 2020-2021 school year, the ASE must be the greater of the current-year ASE or the 2-year average ASE. Beginning with the 2021-2022 school year, the ASE must be the greater of the current-year ASE or the 3-year average ASE. School districts shall submit the data for the ASE calculation to the State Board within 45 days

of the dates required in this Section for submission of enrollment data in order for it to be included in the ASE calculation. For fiscal year 2018 only, the ASE calculation shall include only enrollment taken on October 1. In recognition of the impact of COVID-19, the definition of "Average Student Enrollment" or "ASE" shall be adjusted for calculations under this Section for fiscal years 2022 through 2024. For fiscal years 2022 through 2024, the enrollment used in the calculation of ASE representing the 2020-2021 school year shall be the greater of the enrollment for the 2020-2021 school year or the 2019-2020 school year.

"Base Funding Guarantee" is defined in paragraph (10) of subsection (g) of this Section.

"Base Funding Minimum" is defined in subsection (e) of this Section.

"Base Tax Year" means the property tax levy year used to calculate the Budget Year allocation of primary State aid.

"Base Tax Year's Extension" means the product of the equalized assessed valuation utilized by the county clerk in the Base Tax Year multiplied by the limiting rate as calculated by the county clerk and defined in PTELL.

"Bilingual Education Allocation" means the amount of an Organizational Unit's final Adequacy Target attributable to bilingual education divided by the

Organizational Unit's final Adequacy Target, the product of which shall be multiplied by the amount of new funding received pursuant to this Section. An Organizational Unit's final Adequacy Target attributable to bilingual education shall include all additional investments in English learner students' adequacy elements.

"Budget Year" means the school year for which primary State aid is calculated and awarded under this Section.

"Central office" means individual administrators and support service personnel charged with managing the instructional programs, business and operations, and security of the Organizational Unit.

"Comparable Wage Index" or "CWI" means a regional cost differentiation metric that measures systemic, regional variations in the salaries of college graduates who are not educators. The CWI utilized for this Section shall, for the first 3 years of Evidence-Based Funding implementation, be the CWI initially developed by the National Center for Education Statistics, as most recently updated by Texas A & M University. In the fourth and subsequent years of Evidence-Based Funding implementation, the State Superintendent shall re-determine the CWI using a similar methodology to that identified in the Texas A & M University study, with adjustments made no less frequently than once every 5 years.

"Computer technology and equipment" means computers

servers, notebooks, network equipment, copiers, printers, instructional software, security software, curriculum management courseware, and other similar materials and equipment.

"Computer technology and equipment investment allocation" means the final Adequacy Target amount of an Organizational Unit assigned to Tier 1 or Tier 2 in the prior school year attributable to the additional \$285.50 per student computer technology and equipment investment grant divided by the Organizational Unit's final Adequacy Target, the result of which shall be multiplied by the amount of new funding received pursuant to this Section. An Organizational Unit assigned to a Tier 1 or Tier 2 final Adequacy Target attributable to the received computer technology and equipment investment grant shall include all additional investments in computer technology and equipment adequacy elements.

"Core subject" means mathematics; science; reading, English, writing, and language arts; history and social studies; world languages; and subjects taught as Advanced Placement in high schools.

"Core teacher" means a regular classroom teacher in elementary schools and teachers of a core subject in middle and high schools.

"Core Intervention teacher (tutor)" means a licensed teacher providing one-on-one or small group tutoring to

students struggling to meet proficiency in core subjects.

"CPPRT" means corporate personal property replacement tax funds paid to an Organizational Unit during the calendar year one year before the calendar year in which a school year begins, pursuant to "An Act in relation to the abolition of ad valorem personal property tax and the replacement of revenues lost thereby, and amending and repealing certain Acts and parts of Acts in connection therewith", certified August 14, 1979, as amended (Public Act 81-1st S.S.-1).

"EAV" means equalized assessed valuation as defined in paragraph (2) of subsection (d) of this Section and calculated in accordance with paragraph (3) of subsection (d) of this Section.

"ECI" means the Bureau of Labor Statistics' national employment cost index for civilian workers in educational services in elementary and secondary schools on a cumulative basis for the 12-month calendar year preceding the fiscal year of the Evidence-Based Funding calculation.

"EIS Data" means the employment information system data maintained by the State Board on educators within Organizational Units.

"Employee benefits" means health, dental, and vision insurance offered to employees of an Organizational Unit, the costs associated with the statutorily required payment of the normal cost of the Organizational Unit's teacher

pensions, Social Security employer contributions, and Illinois Municipal Retirement Fund employer contributions.

"English learner" or "EL" means a child included in the definition of "English learners" under Section 14C-2 of this Code participating in a program of transitional bilingual education or a transitional program of instruction meeting the requirements and program application procedures of Article 14C of this Code. For the purposes of collecting the number of EL students enrolled, the same collection and calculation methodology as defined above for "ASE" shall apply to English learners, with the exception that EL student enrollment shall include students in grades pre-kindergarten through 12.

"Essential Elements" means those elements, resources, and educational programs that have been identified through academic research as necessary to improve student success, improve academic performance, close achievement gaps, and provide for other per student costs related to the delivery and leadership of the Organizational Unit, as well as the maintenance and operations of the unit, and which are specified in paragraph (2) of subsection (b) of this Section.

"Evidence-Based Funding" means State funding provided to an Organizational Unit pursuant to this Section.

"Extended day" means academic and enrichment programs

provided to students outside the regular school day before and after school or during non-instructional times during the school day.

"Extension Limitation Ratio" means a numerical ratio in which the numerator is the Base Tax Year's Extension and the denominator is the Preceding Tax Year's Extension.

"Final Percent of Adequacy" is defined in paragraph (4) of subsection (f) of this Section.

"Final Resources" is defined in paragraph (3) of subsection (f) of this Section.

"Full-time equivalent" or "FTE" means the full-time equivalency compensation for staffing the relevant position at an Organizational Unit.

"Funding Gap" is defined in paragraph (1) of subsection (g).

"Hybrid District" means a partial elementary unit district created pursuant to Article 11E of this Code.

"Instructional assistant" means a core or special education, non-licensed employee who assists a teacher in the classroom and provides academic support to students.

"Instructional facilitator" means a qualified teacher or licensed teacher leader who facilitates and coaches continuous improvement in classroom instruction; provides instructional support to teachers in the elements of research-based instruction or demonstrates the alignment of instruction with curriculum standards and assessment

tools; develops or coordinates instructional programs or strategies; develops and implements training; chooses standards-based instructional materials; provides teachers with an understanding of current research; serves as a mentor, site coach, curriculum specialist, or lead teacher; or otherwise works with fellow teachers, in collaboration, to use data to improve instructional practice or develop model lessons.

"Instructional materials" means relevant instructional materials for student instruction, including, but not limited to, textbooks, consumable workbooks, laboratory equipment, library books, and other similar materials.

"Laboratory School" means a public school that is created and operated by a public university and approved by the State Board.

"Librarian" means a teacher with an endorsement as a library information specialist or another individual whose primary responsibility is overseeing library resources within an Organizational Unit.

"Limiting rate for Hybrid Districts" means the combined elementary school and high school limiting rates.

"Local Capacity" is defined in paragraph (1) of subsection (c) of this Section.

"Local Capacity Percentage" is defined in subparagraph (A) of paragraph (2) of subsection (c) of this Section.

"Local Capacity Ratio" is defined in subparagraph (B) of paragraph (2) of subsection (c) of this Section.

"Local Capacity Target" is defined in paragraph (2) of subsection (c) of this Section.

"Low-Income Count" means, for an Organizational Unit in a fiscal year, the higher of the average number of students for the prior school year or the immediately preceding 3 school years who, as of July 1 of the immediately preceding fiscal year (as determined by the Department of Human Services), are eligible for at least one of the following low-income programs: Medicaid, the Children's Health Insurance Program, Temporary Assistance for Needy Families (TANF), or the Supplemental Nutrition Assistance Program, excluding pupils who are eligible for services provided by the Department of Children and Family Services. Until such time that grade level low-income populations become available, grade level low-income populations shall be determined by applying the low-income percentage to total student enrollments by grade level. The low-income percentage is determined by dividing the Low-Income Count by the Average Student Enrollment. The low-income percentage for programs operated by a regional office of education or an intermediate service center must be set to the weighted average of the low-income percentages of all of the school districts in the service region. The weighted low-income percentage is the result

of multiplying the low-income percentage of each school district served by the regional office of education or intermediate service center by each school district's Average Student Enrollment, summarizing those products and dividing the total by the total Average Student Enrollment for the service region.

"Maintenance and operations" means custodial services, facility and ground maintenance, facility operations, facility security, routine facility repairs, and other similar services and functions.

"Minimum Funding Level" is defined in paragraph (9) of subsection (g) of this Section.

"New Property Tax Relief Pool Funds" means, for any given fiscal year, all State funds appropriated under Section 2-3.170 of this Code.

"New State Funds" means, for a given school year, all State funds appropriated for Evidence-Based Funding in excess of the amount needed to fund the Base Funding Minimum for all Organizational Units in that school year.

"Nurse" means an individual licensed as a certified school nurse, in accordance with the rules established for nursing services by the State Board, who is an employee of and is available to provide health care-related services for students of an Organizational Unit.

"Operating Tax Rate" means the rate utilized in the previous year to extend property taxes for all purposes,

except Bond and Interest, Summer School, Rent, Capital Improvement, and Vocational Education Building purposes. For Hybrid Districts, the Operating Tax Rate shall be the combined elementary and high school rates utilized in the previous year to extend property taxes for all purposes, except Bond and Interest, Summer School, Rent, Capital Improvement, and Vocational Education Building purposes.

"Organizational Unit" means a Laboratory School or any public school district that is recognized as such by the State Board and that contains elementary schools typically serving kindergarten through 5th grades, middle schools typically serving 6th through 8th grades, high schools typically serving 9th through 12th grades, a program established under Section 2-3.66 or 2-3.41, or a program operated by a regional office of education or an intermediate service center under Article 13A or 13B. The General Assembly acknowledges that the actual grade levels served by a particular Organizational Unit may vary slightly from what is typical.

"Organizational Unit CWI" is determined by calculating the CWI in the region and original county in which an Organizational Unit's primary administrative office is located as set forth in this paragraph, provided that if the Organizational Unit CWI as calculated in accordance with this paragraph is less than 0.9, the Organizational Unit CWI shall be increased to 0.9. Each county's current

CWI value shall be adjusted based on the CWI value of that county's neighboring Illinois counties, to create a "weighted adjusted index value". This shall be calculated by summing the CWI values of all of a county's adjacent Illinois counties and dividing by the number of adjacent Illinois counties, then taking the weighted value of the original county's CWI value and the adjacent Illinois county average. To calculate this weighted value, if the number of adjacent Illinois counties is greater than 2, the original county's CWI value will be weighted at 0.25 and the adjacent Illinois county average will be weighted at 0.75. If the number of adjacent Illinois counties is 2, the original county's CWI value will be weighted at 0.33 and the adjacent Illinois county average will be weighted at 0.66. The greater of the county's current CWI value and its weighted adjusted index value shall be used as the Organizational Unit CWI.

"Preceding Tax Year" means the property tax levy year immediately preceding the Base Tax Year.

"Preceding Tax Year's Extension" means the product of the equalized assessed valuation utilized by the county clerk in the Preceding Tax Year multiplied by the Operating Tax Rate.

"Preliminary Percent of Adequacy" is defined in paragraph (2) of subsection (f) of this Section.

"Preliminary Resources" is defined in paragraph (2) of

subsection (f) of this Section.

"Principal" means a school administrator duly endorsed to be employed as a principal in this State.

"Professional development" means training programs for licensed staff in schools, including, but not limited to, programs that assist in implementing new curriculum programs, provide data focused or academic assessment data training to help staff identify a student's weaknesses and strengths, target interventions, improve instruction, encompass instructional strategies for English learner, gifted, or at-risk students, address inclusivity, cultural sensitivity, or implicit bias, or otherwise provide professional support for licensed staff.

"Prototypical" means 450 special education pre-kindergarten and kindergarten through grade 5 students for an elementary school, 450 grade 6 through 8 students for a middle school, and 600 grade 9 through 12 students for a high school.

"PTELL" means the Property Tax Extension Limitation Law.

"PTELL EAV" is defined in paragraph (4) of subsection (d) of this Section.

"Pupil support staff" means a nurse, psychologist, social worker, family liaison personnel, or other staff member who provides support to at-risk or struggling students.

"Real Receipts" is defined in paragraph (1) of subsection (d) of this Section.

"Regionalization Factor" means, for a particular Organizational Unit, the figure derived by dividing the Organizational Unit CWI by the Statewide Weighted CWI.

"School counselor" means a licensed school counselor who provides guidance and counseling support for students within an Organizational Unit.

"School site staff" means the primary school secretary and any additional clerical personnel assigned to a school.

"Special education" means special educational facilities and services, as defined in Section 14-1.08 of this Code.

"Special Education Allocation" means the amount of an Organizational Unit's final Adequacy Target attributable to special education divided by the Organizational Unit's final Adequacy Target, the product of which shall be multiplied by the amount of new funding received pursuant to this Section. An Organizational Unit's final Adequacy Target attributable to special education shall include all special education investment adequacy elements.

"Specialist teacher" means a teacher who provides instruction in subject areas not included in core subjects, including, but not limited to, art, music, physical education, health, driver education,

career-technical education, and such other subject areas as may be mandated by State law or provided by an Organizational Unit.

"Specially Funded Unit" means an Alternative School, safe school, Department of Juvenile Justice school, special education cooperative or entity recognized by the State Board as a special education cooperative, State-approved charter school, or alternative learning opportunities program that received direct funding from the State Board during the 2016-2017 school year through any of the funding sources included within the calculation of the Base Funding Minimum or Glenwood Academy.

"Supplemental Grant Funding" means supplemental general State aid funding received by an Organizational Unit during the 2016-2017 school year pursuant to subsection (H) of Section 18-8.05 of this Code (now repealed).

"State Adequacy Level" is the sum of the Adequacy Targets of all Organizational Units.

"State Board" means the State Board of Education.

"State Superintendent" means the State Superintendent of Education.

"Statewide Weighted CWI" means a figure determined by multiplying each Organizational Unit CWI times the ASE for that Organizational Unit creating a weighted value, summing all Organizational Units' weighted values, and

dividing by the total ASE of all Organizational Units, thereby creating an average weighted index.

"Student activities" means non-credit producing after-school programs, including, but not limited to, clubs, bands, sports, and other activities authorized by the school board of the Organizational Unit.

"Substitute teacher" means an individual teacher or teaching assistant who is employed by an Organizational Unit and is temporarily serving the Organizational Unit on a per diem or per period-assignment basis to replace another staff member.

"Summer school" means academic and enrichment programs provided to students during the summer months outside of the regular school year.

"Supervisory aide" means a non-licensed staff member who helps in supervising students of an Organizational Unit, but does so outside of the classroom, in situations such as, but not limited to, monitoring hallways and playgrounds, supervising lunchrooms, or supervising students when being transported in buses serving the Organizational Unit.

"Target Ratio" is defined in paragraph (4) of subsection (g).

"Tier 1", "Tier 2", "Tier 3", and "Tier 4" are defined in paragraph (3) of subsection (g).

"Tier 1 Aggregate Funding", "Tier 2 Aggregate

Funding", "Tier 3 Aggregate Funding", and "Tier 4 Aggregate Funding" are defined in paragraph (1) of subsection (g).

(b) Adequacy Target calculation.

(1) Each Organizational Unit's Adequacy Target is the sum of the Organizational Unit's cost of providing Essential Elements, as calculated in accordance with this subsection (b), with the salary amounts in the Essential Elements multiplied by a Regionalization Factor calculated pursuant to paragraph (3) of this subsection (b).

(2) The Essential Elements are attributable on a pro rata basis related to defined subgroups of the ASE of each Organizational Unit as specified in this paragraph (2), with investments and FTE positions pro rata funded based on ASE counts in excess of or less than the thresholds set forth in this paragraph (2). The method for calculating attributable pro rata costs and the defined subgroups thereto are as follows:

(A) Core class size investments. Each Organizational Unit shall receive the funding required to support that number of FTE core teacher positions as is needed to keep the respective class sizes of the Organizational Unit to the following maximum numbers:

(i) For grades kindergarten through 3, the Organizational Unit shall receive funding required to support one FTE core teacher position for every

15 Low-Income Count students in those grades and one FTE core teacher position for every 20 non-Low-Income Count students in those grades.

(ii) For grades 4 through 12, the Organizational Unit shall receive funding required to support one FTE core teacher position for every 20 Low-Income Count students in those grades and one FTE core teacher position for every 25 non-Low-Income Count students in those grades.

The number of non-Low-Income Count students in a grade shall be determined by subtracting the Low-Income students in that grade from the ASE of the Organizational Unit for that grade.

(B) Specialist teacher investments. Each Organizational Unit shall receive the funding needed to cover that number of FTE specialist teacher positions that correspond to the following percentages:

(i) if the Organizational Unit operates an elementary or middle school, then 20.00% of the number of the Organizational Unit's core teachers, as determined under subparagraph (A) of this paragraph (2); and

(ii) if such Organizational Unit operates a high school, then 33.33% of the number of the Organizational Unit's core teachers.

(C) Instructional facilitator investments. Each Organizational Unit shall receive the funding needed to cover one FTE instructional facilitator position for every 200 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students of the Organizational Unit.

(D) Core intervention teacher (tutor) investments. Each Organizational Unit shall receive the funding needed to cover one FTE teacher position for each prototypical elementary, middle, and high school.

(E) Substitute teacher investments. Each Organizational Unit shall receive the funding needed to cover substitute teacher costs that is equal to 5.70% of the minimum pupil attendance days required under Section 10-19 of this Code for all full-time equivalent core, specialist, and intervention teachers, school nurses, special education teachers and instructional assistants, instructional facilitators, and summer school and extended day teacher positions, as determined under this paragraph (2), at a salary rate of 33.33% of the average salary for grade K through 12 teachers and 33.33% of the average salary of each instructional assistant position.

(F) Core school counselor investments. Each Organizational Unit shall receive the funding needed

to cover one FTE school counselor for each 450 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 5 students, plus one FTE school counselor for each 250 grades 6 through 8 ASE middle school students, plus one FTE school counselor for each 250 grades 9 through 12 ASE high school students.

(G) Nurse investments. Each Organizational Unit shall receive the funding needed to cover one FTE nurse for each 750 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students across all grade levels it serves.

(H) Supervisory aide investments. Each Organizational Unit shall receive the funding needed to cover one FTE for each 225 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 5 students, plus one FTE for each 225 ASE middle school students, plus one FTE for each 200 ASE high school students.

(I) Librarian investments. Each Organizational Unit shall receive the funding needed to cover one FTE librarian for each prototypical elementary school, middle school, and high school and one FTE aide or media technician for every 300 combined ASE of pre-kindergarten children with disabilities and all

kindergarten through grade 12 students.

(J) Principal investments. Each Organizational Unit shall receive the funding needed to cover one FTE principal position for each prototypical elementary school, plus one FTE principal position for each prototypical middle school, plus one FTE principal position for each prototypical high school.

(K) Assistant principal investments. Each Organizational Unit shall receive the funding needed to cover one FTE assistant principal position for each prototypical elementary school, plus one FTE assistant principal position for each prototypical middle school, plus one FTE assistant principal position for each prototypical high school.

(L) School site staff investments. Each Organizational Unit shall receive the funding needed for one FTE position for each 225 ASE of pre-kindergarten children with disabilities and all kindergarten through grade 5 students, plus one FTE position for each 225 ASE middle school students, plus one FTE position for each 200 ASE high school students.

(M) Gifted investments. Each Organizational Unit shall receive \$40 per kindergarten through grade 12 ASE.

(N) Professional development investments. Each

Organizational Unit shall receive \$125 per student of the combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students for trainers and other professional development-related expenses for supplies and materials.

(O) Instructional material investments. Each Organizational Unit shall receive \$190 per student of the combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students to cover instructional material costs.

(P) Assessment investments. Each Organizational Unit shall receive \$25 per student of the combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students to cover assessment costs.

(Q) Computer technology and equipment investments. Each Organizational Unit shall receive \$285.50 per student of the combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students to cover computer technology and equipment costs. For the 2018-2019 school year and subsequent school years, Organizational Units assigned to Tier 1 and Tier 2 in the prior school year shall receive an additional \$285.50 per student of the combined ASE of pre-kindergarten children with

disabilities and all kindergarten through grade 12 students to cover computer technology and equipment costs in the Organizational Unit's Adequacy Target. The State Board may establish additional requirements for Organizational Unit expenditures of funds received pursuant to this subparagraph (Q), including a requirement that funds received pursuant to this subparagraph (Q) may be used only for serving the technology needs of the district. It is the intent of Public Act 100-465 that all Tier 1 and Tier 2 districts receive the addition to their Adequacy Target in the following year, subject to compliance with the requirements of the State Board.

(R) Student activities investments. Each Organizational Unit shall receive the following funding amounts to cover student activities: \$100 per kindergarten through grade 5 ASE student in elementary school, plus \$200 per ASE student in middle school, plus \$675 per ASE student in high school.

(S) Maintenance and operations investments. Each Organizational Unit shall receive \$1,038 per student of the combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students for day-to-day maintenance and operations expenditures, including salary, supplies, and materials, as well as purchased services, but

excluding employee benefits. The proportion of salary for the application of a Regionalization Factor and the calculation of benefits is equal to \$352.92.

(T) Central office investments. Each Organizational Unit shall receive \$742 per student of the combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students to cover central office operations, including administrators and classified personnel charged with managing the instructional programs, business and operations of the school district, and security personnel. The proportion of salary for the application of a Regionalization Factor and the calculation of benefits is equal to \$368.48.

(U) Employee benefit investments. Each Organizational Unit shall receive 30% of the total of all salary-calculated elements of the Adequacy Target, excluding substitute teachers and student activities investments, to cover benefit costs. For central office and maintenance and operations investments, the benefit calculation shall be based upon the salary proportion of each investment. If at any time the responsibility for funding the employer normal cost of teacher pensions is assigned to school districts, then that amount certified by the Teachers' Retirement System of the State of Illinois to be paid by the

Organizational Unit for the preceding school year shall be added to the benefit investment. For any fiscal year in which a school district organized under Article 34 of this Code is responsible for paying the employer normal cost of teacher pensions, then that amount of its employer normal cost plus the amount for retiree health insurance as certified by the Public School Teachers' Pension and Retirement Fund of Chicago to be paid by the school district for the preceding school year that is statutorily required to cover employer normal costs and the amount for retiree health insurance shall be added to the 30% specified in this subparagraph (U). The Teachers' Retirement System of the State of Illinois and the Public School Teachers' Pension and Retirement Fund of Chicago shall submit such information as the State Superintendent may require for the calculations set forth in this subparagraph (U).

(V) Additional investments in low-income students. In addition to and not in lieu of all other funding under this paragraph (2), each Organizational Unit shall receive funding based on the average teacher salary for grades K through 12 to cover the costs of:

- (i) one FTE intervention teacher (tutor) position for every 125 Low-Income Count students;
- (ii) one FTE pupil support staff position for

every 125 Low-Income Count students;

(iii) one FTE extended day teacher position for every 120 Low-Income Count students; and

(iv) one FTE summer school teacher position for every 120 Low-Income Count students.

(W) Additional investments in English learner students. In addition to and not in lieu of all other funding under this paragraph (2), each Organizational Unit shall receive funding based on the average teacher salary for grades K through 12 to cover the costs of:

(i) one FTE intervention teacher (tutor) position for every 125 English learner students;

(ii) one FTE pupil support staff position for every 125 English learner students;

(iii) one FTE extended day teacher position for every 120 English learner students;

(iv) one FTE summer school teacher position for every 120 English learner students; and

(v) one FTE core teacher position for every 100 English learner students.

(X) Special education investments. Each Organizational Unit shall receive funding based on the average teacher salary for grades K through 12 to cover special education as follows:

(i) one FTE teacher position for every 141

combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students;

(ii) one FTE instructional assistant for every 141 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students; and

(iii) one FTE psychologist position for every 1,000 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students.

(3) For calculating the salaries included within the Essential Elements, the State Superintendent shall annually calculate average salaries to the nearest dollar using the employment information system data maintained by the State Board, limited to public schools only and excluding special education and vocational cooperatives, schools operated by the Department of Juvenile Justice, and charter schools, for the following positions:

- (A) Teacher for grades K through 8.
- (B) Teacher for grades 9 through 12.
- (C) Teacher for grades K through 12.
- (D) School counselor for grades K through 8.
- (E) School counselor for grades 9 through 12.
- (F) School counselor for grades K through 12.
- (G) Social worker.

- (H) Psychologist.
- (I) Librarian.
- (J) Nurse.
- (K) Principal.
- (L) Assistant principal.

For the purposes of this paragraph (3), "teacher" includes core teachers, specialist and elective teachers, instructional facilitators, tutors, special education teachers, pupil support staff teachers, English learner teachers, extended day teachers, and summer school teachers. Where specific grade data is not required for the Essential Elements, the average salary for corresponding positions shall apply. For substitute teachers, the average teacher salary for grades K through 12 shall apply.

For calculating the salaries included within the Essential Elements for positions not included within EIS Data, the following salaries shall be used in the first year of implementation of Evidence-Based Funding:

- (i) school site staff, \$30,000; and
- (ii) non-instructional assistant, instructional assistant, library aide, library media tech, or supervisory aide: \$25,000.

In the second and subsequent years of implementation of Evidence-Based Funding, the amounts in items (i) and (ii) of this paragraph (3) shall annually increase by the

ECI.

The salary amounts for the Essential Elements determined pursuant to subparagraphs (A) through (L), (S) and (T), and (V) through (X) of paragraph (2) of subsection (b) of this Section shall be multiplied by a Regionalization Factor.

(c) Local Capacity calculation.

(1) Each Organizational Unit's Local Capacity represents an amount of funding it is assumed to contribute toward its Adequacy Target for purposes of the Evidence-Based Funding formula calculation. "Local Capacity" means either (i) the Organizational Unit's Local Capacity Target as calculated in accordance with paragraph (2) of this subsection (c) if its Real Receipts are equal to or less than its Local Capacity Target or (ii) the Organizational Unit's Adjusted Local Capacity, as calculated in accordance with paragraph (3) of this subsection (c) if Real Receipts are more than its Local Capacity Target.

(2) "Local Capacity Target" means, for an Organizational Unit, that dollar amount that is obtained by multiplying its Adequacy Target by its Local Capacity Ratio.

(A) An Organizational Unit's Local Capacity Percentage is the conversion of the Organizational Unit's Local Capacity Ratio, as such ratio is

determined in accordance with subparagraph (B) of this paragraph (2), into a cumulative distribution resulting in a percentile ranking to determine each Organizational Unit's relative position to all other Organizational Units in this State. The calculation of Local Capacity Percentage is described in subparagraph (C) of this paragraph (2).

(B) An Organizational Unit's Local Capacity Ratio in a given year is the percentage obtained by dividing its Adjusted EAV or PTELL EAV, whichever is less, by its Adequacy Target, with the resulting ratio further adjusted as follows:

(i) for Organizational Units serving grades kindergarten through 12 and Hybrid Districts, no further adjustments shall be made;

(ii) for Organizational Units serving grades kindergarten through 8, the ratio shall be multiplied by $9/13$;

(iii) for Organizational Units serving grades 9 through 12, the Local Capacity Ratio shall be multiplied by $4/13$; and

(iv) for an Organizational Unit with a different grade configuration than those specified in items (i) through (iii) of this subparagraph (B), the State Superintendent shall determine a comparable adjustment based on the grades served.

(C) The Local Capacity Percentage is equal to the percentile ranking of the district. Local Capacity Percentage converts each Organizational Unit's Local Capacity Ratio to a cumulative distribution resulting in a percentile ranking to determine each Organizational Unit's relative position to all other Organizational Units in this State. The Local Capacity Percentage cumulative distribution resulting in a percentile ranking for each Organizational Unit shall be calculated using the standard normal distribution of the score in relation to the weighted mean and weighted standard deviation and Local Capacity Ratios of all Organizational Units. If the value assigned to any Organizational Unit is in excess of 90%, the value shall be adjusted to 90%. For Laboratory Schools, the Local Capacity Percentage shall be set at 10% in recognition of the absence of EAV and resources from the public university that are allocated to the Laboratory School. For programs operated by a regional office of education or an intermediate service center, the Local Capacity Percentage must be set at 10% in recognition of the absence of EAV and resources from school districts that are allocated to the regional office of education or intermediate service center. The weighted mean for the Local Capacity Percentage shall be determined by multiplying each Organizational

Unit's Local Capacity Ratio times the ASE for the unit creating a weighted value, summing the weighted values of all Organizational Units, and dividing by the total ASE of all Organizational Units. The weighted standard deviation shall be determined by taking the square root of the weighted variance of all Organizational Units' Local Capacity Ratio, where the variance is calculated by squaring the difference between each unit's Local Capacity Ratio and the weighted mean, then multiplying the variance for each unit times the ASE for the unit to create a weighted variance for each unit, then summing all units' weighted variance and dividing by the total ASE of all units.

(D) For any Organizational Unit, the Organizational Unit's Adjusted Local Capacity Target shall be reduced by either (i) the school board's remaining contribution pursuant to paragraph (ii) of subsection (b-4) of Section 16-158 of the Illinois Pension Code in a given year or (ii) the board of education's remaining contribution pursuant to paragraph (iv) of subsection (b) of Section 17-129 of the Illinois Pension Code absent the employer normal cost portion of the required contribution and amount allowed pursuant to subdivision (3) of Section 17-142.1 of the Illinois Pension Code in a given year. In the preceding sentence, item (i) shall be certified

to the State Board of Education by the Teachers' Retirement System of the State of Illinois and item (ii) shall be certified to the State Board of Education by the Public School Teachers' Pension and Retirement Fund of the City of Chicago.

(3) If an Organizational Unit's Real Receipts are more than its Local Capacity Target, then its Local Capacity shall equal an Adjusted Local Capacity Target as calculated in accordance with this paragraph (3). The Adjusted Local Capacity Target is calculated as the sum of the Organizational Unit's Local Capacity Target and its Real Receipts Adjustment. The Real Receipts Adjustment equals the Organizational Unit's Real Receipts less its Local Capacity Target, with the resulting figure multiplied by the Local Capacity Percentage.

As used in this paragraph (3), "Real Percent of Adequacy" means the sum of an Organizational Unit's Real Receipts, CPPRT, and Base Funding Minimum, with the resulting figure divided by the Organizational Unit's Adequacy Target.

(d) Calculation of Real Receipts, EAV, and Adjusted EAV for purposes of the Local Capacity calculation.

(1) An Organizational Unit's Real Receipts are the product of its Applicable Tax Rate and its Adjusted EAV. An Organizational Unit's Applicable Tax Rate is its Adjusted Operating Tax Rate for property within the

Organizational Unit.

(2) The State Superintendent shall calculate the equalized assessed valuation, or EAV, of all taxable property of each Organizational Unit as of September 30 of the previous year in accordance with paragraph (3) of this subsection (d). The State Superintendent shall then determine the Adjusted EAV of each Organizational Unit in accordance with paragraph (4) of this subsection (d), which Adjusted EAV figure shall be used for the purposes of calculating Local Capacity.

(3) To calculate Real Receipts and EAV, the Department of Revenue shall supply to the State Superintendent the value as equalized or assessed by the Department of Revenue of all taxable property of every Organizational Unit, together with (i) the applicable tax rate used in extending taxes for the funds of the Organizational Unit as of September 30 of the previous year and (ii) the limiting rate for all Organizational Units subject to property tax extension limitations as imposed under PTELL.

(A) The Department of Revenue shall add to the equalized assessed value of all taxable property of each Organizational Unit situated entirely or partially within a county that is or was subject to the provisions of Section 15-176 or 15-177 of the Property Tax Code (i) an amount equal to the total amount by which the homestead exemption allowed under Section

15-176 or 15-177 of the Property Tax Code for real property situated in that Organizational Unit exceeds the total amount that would have been allowed in that Organizational Unit if the maximum reduction under Section 15-176 was (I) \$4,500 in Cook County or \$3,500 in all other counties in tax year 2003 or (II) \$5,000 in all counties in tax year 2004 and thereafter and (ii) an amount equal to the aggregate amount for the taxable year of all additional exemptions under Section 15-175 of the Property Tax Code for owners with a household income of \$30,000 or less. The county clerk of any county that is or was subject to the provisions of Section 15-176 or 15-177 of the Property Tax Code shall annually calculate and certify to the Department of Revenue for each Organizational Unit all homestead exemption amounts under Section 15-176 or 15-177 of the Property Tax Code and all amounts of additional exemptions under Section 15-175 of the Property Tax Code for owners with a household income of \$30,000 or less. It is the intent of this subparagraph (A) that if the general homestead exemption for a parcel of property is determined under Section 15-176 or 15-177 of the Property Tax Code rather than Section 15-175, then the calculation of EAV shall not be affected by the difference, if any, between the amount of the general homestead exemption

allowed for that parcel of property under Section 15-176 or 15-177 of the Property Tax Code and the amount that would have been allowed had the general homestead exemption for that parcel of property been determined under Section 15-175 of the Property Tax Code. It is further the intent of this subparagraph (A) that if additional exemptions are allowed under Section 15-175 of the Property Tax Code for owners with a household income of less than \$30,000, then the calculation of EAV shall not be affected by the difference, if any, because of those additional exemptions.

(B) With respect to any part of an Organizational Unit within a redevelopment project area in respect to which a municipality has adopted tax increment allocation financing pursuant to the Tax Increment Allocation Redevelopment Act, Division 74.4 of Article 11 of the Illinois Municipal Code, or the Industrial Jobs Recovery Law, Division 74.6 of Article 11 of the Illinois Municipal Code, no part of the current EAV of real property located in any such project area that is attributable to an increase above the total initial EAV of such property shall be used as part of the EAV of the Organizational Unit, until such time as all redevelopment project costs have been paid, as provided in Section 11-74.4-8 of the Tax Increment

Allocation Redevelopment Act or in Section 11-74.6-35 of the Industrial Jobs Recovery Law. For the purpose of the EAV of the Organizational Unit, the total initial EAV or the current EAV, whichever is lower, shall be used until such time as all redevelopment project costs have been paid.

(B-5) The real property equalized assessed valuation for a school district shall be adjusted by subtracting from the real property value, as equalized or assessed by the Department of Revenue, for the district an amount computed by dividing the amount of any abatement of taxes under Section 18-170 of the Property Tax Code by 3.00% for a district maintaining grades kindergarten through 12, by 2.30% for a district maintaining grades kindergarten through 8, or by 1.05% for a district maintaining grades 9 through 12 and adjusted by an amount computed by dividing the amount of any abatement of taxes under subsection (a) of Section 18-165 of the Property Tax Code by the same percentage rates for district type as specified in this subparagraph (B-5).

(C) For Organizational Units that are Hybrid Districts, the State Superintendent shall use the lesser of the adjusted equalized assessed valuation for property within the partial elementary unit district for elementary purposes, as defined in

Article 11E of this Code, or the adjusted equalized assessed valuation for property within the partial elementary unit district for high school purposes, as defined in Article 11E of this Code.

(D) If a school district's boundaries span multiple counties, then the Department of Revenue shall send to the State Board, for the purposes of calculating Evidence-Based Funding, the limiting rate and individual rates by purpose for the county that contains the majority of the school district's equalized assessed valuation.

(4) An Organizational Unit's Adjusted EAV shall be the average of its EAV over the immediately preceding 3 years or the lesser of its EAV in the immediately preceding year or the average of its EAV over the immediately preceding 3 years if the EAV in the immediately preceding year has declined by 10% or more when comparing the 2 most recent years. In the event of Organizational Unit reorganization, consolidation, or annexation, the Organizational Unit's Adjusted EAV for the first 3 years after such change shall be as follows: the most current EAV shall be used in the first year, the average of a 2-year EAV or its EAV in the immediately preceding year if the EAV declines by 10% or more when comparing the 2 most recent years for the second year, and the lesser of a 3-year average EAV or its EAV in the immediately preceding year if the Adjusted EAV

declines by 10% or more when comparing the 2 most recent years for the third year. For any school district whose EAV in the immediately preceding year is used in calculations, in the following year, the Adjusted EAV shall be the average of its EAV over the immediately preceding 2 years or the immediately preceding year if that year represents a decline of 10% or more when comparing the 2 most recent years.

"PTELL EAV" means a figure calculated by the State Board for Organizational Units subject to PTELL as described in this paragraph (4) for the purposes of calculating an Organizational Unit's Local Capacity Ratio. Except as otherwise provided in this paragraph (4), the PTELL EAV of an Organizational Unit shall be equal to the product of the equalized assessed valuation last used in the calculation of general State aid under Section 18-8.05 of this Code (now repealed) or Evidence-Based Funding under this Section and the Organizational Unit's Extension Limitation Ratio. If an Organizational Unit has approved or does approve an increase in its limiting rate, pursuant to Section 18-190 of the Property Tax Code, affecting the Base Tax Year, the PTELL EAV shall be equal to the product of the equalized assessed valuation last used in the calculation of general State aid under Section 18-8.05 of this Code (now repealed) or Evidence-Based Funding under this Section multiplied by an amount equal to one plus the

percentage increase, if any, in the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor for the 12-month calendar year preceding the Base Tax Year, plus the equalized assessed valuation of new property, annexed property, and recovered tax increment value and minus the equalized assessed valuation of disconnected property.

As used in this paragraph (4), "new property" and "recovered tax increment value" shall have the meanings set forth in the Property Tax Extension Limitation Law.

(e) Base Funding Minimum calculation.

(1) For the 2017-2018 school year, the Base Funding Minimum of an Organizational Unit or a Specially Funded Unit shall be the amount of State funds distributed to the Organizational Unit or Specially Funded Unit during the 2016-2017 school year prior to any adjustments and specified appropriation amounts described in this paragraph (1) from the following Sections, as calculated by the State Superintendent: Section 18-8.05 of this Code (now repealed); Section 5 of Article 224 of Public Act 99-524 (equity grants); Section 14-7.02b of this Code (funding for children requiring special education services); Section 14-13.01 of this Code (special education facilities and staffing), except for reimbursement of the cost of transportation pursuant to Section 14-13.01; Section 14C-12 of this Code (English

learners); and Section 18-4.3 of this Code (summer school), based on an appropriation level of \$13,121,600. For a school district organized under Article 34 of this Code, the Base Funding Minimum also includes (i) the funds allocated to the school district pursuant to Section 1D-1 of this Code attributable to funding programs authorized by the Sections of this Code listed in the preceding sentence and (ii) the difference between (I) the funds allocated to the school district pursuant to Section 1D-1 of this Code attributable to the funding programs authorized by Section 14-7.02 (non-public special education reimbursement), subsection (b) of Section 14-13.01 (special education transportation), Section 29-5 (transportation), Section 2-3.80 (agricultural education), Section 2-3.66 (truants' alternative education), Section 2-3.62 (educational service centers), and Section 14-7.03 (special education - orphanage) of this Code and Section 15 of the Childhood Hunger Relief Act (free breakfast program) and (II) the school district's actual expenditures for its non-public special education, special education transportation, transportation programs, agricultural education, truants' alternative education, services that would otherwise be performed by a regional office of education, special education orphanage expenditures, and free breakfast, as most recently calculated and reported pursuant to

subsection (f) of Section 1D-1 of this Code. The Base Funding Minimum for Glenwood Academy shall be \$952,014 ~~\$625,500~~. For programs operated by a regional office of education or an intermediate service center, the Base Funding Minimum must be the total amount of State funds allocated to those programs in the 2018-2019 school year and amounts provided pursuant to Article 34 of Public Act 100-586 and Section 3-16 of this Code. All programs established after June 5, 2019 (the effective date of Public Act 101-10) and administered by a regional office of education or an intermediate service center must have an initial Base Funding Minimum set to an amount equal to the first-year ASE multiplied by the amount of per pupil funding received in the previous school year by the lowest funded similar existing program type. If the enrollment for a program operated by a regional office of education or an intermediate service center is zero, then it may not receive Base Funding Minimum funds for that program in the next fiscal year, and those funds must be distributed to Organizational Units under subsection (g).

(2) For the 2018-2019 and subsequent school years, the Base Funding Minimum of Organizational Units and Specially Funded Units shall be the sum of (i) the amount of Evidence-Based Funding for the prior school year, (ii) the Base Funding Minimum for the prior school year, and (iii) any amount received by a school district pursuant to

Section 7 of Article 97 of Public Act 100-21.

For the 2022-2023 school year, the Base Funding Minimum of Organizational Units shall be the amounts recalculated by the State Board of Education for Fiscal Year 2019 through Fiscal Year 2022 that were necessary due to average student enrollment errors for districts organized under Article 34 of this Code, plus the Fiscal Year 2022 property tax relief grants provided under Section 2-3.170 of this Code, ensuring each Organizational Unit has the correct amount of resources for Fiscal Year 2023 Evidence-Based Funding calculations and that Fiscal Year 2023 Evidence-Based Funding Distributions are made in accordance with this Section.

(3) Subject to approval by the General Assembly as provided in this paragraph (3), an Organizational Unit that meets all of the following criteria, as determined by the State Board, shall have District Intervention Money added to its Base Funding Minimum at the time the Base Funding Minimum is calculated by the State Board:

(A) The Organizational Unit is operating under an Independent Authority under Section 2-3.25f-5 of this Code for a minimum of 4 school years or is subject to the control of the State Board pursuant to a court order for a minimum of 4 school years.

(B) The Organizational Unit was designated as a Tier 1 or Tier 2 Organizational Unit in the previous

school year under paragraph (3) of subsection (g) of this Section.

(C) The Organizational Unit demonstrates sustainability through a 5-year financial and strategic plan.

(D) The Organizational Unit has made sufficient progress and achieved sufficient stability in the areas of governance, academic growth, and finances.

As part of its determination under this paragraph (3), the State Board may consider the Organizational Unit's summative designation, any accreditations of the Organizational Unit, or the Organizational Unit's financial profile, as calculated by the State Board.

If the State Board determines that an Organizational Unit has met the criteria set forth in this paragraph (3), it must submit a report to the General Assembly, no later than January 2 of the fiscal year in which the State Board makes its determination, on the amount of District Intervention Money to add to the Organizational Unit's Base Funding Minimum. The General Assembly must review the State Board's report and may approve or disapprove, by joint resolution, the addition of District Intervention Money. If the General Assembly fails to act on the report within 40 calendar days from the receipt of the report, the addition of District Intervention Money is deemed approved. If the General Assembly approves the amount of

District Intervention Money to be added to the Organizational Unit's Base Funding Minimum, the District Intervention Money must be added to the Base Funding Minimum annually thereafter.

For the first 4 years following the initial year that the State Board determines that an Organizational Unit has met the criteria set forth in this paragraph (3) and has received funding under this Section, the Organizational Unit must annually submit to the State Board, on or before November 30, a progress report regarding its financial and strategic plan under subparagraph (C) of this paragraph (3). The plan shall include the financial data from the past 4 annual financial reports or financial audits that must be presented to the State Board by November 15 of each year and the approved budget financial data for the current year. The plan shall be developed according to the guidelines presented to the Organizational Unit by the State Board. The plan shall further include financial projections for the next 3 fiscal years and include a discussion and financial summary of the Organizational Unit's facility needs. If the Organizational Unit does not demonstrate sufficient progress toward its 5-year plan or if it has failed to file an annual financial report, an annual budget, a financial plan, a deficit reduction plan, or other financial information as required by law, the State Board may establish a Financial Oversight Panel

under Article 1H of this Code. However, if the Organizational Unit already has a Financial Oversight Panel, the State Board may extend the duration of the Panel.

(f) Percent of Adequacy and Final Resources calculation.

(1) The Evidence-Based Funding formula establishes a Percent of Adequacy for each Organizational Unit in order to place such units into tiers for the purposes of the funding distribution system described in subsection (g) of this Section. Initially, an Organizational Unit's Preliminary Resources and Preliminary Percent of Adequacy are calculated pursuant to paragraph (2) of this subsection (f). Then, an Organizational Unit's Final Resources and Final Percent of Adequacy are calculated to account for the Organizational Unit's poverty concentration levels pursuant to paragraphs (3) and (4) of this subsection (f).

(2) An Organizational Unit's Preliminary Resources are equal to the sum of its Local Capacity Target, CPPRT, and Base Funding Minimum. An Organizational Unit's Preliminary Percent of Adequacy is the lesser of (i) its Preliminary Resources divided by its Adequacy Target or (ii) 100%.

(3) Except for Specially Funded Units, an Organizational Unit's Final Resources are equal to the sum of its Local Capacity, CPPRT, and Adjusted Base Funding Minimum. The Base Funding Minimum of each Specially Funded

Unit shall serve as its Final Resources, except that the Base Funding Minimum for State-approved charter schools shall not include any portion of general State aid allocated in the prior year based on the per capita tuition charge times the charter school enrollment.

(4) An Organizational Unit's Final Percent of Adequacy is its Final Resources divided by its Adequacy Target. An Organizational Unit's Adjusted Base Funding Minimum is equal to its Base Funding Minimum less its Supplemental Grant Funding, with the resulting figure added to the product of its Supplemental Grant Funding and Preliminary Percent of Adequacy.

(g) Evidence-Based Funding formula distribution system.

(1) In each school year under the Evidence-Based Funding formula, each Organizational Unit receives funding equal to the sum of its Base Funding Minimum and the unit's allocation of New State Funds determined pursuant to this subsection (g). To allocate New State Funds, the Evidence-Based Funding formula distribution system first places all Organizational Units into one of 4 tiers in accordance with paragraph (3) of this subsection (g), based on the Organizational Unit's Final Percent of Adequacy. New State Funds are allocated to each of the 4 tiers as follows: Tier 1 Aggregate Funding equals 50% of all New State Funds, Tier 2 Aggregate Funding equals 49% of all New State Funds, Tier 3 Aggregate Funding equals

0.9% of all New State Funds, and Tier 4 Aggregate Funding equals 0.1% of all New State Funds. Each Organizational Unit within Tier 1 or Tier 2 receives an allocation of New State Funds equal to its tier Funding Gap, as defined in the following sentence, multiplied by the tier's Allocation Rate determined pursuant to paragraph (4) of this subsection (g). For Tier 1, an Organizational Unit's Funding Gap equals the tier's Target Ratio, as specified in paragraph (5) of this subsection (g), multiplied by the Organizational Unit's Adequacy Target, with the resulting amount reduced by the Organizational Unit's Final Resources. For Tier 2, an Organizational Unit's Funding Gap equals the tier's Target Ratio, as described in paragraph (5) of this subsection (g), multiplied by the Organizational Unit's Adequacy Target, with the resulting amount reduced by the Organizational Unit's Final Resources and its Tier 1 funding allocation. To determine the Organizational Unit's Funding Gap, the resulting amount is then multiplied by a factor equal to one minus the Organizational Unit's Local Capacity Target percentage. Each Organizational Unit within Tier 3 or Tier 4 receives an allocation of New State Funds equal to the product of its Adequacy Target and the tier's Allocation Rate, as specified in paragraph (4) of this subsection (g).

(2) To ensure equitable distribution of dollars for

all Tier 2 Organizational Units, no Tier 2 Organizational Unit shall receive fewer dollars per ASE than any Tier 3 Organizational Unit. Each Tier 2 and Tier 3 Organizational Unit shall have its funding allocation divided by its ASE. Any Tier 2 Organizational Unit with a funding allocation per ASE below the greatest Tier 3 allocation per ASE shall get a funding allocation equal to the greatest Tier 3 funding allocation per ASE multiplied by the Organizational Unit's ASE. Each Tier 2 Organizational Unit's Tier 2 funding allocation shall be multiplied by the percentage calculated by dividing the original Tier 2 Aggregate Funding by the sum of all Tier 2 Organizational Units' Tier 2 funding allocation after adjusting districts' funding below Tier 3 levels.

(3) Organizational Units are placed into one of 4 tiers as follows:

(A) Tier 1 consists of all Organizational Units, except for Specially Funded Units, with a Percent of Adequacy less than the Tier 1 Target Ratio. The Tier 1 Target Ratio is the ratio level that allows for Tier 1 Aggregate Funding to be distributed, with the Tier 1 Allocation Rate determined pursuant to paragraph (4) of this subsection (g).

(B) Tier 2 consists of all Tier 1 Units and all other Organizational Units, except for Specially Funded Units, with a Percent of Adequacy of less than

0.90.

(C) Tier 3 consists of all Organizational Units, except for Specially Funded Units, with a Percent of Adequacy of at least 0.90 and less than 1.0.

(D) Tier 4 consists of all Organizational Units with a Percent of Adequacy of at least 1.0.

(4) The Allocation Rates for Tiers 1 through 4 are determined as follows:

(A) The Tier 1 Allocation Rate is 30%.

(B) The Tier 2 Allocation Rate is the result of the following equation: Tier 2 Aggregate Funding, divided by the sum of the Funding Gaps for all Tier 2 Organizational Units, unless the result of such equation is higher than 1.0. If the result of such equation is higher than 1.0, then the Tier 2 Allocation Rate is 1.0.

(C) The Tier 3 Allocation Rate is the result of the following equation: Tier 3 Aggregate Funding, divided by the sum of the Adequacy Targets of all Tier 3 Organizational Units.

(D) The Tier 4 Allocation Rate is the result of the following equation: Tier 4 Aggregate Funding, divided by the sum of the Adequacy Targets of all Tier 4 Organizational Units.

(5) A tier's Target Ratio is determined as follows:

(A) The Tier 1 Target Ratio is the ratio level that

allows for Tier 1 Aggregate Funding to be distributed with the Tier 1 Allocation Rate.

(B) The Tier 2 Target Ratio is 0.90.

(C) The Tier 3 Target Ratio is 1.0.

(6) If, at any point, the Tier 1 Target Ratio is greater than 90%, then all Tier 1 funding shall be allocated to Tier 2 and no Tier 1 Organizational Unit's funding may be identified.

(7) In the event that all Tier 2 Organizational Units receive funding at the Tier 2 Target Ratio level, any remaining New State Funds shall be allocated to Tier 3 and Tier 4 Organizational Units.

(8) If any Specially Funded Units, excluding Glenwood Academy, recognized by the State Board do not qualify for direct funding following the implementation of Public Act 100-465 from any of the funding sources included within the definition of Base Funding Minimum, the unqualified portion of the Base Funding Minimum shall be transferred to one or more appropriate Organizational Units as determined by the State Superintendent based on the prior year ASE of the Organizational Units.

(8.5) If a school district withdraws from a special education cooperative, the portion of the Base Funding Minimum that is attributable to the school district may be redistributed to the school district upon withdrawal. The school district and the cooperative must include the

amount of the Base Funding Minimum that is to be reapportioned in their withdrawal agreement and notify the State Board of the change with a copy of the agreement upon withdrawal.

(9) The Minimum Funding Level is intended to establish a target for State funding that will keep pace with inflation and continue to advance equity through the Evidence-Based Funding formula. The target for State funding of New Property Tax Relief Pool Funds is \$50,000,000 for State fiscal year 2019 and subsequent State fiscal years. The Minimum Funding Level is equal to \$350,000,000. In addition to any New State Funds, no more than \$50,000,000 New Property Tax Relief Pool Funds may be counted toward the Minimum Funding Level. If the sum of New State Funds and applicable New Property Tax Relief Pool Funds are less than the Minimum Funding Level, then funding for tiers shall be reduced in the following manner:

(A) First, Tier 4 funding shall be reduced by an amount equal to the difference between the Minimum Funding Level and New State Funds until such time as Tier 4 funding is exhausted.

(B) Next, Tier 3 funding shall be reduced by an amount equal to the difference between the Minimum Funding Level and New State Funds and the reduction in Tier 4 funding until such time as Tier 3 funding is

exhausted.

(C) Next, Tier 2 funding shall be reduced by an amount equal to the difference between the Minimum Funding Level and New State Funds and the reduction in Tier 4 and Tier 3.

(D) Finally, Tier 1 funding shall be reduced by an amount equal to the difference between the Minimum Funding level and New State Funds and the reduction in Tier 2, 3, and 4 funding. In addition, the Allocation Rate for Tier 1 shall be reduced to a percentage equal to the Tier 1 Allocation Rate set by paragraph (4) of this subsection (g), multiplied by the result of New State Funds divided by the Minimum Funding Level.

(9.5) For State fiscal year 2019 and subsequent State fiscal years, if New State Funds exceed \$300,000,000, then any amount in excess of \$300,000,000 shall be dedicated for purposes of Section 2-3.170 of this Code up to a maximum of \$50,000,000.

(10) In the event of a decrease in the amount of the appropriation for this Section in any fiscal year after implementation of this Section, the Organizational Units receiving Tier 1 and Tier 2 funding, as determined under paragraph (3) of this subsection (g), shall be held harmless by establishing a Base Funding Guarantee equal to the per pupil kindergarten through grade 12 funding received in accordance with this Section in the prior

fiscal year. Reductions shall be made to the Base Funding Minimum of Organizational Units in Tier 3 and Tier 4 on a per pupil basis equivalent to the total number of the ASE in Tier 3-funded and Tier 4-funded Organizational Units divided by the total reduction in State funding. The Base Funding Minimum as reduced shall continue to be applied to Tier 3 and Tier 4 Organizational Units and adjusted by the relative formula when increases in appropriations for this Section resume. In no event may State funding reductions to Organizational Units in Tier 3 or Tier 4 exceed an amount that would be less than the Base Funding Minimum established in the first year of implementation of this Section. If additional reductions are required, all school districts shall receive a reduction by a per pupil amount equal to the aggregate additional appropriation reduction divided by the total ASE of all Organizational Units.

(11) The State Superintendent shall make minor adjustments to the distribution formula set forth in this subsection (g) to account for the rounding of percentages to the nearest tenth of a percentage and dollar amounts to the nearest whole dollar.

(h) State Superintendent administration of funding and district submission requirements.

(1) The State Superintendent shall, in accordance with appropriations made by the General Assembly, meet the funding obligations created under this Section.

(2) The State Superintendent shall calculate the Adequacy Target for each Organizational Unit under this Section. No Evidence-Based Funding shall be distributed within an Organizational Unit without the approval of the unit's school board.

(3) Annually, the State Superintendent shall calculate and report to each Organizational Unit the unit's aggregate financial adequacy amount, which shall be the sum of the Adequacy Target for each Organizational Unit. The State Superintendent shall calculate and report separately for each Organizational Unit the unit's total State funds allocated for its students with disabilities. The State Superintendent shall calculate and report separately for each Organizational Unit the amount of funding and applicable FTE calculated for each Essential Element of the unit's Adequacy Target.

(4) Annually, the State Superintendent shall calculate and report to each Organizational Unit the amount the unit must expend on special education and bilingual education and computer technology and equipment for Organizational Units assigned to Tier 1 or Tier 2 that received an additional \$285.50 per student computer technology and equipment investment grant to their Adequacy Target pursuant to the unit's Base Funding Minimum, Special Education Allocation, Bilingual Education Allocation, and computer technology and equipment investment allocation.

(5) Moneys distributed under this Section shall be calculated on a school year basis, but paid on a fiscal year basis, with payments beginning in August and extending through June. Unless otherwise provided, the moneys appropriated for each fiscal year shall be distributed in 22 equal payments at least 2 times monthly to each Organizational Unit. If moneys appropriated for any fiscal year are distributed other than monthly, the distribution shall be on the same basis for each Organizational Unit.

(6) Any school district that fails, for any given school year, to maintain school as required by law or to maintain a recognized school is not eligible to receive Evidence-Based Funding. In case of non-recognition of one or more attendance centers in a school district otherwise operating recognized schools, the claim of the district shall be reduced in the proportion that the enrollment in the attendance center or centers bears to the enrollment of the school district. "Recognized school" means any public school that meets the standards for recognition by the State Board. A school district or attendance center not having recognition status at the end of a school term is entitled to receive State aid payments due upon a legal claim that was filed while it was recognized.

(7) School district claims filed under this Section are subject to Sections 18-9 and 18-12 of this Code,

except as otherwise provided in this Section.

(8) Each fiscal year, the State Superintendent shall calculate for each Organizational Unit an amount of its Base Funding Minimum and Evidence-Based Funding that shall be deemed attributable to the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, in a manner that ensures compliance with maintenance of State financial support requirements under the federal Individuals with Disabilities Education Act. An Organizational Unit must use such funds only for the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, and must comply with any expenditure verification procedures adopted by the State Board.

(9) All Organizational Units in this State must submit annual spending plans by the end of September of each year to the State Board as part of the annual budget process, which shall describe how each Organizational Unit will utilize the Base Funding Minimum and Evidence-Based Funding it receives from this State under this Section with specific identification of the intended utilization of Low-Income, English learner, and special education resources. Additionally, the annual spending plans of each Organizational Unit shall describe how the Organizational Unit expects to achieve student growth and how the Organizational Unit will achieve State education goals, as

defined by the State Board. The State Superintendent may, from time to time, identify additional requisites for Organizational Units to satisfy when compiling the annual spending plans required under this subsection (h). The format and scope of annual spending plans shall be developed by the State Superintendent and the State Board of Education. School districts that serve students under Article 14C of this Code shall continue to submit information as required under Section 14C-12 of this Code.

(10) No later than January 1, 2018, the State Superintendent shall develop a 5-year strategic plan for all Organizational Units to help in planning for adequacy funding under this Section. The State Superintendent shall submit the plan to the Governor and the General Assembly, as provided in Section 3.1 of the General Assembly Organization Act. The plan shall include recommendations for:

(A) a framework for collaborative, professional, innovative, and 21st century learning environments using the Evidence-Based Funding model;

(B) ways to prepare and support this State's educators for successful instructional careers;

(C) application and enhancement of the current financial accountability measures, the approved State plan to comply with the federal Every Student Succeeds Act, and the Illinois Balanced Accountability Measures

in relation to student growth and elements of the Evidence-Based Funding model; and

(D) implementation of an effective school adequacy funding system based on projected and recommended funding levels from the General Assembly.

(11) On an annual basis, the State Superintendent must recalibrate all of the following per pupil elements of the Adequacy Target and applied to the formulas, based on the study of average expenses and as reported in the most recent annual financial report:

(A) Gifted under subparagraph (M) of paragraph (2) of subsection (b).

(B) Instructional materials under subparagraph (O) of paragraph (2) of subsection (b).

(C) Assessment under subparagraph (P) of paragraph (2) of subsection (b).

(D) Student activities under subparagraph (R) of paragraph (2) of subsection (b).

(E) Maintenance and operations under subparagraph (S) of paragraph (2) of subsection (b).

(F) Central office under subparagraph (T) of paragraph (2) of subsection (b).

(i) Professional Review Panel.

(1) A Professional Review Panel is created to study and review topics related to the implementation and effect of Evidence-Based Funding, as assigned by a joint

resolution or Public Act of the General Assembly or a motion passed by the State Board of Education. The Panel must provide recommendations to and serve the Governor, the General Assembly, and the State Board. The State Superintendent or his or her designee must serve as a voting member and chairperson of the Panel. The State Superintendent must appoint a vice chairperson from the membership of the Panel. The Panel must advance recommendations based on a three-fifths majority vote of Panel members present and voting. A minority opinion may also accompany any recommendation of the Panel. The Panel shall be appointed by the State Superintendent, except as otherwise provided in paragraph (2) of this subsection (i) and include the following members:

(A) Two appointees that represent district superintendents, recommended by a statewide organization that represents district superintendents.

(B) Two appointees that represent school boards, recommended by a statewide organization that represents school boards.

(C) Two appointees from districts that represent school business officials, recommended by a statewide organization that represents school business officials.

(D) Two appointees that represent school principals, recommended by a statewide organization

that represents school principals.

(E) Two appointees that represent teachers, recommended by a statewide organization that represents teachers.

(F) Two appointees that represent teachers, recommended by another statewide organization that represents teachers.

(G) Two appointees that represent regional superintendents of schools, recommended by organizations that represent regional superintendents.

(H) Two independent experts selected solely by the State Superintendent.

(I) Two independent experts recommended by public universities in this State.

(J) One member recommended by a statewide organization that represents parents.

(K) Two representatives recommended by collective impact organizations that represent major metropolitan areas or geographic areas in Illinois.

(L) One member from a statewide organization focused on research-based education policy to support a school system that prepares all students for college, a career, and democratic citizenship.

(M) One representative from a school district organized under Article 34 of this Code.

The State Superintendent shall ensure that the

membership of the Panel includes representatives from school districts and communities reflecting the geographic, socio-economic, racial, and ethnic diversity of this State. The State Superintendent shall additionally ensure that the membership of the Panel includes representatives with expertise in bilingual education and special education. Staff from the State Board shall staff the Panel.

(2) In addition to those Panel members appointed by the State Superintendent, 4 members of the General Assembly shall be appointed as follows: one member of the House of Representatives appointed by the Speaker of the House of Representatives, one member of the Senate appointed by the President of the Senate, one member of the House of Representatives appointed by the Minority Leader of the House of Representatives, and one member of the Senate appointed by the Minority Leader of the Senate. There shall be one additional member appointed by the Governor. All members appointed by legislative leaders or the Governor shall be non-voting, ex officio members.

(3) The Panel must study topics at the direction of the General Assembly or State Board of Education, as provided under paragraph (1). The Panel may also study the following topics at the direction of the chairperson:

(A) The format and scope of annual spending plans referenced in paragraph (9) of subsection (h) of this

Section.

(B) The Comparable Wage Index under this Section.

(C) Maintenance and operations, including capital maintenance and construction costs.

(D) "At-risk student" definition.

(E) Benefits.

(F) Technology.

(G) Local Capacity Target.

(H) Funding for Alternative Schools, Laboratory Schools, safe schools, and alternative learning opportunities programs.

(I) Funding for college and career acceleration strategies.

(J) Special education investments.

(K) Early childhood investments, in collaboration with the Illinois Early Learning Council.

(4) (Blank).

(5) Within 5 years after the implementation of this Section, and every 5 years thereafter, the Panel shall complete an evaluative study of the entire Evidence-Based Funding model, including an assessment of whether or not the formula is achieving State goals. The Panel shall report to the State Board, the General Assembly, and the Governor on the findings of the study.

(6) (Blank).

(7) To ensure that (i) the Adequacy Target calculation

under subsection (b) accurately reflects the needs of students living in poverty or attending schools located in areas of high poverty, (ii) racial equity within the Evidence-Based Funding formula is explicitly explored and advanced, and (iii) the funding goals of the formula distribution system established under this Section are sufficient to provide adequate funding for every student and to fully fund every school in this State, the Panel shall review the Essential Elements under paragraph (2) of subsection (b). The Panel shall consider all of the following in its review:

(A) The financial ability of school districts to provide instruction in a foreign language to every student and whether an additional Essential Element should be added to the formula to ensure that every student has access to instruction in a foreign language.

(B) The adult-to-student ratio for each Essential Element in which a ratio is identified. The Panel shall consider whether the ratio accurately reflects the staffing needed to support students living in poverty or who have traumatic backgrounds.

(C) Changes to the Essential Elements that may be required to better promote racial equity and eliminate structural racism within schools.

(D) The impact of investing \$350,000,000 in

additional funds each year under this Section and an estimate of when the school system will become fully funded under this level of appropriation.

(E) Provide an overview of alternative funding structures that would enable the State to become fully funded at an earlier date.

(F) The potential to increase efficiency and to find cost savings within the school system to expedite the journey to a fully funded system.

(G) The appropriate levels for reenrolling and graduating high-risk high school students who have been previously out of school. These outcomes shall include enrollment, attendance, skill gains, credit gains, graduation or promotion to the next grade level, and the transition to college, training, or employment, with an emphasis on progressively increasing the overall attendance.

(H) The evidence-based or research-based practices that are shown to reduce the gaps and disparities experienced by African American students in academic achievement and educational performance, including practices that have been shown to reduce disparities in disciplinary rates, drop-out rates, graduation rates, college matriculation rates, and college completion rates.

On or before December 31, 2021, the Panel shall report

to the State Board, the General Assembly, and the Governor on the findings of its review. This paragraph (7) is inoperative on and after July 1, 2022.

(8) On or before April 1, 2024, the Panel must submit a report to the General Assembly on annual adjustments to Glenwood Academy's base-funding minimum in a similar fashion to school districts under this Section.

(j) References. Beginning July 1, 2017, references in other laws to general State aid funds or calculations under Section 18-8.05 of this Code (now repealed) shall be deemed to be references to evidence-based model formula funds or calculations under this Section.

(Source: P.A. 101-10, eff. 6-5-19; 101-17, eff. 6-14-19; 101-643, eff. 6-18-20; 101-654, eff. 3-8-21; 102-33, eff. 6-25-21; 102-197, eff. 7-30-21; 102-558, eff. 8-20-21; 102-699, eff. 4-19-22; 102-782, eff. 1-1-23; 102-813, eff. 5-13-22; 102-894, eff. 5-20-22; revised 12-13-22.)

(105 ILCS 5/27-23.1) (from Ch. 122, par. 27-23.1)

Sec. 27-23.1. Parenting education.

(a) The State Board of Education must assist each school district that offers an evidence-based parenting education model. School districts may provide instruction in parenting education for grades 6 through 12 and include such instruction in the courses of study regularly taught therein. School districts may give regular school credit for satisfactory

completion by the student of such courses.

As used in this subsection (a), "parenting education" means and includes instruction in the following:

- (1) Child growth and development, including prenatal development.
- (2) Childbirth and child care.
- (3) Family structure, function and management.
- (4) Prenatal and postnatal care for mothers and infants.
- (5) Prevention of child abuse.
- (6) The physical, mental, emotional, social, economic and psychological aspects of interpersonal and family relationships.
- (7) Parenting skill development.

The State Board of Education shall assist those districts offering parenting education instruction, upon request, in developing instructional materials, training teachers, and establishing appropriate time allotments for each of the areas included in such instruction.

School districts may offer parenting education courses during that period of the day which is not part of the regular school day. Residents of the school district may enroll in such courses. The school board may establish fees and collect such charges as may be necessary for attendance at such courses in an amount not to exceed the per capita cost of the operation thereof, except that the board may waive all or part

of such charges if it determines that the individual is indigent or that the educational needs of the individual requires his or her attendance at such courses.

(b) Beginning with the 2019-2020 school year, from appropriations made for the purposes of this Section, the State Board of Education shall implement and administer a 7-year ~~3-year~~ pilot program supporting the health and wellness student-learning requirement by utilizing a unit of instruction on parenting education in participating school districts that maintain grades 9 through 12, to be determined by the participating school districts. The program is encouraged to include, but is not be limited to, instruction on (i) family structure, function, and management, (ii) the prevention of child abuse, (iii) the physical, mental, emotional, social, economic, and psychological aspects of interpersonal and family relationships, and (iv) parenting education competency development that is aligned to the social and emotional learning standards of the student's grade level. Instruction under this subsection (b) may be included in the Comprehensive Health Education Program set forth under Section 3 of the Critical Health Problems and Comprehensive Health Education Act. The State Board of Education is authorized to make grants to school districts that apply to participate in the pilot program under this subsection (b). The State Board of Education shall by rule provide for the form of the application and criteria to be used and applied in selecting

participating urban, suburban, and rural school districts. The provisions of this subsection (b), other than this sentence, are inoperative at the conclusion of the pilot program.

(Source: P.A. 100-1043, eff. 8-23-18.)

Section 5-100. The School Construction Law is amended by changing Section 5-300 as follows:

(105 ILCS 230/5-300)

Sec. 5-300. Early childhood construction grants.

(a) The Capital Development Board is authorized to make grants to public school districts and not-for-profit entities for early childhood construction projects, except that in fiscal year 2024 those grants may be made only to public school districts. These grants shall be paid out of moneys appropriated for that purpose from the School Construction Fund, the Build Illinois Bond Fund, or the Rebuild Illinois Projects Fund. No grants may be awarded to entities providing services within private residences. A public school district or other eligible entity must provide local matching funds in the following manner:

(1) A public school district assigned to Tier 1 under Section 18-8.15 of the School Code or any other eligible entity in an area encompassed by that district must provide local matching funds in an amount equal to 3% of the grant awarded under this Section.

(2) A public school district assigned to Tier 2 under Section 18-8.15 of the School Code or any other eligible entity in an area encompassed by that district must provide local matching funds in an amount equal to 7.5% of the grant awarded under this Section.

(3) A public school district assigned to Tier 3 under Section 18-8.15 of the School Code or any other eligible entity in an area encompassed by that district must provide local matching funds in an amount equal to 8.75% of the grant awarded under this Section.

(4) A public school district assigned to Tier 4 under Section 18-8.15 of the School Code or any other eligible entity in an area encompassed by that district must provide local matching funds in an amount equal to 10% of the grant awarded under this Section.

A public school district or other eligible entity has no entitlement to a grant under this Section.

(b) The Capital Development Board shall adopt rules to implement this Section. These rules need not be the same as the rules for school construction project grants or school maintenance project grants. The rules may specify:

- (1) the manner of applying for grants;
- (2) project eligibility requirements;
- (3) restrictions on the use of grant moneys;
- (4) the manner in which school districts and other eligible entities must account for the use of grant

moneys;

(5) requirements that new or improved facilities be used for early childhood and other related programs for a period of at least 10 years; and

(6) any other provision that the Capital Development Board determines to be necessary or useful for the administration of this Section.

(b-5) When grants are made to non-profit corporations for the acquisition or construction of new facilities, the Capital Development Board or any State agency it so designates shall hold title to or place a lien on the facility for a period of 10 years after the date of the grant award, after which title to the facility shall be transferred to the non-profit corporation or the lien shall be removed, provided that the non-profit corporation has complied with the terms of its grant agreement. When grants are made to non-profit corporations for the purpose of renovation or rehabilitation, if the non-profit corporation does not comply with item (5) of subsection (b) of this Section, the Capital Development Board or any State agency it so designates shall recover the grant pursuant to the procedures outlined in the Illinois Grant Funds Recovery Act.

(c) The Capital Development Board, in consultation with the State Board of Education, shall establish standards for the determination of priority needs concerning early childhood projects based on projects located in communities in the State

with the greatest underserved population of young children, utilizing Census data and other reliable local early childhood service data.

(d) In each school year in which early childhood construction project grants are awarded, 20% of the total amount awarded shall be awarded to a school district with a population of more than 500,000, provided that the school district complies with the requirements of this Section and the rules adopted under this Section.

(Source: P.A. 102-16, eff. 6-17-21.)

Section 5-104. The Public Community College Act is amended by changing Section 2-16.02 as follows:

(110 ILCS 805/2-16.02) (from Ch. 122, par. 102-16.02)

Sec. 2-16.02. Grants. Any community college district that maintains a community college recognized by the State Board shall receive, when eligible, grants enumerated in this Section. Funded semester credit hours or other measures or both as specified by the State Board shall be used to distribute grants to community colleges. Funded semester credit hours shall be defined, for purposes of this Section, as the greater of (1) the number of semester credit hours, or equivalent, in all funded instructional categories of students who have been certified as being in attendance at midterm during the respective terms of the base fiscal year or (2) the

average of semester credit hours, or equivalent, in all funded instructional categories of students who have been certified as being in attendance at midterm during the respective terms of the base fiscal year and the 2 prior fiscal years. For purposes of this Section, "base fiscal year" means the fiscal year 2 years prior to the fiscal year for which the grants are appropriated. Such students shall have been residents of Illinois and shall have been enrolled in courses that are part of instructional program categories approved by the State Board and that are applicable toward an associate degree or certificate. Courses that are eligible for reimbursement are those courses for which the district pays 50% or more of the program costs from unrestricted revenue sources, with the exception of dual credit courses and courses offered by contract with the Department of Corrections in correctional institutions. For the purposes of this Section, "unrestricted revenue sources" means those revenues in which the provider of the revenue imposes no financial limitations upon the district as it relates to the expenditure of the funds. Except for Fiscal Year 2012, base operating grants shall be paid based on rates per funded semester credit hour or equivalent calculated by the State Board for funded instructional categories using cost of instruction, enrollment, inflation, and other relevant factors. For Fiscal Year 2012, the allocations for base operating grants to community college districts shall be the same as they were in Fiscal Year 2011, reduced or increased

proportionately according to the appropriation for base operating grants for Fiscal Year 2012.

Equalization grants shall be calculated by the State Board by determining a local revenue factor for each district by: (A) adding (1) each district's Corporate Personal Property Replacement Fund allocations from the base fiscal year or the average of the base fiscal year and prior year, whichever is less, divided by the applicable statewide average tax rate to (2) the district's most recently audited year's equalized assessed valuation or the average of the most recently audited year and prior year, whichever is less, (B) then dividing by the district's audited full-time equivalent resident students for the base fiscal year or the average for the base fiscal year and the 2 prior fiscal years, whichever is greater, and (C) then multiplying by the applicable statewide average tax rate. The State Board shall calculate a statewide weighted average threshold by applying the same methodology to the totals of all districts' Corporate Personal Property Tax Replacement Fund allocations, equalized assessed valuations, and audited full-time equivalent district resident students and multiplying by the applicable statewide average tax rate. The difference between the statewide weighted average threshold and the local revenue factor, multiplied by the number of full-time equivalent resident students, shall determine the amount of equalization funding that each district is eligible to receive. A percentage factor, as

determined by the State Board, may be applied to the statewide threshold as a method for allocating equalization funding. A minimum equalization grant of an amount per district as determined by the State Board shall be established for any community college district which qualifies for an equalization grant based upon the preceding criteria, but becomes ineligible for equalization funding, or would have received a grant of less than the minimum equalization grant, due to threshold prorations applied to reduce equalization funding. As of July 1, 2013, a community college district eligible to receive an equalization grant based upon the preceding criteria must maintain a minimum required combined in-district tuition and universal fee rate per semester credit hour equal to 70% of the State-average combined rate, as determined by the State Board, or the total revenue received by the community college district from combined in-district tuition and universal fees must be at least 30% of the total revenue received by the community college district, as determined by the State Board, for equalization funding. As of July 1, 2004, a community college district must maintain a minimum required operating tax rate equal to at least 95% of its maximum authorized tax rate to qualify for equalization funding. This 95% minimum tax rate requirement shall be based upon the maximum operating tax rate as limited by the Property Tax Extension Limitation Law.

The State Board shall distribute such other grants as may

be authorized or appropriated by the General Assembly. The State Board may adopt any rules necessary for the purposes of implementing and distributing funds pursuant to an authorized or appropriated grant.

Each community college district entitled to State grants under this Section must submit a report of its enrollment to the State Board not later than 30 days following the end of each semester or term in a format prescribed by the State Board. These semester credit hours, or equivalent, shall be certified by each district on forms provided by the State Board. Each district's certified semester credit hours, or equivalent, are subject to audit pursuant to Section 3-22.1.

The State Board shall certify, prepare, and submit monthly vouchers to the State Comptroller setting forth an amount equal to one-twelfth of the grants approved by the State Board for base operating grants and equalization grants. The State Board shall prepare and submit to the State Comptroller vouchers for payments of other grants as appropriated by the General Assembly. If the amount appropriated for grants is different from the amount provided for such grants under this Act, the grants shall be proportionately reduced or increased accordingly.

For the purposes of this Section, "resident student" means a student in a community college district who maintains residency in that district or meets other residency definitions established by the State Board, and who was

enrolled either in one of the approved instructional program categories in that district, or in another community college district to which the resident's district is paying tuition under Section 6-2 or with which the resident's district has entered into a cooperative agreement in lieu of such tuition. Students shall be classified as residents of the community college district without meeting the 30-day residency requirement of the district if they are currently residing in the district and are youth (i) who are currently under the legal guardianship of the Illinois Department of Children and Family Services or have recently been emancipated from the Department and (ii) who had previously met the 30-day residency requirement of the district but who had a placement change into a new community college district. The student, a caseworker or other personnel of the Department, or the student's attorney or guardian ad litem appointed under the Juvenile Court Act of 1987 shall provide the district with proof of current in-district residency.

For the purposes of this Section, a "full-time equivalent" student is equal to 30 semester credit hours.

The Illinois Community College Board Contracts and Grants Fund is hereby created in the State Treasury. Items of income to this fund shall include any grants, awards, endowments, or like proceeds, and where appropriate, other funds made available through contracts with governmental, public, and private agencies or persons. The General Assembly shall from

time to time make appropriations payable from such fund for the support, improvement, and expenses of the State Board and Illinois community college districts.

(Source: P.A. 99-845, eff. 1-1-17; 100-884, eff. 1-1-19.)

Section 5-105. The Higher Education Student Assistance Act is amended by changing Sections 35 and 65.100 as follows:

(110 ILCS 947/35)

Sec. 35. Monetary award program.

(a) The Commission shall, each year, receive and consider applications for grant assistance under this Section. Subject to a separate appropriation for such purposes, an applicant is eligible for a grant under this Section when the Commission finds that the applicant:

(1) is a resident of this State and a citizen or permanent resident of the United States;

(2) is enrolled or has been accepted for enrollment in a qualified institution for the purpose of obtaining a degree, certificate, or other credential offered by the institution, as applicable; and

(3) in the absence of grant assistance, will be deterred by financial considerations from completing an educational program at the qualified institution of his or her choice.

(b) The Commission shall award renewals only upon the

student's application and upon the Commission's finding that the applicant:

- (1) has remained a student in good standing;
- (2) remains a resident of this State; and
- (3) is in a financial situation that continues to warrant assistance.

(c) All grants shall be applicable only to tuition and necessary fee costs. The Commission shall determine the grant amount for each student, which shall not exceed the smallest of the following amounts:

(1) subject to appropriation, \$5,468 for fiscal year 2009, \$5,968 for fiscal year 2010, \$6,468 for fiscal year 2011 and each fiscal year thereafter through fiscal year 2022, ~~and~~ \$8,508 for fiscal year 2023, and \$10,896 for fiscal year 2024 and each fiscal year thereafter, or such lesser amount as the Commission finds to be available, during an academic year;

(2) the amount which equals 2 semesters or 3 quarters tuition and other necessary fees required generally by the institution of all full-time undergraduate students; or

(3) such amount as the Commission finds to be appropriate in view of the applicant's financial resources.

Subject to appropriation, the maximum grant amount for students not subject to subdivision (1) of this subsection (c) must be increased by the same percentage as any increase made

by law to the maximum grant amount under subdivision (1) of this subsection (c).

"Tuition and other necessary fees" as used in this Section include the customary charge for instruction and use of facilities in general, and the additional fixed fees charged for specified purposes, which are required generally of nongrant recipients for each academic period for which the grant applicant actually enrolls, but do not include fees payable only once or breakage fees and other contingent deposits which are refundable in whole or in part. The Commission may prescribe, by rule not inconsistent with this Section, detailed provisions concerning the computation of tuition and other necessary fees.

(d) No applicant, including those presently receiving scholarship assistance under this Act, is eligible for monetary award program consideration under this Act after receiving a baccalaureate degree or the equivalent of 135 semester credit hours of award payments.

(d-5) In this subsection (d-5), "renewing applicant" means a student attending an institution of higher learning who received a Monetary Award Program grant during the prior academic year. Beginning with the processing of applications for the 2020-2021 academic year, the Commission shall annually publish a priority deadline date for renewing applicants. Subject to appropriation, a renewing applicant who files by the published priority deadline date shall receive a grant if

he or she continues to meet the eligibility requirements under this Section. A renewing applicant's failure to apply by the priority deadline date established under this subsection (d-5) shall not disqualify him or her from receiving a grant if sufficient funding is available to provide awards after that date.

(e) The Commission, in determining the number of grants to be offered, shall take into consideration past experience with the rate of grant funds unclaimed by recipients. The Commission shall notify applicants that grant assistance is contingent upon the availability of appropriated funds.

(e-5) The General Assembly finds and declares that it is an important purpose of the Monetary Award Program to facilitate access to college both for students who pursue postsecondary education immediately following high school and for those who pursue postsecondary education later in life, particularly Illinoisans who are dislocated workers with financial need and who are seeking to improve their economic position through education. For the 2015-2016 and 2016-2017 academic years, the Commission shall give additional and specific consideration to the needs of dislocated workers with the intent of allowing applicants who are dislocated workers an opportunity to secure financial assistance even if applying later than the general pool of applicants. The Commission's consideration shall include, in determining the number of grants to be offered, an estimate of the resources needed to

serve dislocated workers who apply after the Commission initially suspends award announcements for the upcoming regular academic year, but prior to the beginning of that academic year. For the purposes of this subsection (e-5), a dislocated worker is defined as in the federal Workforce Innovation and Opportunity Act.

(f) (Blank).

(g) The Commission shall determine the eligibility of and make grants to applicants enrolled at qualified for-profit institutions in accordance with the criteria set forth in this Section. The eligibility of applicants enrolled at such for-profit institutions shall be limited as follows:

(1) Beginning with the academic year 1997, only to eligible first-time freshmen and first-time transfer students who have attained an associate degree.

(2) Beginning with the academic year 1998, only to eligible freshmen students, transfer students who have attained an associate degree, and students who receive a grant under paragraph (1) for the academic year 1997 and whose grants are being renewed for the academic year 1998.

(3) Beginning with the academic year 1999, to all eligible students.

(h) The Commission may award a grant to an eligible applicant enrolled at an Illinois public institution of higher learning in a program that will culminate in the award of an occupational or career and technical certificate as that term

is defined in 23 Ill. Adm. Code 1501.301.

(i) The Commission may adopt rules to implement this Section.

(Source: P.A. 101-81, eff. 7-12-19; 102-699, eff. 4-19-22.)

(110 ILCS 947/65.100)

(Section scheduled to be repealed on October 1, 2024)

Sec. 65.100. AIM HIGH Grant Pilot Program.

(a) The General Assembly makes all of the following findings:

(1) Both access and affordability are important aspects of the Illinois Public Agenda for College and Career Success report.

(2) This State is in the top quartile with respect to the percentage of family income needed to pay for college.

(3) Research suggests that as loan amounts increase, rather than an increase in grant amounts, the probability of college attendance decreases.

(4) There is further research indicating that socioeconomic status may affect the willingness of students to use loans to attend college.

(5) Strategic use of tuition discounting can decrease the amount of loans that students must use to pay for tuition.

(6) A modest, individually tailored tuition discount can make the difference in a student choosing to attend

college and enhance college access for low-income and middle-income families.

(7) Even if the federally calculated financial need for college attendance is met, the federally determined Expected Family Contribution can still be a daunting amount.

(8) This State is the second largest exporter of students in the country.

(9) When talented Illinois students attend universities in this State, the State and those universities benefit.

(10) State universities in other states have adopted pricing and incentives that allow many Illinois residents to pay less to attend an out-of-state university than to remain in this State for college.

(11) Supporting Illinois student attendance at Illinois public universities can assist in State efforts to maintain and educate a highly trained workforce.

(12) Modest tuition discounts that are individually targeted and tailored can result in enhanced revenue for public universities.

(13) By increasing a public university's capacity to strategically use tuition discounting, the public university will be capable of creating enhanced tuition revenue by increasing enrollment yields.

(b) In this Section:

"Eligible applicant" means a student from any high school in this State, whether or not recognized by the State Board of Education, who is engaged in a program of study that in due course will be completed by the end of the school year and who meets all of the qualifications and requirements under this Section.

"Tuition and other necessary fees" includes the customary charge for instruction and use of facilities in general and the additional fixed fees charged for specified purposes that are required generally of non-grant recipients for each academic period for which the grant applicant actually enrolls, but does not include fees payable only once or breakage fees and other contingent deposits that are refundable in whole or in part. The Commission may adopt, by rule not inconsistent with this Section, detailed provisions concerning the computation of tuition and other necessary fees.

(c) Beginning with the 2019-2020 academic year, each public university may establish a merit-based scholarship pilot program known as the AIM HIGH Grant Pilot Program. Each year, the Commission shall receive and consider applications from public universities under this Section. Subject to appropriation and any tuition waiver limitation established by the Board of Higher Education, a public university campus may award a grant to a student under this Section if it finds that the applicant meets all of the following criteria:

(1) He or she is a resident of this State and a citizen or eligible noncitizen of the United States.

(2) He or she files a Free Application for Federal Student Aid and demonstrates financial need with a household income no greater than 8 ~~6~~ times the poverty guidelines updated periodically in the Federal Register by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2). The household income of the applicant at the time of initial application shall be deemed to be the household income of the applicant for the duration of the pilot program.

(3) He or she meets the minimum cumulative grade point average or ACT or SAT college admissions test score, as determined by the public university campus.

(4) He or she is enrolled in a public university as an undergraduate student on a full-time basis.

(5) He or she has not yet received a baccalaureate degree or the equivalent of 135 semester credit hours.

(6) He or she is not incarcerated.

(7) He or she is not in default on any student loan or does not owe a refund or repayment on any State or federal grant or scholarship.

(8) Any other reasonable criteria, as determined by the public university campus.

(d) Each public university campus shall determine grant renewal criteria consistent with the requirements under this

Section.

(e) Each participating public university campus shall post on its Internet website criteria and eligibility requirements for receiving awards that use funds under this Section that include a range in the sizes of these individual awards. The criteria and amounts must also be reported to the Commission and the Board of Higher Education, who shall post the information on their respective Internet websites.

(f) After enactment of an appropriation for this Program, the Commission shall determine an allocation of funds to each public university in an amount proportionate to the number of undergraduate students who are residents of this State and citizens or eligible noncitizens of the United States and who were enrolled at each public university campus in the previous academic year. All applications must be made to the Commission on or before a date determined by the Commission and on forms that the Commission shall provide to each public university campus. The form of the application and the information required shall be determined by the Commission and shall include, without limitation, the total public university campus funds used to match funds received from the Commission in the previous academic year under this Section, if any, the total enrollment of undergraduate students who are residents of this State from the previous academic year, and any supporting documents as the Commission deems necessary. Each public university campus shall match the amount of funds

received by the Commission with financial aid for eligible students.

A public university in which an average of at least 49% of the students seeking a bachelor's degree or certificate received a Pell Grant over the prior 3 academic years, as reported to the Commission, shall match 20% of the amount of funds awarded in a given academic year with non-loan financial aid for eligible students. A public university in which an average of less than 49% of the students seeking a bachelor's degree or certificate received a Pell Grant over the prior 3 academic years, as reported to the Commission, shall match 60% of the amount of funds awarded in a given academic year with non-loan financial aid for eligible students.

A public university campus is not required to claim its entire allocation. The Commission shall make available to all public universities, on a date determined by the Commission, any unclaimed funds and the funds must be made available to those public university campuses in the proportion determined under this subsection (f), excluding from the calculation those public university campuses not claiming their full allocations.

Each public university campus may determine the award amounts for eligible students on an individual or broad basis, but, subject to renewal eligibility, each renewed award may not be less than the amount awarded to the eligible student in his or her first year attending the public university campus.

Notwithstanding this limitation, a renewal grant may be reduced due to changes in the student's cost of attendance, including, but not limited to, if a student reduces the number of credit hours in which he or she is enrolled, but remains a full-time student, or switches to a course of study with a lower tuition rate.

An eligible applicant awarded grant assistance under this Section is eligible to receive other financial aid. Total grant aid to the student from all sources may not exceed the total cost of attendance at the public university campus.

(g) All money allocated to a public university campus under this Section may be used only for financial aid purposes for students attending the public university campus during the academic year, not including summer terms. Notwithstanding any other provision of law to the contrary, any funds received by a public university campus under this Section that are not granted to students in the academic year for which the funds are received may be retained by the public university campus for expenditure on students participating in the Program or students eligible to participate in the Program.

(h) Each public university campus that establishes a Program under this Section must annually report to the Commission, on or before a date determined by the Commission, the number of undergraduate students enrolled at that campus who are residents of this State.

(i) Each public university campus must report to the

Commission the total non-loan financial aid amount given by the public university campus to undergraduate students in the 2017-2018 academic year, not including the summer term. To be eligible to receive funds under the Program, a public university campus may not decrease the total amount of non-loan financial aid it gives to undergraduate students, not including any funds received from the Commission under this Section or any funds used to match grant awards under this Section, to an amount lower than the reported amount for the 2017-2018 academic year, not including the summer term.

(j) On or before a date determined by the Commission, each public university campus that participates in the Program under this Section shall annually submit a report to the Commission with all of the following information:

(1) The Program's impact on tuition revenue and enrollment goals and increase in access and affordability at the public university campus.

(2) Total funds received by the public university campus under the Program.

(3) Total non-loan financial aid awarded to undergraduate students attending the public university campus.

(4) Total amount of funds matched by the public university campus.

(5) Total amount of claimed and unexpended funds retained by the public university campus.

(6) The percentage of total financial aid distributed under the Program by the public university campus.

(7) The total number of students receiving grants from the public university campus under the Program and those students' grade level, race, gender, income level, family size, Monetary Award Program eligibility, Pell Grant eligibility, and zip code of residence and the amount of each grant award. This information shall include unit record data on those students regarding variables associated with the parameters of the public university's Program, including, but not limited to, a student's ACT or SAT college admissions test score, high school or university cumulative grade point average, or program of study.

On or before October 1, 2020 and annually on or before October 1 thereafter, the Commission shall submit a report with the findings under this subsection (j) and any other information regarding the AIM HIGH Grant Pilot Program to (i) the Governor, (ii) the Speaker of the House of Representatives, (iii) the Minority Leader of the House of Representatives, (iv) the President of the Senate, and (v) the Minority Leader of the Senate. The reports to the General Assembly shall be filed with the Clerk of the House of Representatives and the Secretary of the Senate in electronic form only, in the manner that the Clerk and the Secretary shall direct. The Commission's report may not disaggregate data to a

level that may disclose personally identifying information of individual students.

The sharing and reporting of student data under this subsection (j) must be in accordance with the requirements under the federal Family Educational Rights and Privacy Act of 1974 and the Illinois School Student Records Act. All parties must preserve the confidentiality of the information as required by law. The names of the grant recipients under this Section are not subject to disclosure under the Freedom of Information Act.

Public university campuses that fail to submit a report under this subsection (j) or that fail to adhere to any other requirements under this Section may not be eligible for distribution of funds under the Program for the next academic year, but may be eligible for distribution of funds for each academic year thereafter.

(k) The Commission shall adopt rules to implement this Section.

(l) This Section is repealed on October 1, 2024.

(Source: P.A. 100-587, eff. 6-4-18; 100-1015, eff. 8-21-18; 100-1183, eff. 4-4-19; 101-81, eff. 7-12-19; 101-613, eff. 6-1-20; 101-643, eff. 6-18-20; 101-654, eff. 3-8-21.)

Section 5-110. If and only if House Bill 2041 of the 103rd General Assembly becomes law, then the Private College Act is amended by adding Section 14.12 as follows:

(110 ILCS 1005/14.12 new)

Sec. 14.12. Transfer of Fund Balance. On the effective date of this Section, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Private College Academic Quality Assurance Fund into the Academic Quality Assurance Fund. Upon completion of the transfer, the Private College Academic Quality Assurance Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund pass to the Academic Quality Assurance Fund. This Section is repealed on January 1, 2024.

Section 5-120. The Illinois Health Benefits Exchange Law is amended by adding Section 5-30 as follows:

(215 ILCS 122/5-30 new)

Sec. 5-30. Transfers from Insurance Producer Administration Fund. During fiscal year 2024 only, at the direction of and upon notification from the Director of Insurance, the State Comptroller shall direct and the State Treasurer shall transfer up to a total of \$10,000,000 from the Insurance Producer Administration Fund to the Illinois Health Benefits Exchange Fund. This Section is repealed on January 1, 2025.

Section 5-121. The Auction License Act is amended by changing Section 10-50 as follows:

(225 ILCS 407/10-50)

(Section scheduled to be repealed on January 1, 2030)

Sec. 10-50. Fees; disposition of funds.

(a) The Department shall establish by rule a schedule of fees for the administration and maintenance of this Act. Such fees shall be nonrefundable.

(b) Prior to July 1, 2023, all fees collected under this Act shall be deposited into the General Professions Dedicated Fund and appropriated to the Department for the ordinary and contingent expenses of the Department in the administration of this Act. Beginning on July 1, 2023, all fees, fines, penalties, or other monies received or collected pursuant to this Act shall be deposited in the Division of Real Estate General Fund. On or after July 1, 2023, at the direction of the Department, the Comptroller shall direct and the Treasurer shall transfer the remaining balance of funds collected under this Act from the General Professions Dedicated Fund to the Division of Real Estate General Fund.

(Source: P.A. 102-970, eff. 5-27-22.)

Section 5-123. The Illinois Horse Racing Act of 1975 is amended by changing Sections 30 and 31 as follows:

(230 ILCS 5/30) (from Ch. 8, par. 37-30)

Sec. 30. (a) The General Assembly declares that it is the policy of this State to encourage the breeding of thoroughbred horses in this State and the ownership of such horses by residents of this State in order to provide for: sufficient numbers of high quality thoroughbred horses to participate in thoroughbred racing meetings in this State, and to establish and preserve the agricultural and commercial benefits of such breeding and racing industries to the State of Illinois. It is the intent of the General Assembly to further this policy by the provisions of this Act.

(b) Each organization licensee conducting a thoroughbred racing meeting pursuant to this Act shall provide at least two races each day limited to Illinois conceived and foaled horses or Illinois foaled horses or both. A minimum of 6 races shall be conducted each week limited to Illinois conceived and foaled or Illinois foaled horses or both. No horses shall be permitted to start in such races unless duly registered under the rules of the Department of Agriculture.

(c) Conditions of races under subsection (b) shall be commensurate with past performance, quality, and class of Illinois conceived and foaled and Illinois foaled horses available. If, however, sufficient competition cannot be had among horses of that class on any day, the races may, with consent of the Board, be eliminated for that day and

substitute races provided.

(d) There is hereby created a special fund of the State Treasury to be known as the Illinois Thoroughbred Breeders Fund.

Beginning on June 28, 2019 (the effective date of Public Act 101-31) ~~this amendatory Act of the 101st General Assembly~~, the Illinois Thoroughbred Breeders Fund shall become a non-appropriated trust fund held separate from State moneys. Expenditures from this Fund shall no longer be subject to appropriation.

Except as provided in subsection (g) of Section 27 of this Act, 8.5% of all the monies received by the State as privilege taxes on Thoroughbred racing meetings shall be paid into the Illinois Thoroughbred Breeders Fund.

Notwithstanding any provision of law to the contrary, amounts deposited into the Illinois Thoroughbred Breeders Fund from revenues generated by gaming pursuant to an organization gaming license issued under the Illinois Gambling Act after June 28, 2019 (the effective date of Public Act 101-31) ~~this amendatory Act of the 101st General Assembly~~ shall be in addition to tax and fee amounts paid under this Section for calendar year 2019 and thereafter.

(e) The Illinois Thoroughbred Breeders Fund shall be administered by the Department of Agriculture with the advice and assistance of the Advisory Board created in subsection (f) of this Section.

(f) The Illinois Thoroughbred Breeders Fund Advisory Board shall consist of the Director of the Department of Agriculture, who shall serve as Chairman; a member of the Illinois Racing Board, designated by it; 2 representatives of the organization licensees conducting thoroughbred racing meetings, recommended by them; 2 representatives of the Illinois Thoroughbred Breeders and Owners Foundation, recommended by it; one representative of the Horsemen's Benevolent Protective Association; and one representative from the Illinois Thoroughbred Horsemen's Association. Advisory Board members shall serve for 2 years commencing January 1 of each odd numbered year. If representatives of the organization licensees conducting thoroughbred racing meetings, the Illinois Thoroughbred Breeders and Owners Foundation, the Horsemen's Benevolent Protection Association, and the Illinois Thoroughbred Horsemen's Association have not been recommended by January 1, of each odd numbered year, the Director of the Department of Agriculture shall make an appointment for the organization failing to so recommend a member of the Advisory Board. Advisory Board members shall receive no compensation for their services as members but shall be reimbursed for all actual and necessary expenses and disbursements incurred in the execution of their official duties.

(g) Monies expended from the Illinois Thoroughbred Breeders Fund shall be expended by the Department of Agriculture, with the advice and assistance of the Illinois

Thoroughbred Breeders Fund Advisory Board, for the following purposes only:

(1) To provide purse supplements to owners of horses participating in races limited to Illinois conceived and foaled and Illinois foaled horses. Any such purse supplements shall not be included in and shall be paid in addition to any purses, stakes, or breeders' awards offered by each organization licensee as determined by agreement between such organization licensee and an organization representing the horsemen. No monies from the Illinois Thoroughbred Breeders Fund shall be used to provide purse supplements for claiming races in which the minimum claiming price is less than \$7,500.

(2) To provide stakes and awards to be paid to the owners of the winning horses in certain races limited to Illinois conceived and foaled and Illinois foaled horses designated as stakes races.

(2.5) To provide an award to the owner or owners of an Illinois conceived and foaled or Illinois foaled horse that wins a maiden special weight, an allowance, overnight handicap race, or claiming race with claiming price of \$10,000 or more providing the race is not restricted to Illinois conceived and foaled or Illinois foaled horses. Awards shall also be provided to the owner or owners of Illinois conceived and foaled and Illinois foaled horses that place second or third in those races. To the extent

that additional moneys are required to pay the minimum additional awards of 40% of the purse the horse earns for placing first, second or third in those races for Illinois foaled horses and of 60% of the purse the horse earns for placing first, second or third in those races for Illinois conceived and foaled horses, those moneys shall be provided from the purse account at the track where earned.

(3) To provide stallion awards to the owner or owners of any stallion that is duly registered with the Illinois Thoroughbred Breeders Fund Program whose duly registered Illinois conceived and foaled offspring wins a race conducted at an Illinois thoroughbred racing meeting other than a claiming race, provided that the stallion stood service within Illinois at the time the offspring was conceived and that the stallion did not stand for service outside of Illinois at any time during the year in which the offspring was conceived.

(4) To provide \$75,000 annually for purses to be distributed to county fairs that provide for the running of races during each county fair exclusively for the thoroughbreds conceived and foaled in Illinois. The conditions of the races shall be developed by the county fair association and reviewed by the Department with the advice and assistance of the Illinois Thoroughbred Breeders Fund Advisory Board. There shall be no wagering of any kind on the running of Illinois conceived and

foaled races at county fairs.

(4.1) To provide purse money for an Illinois stallion stakes program.

(5) No less than 90% of all monies expended from the Illinois Thoroughbred Breeders Fund shall be expended for the purposes in (1), (2), (2.5), (3), (4), (4.1), and (5) as shown above.

(6) To provide for educational programs regarding the thoroughbred breeding industry.

(7) To provide for research programs concerning the health, development and care of the thoroughbred horse.

(8) To provide for a scholarship and training program for students of equine veterinary medicine.

(9) To provide for dissemination of public information designed to promote the breeding of thoroughbred horses in Illinois.

(10) To provide for all expenses incurred in the administration of the Illinois Thoroughbred Breeders Fund.

(h) The Illinois Thoroughbred Breeders Fund is not subject to administrative charges or chargebacks, including, but not limited to, those authorized under Section 8h of the State Finance Act.

(i) A sum equal to 13% of the first prize money of every purse won by an Illinois foaled or Illinois conceived and foaled horse in races not limited to Illinois foaled horses or Illinois conceived and foaled horses, or both, shall be paid

by the organization licensee conducting the horse race meeting. Such sum shall be paid 50% from the organization licensee's share of the money wagered and 50% from the purse account as follows: 11 1/2% to the breeder of the winning horse and 1 1/2% to the organization representing thoroughbred breeders and owners who representative serves on the Illinois Thoroughbred Breeders Fund Advisory Board for verifying the amounts of breeders' awards earned, ensuring their distribution in accordance with this Act, and servicing and promoting the Illinois thoroughbred horse racing industry. Beginning in the calendar year in which an organization licensee that is eligible to receive payments under paragraph (13) of subsection (g) of Section 26 of this Act begins to receive funds from gaming pursuant to an organization gaming license issued under the Illinois Gambling Act, a sum equal to 21 1/2% of the first prize money of every purse won by an Illinois foaled or an Illinois conceived and foaled horse in races not limited to an Illinois conceived and foaled horse, or both, shall be paid 30% from the organization licensee's account and 70% from the purse account as follows: 20% to the breeder of the winning horse and 1 1/2% to the organization representing thoroughbred breeders and owners whose representatives serve on the Illinois Thoroughbred Breeders Fund Advisory Board for verifying the amounts of breeders' awards earned, ensuring their distribution in accordance with this Act, and servicing and promoting the Illinois

Thoroughbred racing industry. The organization representing thoroughbred breeders and owners shall cause all expenditures of monies received under this subsection (i) to be audited at least annually by a registered public accountant. The organization shall file copies of each annual audit with the Racing Board, the Clerk of the House of Representatives and the Secretary of the Senate, and shall make copies of each annual audit available to the public upon request and upon payment of the reasonable cost of photocopying the requested number of copies. Such payments shall not reduce any award to the owner of the horse or reduce the taxes payable under this Act. Upon completion of its racing meet, each organization licensee shall deliver to the organization representing thoroughbred breeders and owners whose representative serves on the Illinois Thoroughbred Breeders Fund Advisory Board a listing of all the Illinois foaled and the Illinois conceived and foaled horses which won breeders' awards and the amount of such breeders' awards under this subsection to verify accuracy of payments and assure proper distribution of breeders' awards in accordance with the provisions of this Act. Such payments shall be delivered by the organization licensee within 30 days of the end of each race meeting.

(j) A sum equal to 13% of the first prize money won in every race limited to Illinois foaled horses or Illinois conceived and foaled horses, or both, shall be paid in the following manner by the organization licensee conducting the

horse race meeting, 50% from the organization licensee's share of the money wagered and 50% from the purse account as follows: 11 1/2% to the breeders of the horses in each such race which are the official first, second, third, and fourth finishers and 1 1/2% to the organization representing thoroughbred breeders and owners whose representatives serve on the Illinois Thoroughbred Breeders Fund Advisory Board for verifying the amounts of breeders' awards earned, ensuring their proper distribution in accordance with this Act, and servicing and promoting the Illinois horse racing industry. Beginning in the calendar year in which an organization licensee that is eligible to receive payments under paragraph (13) of subsection (g) of Section 26 of this Act begins to receive funds from gaming pursuant to an organization gaming license issued under the Illinois Gambling Act, a sum of 21 1/2% of every purse in a race limited to Illinois foaled horses or Illinois conceived and foaled horses, or both, shall be paid by the organization licensee conducting the horse race meeting. Such sum shall be paid 30% from the organization licensee's account and 70% from the purse account as follows: 20% to the breeders of the horses in each such race who are official first, second, third and fourth finishers and 1 1/2% to the organization representing thoroughbred breeders and owners whose representatives serve on the Illinois Thoroughbred Breeders Fund Advisory Board for verifying the amounts of breeders' awards earned, ensuring their proper

distribution in accordance with this Act, and servicing and promoting the Illinois thoroughbred horse racing industry. The organization representing thoroughbred breeders and owners shall cause all expenditures of moneys received under this subsection (j) to be audited at least annually by a registered public accountant. The organization shall file copies of each annual audit with the Racing Board, the Clerk of the House of Representatives and the Secretary of the Senate, and shall make copies of each annual audit available to the public upon request and upon payment of the reasonable cost of photocopying the requested number of copies. The copies of the audit to the General Assembly shall be filed with the Clerk of the House of Representatives and the Secretary of the Senate in electronic form only, in the manner that the Clerk and the Secretary shall direct.

The amounts paid to the breeders in accordance with this subsection shall be distributed as follows:

- (1) 60% of such sum shall be paid to the breeder of the horse which finishes in the official first position;
- (2) 20% of such sum shall be paid to the breeder of the horse which finishes in the official second position;
- (3) 15% of such sum shall be paid to the breeder of the horse which finishes in the official third position; and
- (4) 5% of such sum shall be paid to the breeder of the horse which finishes in the official fourth position.

Such payments shall not reduce any award to the owners of a

horse or reduce the taxes payable under this Act. Upon completion of its racing meet, each organization licensee shall deliver to the organization representing thoroughbred breeders and owners whose representative serves on the Illinois Thoroughbred Breeders Fund Advisory Board a listing of all the Illinois foaled and the Illinois conceived and foaled horses which won breeders' awards and the amount of such breeders' awards in accordance with the provisions of this Act. Such payments shall be delivered by the organization licensee within 30 days of the end of each race meeting.

(k) The term "breeder", as used herein, means the owner of the mare at the time the foal is dropped. An "Illinois foaled horse" is a foal dropped by a mare which enters this State on or before December 1, in the year in which the horse is bred, provided the mare remains continuously in this State until its foal is born. An "Illinois foaled horse" also means a foal born of a mare in the same year as the mare enters this State on or before March 1, and remains in this State at least 30 days after foaling, is bred back during the season of the foaling to an Illinois Registered Stallion (unless a veterinarian certifies that the mare should not be bred for health reasons), and is not bred to a stallion standing in any other state during the season of foaling. An "Illinois foaled horse" also means a foal born in Illinois of a mare purchased at public auction subsequent to the mare entering this State on or before March 1 of the foaling year providing the mare is

owned solely by one or more Illinois residents or an Illinois entity that is entirely owned by one or more Illinois residents.

(1) The Department of Agriculture shall, by rule, with the advice and assistance of the Illinois Thoroughbred Breeders Fund Advisory Board:

(1) Qualify stallions for Illinois breeding; such stallions to stand for service within the State of Illinois at the time of a foal's conception. Such stallion must not stand for service at any place outside the State of Illinois during the calendar year in which the foal is conceived. The Department of Agriculture may assess and collect an application fee of up to \$500 for the registration of Illinois-eligible stallions. All fees collected are to be held in trust accounts for the purposes set forth in this Act and in accordance with Section 205-15 of the Department of Agriculture Law.

(2) Provide for the registration of Illinois conceived and foaled horses and Illinois foaled horses. No such horse shall compete in the races limited to Illinois conceived and foaled horses or Illinois foaled horses or both unless registered with the Department of Agriculture. The Department of Agriculture may prescribe such forms as are necessary to determine the eligibility of such horses. The Department of Agriculture may assess and collect application fees for the registration of Illinois-eligible

foals. All fees collected are to be held in trust accounts for the purposes set forth in this Act and in accordance with Section 205-15 of the Department of Agriculture Law. No person shall knowingly prepare or cause preparation of an application for registration of such foals containing false information.

(m) The Department of Agriculture, with the advice and assistance of the Illinois Thoroughbred Breeders Fund Advisory Board, shall provide that certain races limited to Illinois conceived and foaled and Illinois foaled horses be stakes races and determine the total amount of stakes and awards to be paid to the owners of the winning horses in such races.

In determining the stakes races and the amount of awards for such races, the Department of Agriculture shall consider factors, including but not limited to, the amount of money transferred into ~~appropriated for~~ the Illinois Thoroughbred Breeders Fund ~~program~~, organization licensees' contributions, availability of stakes caliber horses as demonstrated by past performances, whether the race can be coordinated into the proposed racing dates within organization licensees' racing dates, opportunity for colts and fillies and various age groups to race, public wagering on such races, and the previous racing schedule.

(n) The Board and the organization licensee shall notify the Department of the conditions and minimum purses for races limited to Illinois conceived and foaled and Illinois foaled

horses conducted for each organization licensee conducting a thoroughbred racing meeting. The Department of Agriculture with the advice and assistance of the Illinois Thoroughbred Breeders Fund Advisory Board may allocate monies for purse supplements for such races. In determining whether to allocate money and the amount, the Department of Agriculture shall consider factors, including but not limited to, the amount of money transferred into ~~appropriated for~~ the Illinois Thoroughbred Breeders Fund ~~program~~, the number of races that may occur, and the organization licensee's purse structure.

(o) (Blank).

(Source: P.A. 101-31, eff. 6-28-19.)

(230 ILCS 5/31) (from Ch. 8, par. 37-31)

Sec. 31. (a) The General Assembly declares that it is the policy of this State to encourage the breeding of standardbred horses in this State and the ownership of such horses by residents of this State in order to provide for: sufficient numbers of high quality standardbred horses to participate in harness racing meetings in this State, and to establish and preserve the agricultural and commercial benefits of such breeding and racing industries to the State of Illinois. It is the intent of the General Assembly to further this policy by the provisions of this Section of this Act.

(b) Each organization licensee conducting a harness racing meeting pursuant to this Act shall provide for at least two

racess each race program limited to Illinois conceived and foaled horses. A minimum of 6 races shall be conducted each week limited to Illinois conceived and foaled horses. No horses shall be permitted to start in such races unless duly registered under the rules of the Department of Agriculture.

(b-5) Organization licensees, not including the Illinois State Fair or the DuQuoin State Fair, shall provide stake races and early closer races for Illinois conceived and foaled horses so that purses distributed for such races shall be no less than 17% of total purses distributed for harness racing in that calendar year in addition to any stakes payments and starting fees contributed by horse owners.

(b-10) Each organization licensee conducting a harness racing meeting pursuant to this Act shall provide an owner award to be paid from the purse account equal to 12% of the amount earned by Illinois conceived and foaled horses finishing in the first 3 positions in races that are not restricted to Illinois conceived and foaled horses. The owner awards shall not be paid on races below the \$10,000 claiming class.

(c) Conditions of races under subsection (b) shall be commensurate with past performance, quality and class of Illinois conceived and foaled horses available. If, however, sufficient competition cannot be had among horses of that class on any day, the races may, with consent of the Board, be eliminated for that day and substitute races provided.

(d) There is hereby created a special fund of the State Treasury to be known as the Illinois Standardbred Breeders Fund. Beginning on June 28, 2019 (the effective date of Public Act 101-31), the Illinois Standardbred Breeders Fund shall become a non-appropriated trust fund held separate and apart from State moneys. Expenditures from this Fund shall no longer be subject to appropriation.

During the calendar year 1981, and each year thereafter, except as provided in subsection (g) of Section 27 of this Act, eight and one-half per cent of all the monies received by the State as privilege taxes on harness racing meetings shall be paid into the Illinois Standardbred Breeders Fund.

(e) Notwithstanding any provision of law to the contrary, amounts deposited into the Illinois Standardbred Breeders Fund from revenues generated by gaming pursuant to an organization gaming license issued under the Illinois Gambling Act after June 28, 2019 (the effective date of Public Act 101-31) shall be in addition to tax and fee amounts paid under this Section for calendar year 2019 and thereafter. The Illinois Standardbred Breeders Fund shall be administered by the Department of Agriculture with the assistance and advice of the Advisory Board created in subsection (f) of this Section.

(f) The Illinois Standardbred Breeders Fund Advisory Board is hereby created. The Advisory Board shall consist of the Director of the Department of Agriculture, who shall serve as Chairman; the Superintendent of the Illinois State Fair; a

member of the Illinois Racing Board, designated by it; a representative of the largest association of Illinois standardbred owners and breeders, recommended by it; a representative of a statewide association representing agricultural fairs in Illinois, recommended by it, such representative to be from a fair at which Illinois conceived and foaled racing is conducted; a representative of the organization licensees conducting harness racing meetings, recommended by them; a representative of the Breeder's Committee of the association representing the largest number of standardbred owners, breeders, trainers, caretakers, and drivers, recommended by it; and a representative of the association representing the largest number of standardbred owners, breeders, trainers, caretakers, and drivers, recommended by it. Advisory Board members shall serve for 2 years commencing January 1 of each odd numbered year. If representatives of the largest association of Illinois standardbred owners and breeders, a statewide association of agricultural fairs in Illinois, the association representing the largest number of standardbred owners, breeders, trainers, caretakers, and drivers, a member of the Breeder's Committee of the association representing the largest number of standardbred owners, breeders, trainers, caretakers, and drivers, and the organization licensees conducting harness racing meetings have not been recommended by January 1 of each odd numbered year, the Director of the Department of

Agriculture shall make an appointment for the organization failing to so recommend a member of the Advisory Board. Advisory Board members shall receive no compensation for their services as members but shall be reimbursed for all actual and necessary expenses and disbursements incurred in the execution of their official duties.

(g) Monies expended from the Illinois Standardbred Breeders Fund shall be expended by the Department of Agriculture, with the assistance and advice of the Illinois Standardbred Breeders Fund Advisory Board for the following purposes only:

1. To provide purses for races limited to Illinois conceived and foaled horses at the State Fair and the DuQuoin State Fair.

2. To provide purses for races limited to Illinois conceived and foaled horses at county fairs.

3. To provide purse supplements for races limited to Illinois conceived and foaled horses conducted by associations conducting harness racing meetings.

4. No less than 75% of all monies in the Illinois Standardbred Breeders Fund shall be expended for purses in 1, 2, and 3 as shown above.

5. In the discretion of the Department of Agriculture to provide awards to harness breeders of Illinois conceived and foaled horses which win races conducted by organization licensees conducting harness racing meetings.

A breeder is the owner of a mare at the time of conception. No more than 10% of all moneys transferred into ~~monies appropriated from~~ the Illinois Standardbred Breeders Fund shall be expended for such harness breeders awards. No more than 25% of the amount expended for harness breeders awards shall be expended for expenses incurred in the administration of such harness breeders awards.

6. To pay for the improvement of racing facilities located at the State Fair and County fairs.

7. To pay the expenses incurred in the administration of the Illinois Standardbred Breeders Fund.

8. To promote the sport of harness racing, including grants up to a maximum of \$7,500 per fair per year for conducting pari-mutuel wagering during the advertised dates of a county fair.

9. To pay up to \$50,000 annually for the Department of Agriculture to conduct drug testing at county fairs racing standardbred horses.

(h) The Illinois Standardbred Breeders Fund is not subject to administrative charges or chargebacks, including, but not limited to, those authorized under Section 8h of the State Finance Act.

(i) A sum equal to 13% of the first prize money of the gross purse won by an Illinois conceived and foaled horse shall be paid 50% by the organization licensee conducting the horse race meeting to the breeder of such winning horse from

the organization licensee's account and 50% from the purse account of the licensee. Such payment shall not reduce any award to the owner of the horse or reduce the taxes payable under this Act. Such payment shall be delivered by the organization licensee at the end of each quarter.

(j) The Department of Agriculture shall, by rule, with the assistance and advice of the Illinois Standardbred Breeders Fund Advisory Board:

1. Qualify stallions for Illinois Standardbred Breeders Fund breeding. Such stallion shall stand for service at and within the State of Illinois at the time of a foal's conception, and such stallion must not stand for service at any place outside the State of Illinois during that calendar year in which the foal is conceived. However, on and after January 1, 2018, semen from an Illinois stallion may be transported outside the State of Illinois.

2. Provide for the registration of Illinois conceived and foaled horses and no such horse shall compete in the races limited to Illinois conceived and foaled horses unless registered with the Department of Agriculture. The Department of Agriculture may prescribe such forms as may be necessary to determine the eligibility of such horses. No person shall knowingly prepare or cause preparation of an application for registration of such foals containing false information. A mare (dam) must be in the State at

least 30 days prior to foaling or remain in the State at least 30 days at the time of foaling. However, the requirement that a mare (dam) must be in the State at least 30 days before foaling or remain in the State at least 30 days at the time of foaling shall not be in effect from January 1, 2018 until January 1, 2022. Beginning with the 1996 breeding season and for foals of 1997 and thereafter, a foal conceived by transported semen may be eligible for Illinois conceived and foaled registration provided all breeding and foaling requirements are met. The stallion must be qualified for Illinois Standardbred Breeders Fund breeding at the time of conception. The foal must be dropped in Illinois and properly registered with the Department of Agriculture in accordance with this Act. However, from January 1, 2018 until January 1, 2022, the requirement for a mare to be inseminated within the State of Illinois and the requirement for a foal to be dropped in Illinois are inapplicable.

3. Provide that at least a 5-day racing program shall be conducted at the State Fair each year, unless an alternate racing program is requested by the Illinois Standardbred Breeders Fund Advisory Board, which program shall include at least the following races limited to Illinois conceived and foaled horses: (a) a 2-year-old Trot and Pace, and Filly Division of each; (b) a 3-year-old Trot and Pace, and Filly Division of each; (c)

an aged Trot and Pace, and Mare Division of each.

4. Provide for the payment of nominating, sustaining and starting fees for races promoting the sport of harness racing and for the races to be conducted at the State Fair as provided in subsection (j) 3 of this Section provided that the nominating, sustaining and starting payment required from an entrant shall not exceed 2% of the purse of such race. All nominating, sustaining and starting payments shall be held for the benefit of entrants and shall be paid out as part of the respective purses for such races. Nominating, sustaining and starting fees shall be held in trust accounts for the purposes as set forth in this Act and in accordance with Section 205-15 of the Department of Agriculture Law.

5. Provide for the registration with the Department of Agriculture of Colt Associations or county fairs desiring to sponsor races at county fairs.

6. Provide for the promotion of producing standardbred racehorses by providing a bonus award program for owners of 2-year-old horses that win multiple major stakes races that are limited to Illinois conceived and foaled horses.

(k) The Department of Agriculture, with the advice and assistance of the Illinois Standardbred Breeders Fund Advisory Board, may allocate monies for purse supplements for such races. In determining whether to allocate money and the amount, the Department of Agriculture shall consider factors,

including, but not limited to, the amount of money transferred into ~~appropriated for~~ the Illinois Standardbred Breeders Fund program, the number of races that may occur, and an organization licensee's purse structure. The organization licensee shall notify the Department of Agriculture of the conditions and minimum purses for races limited to Illinois conceived and foaled horses to be conducted by each organization licensee conducting a harness racing meeting for which purse supplements have been negotiated.

(l) All races held at county fairs and the State Fair which receive funds from the Illinois Standardbred Breeders Fund shall be conducted in accordance with the rules of the United States Trotting Association unless otherwise modified by the Department of Agriculture.

(m) At all standardbred race meetings held or conducted under authority of a license granted by the Board, and at all standardbred races held at county fairs which are approved by the Department of Agriculture or at the Illinois or DuQuoin State Fairs, no one shall jog, train, warm up or drive a standardbred horse unless he or she is wearing a protective safety helmet, with the chin strap fastened and in place, which meets the standards and requirements as set forth in the 1984 Standard for Protective Headgear for Use in Harness Racing and Other Equestrian Sports published by the Snell Memorial Foundation, or any standards and requirements for headgear the Illinois Racing Board may approve. Any other

standards and requirements so approved by the Board shall equal or exceed those published by the Snell Memorial Foundation. Any equestrian helmet bearing the Snell label shall be deemed to have met those standards and requirements.

(Source: P.A. 101-31, eff. 6-28-19; 101-157, eff. 7-26-19; 102-558, eff. 8-20-21; 102-689, eff. 12-17-21.)

Section 5-125. The Illinois Public Aid Code is amended by changing Section 12-10.7a as follows:

(305 ILCS 5/12-10.7a)

Sec. 12-10.7a. The Money Follows the Person Budget Transfer Fund is hereby created as a special fund in the State treasury.

(a) Notwithstanding any State law to the contrary, the following moneys shall be deposited into the Fund:

(1) enhanced federal financial participation funds related to any spending under a Money Follows the Person demonstration project or initiative, as approved by the federal Centers for Medicare and Medicaid Services ~~on May 14, 2007,~~ and ~~as~~ codified at 20 ILCS 2407/51 et seq., regardless of whether such spending occurred from the Money Follows the Person Budget Transfer Fund;

(2) federal financial participation funds related to any spending under a Money Follows the Person demonstration project or initiative, as approved by the

federal Centers for Medicare and Medicaid Services ~~on May 14, 2007,~~ and ~~as~~ codified at 20 ILCS 2407/51 et seq., that occurred from the Money Follows the Person Budget Transfer Fund;

(2.5) other federal funds awarded for a Money Follows the Person demonstration project or initiative, as approved by the federal Centers for Medicare and Medicaid Services and codified at 20 ILCS 2407/51 et seq.;

(3) deposits made via the voucher-warrant process from institutional long-term care appropriations to the Department of Healthcare and Family Services and institutional developmentally disabled long-term care appropriations to the Department of Human Services;

(4) deposits made via the voucher-warrant process from appropriation lines used to fund community-based services for individuals eligible for nursing facility level of care to the Department of Human Services, the Department on Aging, or the Department of Healthcare and Family Services;

(5) interest earned on moneys in the Fund; and

(6) all other moneys received by the Fund from any source.

(b) Subject to appropriation, moneys in the Fund may be used by the Department of Healthcare and Family Services for reimbursement or payment for:

(1) expenses related to rebalancing long-term care

services between institutional and community-based settings as authorized under a Money Follows the Person demonstration project or initiative, as approved by the federal Centers for Medicare and Medicaid Services ~~on May 14, 2007,~~ and ~~as~~ codified at 20 ILCS 2407/51 et seq., including, but not limited to, reimbursement to other entities of State government for related expenditures;

(2) expenses for community-based services for individuals eligible for nursing facility level of care in the Department of Human Services, the Department on Aging, or the Department of Healthcare and Family Services to the extent the expenses reimbursed or paid are in excess of the amounts budgeted to those Departments each fiscal year for persons transitioning out of institutional long-term care settings under a Money Follows the Person demonstration project or initiative, as approved by the federal Centers for Medicare and Medicaid Services ~~on May 14, 2007,~~ and ~~as~~ codified at 20 ILCS 2407/51 et seq.;

(3) expenses for institutional long-term care services at the Department of Healthcare and Family Services to the extent that the expenses reimbursed or paid are for services in excess of the amount budgeted to the Department each fiscal year for persons who had or otherwise were expected to transition out of institutional long-term care settings under a Money Follows the Person demonstration project or initiative, as approved by the

federal Centers for Medicare and Medicaid Services ~~on May 14, 2007,~~ and ~~as~~ codified at 20 ILCS 2407/51 et seq.; and

(4) expenses, including operational, administrative, and refund expenses, necessary to implement and operate a Money Follows the Person demonstration project or initiative, as approved by the federal Centers for Medicare and Medicaid Services ~~on May 14, 2007,~~ and ~~as~~ codified at 20 ILCS 2407/51 et seq.

Expenses reimbursed or paid on behalf of other agencies by the Department of Healthcare and Family Services under this subsection shall be pursuant to an interagency agreement and allowable under a Money Follows the Person demonstration project or initiative, as approved by the federal Centers for Medicare and Medicaid Services ~~on May 14, 2007,~~ and ~~as~~ codified at 20 ILCS 2407/51 et seq.

(Source: P.A. 95-744, eff. 7-18-08.)

Section 5-127. The Early Mental Health and Addictions Treatment Act is amended by adding Section 15 as follows:

(305 ILCS 65/15 new)

Sec. 15. Availability of naloxone formulations. The Department of Human Services shall, as part of the fiscal year 2024 Drug Overdose Prevention Program, make all FDA-approved formulations of naloxone that are cleared through the Minnesota Multistate Contracting Alliance for Pharmacy, and

for which the manufacturer can set up a system for receiving, tracking, and distribution, available to eligible Drug Overdose Prevention Program participants and applicants.

Section 5-130. The Cannabis Regulation and Tax Act is amended by changing Section 7-10 as follows:

(410 ILCS 705/7-10)

Sec. 7-10. Cannabis Business Development Fund.

(a) There is created in the State treasury a special fund, which shall be held separate and apart from all other State moneys, to be known as the Cannabis Business Development Fund. The Cannabis Business Development Fund shall be exclusively used for the following purposes:

(1) to provide low-interest rate loans to Qualified Social Equity Applicants to pay for ordinary and necessary expenses to start and operate a cannabis business establishment permitted by this Act;

(2) to provide grants to Qualified Social Equity Applicants to pay for ordinary and necessary expenses to start and operate a cannabis business establishment permitted by this Act;

(3) to compensate the Department of Commerce and Economic Opportunity for any costs related to the provision of low-interest loans and grants to Qualified Social Equity Applicants;

(4) to pay for outreach that may be provided or targeted to attract and support Social Equity Applicants and Qualified Social Equity Applicants;

(5) (blank);

(6) to conduct any study or research concerning the participation of minorities, women, veterans, or people with disabilities in the cannabis industry, including, without limitation, barriers to such individuals entering the industry as equity owners of cannabis business establishments;

(7) (blank); and

(8) to assist with job training and technical assistance for residents in Disproportionately Impacted Areas.

(b) All moneys collected under Sections 15-15 and 15-20 for Early Approval Adult Use Dispensing Organization Licenses issued before January 1, 2021 and remunerations made as a result of transfers of permits awarded to Qualified Social Equity Applicants shall be deposited into the Cannabis Business Development Fund.

~~(c) (Blank). As soon as practical after July 1, 2019, the Comptroller shall order and the Treasurer shall transfer \$12,000,000 from the Compassionate Use of Medical Cannabis Fund to the Cannabis Business Development Fund.~~

(c-5) In addition to any other transfers that may be provided for by law, on July 1, 2023, or as soon thereafter as

practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$40,000,000 from the Compassionate Use of Medical Cannabis Fund to the Cannabis Business Development Fund.

(d) Notwithstanding any other law to the contrary, the Cannabis Business Development Fund is not subject to sweeps, administrative charge-backs, or any other fiscal or budgetary maneuver that would in any way transfer any amounts from the Cannabis Business Development Fund into any other fund of the State.

(Source: P.A. 101-27, eff. 6-25-19; 101-593, eff. 12-4-19.)

Section 5-135. The Environmental Protection Act is amended by changing Sections 22.15 and 57.11 as follows:

(415 ILCS 5/22.15)

Sec. 22.15. Solid Waste Management Fund; fees.

(a) There is hereby created within the State Treasury a special fund to be known as the Solid Waste Management Fund, to be constituted from the fees collected by the State pursuant to this Section, from repayments of loans made from the Fund for solid waste projects, from registration fees collected pursuant to the Consumer Electronics Recycling Act, and from amounts transferred into the Fund pursuant to Public Act 100-433. Moneys received by either the Agency or the Department of Commerce and Economic Opportunity in repayment

of loans made pursuant to the Illinois Solid Waste Management Act shall be deposited into the General Revenue Fund.

(b) The Agency shall assess and collect a fee in the amount set forth herein from the owner or operator of each sanitary landfill permitted or required to be permitted by the Agency to dispose of solid waste if the sanitary landfill is located off the site where such waste was produced and if such sanitary landfill is owned, controlled, and operated by a person other than the generator of such waste. The Agency shall deposit all fees collected into the Solid Waste Management Fund. If a site is contiguous to one or more landfills owned or operated by the same person, the volumes permanently disposed of by each landfill shall be combined for purposes of determining the fee under this subsection. Beginning on July 1, 2018, and on the first day of each month thereafter during fiscal years 2019 through 2024 ~~2023~~, the State Comptroller shall direct and State Treasurer shall transfer an amount equal to 1/12 of \$5,000,000 per fiscal year from the Solid Waste Management Fund to the General Revenue Fund.

(1) If more than 150,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall either pay a fee of 95 cents per cubic yard or, alternatively, the owner or operator may weigh the quantity of the solid waste permanently disposed of with a device for which certification has been obtained under the Weights and

Measures Act and pay a fee of \$2.00 per ton of solid waste permanently disposed of. In no case shall the fee collected or paid by the owner or operator under this paragraph exceed \$1.55 per cubic yard or \$3.27 per ton.

(2) If more than 100,000 cubic yards but not more than 150,000 cubic yards of non-hazardous waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of \$52,630.

(3) If more than 50,000 cubic yards but not more than 100,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of \$23,790.

(4) If more than 10,000 cubic yards but not more than 50,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of \$7,260.

(5) If not more than 10,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of \$1050.

(c) (Blank).

(d) The Agency shall establish rules relating to the collection of the fees authorized by this Section. Such rules shall include, but not be limited to:

(1) necessary records identifying the quantities of solid waste received or disposed;

(2) the form and submission of reports to accompany the payment of fees to the Agency;

(3) the time and manner of payment of fees to the Agency, which payments shall not be more often than quarterly; and

(4) procedures setting forth criteria establishing when an owner or operator may measure by weight or volume during any given quarter or other fee payment period.

(e) Pursuant to appropriation, all monies in the Solid Waste Management Fund shall be used by the Agency for the purposes set forth in this Section and in the Illinois Solid Waste Management Act, including for the costs of fee collection and administration, and for the administration of the Consumer Electronics Recycling Act and the Drug Take-Back Act.

(f) The Agency is authorized to enter into such agreements and to promulgate such rules as are necessary to carry out its duties under this Section and the Illinois Solid Waste Management Act.

(g) On the first day of January, April, July, and October of each year, beginning on July 1, 1996, the State Comptroller and Treasurer shall transfer \$500,000 from the Solid Waste Management Fund to the Hazardous Waste Fund. Moneys transferred under this subsection (g) shall be used only for the purposes set forth in item (1) of subsection (d) of Section 22.2.

(h) The Agency is authorized to provide financial assistance to units of local government for the performance of inspecting, investigating, and enforcement activities pursuant to subsection (r) of Section 4 ~~Section 4(r)~~ at nonhazardous solid waste disposal sites.

(i) The Agency is authorized to conduct household waste collection and disposal programs.

(j) A unit of local government, as defined in the Local Solid Waste Disposal Act, in which a solid waste disposal facility is located may establish a fee, tax, or surcharge with regard to the permanent disposal of solid waste. All fees, taxes, and surcharges collected under this subsection shall be utilized for solid waste management purposes, including long-term monitoring and maintenance of landfills, planning, implementation, inspection, enforcement and other activities consistent with the Solid Waste Management Act and the Local Solid Waste Disposal Act, or for any other environment-related purpose, including, but not limited to, an environment-related public works project, but not for the construction of a new pollution control facility other than a household hazardous waste facility. However, the total fee, tax or surcharge imposed by all units of local government under this subsection (j) upon the solid waste disposal facility shall not exceed:

- (1) 60¢ per cubic yard if more than 150,000 cubic yards of non-hazardous solid waste is permanently disposed

of at the site in a calendar year, unless the owner or operator weighs the quantity of the solid waste received with a device for which certification has been obtained under the Weights and Measures Act, in which case the fee shall not exceed \$1.27 per ton of solid waste permanently disposed of.

(2) \$33,350 if more than 100,000 cubic yards, but not more than 150,000 cubic yards, of non-hazardous waste is permanently disposed of at the site in a calendar year.

(3) \$15,500 if more than 50,000 cubic yards, but not more than 100,000 cubic yards, of non-hazardous solid waste is permanently disposed of at the site in a calendar year.

(4) \$4,650 if more than 10,000 cubic yards, but not more than 50,000 cubic yards, of non-hazardous solid waste is permanently disposed of at the site in a calendar year.

(5) \$650 if not more than 10,000 cubic yards of non-hazardous solid waste is permanently disposed of at the site in a calendar year.

The corporate authorities of the unit of local government may use proceeds from the fee, tax, or surcharge to reimburse a highway commissioner whose road district lies wholly or partially within the corporate limits of the unit of local government for expenses incurred in the removal of nonhazardous, nonfluid municipal waste that has been dumped on public property in violation of a State law or local

ordinance.

For the disposal of solid waste from general construction or demolition debris recovery facilities as defined in subsection (a-1) of Section 3.160, the total fee, tax, or surcharge imposed by all units of local government under this subsection (j) upon the solid waste disposal facility shall not exceed 50% of the applicable amount set forth above. A unit of local government, as defined in the Local Solid Waste Disposal Act, in which a general construction or demolition debris recovery facility is located may establish a fee, tax, or surcharge on the general construction or demolition debris recovery facility with regard to the permanent disposal of solid waste by the general construction or demolition debris recovery facility at a solid waste disposal facility, provided that such fee, tax, or surcharge shall not exceed 50% of the applicable amount set forth above, based on the total amount of solid waste transported from the general construction or demolition debris recovery facility for disposal at solid waste disposal facilities, and the unit of local government and fee shall be subject to all other requirements of this subsection (j).

A county or Municipal Joint Action Agency that imposes a fee, tax, or surcharge under this subsection may use the proceeds thereof to reimburse a municipality that lies wholly or partially within its boundaries for expenses incurred in the removal of nonhazardous, nonfluid municipal waste that has

been dumped on public property in violation of a State law or local ordinance.

If the fees are to be used to conduct a local sanitary landfill inspection or enforcement program, the unit of local government must enter into a written delegation agreement with the Agency pursuant to subsection (r) of Section 4. The unit of local government and the Agency shall enter into such a written delegation agreement within 60 days after the establishment of such fees. At least annually, the Agency shall conduct an audit of the expenditures made by units of local government from the funds granted by the Agency to the units of local government for purposes of local sanitary landfill inspection and enforcement programs, to ensure that the funds have been expended for the prescribed purposes under the grant.

The fees, taxes or surcharges collected under this subsection (j) shall be placed by the unit of local government in a separate fund, and the interest received on the moneys in the fund shall be credited to the fund. The monies in the fund may be accumulated over a period of years to be expended in accordance with this subsection.

A unit of local government, as defined in the Local Solid Waste Disposal Act, shall prepare and post on its website, in April of each year, a report that details spending plans for monies collected in accordance with this subsection. The report will at a minimum include the following:

(1) The total monies collected pursuant to this subsection.

(2) The most current balance of monies collected pursuant to this subsection.

(3) An itemized accounting of all monies expended for the previous year pursuant to this subsection.

(4) An estimation of monies to be collected for the following 3 years pursuant to this subsection.

(5) A narrative detailing the general direction and scope of future expenditures for one, 2 and 3 years.

The exemptions granted under Sections 22.16 and 22.16a, and under subsection (k) of this Section, shall be applicable to any fee, tax or surcharge imposed under this subsection (j); except that the fee, tax or surcharge authorized to be imposed under this subsection (j) may be made applicable by a unit of local government to the permanent disposal of solid waste after December 31, 1986, under any contract lawfully executed before June 1, 1986 under which more than 150,000 cubic yards (or 50,000 tons) of solid waste is to be permanently disposed of, even though the waste is exempt from the fee imposed by the State under subsection (b) of this Section pursuant to an exemption granted under Section 22.16.

(k) In accordance with the findings and purposes of the Illinois Solid Waste Management Act, beginning January 1, 1989 the fee under subsection (b) and the fee, tax or surcharge under subsection (j) shall not apply to:

(1) waste which is hazardous waste;

(2) waste which is pollution control waste;

(3) waste from recycling, reclamation or reuse processes which have been approved by the Agency as being designed to remove any contaminant from wastes so as to render such wastes reusable, provided that the process renders at least 50% of the waste reusable; the exemption set forth in this paragraph (3) of this subsection (k) shall not apply to general construction or demolition debris recovery facilities as defined in subsection (a-1) of Section 3.160;

(4) non-hazardous solid waste that is received at a sanitary landfill and composted or recycled through a process permitted by the Agency; or

(5) any landfill which is permitted by the Agency to receive only demolition or construction debris or landscape waste.

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-310, eff. 8-6-21; 102-444, eff. 8-20-21; 102-699, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1055, eff. 6-10-22; revised 8-25-22.)

(415 ILCS 5/57.11)

Sec. 57.11. Underground Storage Tank Fund; creation.

(a) There is hereby created in the State Treasury a special fund to be known as the Underground Storage Tank Fund.

There shall be deposited into the Underground Storage Tank Fund all moneys received by the Office of the State Fire Marshal as fees for underground storage tanks under Sections 4 and 5 of the Gasoline Storage Act, fees pursuant to the Motor Fuel Tax Law, and beginning July 1, 2013, payments pursuant to the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. All amounts held in the Underground Storage Tank Fund shall be invested at interest by the State Treasurer. All income earned from the investments shall be deposited into the Underground Storage Tank Fund no less frequently than quarterly. In addition to any other transfers that may be provided for by law, beginning on July 1, 2018 and on the first day of each month thereafter during fiscal years 2019 through 2024 ~~2023~~ only, the State Comptroller shall direct and the State Treasurer shall transfer an amount equal to 1/12 of \$10,000,000 from the Underground Storage Tank Fund to the General Revenue Fund. Moneys in the Underground Storage Tank Fund, pursuant to appropriation, may be used by the Agency and the Office of the State Fire Marshal for the following purposes:

(1) To take action authorized under Section 57.12 to recover costs under Section 57.12.

(2) To assist in the reduction and mitigation of damage caused by leaks from underground storage tanks, including but not limited to, providing alternative water

supplies to persons whose drinking water has become contaminated as a result of those leaks.

(3) To be used as a matching amount towards federal assistance relative to the release of petroleum from underground storage tanks.

(4) For the costs of administering activities of the Agency and the Office of the State Fire Marshal relative to the Underground Storage Tank Fund.

(5) For payment of costs of corrective action incurred by and indemnification to operators of underground storage tanks as provided in this Title.

(6) For a total of 2 demonstration projects in amounts in excess of a \$10,000 deductible charge designed to assess the viability of corrective action projects at sites which have experienced contamination from petroleum releases. Such demonstration projects shall be conducted in accordance with the provision of this Title.

(7) Subject to appropriation, moneys in the Underground Storage Tank Fund may also be used by the Department of Revenue for the costs of administering its activities relative to the Fund and for refunds provided for in Section 13a.8 of the Motor Fuel Tax Law.

(b) Moneys in the Underground Storage Tank Fund may, pursuant to appropriation, be used by the Office of the State Fire Marshal or the Agency to take whatever emergency action is necessary or appropriate to assure that the public health

or safety is not threatened whenever there is a release or substantial threat of a release of petroleum from an underground storage tank and for the costs of administering its activities relative to the Underground Storage Tank Fund.

(c) Beginning July 1, 1993, the Governor shall certify to the State Comptroller and State Treasurer the monthly amount necessary to pay debt service on State obligations issued pursuant to Section 6 of the General Obligation Bond Act. On the last day of each month, the Comptroller shall order transferred and the Treasurer shall transfer from the Underground Storage Tank Fund to the General Obligation Bond Retirement and Interest Fund the amount certified by the Governor, plus any cumulative deficiency in those transfers for prior months.

(d) Except as provided in subsection (c) of this Section, the Underground Storage Tank Fund is not subject to administrative charges authorized under Section 8h of the State Finance Act that would in any way transfer any funds from the Underground Storage Tank Fund into any other fund of the State.

(e) Each fiscal year, subject to appropriation, the Agency may commit up to \$10,000,000 of the moneys in the Underground Storage Tank Fund to the payment of corrective action costs for legacy sites that meet one or more of the following criteria as a result of the underground storage tank release:

(i) the presence of free product, (ii) contamination within a

regulated recharge area, a wellhead protection area, or the setback zone of a potable water supply well, (iii) contamination extending beyond the boundaries of the site where the release occurred, or (iv) such other criteria as may be adopted in Agency rules.

(1) Fund moneys committed under this subsection (e) shall be held in the Fund for payment of the corrective action costs for which the moneys were committed.

(2) The Agency may adopt rules governing the commitment of Fund moneys under this subsection (e).

(3) This subsection (e) does not limit the use of Fund moneys at legacy sites as otherwise provided under this Title.

(4) For the purposes of this subsection (e), the term "legacy site" means a site for which (i) an underground storage tank release was reported prior to January 1, 2005, (ii) the owner or operator has been determined eligible to receive payment from the Fund for corrective action costs, and (iii) the Agency did not receive any applications for payment prior to January 1, 2010.

(f) Beginning July 1, 2013, if the amounts deposited into the Fund from moneys received by the Office of the State Fire Marshal as fees for underground storage tanks under Sections 4 and 5 of the Gasoline Storage Act and as fees pursuant to the Motor Fuel Tax Law during a State fiscal year are sufficient to pay all claims for payment by the fund received during that

State fiscal year, then the amount of any payments into the fund pursuant to the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act during that State fiscal year shall be deposited as follows: 75% thereof shall be paid into the State treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

Section 5-140. The Electric Vehicle Rebate Act is amended by changing Section 40 as follows:

(415 ILCS 120/40)

Sec. 40. Appropriations from the Electric Vehicle Rebate Fund.

(a) ~~User Fees Funds.~~ The Agency shall estimate the amount of user fees expected to be collected under Section 35 of this Act for each fiscal year. User fee funds shall be deposited into and distributed from the Electric Vehicle Rebate ~~Alternate Fuels~~ Fund in the following manner:

(1) Through fiscal year 2023, ~~In each of fiscal years 1999, 2000, 2001, 2002, and 2003,~~ an amount not to exceed \$200,000, ~~and beginning in fiscal year 2004~~ an annual

amount not to exceed \$225,000~~7~~ may be appropriated to the Agency from the Electric Vehicle Rebate ~~Alternate Fuels~~ Fund to pay its costs of administering the programs authorized by Section 27 of this Act. Beginning in fiscal year 2024 and in each fiscal year thereafter, an annual amount not to exceed \$600,000 may be appropriated to the Agency from the Electric Vehicle Rebate Fund to pay its costs of administering the programs authorized by Section 27 of this Act. ~~An Up to \$200,000 may be appropriated to the Office of the Secretary of State in each of fiscal years 1999, 2000, 2001, 2002, and 2003 from the Alternate Fuels Fund to pay the Secretary of State's costs of administering the programs authorized under this Act. Beginning in fiscal year 2004 and in each fiscal year thereafter, an amount not to exceed \$225,000 may be appropriated to the Secretary of State from the Electric Vehicle Rebate ~~Alternate Fuels~~ Fund to pay the Secretary of State's costs of administering the programs authorized under this Act.~~

(2) In fiscal year 2022 and each fiscal year thereafter, after appropriation of the amounts authorized by item (1) of subsection (a) of this Section, the remaining moneys estimated to be collected during each fiscal year shall be appropriated.

(3) (Blank).

(4) Moneys appropriated to fund the programs

authorized in Sections 25 and 30 shall be expended only after they have been collected and deposited into the Electric Vehicle Rebate ~~Alternate Fuels~~ Fund.

(b) ~~General Revenue Fund Appropriations.~~ General Revenue Fund amounts appropriated to and deposited into the Electric Vehicle Rebate Fund shall be distributed from the Electric Vehicle Rebate Fund to fund the program authorized in Section 27.

(Source: P.A. 102-662, eff. 9-15-21.)

Section 5-145. The Fire Investigation Act is amended by changing Section 13.1 as follows:

(425 ILCS 25/13.1) (from Ch. 127 1/2, par. 17.1)

Sec. 13.1. Fire Prevention Fund.

(a) There shall be a special fund in the State Treasury known as the Fire Prevention Fund.

(b) The following moneys shall be deposited into the Fund:

(1) Moneys received by the Department of Insurance under Section 12 of this Act.

(2) All fees and reimbursements received by the Office.

(3) All receipts from boiler and pressure vessel certification, as provided in Section 13 of the Boiler and Pressure Vessel Safety Act.

(4) Such other moneys as may be provided by law.

(c) The moneys in the Fire Prevention Fund shall be used, subject to appropriation, for the following purposes:

(1) Of the moneys deposited into the fund under Section 12 of this Act, 12.5% shall be available for the maintenance of the Illinois Fire Service Institute and the expenses, facilities, and structures incident thereto, and for making transfers into the General Obligation Bond Retirement and Interest Fund for debt service requirements on bonds issued by the State of Illinois after January 1, 1986 for the purpose of constructing a training facility for use by the Institute. An additional 2.5% of the moneys deposited into the Fire Prevention Fund shall be available to the Illinois Fire Service Institute for support of the Cornerstone Training Program.

(2) Of the moneys deposited into the Fund under Section 12 of this Act, 10% shall be available for the maintenance of the Chicago Fire Department Training Program and the expenses, facilities, and structures incident thereto, in addition to any moneys payable from the Fund to the City of Chicago pursuant to the Illinois Fire Protection Training Act.

(3) For making payments to local governmental agencies and individuals pursuant to Section 10 of the Illinois Fire Protection Training Act.

(4) For the maintenance and operation of the Office of the State Fire Marshal, and the expenses incident thereto.

(4.5) For the maintenance, operation, and capital expenses of the Mutual Aid Box Alarm System (MABAS).

(4.6) For grants awarded by the Small Fire-fighting and Ambulance Service Equipment Grant Program established by Section 2.7 of the State Fire Marshal Act.

(4.7) For grants awarded under the Fire Station Rehabilitation and Construction Grant Program established by Section 2.8 of the State Fire Marshal Act.

(5) For any other purpose authorized by law.

(c-5) As soon as possible after April 8, 2008 (the effective date of Public Act 95-717), the Comptroller shall order the transfer and the Treasurer shall transfer \$2,000,000 from the Fire Prevention Fund to the Fire Service and Small Equipment Fund, \$9,000,000 from the Fire Prevention Fund to the Fire Truck Revolving Loan Fund, and \$4,000,000 from the Fire Prevention Fund to the Ambulance Revolving Loan Fund. Beginning on July 1, 2008, each month, or as soon as practical thereafter, an amount equal to \$2 from each fine received shall be transferred from the Fire Prevention Fund to the Fire Service and Small Equipment Fund, an amount equal to \$1.50 from each fine received shall be transferred from the Fire Prevention Fund to the Fire Truck Revolving Loan Fund, and an amount equal to \$4 from each fine received shall be transferred from the Fire Prevention Fund to the Ambulance Revolving Loan Fund. These moneys shall be transferred from the moneys deposited into the Fire Prevention Fund pursuant to

Public Act 95-154, together with not more than 25% of any unspent appropriations from the prior fiscal year. These moneys may be allocated to the Fire Truck Revolving Loan Fund, Ambulance Revolving Loan Fund, and Fire Service and Small Equipment Fund at the discretion of the Office for the purpose of implementation of this Act.

(d) Any portion of the Fire Prevention Fund remaining unexpended at the end of any fiscal year which is not needed for the maintenance and expenses of the Office or the maintenance and expenses of the Illinois Fire Service Institute shall remain in the Fire Prevention Fund for the exclusive and restricted uses provided in subsections (c) and (c-5) of this Section.

(e) The Office shall keep on file an itemized statement of all expenses incurred which are payable from the Fund, other than expenses incurred by the Illinois Fire Service Institute, and shall approve all vouchers issued therefor before they are submitted to the State Comptroller for payment. Such vouchers shall be allowed and paid in the same manner as other claims against the State.

(Source: P.A. 101-82, eff. 1-1-20; 102-558, eff. 8-20-21.)

Section 5-150. The Open Space Lands Acquisition and Development Act is amended by changing Section 3 as follows:

(525 ILCS 35/3) (from Ch. 85, par. 2103)

Sec. 3. From appropriations made from the Capital Development Fund, Build Illinois Bond Fund or other available or designated funds for such purposes, the Department shall make grants to local governments as financial assistance for the capital development and improvement of park, recreation or conservation areas, marinas and shorelines, including planning and engineering costs, and for the acquisition of open space lands, including acquisition of easements and other property interests less than fee simple ownership if the Department determines that such property interests are sufficient to carry out the purposes of this Act, subject to the conditions and limitations set forth in this Act.

No more than 10% of the amount so appropriated for any fiscal year may be committed or expended on any one project described in an application under this Act.

Except for grants awarded from new appropriations in fiscal year 2023 and fiscal year 2024, any grant under this Act to a local government shall be conditioned upon the state providing assistance on a 50/50 matching basis for the acquisition of open space lands and for capital development and improvement proposals. However, a local government defined as "distressed" under criteria adopted by the Department through administrative rule shall be eligible for assistance up to 90% for the acquisition of open space lands and for capital development and improvement proposals, provided that no more than 10% of the amount appropriated under this Act in

any fiscal year is made available as grants to distressed local governments. For grants awarded from new appropriations in fiscal year 2023 and fiscal year 2024 only, a local government defined as "distressed" is eligible for assistance up to 100% for the acquisition of open space lands and for capital development and improvement proposals. The Department may make more than 10% of the amount appropriated in fiscal year 2023 and fiscal year 2024 available as grants to distressed local governments.

An advance payment of a minimum of 50% of any grant made to a unit of local government under this Act must be paid to the unit of local government at the time the Department awards the grant. A unit of local government may opt out of the advanced payment option at the time of the award of the grant. The remainder of the grant shall be distributed to the local government quarterly on a reimbursement basis. The Department shall consider an applicant's request for an extension to a grant under this Act if (i) the advanced payment is expended or legally obligated within the 2 years required by Section 5 of the Illinois Grant Funds Recovery Act or (ii) no advanced payment was made.

(Source: P.A. 102-200, eff. 7-30-21; 102-699, eff. 4-19-22.)

Section 5-153. The Illinois Highway Code is amended by changing Section 6-901 as follows:

(605 ILCS 5/6-901) (from Ch. 121, par. 6-901)

Sec. 6-901. Annually, the General Assembly shall appropriate to the Department of Transportation from the road fund, the general revenue fund, any other State funds or a combination of those funds, \$60,000,000 ~~\$15,000,000~~ for apportionment to counties for the use of road districts for the construction of bridges 20 feet or more in length, as provided in Sections 6-902 through 6-905.

The Department of Transportation shall apportion among the several counties of this State for the use of road districts the amounts appropriated under this Section. The amount apportioned to a county shall be in the proportion which the total mileage of township or district roads in the county bears to the total mileage of all township and district roads in the State. Each county shall allocate to the several road districts in the county the funds so apportioned to the county. The allocation to road districts shall be made in the same manner and be subject to the same conditions and qualifications as are provided by Section 8 of the "Motor Fuel Tax Law", approved March 25, 1929, as amended, with respect to the allocation to road districts of the amount allotted from the Motor Fuel Tax Fund for apportionment to counties for the use of road districts, but no allocation shall be made to any road district that has not levied taxes for road and bridge purposes and for bridge construction purposes at the maximum rates permitted by Sections 6-501, 6-508 and 6-512 of this

Act, without referendum. "Road district" and "township or district road" have the meanings ascribed to those terms in this Act.

Road districts in counties in which a property tax extension limitation is imposed under the Property Tax Extension Limitation Law that are made ineligible for receipt of this appropriation due to the imposition of a property tax extension limitation may become eligible if, at the time the property tax extension limitation was imposed, the road district was levying at the required rate and continues to levy the maximum allowable amount after the imposition of the property tax extension limitation. The road district also becomes eligible if it levies at or above the rate required for eligibility by Section 8 of the Motor Fuel Tax Law.

The amounts apportioned under this Section for allocation to road districts may be used only for bridge construction as provided in this Division. So much of those amounts as are not obligated under Sections 6-902 through 6-904 and for which local funds have not been committed under Section 6-905 within 48 months of the date when such apportionment is made lapses and shall not be paid to the county treasurer for distribution to road districts.

(Source: P.A. 96-366, eff. 1-1-10.)

Section 5-155. The Illinois Vehicle Code is amended by changing Sections 3-626, 3-658, 3-667, and 3-692 as follows:

(625 ILCS 5/3-626)

Sec. 3-626. Korean War Veteran license plates.

(a) In addition to any other special license plate, the Secretary, upon receipt of all applicable fees and applications made in the form prescribed by the Secretary of State, may issue special registration plates designated as Korean War Veteran license plates to residents of Illinois who participated in the United States Armed Forces during the Korean War. The special plate issued under this Section shall be affixed only to passenger vehicles of the first division, motorcycles, motor vehicles of the second division weighing not more than 8,000 pounds, and recreational vehicles as defined by Section 1-169 of this Code. Plates issued under this Section shall expire according to the staggered multi-year procedure established by Section 3-414.1 of this Code.

(b) The design, color, and format of the plates shall be wholly within the discretion of the Secretary of State. The Secretary may, in his or her discretion, allow the plates to be issued as vanity plates or personalized in accordance with Section 3-405.1 of this Code. The plates are not required to designate "Land Of Lincoln", as prescribed in subsection (b) of Section 3-412 of this Code. The Secretary shall prescribe the eligibility requirements and, in his or her discretion, shall approve and prescribe stickers or decals as provided

under Section 3-412.

(c) (Blank).

(d) The Korean War Memorial Construction Fund is created as a special fund in the State treasury. All moneys in the Korean War Memorial Construction Fund shall, subject to appropriation, be used by the Department of Veterans' Affairs to provide grants for construction of the Korean War Memorial to be located at Oak Ridge Cemetery in Springfield, Illinois. Upon the completion of the Memorial, the Department of Veterans' Affairs shall certify to the State Treasurer that the construction of the Memorial has been completed. At the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and ~~Upon the certification by the Department of Veterans' Affairs,~~ the State Treasurer shall transfer all moneys in the Fund and any future deposits into the Fund into the Secretary of State Special License Plate Fund. Upon completion of the transfer, the Korean War Memorial Construction Fund is dissolved.

(e) An individual who has been issued Korean War Veteran license plates for a vehicle and who has been approved for benefits under the Senior Citizens and Persons with Disabilities Property Tax Relief Act shall pay the original issuance and the regular annual fee for the registration of the vehicle as provided in Section 3-806.3 of this Code.

(Source: P.A. 99-127, eff. 1-1-16; 99-143, eff. 7-27-15; 99-642, eff. 7-28-16; 100-143, eff. 1-1-18.)

(625 ILCS 5/3-658)

Sec. 3-658. Professional Sports Teams license plates.

(a) The Secretary, upon receipt of an application made in the form prescribed by the Secretary, may issue special registration plates designated as Professional Sports Teams license plates. The special plates issued under this Section shall be affixed only to passenger vehicles of the first division, motorcycles, and motor vehicles of the second division weighing not more than 8,000 pounds. Plates issued under this Section shall expire according to the multi-year procedure established by Section 3-414.1 of this Code.

(b) The design and color of the plates is wholly within the discretion of the Secretary, except that the plates shall, subject to the permission of the applicable team owner, display the logo of the Chicago Bears, the Chicago Bulls, the Chicago Blackhawks, the Chicago Cubs, the Chicago White Sox, the Chicago Sky, the Chicago Red Stars, the Chicago Fire, or the St. Louis Cardinals, at the applicant's option. The Secretary may allow the plates to be issued as vanity or personalized plates under Section 3-405.1 of the Code. The Secretary shall prescribe stickers or decals as provided under Section 3-412 of this Code.

(c) An applicant for the special plate shall be charged a \$40 fee for original issuance in addition to the appropriate registration fee. Until July 1, 2023, of ~~of~~ this fee, \$25 shall

be deposited into the Professional Sports Teams Education Fund and \$15 shall be deposited into the Secretary of State Special License Plate Fund, to be used by the Secretary to help defray the administrative processing costs. Beginning July 1, 2023, of this fee, \$25 shall be deposited into the Common School Fund and \$15 shall be deposited into the Secretary of State Special License Plate Fund, to be used by the Secretary to help defray the administrative processing costs.

For each registration renewal period, a \$27 fee, in addition to the appropriate registration fee, shall be charged. Until July 1, 2023, of ~~of~~ this fee, \$25 shall be deposited into the Professional Sports Teams Education Fund and \$2 shall be deposited into the Secretary of State Special License Plate Fund. Beginning July 1, 2023, of this fee, \$25 shall be deposited into the Common School Fund and \$2 shall be deposited into the Secretary of State Special License Plate Fund.

(d) The Professional Sports Teams Education Fund is created as a special fund in the State treasury. Until July 1, 2023, the ~~The~~ Comptroller shall order transferred and the Treasurer shall transfer all moneys in the Professional Sports Teams Education Fund to the Common School Fund every 6 months.

(e) On July 1, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Professional Sports Teams Education Fund into the Common School Fund. Upon

completion of the transfer, the Professional Sports Teams Education Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund shall pass to the Common School Fund.

(Source: P.A. 102-1099, eff. 1-1-23.)

(625 ILCS 5/3-667)

Sec. 3-667. Korean Service license plates.

(a) In addition to any other special license plate, the Secretary, upon receipt of all applicable fees and applications made in the form prescribed by the Secretary of State, may issue special registration plates designated as Korean Service license plates to residents of Illinois who, on or after July 27, 1954, participated in the United States Armed Forces in Korea. The special plate issued under this Section shall be affixed only to passenger vehicles of the first division, motorcycles, motor vehicles of the second division weighing not more than 8,000 pounds, and recreational vehicles as defined by Section 1-169 of this Code. Plates issued under this Section shall expire according to the staggered multi-year procedure established by Section 3-414.1 of this Code.

(b) The design, color, and format of the plates shall be wholly within the discretion of the Secretary of State. The Secretary may, in his or her discretion, allow the plates to be issued as vanity or personalized plates in accordance with

Section 3-405.1 of this Code. The plates are not required to designate "Land of Lincoln", as prescribed in subsection (b) of Section 3-412 of this Code. The Secretary shall prescribe the eligibility requirements and, in his or her discretion, shall approve and prescribe stickers or decals as provided under Section 3-412.

(c) (Blank). ~~An applicant shall be charged a \$2 fee for original issuance in addition to the applicable registration fee. This additional fee shall be deposited into the Korean War Memorial Construction Fund a special fund in the State treasury.~~

(d) An individual who has been issued Korean Service license plates for a vehicle and who has been approved for benefits under the Senior Citizens and Persons with Disabilities Property Tax Relief Act shall pay the original issuance and the regular annual fee for the registration of the vehicle as provided in Section 3-806.3 of this Code in addition to the fees specified in subsection (c) of this Section.

(Source: P.A. 99-143, eff. 7-27-15.)

(625 ILCS 5/3-692)

Sec. 3-692. Soil and Water Conservation District Plates.

(a) In addition to any other special license plate, the Secretary, upon receipt of all applicable fees and applications made in the form prescribed by the Secretary of

State, may issue Soil and Water Conservation District license plates. The special Soil and Water Conservation District plate issued under this Section shall be affixed only to passenger vehicles of the first division and motor vehicles of the second division weighing not more than 8,000 pounds. Plates issued under this Section shall expire according to the staggered multi-year procedure established by Section 3-414.1 of this Code.

(b) The design, color, and format of the plates shall be wholly within the discretion of the Secretary of State. Appropriate documentation, as determined by the Secretary, must accompany each application. The Secretary, in his or her discretion, shall approve and prescribe stickers or decals as provided under Section 3-412.

(c) An applicant for the special plate shall be charged a \$40 fee for original issuance in addition to the appropriate registration fee. Of this fee, \$25 shall be deposited into the Soil and Water Conservation District Fund and \$15 shall be deposited into the Secretary of State Special License Plate Fund, to be used by the Secretary to help defray the administrative processing costs. For each registration renewal period, a \$27 fee, in addition to the appropriate registration fee, shall be charged. Of this fee, \$25 shall be deposited into the Soil and Water Conservation District Fund and \$2 shall be deposited into the Secretary of State Special License Plate Fund.

(d) The Soil and Water Conservation District Fund is created as a special fund in the State treasury. All money in the Soil and Water Conservation District Fund shall be paid, subject to appropriation by the General Assembly and distribution by the Secretary, as grants to Illinois soil and water conservation districts for projects that conserve and restore soil and water in Illinois. All interest earned on moneys in the Fund shall be deposited into the Fund. The Fund shall not be subject to administrative charges or chargebacks, such as but not limited to those authorized under Section 8h of the State Finance Act.

(e) Notwithstanding any other provision of law, on July 1, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Soil and Water Conservation District Fund into the Partners for Conservation Fund. Upon completion of the transfers, the Soil and Water Conservation District Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund shall pass to the Partners for Conservation Fund.

(f) This Section is repealed on January 1, 2024.

(Source: P.A. 96-1377, eff. 1-1-11; 97-333, eff. 8-12-11; 97-409, eff. 1-1-12.)

Section 5-160. The Unified Code of Corrections is amended

by changing Sections 3-12-3a, 3-12-6, and 3-12-13 as follows:

(730 ILCS 5/3-12-3a) (from Ch. 38, par. 1003-12-3a)

Sec. 3-12-3a. Contracts, leases, and business agreements.

(a) The Department shall promulgate such rules and policies as it deems necessary to establish, manage, and operate its Illinois Correctional Industries division for the purpose of utilizing committed persons in the manufacture of food stuffs, finished goods or wares. To the extent not inconsistent with the function and role of the ICI, the Department may enter into a contract, lease, or other type of business agreement, not to exceed 20 years, with any private corporation, partnership, person, or other business entity for the purpose of utilizing committed persons in the provision of services or for any other business or commercial enterprise deemed by the Department to be consistent with proper training and rehabilitation of committed persons.

Beginning in ~~In~~ fiscal year ~~years~~ 2021 ~~through 2023~~, the Department shall oversee the Illinois Correctional Industries accounting processes and budget requests to the General Assembly, other budgetary processes, audits by the Office of the Auditor General, and computer processes. Beginning in ~~For~~ fiscal year ~~years~~ 2021 ~~through 2023~~, the spending authority of Illinois Correctional Industries shall no longer be separate and apart from the Department's budget and appropriations, and the Department shall control its accounting processes,

budgets, audits and computer processes in accordance with any Department rules and policies.

(b) The Department shall be permitted to construct buildings on State property for the purposes identified in subsection (a) and to lease for a period not to exceed 20 years any building or portion thereof on State property for the purposes identified in subsection (a).

(c) Any contract or other business agreement referenced in subsection (a) shall include a provision requiring that all committed persons assigned receive in connection with their assignment such vocational training and/or apprenticeship programs as the Department deems appropriate.

(d) Committed persons assigned in accordance with this Section shall be compensated in accordance with the provisions of Section 3-12-5.

(Source: P.A. 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

(730 ILCS 5/3-12-6) (from Ch. 38, par. 1003-12-6)

Sec. 3-12-6. Programs. Through its Illinois Correctional Industries division, the Department may ~~shall~~ establish commercial, business, and manufacturing programs for the production ~~sale~~ of finished goods and processed food and beverages to the State, its political units, agencies, and other public institutions. Illinois Correctional Industries may ~~shall~~ establish, operate, and maintain manufacturing and

food and beverage production in the Department facilities and provide food for the Department institutions and for the mental health and developmental disabilities institutions of the Department of Human Services and the institutions of the Department of Veterans' Affairs.

Illinois Correctional Industries shall be administered by a chief executive officer. The chief executive officer shall report to the Director of the Department or the Director's designee. The chief executive officer shall administer the commercial and business programs of ICI for inmate workers in the custody of the Department of Corrections.

The chief executive officer shall have such assistants as are required for programming ~~sales staff~~, manufacturing, budget, ~~fiscal, accounting, computer, human services~~, and personnel as necessary to run its ~~commercial and business~~ programs.

~~Illinois Correctional Industries shall have a financial officer who shall report to the chief executive officer. The financial officer shall: (i) assist in the development and presentation of the Department budget submission; (ii) manage and control the spending authority of ICI; and (iii) provide oversight of the financial activities of ICI, both internally and through coordination with the Department fiscal operations personnel, including accounting processes, budget submissions, other budgetary processes, audits by the Office of the Auditor General, and computer processes. For fiscal years 2021 through~~

~~2023, the financial officer shall coordinate and cooperate with the Department's chief financial officer to perform the functions listed in this paragraph.~~

Illinois Correctional Industries shall be located in Springfield. The chief executive officer of Illinois Correctional Industries shall assign personnel to teach ~~direct~~ the production of goods and shall employ committed persons assigned by the facility chief administrative officer. The Department of Corrections may direct such other vocational programs as it deems necessary for the rehabilitation of inmates, which shall be separate and apart from, and not in conflict with, programs of Illinois Correctional Industries.

(Source: P.A. 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

(730 ILCS 5/3-12-13) (from Ch. 38, par. 1003-12-13)

Sec. 3-12-13. Sale of Property. Whenever a responsible officer of the Correctional Industries Division of the Department seeks to dispose of property pursuant to the "State Property Control Act", proceeds received by the Administrator under that Act from the sale of property under the control of the Division of Correctional Industries of the Department shall be deposited into the General Revenue Fund ~~Working Capital Revolving Fund of the Correction Industries Division~~ if such property was originally purchased with funds therefrom.

(Source: P.A. 81-1507.)

(730 ILCS 5/3-12-11 rep.)

Section 5-165. The Unified Code of Corrections is amended by repealing Section 3-12-11.

Section 5-167. The Illinois Crime Reduction Act of 2009 is amended by changing Section 20 as follows:

(730 ILCS 190/20)

Sec. 20. Adult Redeploy Illinois.

(a) Purpose. When offenders are accurately assessed for risk, assets, and needs, it is possible to identify which people should be sent to prison and which people can be effectively supervised in the locality. By providing financial incentives to counties or judicial circuits to create effective local-level evidence-based services, it is possible to reduce crime and recidivism at a lower cost to taxpayers. Based on this model, this Act hereby creates the Adult Redeploy Illinois program for probation-eligible offenders in order to increase public safety and encourage the successful local supervision of eligible offenders and their reintegration into the locality.

(b) The Adult Redeploy Illinois program shall reallocate State funds to local jurisdictions that successfully establish a process to assess offenders and provide a continuum of

locally based sanctions and treatment alternatives for offenders who would be incarcerated in a State facility if those local services and sanctions did not exist. The allotment of funds shall be based on a formula that rewards local jurisdictions for the establishment or expansion of local supervision programs and requires them to pay the amount determined in subsection (e) if incarceration targets as defined in subsection (e) are not met.

(c) Each county or circuit participating in the Adult Redeploy Illinois program shall create a local plan describing how it will protect public safety and reduce the county or circuit's utilization of incarceration in State facilities or local county jails by the creation or expansion of individualized services or programs.

(d) Based on the local plan, a county or circuit shall enter into an agreement with the Adult Redeploy Oversight Board described in subsection (e) to reduce the number of commitments of probation-eligible offenders to State correctional facilities from that county or circuit. The agreement shall include a pledge from the county or circuit to reduce their commitments by 25% of the level of commitments from the average number of commitments for the past 3 years of eligible offenders. In return, the county or circuit shall receive, based upon a formula described in subsection (e), funds to redeploy for local programming for offenders who would otherwise be incarcerated such as management and

supervision, electronic monitoring, and drug testing. The county or circuit shall also be penalized, as described in subsection (e), for failure to reach the goal of reduced commitments stipulated in the agreement.

(d-5) Subject to appropriation to the Illinois Criminal Justice Information Authority, the Adult Redeploy Illinois Oversight Board described in subsection (e) may provide grant funds to qualified organizations that can assist local jurisdictions in training, development, and technical assistance.

(e) Adult Redeploy Illinois Oversight Board; members; responsibilities.

(1) The Secretary of Human Services and the Director of Corrections shall within 3 months after January 1, 2010 (the effective date of Public Act 96-761) ~~this Act~~ convene and act as co-chairs of an oversight board to oversee the Adult Redeploy Program. The Board shall include, but not be limited to, designees from the Prisoner Review Board, Office of the Attorney General, Illinois Criminal Justice Information Authority, and Sentencing Policy Advisory Council; the Cook County State's Attorney or a designee; a State's Attorney selected by the President of the Illinois State's Attorneys Association; the State Appellate Defender or a designee; the Cook County Public Defender or a designee; a representative of Cook County Adult Probation, a representative of DuPage County Adult

Probation; a representative of Sangamon County Adult Probation; and 4 representatives from non-governmental organizations, including service providers. Members shall serve without compensation but shall be reimbursed for actual expenses incurred in the performance of their duties.

(2) The Oversight Board shall within one year after January 1, 2010 (the effective date of Public Act 96-761) ~~this Act:~~

(A) Develop a process to solicit applications from and identify jurisdictions to be included in the Adult Redeploy Illinois program.

(B) Define categories of membership for local entities to participate in the creation and oversight of the local Adult Redeploy Illinois program.

(C) Develop a formula for the allotment of funds to local jurisdictions for local and community-based services in lieu of commitment to the Department of Corrections and a penalty amount for failure to reach the goal of reduced commitments stipulated in the plans.

(D) Develop a standard format for the local plan to be submitted by the local entity created in each county or circuit.

(E) Identify and secure resources sufficient to support the administration and evaluation of Adult

Redeploy Illinois.

(F) Develop a process to support ongoing monitoring and evaluation of Adult Redeploy Illinois.

(G) Review local plans and proposed agreements and approve the distribution of resources.

(H) Develop a performance measurement system that includes but is not limited to the following key performance indicators: recidivism, rate of revocations, employment rates, education achievement, successful completion of substance abuse treatment programs, and payment of victim restitution. Each county or circuit shall include the performance measurement system in its local plan and provide data annually to evaluate its success.

(I) Report annually the results of the performance measurements on a timely basis to the Governor and General Assembly.

(3) The Oversight Board shall:

(A) Develop a process to solicit grant applications from eligible training, development, and technical assistance organizations.

(B) Review grant applications and proposed grant agreements and approve the distribution of resources.

(C) Develop a process to support ongoing monitoring of training, development, and technical assistance grantees.

(Source: P.A. 100-999, eff. 1-1-19.)

Section 5-170. The Revised Uniform Unclaimed Property Act is amended by changing Section 15-801 as follows:

(765 ILCS 1026/15-801)

Sec. 15-801. Deposit of funds by administrator.

(a) Except as otherwise provided in this Section, the administrator shall deposit in the Unclaimed Property Trust Fund all funds received under this Act, including proceeds from the sale of property under Article 7. The administrator may deposit any amount in the Unclaimed Property Trust Fund into the State Pensions Fund during the fiscal year at his or her discretion; however, he or she shall, on April 15 and October 15 of each year, deposit any amount in the Unclaimed Property Trust Fund exceeding \$2,500,000 into the State Pensions Fund. If on either April 15 or October 15, the administrator determines that a balance of \$2,500,000 is insufficient for the prompt payment of unclaimed property claims authorized under this Act, the administrator may retain more than \$2,500,000 in the Unclaimed Property Trust Fund in order to ensure the prompt payment of claims. Beginning in State fiscal year 2025 ~~2024~~, all amounts that are deposited into the State Pensions Fund from the Unclaimed Property Trust Fund shall be apportioned to the designated retirement systems as provided in subsection (c-6) of Section 8.12 of the State

Finance Act to reduce their actuarial reserve deficiencies.

(b) The administrator shall make prompt payment of claims he or she duly allows as provided for in this Act from the Unclaimed Property Trust Fund. This shall constitute an irrevocable and continuing appropriation of all amounts in the Unclaimed Property Trust Fund necessary to make prompt payment of claims duly allowed by the administrator pursuant to this Act.

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

Section 5-175. The Line of Duty Compensation Act is amended by changing Section 3 as follows:

(820 ILCS 315/3) (from Ch. 48, par. 283)

Sec. 3. Duty death benefit.

(a) If a claim therefor is made within 2 years ~~one year~~ of the date of death of a law enforcement officer, civil defense worker, civil air patrol member, paramedic, fireman, chaplain, or State employee killed in the line of duty, or if a claim therefor is made within 2 years of the date of death of an Armed Forces member killed in the line of duty, compensation shall be paid to the person designated by the law enforcement officer, civil defense worker, civil air patrol member, paramedic, fireman, chaplain, State employee, or Armed Forces member. However, if the Armed Forces member was killed in the

line of duty before October 18, 2004, the claim must be made within one year of October 18, 2004. In addition, if a death occurred after December 31, 2016 and before January 1, 2021, the claim may be made no later than December 31, 2022 notwithstanding any other deadline established under this Act with respect to filing a claim for a duty death benefit.

(b) The amount of compensation, except for an Armed Forces member, shall be \$10,000 if the death in the line of duty occurred prior to January 1, 1974; \$20,000 if such death occurred after December 31, 1973 and before July 1, 1983; \$50,000 if such death occurred on or after July 1, 1983 and before January 1, 1996; \$100,000 if the death occurred on or after January 1, 1996 and before May 18, 2001; \$118,000 if the death occurred on or after May 18, 2001 and before July 1, 2002; and \$259,038 if the death occurred on or after July 1, 2002 and before January 1, 2003. For an Armed Forces member killed in the line of duty (i) at any time before January 1, 2005, the compensation is \$259,038 plus amounts equal to the increases for 2003 and 2004 determined under subsection (c) and (ii) on or after January 1, 2005, the compensation is the amount determined under item (i) plus the applicable increases for 2005 and thereafter determined under subsection (c).

(c) Except as provided in subsection (b), for deaths occurring on or after January 1, 2003, the death compensation rate for death in the line of duty occurring in a particular calendar year shall be the death compensation rate for death

occurring in the previous calendar year (or in the case of deaths occurring in 2003, the rate in effect on December 31, 2002) increased by a percentage thereof equal to the percentage increase, if any, in the index known as the Consumer Price Index for All Urban Consumers: U.S. city average, unadjusted, for all items, as published by the United States Department of Labor, Bureau of Labor Statistics, for the 12 months ending with the month of June of that previous calendar year.

(d) If no beneficiary is designated or if no designated beneficiary survives at the death of the law enforcement officer, civil defense worker, civil air patrol member, paramedic, fireman, chaplain, or State employee killed in the line of duty, the compensation shall be paid in accordance with a legally binding will left by the law enforcement officer, civil defense worker, civil air patrol member, paramedic, fireman, chaplain, or State employee. If the law enforcement officer, civil defense worker, civil air patrol member, paramedic, fireman, chaplain, or State employee did not leave a legally binding will, the compensation shall be paid as follows:

(1) when there is a surviving spouse, the entire sum shall be paid to the spouse;

(2) when there is no surviving spouse, but a surviving descendant of the decedent, the entire sum shall be paid to the decedent's descendants per stirpes;

(3) when there is neither a surviving spouse nor a surviving descendant, the entire sum shall be paid to the parents of the decedent in equal parts, allowing to the surviving parent, if one is dead, the entire sum; and

(4) when there is no surviving spouse, descendant or parent of the decedent, but there are surviving brothers or sisters, or descendants of a brother or sister, who were receiving their principal support from the decedent at his death, the entire sum shall be paid, in equal parts, to the dependent brothers or sisters or dependent descendant of a brother or sister. Dependency shall be determined by the Court of Claims based upon the investigation and report of the Attorney General.

The changes made to this subsection (d) by this amendatory Act of the 94th General Assembly apply to any pending case as long as compensation has not been paid to any party before the effective date of this amendatory Act of the 94th General Assembly.

(d-1) For purposes of subsection (d), in the case of a person killed in the line of duty who was born out of wedlock and was not an adoptive child at the time of the person's death, a person shall be deemed to be a parent of the person killed in the line of duty only if that person would be an eligible parent, as defined in Section 2-2 of the Probate Act of 1975, of the person killed in the line of duty. This subsection (d-1) applies to any pending claim if compensation

was not paid to the claimant of the pending claim before the effective date of this amendatory Act of the 94th General Assembly.

(d-2) If no beneficiary is designated or if no designated beneficiary survives at the death of the Armed Forces member killed in the line of duty, the compensation shall be paid in entirety according to the designation made on the most recent version of the Armed Forces member's Servicemembers' Group Life Insurance Election and Certificate ("SGLI").

If no SGLI form exists at the time of the Armed Forces member's death, the compensation shall be paid in accordance with a legally binding will left by the Armed Forces member.

If no SGLI form exists for the Armed Forces member and the Armed Forces member did not leave a legally binding will, the compensation shall be paid to the persons and in the priority as set forth in paragraphs (1) through (4) of subsection (d) of this Section.

This subsection (d-2) applies to any pending case as long as compensation has not been paid to any party before the effective date of this amendatory Act of the 94th General Assembly.

(e) If there is no beneficiary designated or if no designated beneficiary survives at the death of the law enforcement officer, civil defense worker, civil air patrol member, paramedic, fireman, chaplain, State employee, or Armed Forces member killed in the line of duty and there is no other

person or entity to whom compensation is payable under this Section, no compensation shall be payable under this Act.

(f) No part of such compensation may be paid to any other person for any efforts in securing such compensation.

(g) This amendatory Act of the 93rd General Assembly applies to claims made on or after October 18, 2004 with respect to an Armed Forces member killed in the line of duty.

(h) In any case for which benefits have not been paid within 6 months of the claim being filed in accordance with this Section, which is pending as of the effective date of this amendatory Act of the 96th General Assembly, and in which there are 2 or more beneficiaries, at least one of whom would receive at least a portion of the total benefit regardless of the manner in which the Court of Claims resolves the claim, the Court shall direct the Comptroller to pay the minimum amount of money which the determinate beneficiary would receive together with all interest payment penalties which have accrued on that portion of the award being paid within 30 days of the effective date of this amendatory Act of the 96th General Assembly. For purposes of this subsection (h), "determinate beneficiary" means the beneficiary who would receive any portion of the total benefit claimed regardless of the manner in which the Court of Claims adjudicates the claim.

(i) The Court of Claims shall ensure that all individuals who have filed an application to claim the duty death benefit for a deceased member of the Armed Forces pursuant to this

Section or for a fireman pursuant to this Section, or their designated representative, shall have access, on a timely basis and in an efficient manner, to all information related to the court's consideration, processing, or adjudication of the claim, including, but not limited to, the following:

(1) a reliable estimate of when the Court of Claims will adjudicate the claim, or if the Court cannot estimate when it will adjudicate the claim, a full written explanation of the reasons for this inability; and

(2) a reliable estimate, based upon consultation with the Comptroller, of when the benefit will be paid to the claimant.

(j) The Court of Claims shall send written notice to all claimants within 2 weeks of the initiation of a claim indicating whether or not the application is complete. For purposes of this subsection (j), an application is complete if a claimant has submitted to the Court of Claims all documents and information the Court requires for adjudicating and paying the benefit amount. For purposes of this subsection (j), a claim for the duty death benefit is initiated when a claimant submits any of the application materials required for adjudicating the claim to the Court of Claims. In the event a claimant's application is incomplete, the Court shall include in its written notice a list of the information or documents which the claimant must submit in order for the application to be complete. In no case may the Court of Claims deny a claim

and subsequently re-adjudicate the same claim for the purpose of evading or reducing the interest penalty payment amount payable to any claimant.

(Source: P.A. 102-215, eff. 7-30-21.)

ARTICLE 10.

Section 10-2. The Department of Human Services Act is amended by adding Section 80-45 as follows:

(20 ILCS 1305/80-45 new)

Sec. 80-45. Funding Agent and Administration.

(a) The Department shall act as funding agent under the terms of the Illinois Affordable Housing Act and shall administer other appropriations for the use of the Illinois Housing Development Authority.

(b) The Department may enter into contracts, intergovernmental agreements, grants, cooperative agreements, memoranda of understanding, or other instruments with any federal, State, or local government agency as necessary to fulfill its role as funding agent in compliance with State and federal law. The Department and the Department of Revenue shall coordinate, in consultation with the Illinois Housing Development Authority, the transition of the funding agent role, including the transfer of any and all books, records, or documents, in whatever form stored, necessary to the

Department's execution of the duties of the funding agent, and the Department may submit to the Governor's Office of Management and Budget requests for exception pursuant to Section 55 of the Grant Accountability and Transparency Act. Notwithstanding Section 5 of the Grant Funds Recovery Act, for State fiscal years 2023 and 2024 only, in order to accomplish the transition of the funding agent role to the Department, grant funds may be made available for expenditure by a grantee for a period of 3 years from the date the funds were distributed by the State.

Section 10-3. The State Finance Act is amended by changing Section 6z-20.1 as follows:

(30 ILCS 105/6z-20.1)

Sec. 6z-20.1. The State Aviation Program Fund and the Sound-Reducing Windows and Doors Replacement Fund.

(a) The State Aviation Program Fund is created in the State Treasury. Moneys in the Fund shall be used by the Department of Transportation for the purposes of administering a State Aviation Program. Subject to appropriation, the moneys shall be used for the purpose of distributing grants to units of local government to be used for airport-related purposes. Grants to units of local government from the Fund shall be distributed proportionately based on equal part enplanements, total cargo, and airport operations. With regard to

enplanements that occur within a municipality with a population of over 500,000, grants shall be distributed only to the municipality.

(b) For grants to a unit of government other than a municipality with a population of more than 500,000, "airport-related purposes" means the capital or operating costs of: (1) an airport; (2) a local airport system; or (3) any other local facility that is owned or operated by the person or entity that owns or operates the airport that is directly and substantially related to the air transportation of passengers or property as provided in 49 U.S.C. 47133, including (i) the replacement of sound-reducing windows and doors installed under the Residential Sound Insulation Program and (ii) in-home air quality monitoring testing in residences in which windows or doors were installed under the Residential Sound Insulation Program.

(c) For grants to a municipality with a population of more than 500,000, "airport-related purposes" means the capital costs of: (1) an airport; (2) a local airport system; or (3) any other local facility that (i) is owned or operated by a person or entity that owns or operates an airport and (ii) is directly and substantially related to the air transportation of passengers or property, as provided in 49 U.S.C. 47133. For grants to a municipality with a population of more than 500,000, "airport-related purposes" also means costs, including administrative costs, associated with the

replacement of sound-reducing windows and doors installed under the Residential Sound Insulation Program.

(d) In each State fiscal year, \$9,500,000 ~~the first \$7,500,000~~ attributable to a municipality with a population of more than 500,000, as provided in subsection (a) of this Section, shall be transferred to the Sound-Reducing Windows and Doors Replacement Fund, a special fund created in the State Treasury. Subject to appropriation, the moneys in the Fund shall be used solely for costs, including administrative costs, associated with the mechanical repairs and the replacement of sound-reducing windows and doors installed under the Residential Sound Insulation Program. Any amounts attributable to a municipality with a population of more than 500,000 in excess of \$7,500,000 in each State fiscal year shall be distributed among the airports in that municipality based on the same formula as prescribed in subsection (a) to be used for airport-related purposes.

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

Section 10-4. The Illinois Grant Funds Recovery Act is amended by changing Section 5 as follows:

(30 ILCS 705/5) (from Ch. 127, par. 2305)

Sec. 5. Time limit on expenditure of grant funds. Subject to the restriction of Section 35 of the State Finance Act, no grant funds may be made available for expenditure by a grantee

for a period longer than 2 years, except where such grant funds are disbursed in reimbursement of costs previously incurred by the grantee and except as otherwise provided in subsection (d) of Section 5-200 of the School Construction Law and in subsection (b) of Section 80-45 of the Department of Human Services Act. Any grant funds not expended or legally obligated by the end of the grant agreement, or during the time limitation to grant fund expenditures set forth in this Section, must be returned to the grantor agency within 45 days, if the funds are not already on deposit with the grantor agency or the State Treasurer. Such returned funds shall be deposited into the fund from which the original grant disbursement to the grantee was made.

(Source: P.A. 99-606, eff. 7-22-16.)

Section 10-5. The Illinois Public Aid Code is amended by changing Sections 12-4.7 and 12-10.10 as follows:

(305 ILCS 5/12-4.7) (from Ch. 23, par. 12-4.7)

Sec. 12-4.7. Co-operation with other agencies. Make use of, aid and co-operate with State and local governmental agencies, and co-operate with and assist other governmental and private agencies and organizations engaged in welfare functions.

This grant of authority includes the powers necessary for the Department of Healthcare and Family Services to administer

the Illinois Health and Human Services Innovation Incubator (HHSi2) project. The Department of Healthcare and Family Services shall cochair with the Governor's Office of Management and Budget an Executive Steering Committee of partner State agencies to coordinate the HHSi2 project. The powers and duties of the Executive Steering Committee shall be established by intergovernmental agreement. In addition, the Department of Healthcare and Family Services is authorized, without limitation, to enter into agreements with federal agencies, to create and implement the HHSi2 Shared Interoperability Platform, and to create all Implementation Advance Planning documents for the HHSi2 project.

(Source: P.A. 92-111, eff. 1-1-02.)

(305 ILCS 5/12-10.10)

Sec. 12-10.10. HFS ~~DHS~~ Technology Initiative Fund.

(a) The HFS ~~DHS~~ Technology Initiative Fund is hereby created as a trust fund within the State treasury with the State Treasurer as the ex-officio custodian of the Fund.

(b) The Department of Healthcare and Family ~~Human~~ Services may accept and receive grants, awards, gifts, ~~and~~ bequests, or other moneys from any source, public or private, in support of information technology initiatives. Those moneys ~~Moneys~~ received in support of information technology initiatives, and any interest earned thereon, shall be deposited into the HFS ~~DHS~~ Technology Initiative Fund.

(c) Moneys in the Fund may be used by the Department of Healthcare and Family ~~Human~~ Services for the purpose of making grants associated with the development and implementation of information technology projects or paying for operational expenses of the Department of Healthcare and Family ~~Human~~ Services related to such projects. The Department of Healthcare and Family Services may use moneys in the Fund to pay for administrative, operational, and project expenses of the Illinois Health and Human Services Innovation Incubator (HHSi2) project. Notwithstanding any provision of law to the contrary, the Department of Human Services shall have the authority to satisfy all Fiscal Year 2023 outstanding expenditure obligations or liabilities payable from the Fund pursuant to Section 25 of the State Finance Act.

(d) The Department of Healthcare and Family ~~Human~~ Services, in consultation with the Department of Innovation and Technology, shall use the funds deposited into ~~in~~ the HFS ~~DHS~~ Technology Initiative Fund to pay for information technology solutions either provided by Department of Innovation and Technology or arranged or coordinated by the Department of Innovation and Technology.

(Source: P.A. 100-611, eff. 7-20-18; 101-275, eff. 8-9-19.)

Section 10-10. The Illinois Affordable Housing Act is amended by changing Sections 3 and 5 as follows:

(310 ILCS 65/3) (from Ch. 67 1/2, par. 1253)

Sec. 3. Definitions. As used in this Act:

(a) "Program" means the Illinois Affordable Housing Program.

(b) "Trust Fund" means the Illinois Affordable Housing Trust Fund.

(b-5) "Capital Fund" means the Illinois Affordable Housing Capital Fund.

(c) "Low-income household" means a single person, family or unrelated persons living together whose adjusted income is more than 50%, but less than 80%, of the median income of the area of residence, adjusted for family size, as such adjusted income and median income for the area are determined from time to time by the United States Department of Housing and Urban Development for purposes of Section 8 of the United States Housing Act of 1937.

(d) "Very low-income household" means a single person, family or unrelated persons living together whose adjusted income is not more than 50% of the median income of the area of residence, adjusted for family size, as such adjusted income and median income for the area are determined from time to time by the United States Department of Housing and Urban Development for purposes of Section 8 of the United States Housing Act of 1937.

(e) "Affordable housing" means residential housing that, so long as the same is occupied by low-income households or

very low-income households, requires payment of monthly housing costs, including utilities other than telephone, of no more than 30% of the maximum allowable income as stated for such households as defined in this Section.

(f) "Multi-family housing" means a building or buildings providing housing to 5 or more households.

(g) "Single-family housing" means a building containing one to 4 dwelling units, including a mobile home as defined in subsection (b) of Section 3 of the Mobile Home Landlord and Tenant Rights Act, as amended.

(h) "Community-based organization" means a not-for-profit entity whose governing body includes a majority of members who reside in the community served by the organization.

(i) "Advocacy organization" means a not-for-profit organization which conducts, in part or in whole, activities to influence public policy on behalf of low-income or very low-income households.

(j) "Program Administrator" means the Illinois Housing Development Authority.

(k) "Funding Agent" means the Illinois Department of Human Services Revenue.

(l) "Commission" means the Affordable Housing Advisory Commission.

(m) "Congregate housing" means a building or structure in which 2 or more households, inclusive, share common living areas and may share child care, cleaning, cooking and other

household responsibilities.

(n) "Eligible applicant" means a proprietorship, partnership, for-profit corporation, not-for-profit corporation or unit of local government which seeks to use fund assets as provided in this Article.

(o) "Moderate income household" means a single person, family or unrelated persons living together whose adjusted income is more than 80% but less than 120% of the median income of the area of residence, adjusted for family size, as such adjusted income and median income for the area are determined from time to time by the United States Department of Housing and Urban Development for purposes of Section 8 of the United States Housing Act of 1937.

(p) "Affordable Housing Program Trust Fund Bonds or Notes" means the bonds or notes issued by the Program Administrator under the Illinois Housing Development Act to further the purposes of this Act.

(q) "Trust Fund Moneys" means all moneys, deposits, revenues, income, interest, dividends, receipts, taxes, proceeds and other amounts or funds deposited or to be deposited into ~~in~~ the Trust Fund pursuant to Section 5(b) of this Act and any proceeds, investments or increase thereof.

(r) "Program Escrow" means accounts, except those accounts relating to any Affordable Housing Program Trust Fund Bonds or Notes, designated by the Program Administrator, into which Trust Fund Moneys are deposited.

(s) "Common household pet" means a domesticated animal, such as a dog (*canis lupus familiaris*) or cat (*felis catus*), which is commonly kept in the home for pleasure rather than for commercial purposes.

(Source: P.A. 102-283, eff. 1-1-22.)

(310 ILCS 65/5) (from Ch. 67 1/2, par. 1255)

Sec. 5. Illinois Affordable Housing Trust Fund.

(a) There is hereby created the Illinois Affordable Housing Trust Fund, hereafter referred to in this Act as the "Trust Fund" to be held as a separate fund within the State Treasury and to be administered by the Program Administrator. The purpose of the Trust Fund is to finance projects of the Illinois Affordable Housing Program as authorized and approved by the Program Administrator. The Funding Agent shall establish, within the Trust Fund, a General Account, a Bond Account, a Commitment Account and a Development Credits Account. The Funding Agent shall authorize distribution of Trust Fund moneys to the Program Administrator or a payee designated by the Program Administrator for purposes authorized by this Act. After receipt of the Trust Fund moneys by the Program Administrator or designated payee, the Program Administrator shall ensure that all those moneys are expended for a public purpose and only as authorized by this Act.

(b) Except as otherwise provided in Section 8(c) of this Act, there shall be deposited in the Trust Fund such amounts as

may become available under the provisions of this Act, including, but not limited to:

(1) all receipts, including dividends, principal and interest repayments attributable to any loans or agreements funded from the Trust Fund;

(2) all proceeds of assets of whatever nature received by the Program Administrator, and attributable to default with respect to loans or agreements funded from the Trust Fund;

(3) any appropriations, grants or gifts of funds or property, or financial or other aid from any federal or State agency or body, local government or any other public organization or private individual made to the Trust Fund;

(4) any income received as a result of the investment of moneys in the Trust Fund;

(5) all fees or charges collected by the Program Administrator or Funding Agent pursuant to this Act;

(6) amounts as provided in Section 31-35 of the Real Estate Transfer Tax Law ~~an amount equal to one half of all proceeds collected by the Funding Agent pursuant to Section 3 of the Real Estate Transfer Tax Act, as amended;~~

(7) other funds as appropriated by the General Assembly; and

(8) any income, less costs and fees associated with the Program Escrow, received by the Program Administrator that is derived from Trust Fund Moneys held in the Program

Escrow prior to expenditure of such Trust Fund Moneys.

(c) Additional Trust Fund Purpose: Receipt and use of federal funding for programs responding to the COVID-19 public health emergency. Notwithstanding any other provision of this Act or any other law limiting or directing the use of the Trust Fund, the Trust Fund may receive, directly or indirectly, federal funds from the Homeowner Assistance Fund authorized under Section 3206 of the federal American Rescue Plan Act of 2021 (Public Law 117-2). Any such funds shall be deposited into a Homeowner Assistance Account which shall be established within the Trust Fund by the Funding Agent so that such funds can be accounted for separately from other funds in the Trust Fund. Such funds may be used only in the manner and for the purposes authorized in Section 3206 of the American Rescue Plan Act of 2021 and in related federal guidance. Also, the Trust Fund may receive, directly or indirectly, federal funds from the Emergency Rental Assistance Program authorized under Section 3201 of the federal American Rescue Plan Act of 2021 and Section 501 of Subtitle A of Title V of Division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260). Any such funds shall be deposited into an Emergency Rental Assistance Account which shall be established within the Trust Fund by the Funding Agent so that such funds can be accounted for separately from other funds in the Trust Fund. Such funds may be used only in the manner and for the purposes authorized in Section 3201 of the American Rescue Plan Act of 2021 and in

related federal guidance. Expenditures under this subsection (c) are subject to annual appropriation to the Funding Agent. Unless used in this subsection (c), the defined terms set forth in Section 3 shall not apply to funds received pursuant to the American Rescue Plan Act of 2021. Notwithstanding any other provision of this Act or any other law limiting or directing the use of the Trust Fund, funds received under the American Rescue Plan Act of 2021 are not subject to the terms and provisions of this Act except as specifically set forth in this subsection (c).

(Source: P.A. 102-16, eff. 6-17-21.)

ARTICLE 15.

Section 15-5. The Illinois Administrative Procedure Act is amended by adding Sections 5-45.42 and 5-45.43 as follows:

(5 ILCS 100/5-45.42 new)

Sec. 5-45.42. Emergency rulemaking; Mental Health and Developmental Disabilities Administrative Act. To provide for the expeditious and timely implementation of the changes made to Section 74 of the Mental Health and Developmental Disabilities Administrative Act by this amendatory Act of the 103rd General Assembly, emergency rules implementing the changes made to that Section by this amendatory Act of the 103rd General Assembly may be adopted in accordance with

Section 5-45 by the Department of Human Services or other department essential to the implementation of the changes. The adoption of emergency rules authorized by Section 5-45 and this Section is deemed to be necessary for the public interest, safety, and welfare.

This Section is repealed one year after the effective date of this Section.

(5 ILCS 100/5-45.43 new)

Sec. 5-45.43. Emergency rulemaking; Illinois Public Aid Code. To provide for the expeditious and timely implementation of the changes made to the Illinois Public Aid Code by this amendatory Act of the 103rd General Assembly, emergency rules implementing the changes made to that Code by this amendatory Act of the 103rd General Assembly may be adopted in accordance with Section 5-45 by the Department of Healthcare and Family Services or other department essential to the implementation of the changes. The adoption of emergency rules authorized by Section 5-45 and this Section is deemed to be necessary for the public interest, safety, and welfare.

This Section is repealed one year after the effective date of this Section.

Section 15-10. The Mental Health and Developmental Disabilities Administrative Act is amended by changing Section 74 as follows:

(20 ILCS 1705/74)

Sec. 74. Rates and reimbursements.

(a) Within 30 days after July 6, 2017 (the effective date of Public Act 100-23), the Department shall increase rates and reimbursements to fund a minimum of a \$0.75 per hour wage increase for front-line personnel, including, but not limited to, direct support professionals, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in community-based provider organizations serving individuals with developmental disabilities. The Department shall adopt rules, including emergency rules under subsection (y) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section.

(b) Rates and reimbursements. Within 30 days after June 4, 2018 (the effective date of Public Act 100-587) ~~this amendatory Act of the 100th General Assembly~~, the Department shall increase rates and reimbursements to fund a minimum of a \$0.50 per hour wage increase for front-line personnel, including, but not limited to, direct support professionals, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in community-based provider organizations serving individuals with developmental disabilities. The Department shall adopt rules, including

emergency rules under subsection (bb) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section.

(c) Rates and reimbursements. Within 30 days after June 5, 2019 (the effective date of Public Act 101-10) ~~this amendatory Act of the 101st General Assembly~~, subject to federal approval, the Department shall increase rates and reimbursements in effect on June 30, 2019 for community-based providers for persons with Developmental Disabilities by 3.5%. The Department shall adopt rules, including emergency rules under subsection (jj) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section, including wage increases for direct care staff.

(d) For community-based providers serving persons with intellectual/developmental disabilities, subject to federal approval of any relevant Waiver Amendment, the rates taking effect for services delivered on or after January 1, 2022, shall include an increase in the rate methodology sufficient to provide a \$1.50 per hour wage increase for direct support professionals in residential settings and sufficient to provide wages for all residential non-executive direct care staff, excluding direct support professionals, at the federal Department of Labor, Bureau of Labor Statistics' average wage as defined in rule by the Department.

The establishment of and any changes to the rate methodologies for community-based services provided to persons

with intellectual/developmental disabilities are subject to federal approval of any relevant Waiver Amendment and shall be defined in rule by the Department. The Department shall adopt rules, including emergency rules as authorized by Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this subsection (d).

(e) For community-based providers serving persons with intellectual/developmental disabilities, subject to federal approval of any relevant Waiver Amendment, the rates taking effect for services delivered on or after January 1, 2023, shall include an increase in the rate methodology sufficient to provide a \$1.00 per hour wage increase for all direct support professionals ~~personnel~~ and all other frontline personnel who are not subject to the Bureau of Labor Statistics' average wage increases, who work in residential and community day services settings, with at least \$0.50 of those funds to be provided as a direct increase to base wages, with the remaining \$0.50 to be used flexibly for base wage increases. In addition, the rates taking effect for services delivered on or after January 1, 2023 shall include an increase sufficient to provide wages for all residential non-executive direct care staff, excluding direct support professionals ~~personnel~~, at the federal Department of Labor, Bureau of Labor Statistics' average wage as defined in rule by the Department.

The establishment of and any changes to the rate

methodologies for community-based services provided to persons with intellectual/developmental disabilities are subject to federal approval of any relevant Waiver Amendment and shall be defined in rule by the Department. The Department shall adopt rules, including emergency rules as authorized by Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this subsection.

(f) For community-based providers serving persons with intellectual/developmental disabilities, subject to federal approval of any relevant Waiver Amendment, the rates taking effect for services delivered on or after January 1, 2024 shall include an increase in the rate methodology sufficient to provide a \$2.50 per hour wage increase for all direct support professionals and all other frontline personnel who are not subject to the Bureau of Labor Statistics' average wage increases and who work in residential and community day services settings. At least \$1.25 of the per hour wage increase shall be provided as a direct increase to base wages, and the remaining \$1.25 of the per hour wage increase shall be used flexibly for base wage increases. In addition, the rates taking effect for services delivered on or after January 1, 2024 shall include an increase sufficient to provide wages for all residential non-executive direct care staff, excluding direct support professionals, at the federal Department of Labor, Bureau of Labor Statistics' average wage as defined in rule by the Department.

The establishment of and any changes to the rate methodologies for community-based services provided to persons with intellectual/developmental disabilities are subject to federal approval of any relevant Waiver Amendment and shall be defined in rule by the Department. The Department shall adopt rules, including emergency rules as authorized by Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this subsection.

(Source: P.A. 101-10, eff. 6-5-19; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22; 102-830, eff. 1-1-23; revised 12-13-22.)

Section 15-15. The Illinois Public Aid Code is amended by changing Sections 5-5.4, 5-5.7a, and 12-4.11 and by adding Section 9A-17 as follows:

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

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

(1) Provide for the determination of a facility's payment for nursing facility or ICF/DD services on a prospective basis. The amount of the payment rate for all nursing facilities certified by the Department of Public Health under

the ID/DD Community Care Act or the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities, Long Term Care for Under Age 22 facilities, Skilled Nursing facilities, or Intermediate Care facilities under the medical assistance program shall be prospectively established annually on the basis of historical, financial, and statistical data reflecting actual costs from prior years, which shall be applied to the current rate year and updated for inflation, except that the capital cost element for newly constructed facilities shall be based upon projected budgets. The annually established payment rate shall take effect on July 1 in 1984 and subsequent years. No rate increase and no update for inflation shall be provided on or after July 1, 1994, unless specifically provided for in this Section. The changes made by Public Act 93-841 extending the duration of the prohibition against a rate increase or update for inflation are effective retroactive to July 1, 2004.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on July 1, 1998 shall include an increase of 3%. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Skilled Nursing facilities or Intermediate Care facilities, the rates taking effect on July 1, 1998 shall include an increase of 3% plus \$1.10 per resident-day, as

defined by the Department. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care Facilities for the Developmentally Disabled or Long Term Care for Under Age 22 facilities, the rates taking effect on January 1, 2006 shall include an increase of 3%. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care Facilities for the Developmentally Disabled or Long Term Care for Under Age 22 facilities, the rates taking effect on January 1, 2009 shall include an increase sufficient to provide a \$0.50 per hour wage increase for non-executive staff. For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities the rates taking effect within 30 days after July 6, 2017 (the effective date of Public Act 100-23) shall include an increase sufficient to provide a \$0.75 per hour wage increase for non-executive staff. The Department shall adopt rules, including emergency rules under subsection (y) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this paragraph. For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities and under the MC/DD Act as MC/DD Facilities, the rates taking effect within 30 days after June 5, 2019 (the effective date of Public Act 101-10) ~~this amendatory Act of the 100th General Assembly~~ shall include an increase sufficient to provide a \$0.50 per hour wage increase for non-executive front-line

personnel, including, but not limited to, direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff. The Department shall adopt rules, including emergency rules under subsection (bb) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this paragraph.

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

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

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

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

(A) For a facility that would receive a lower nursing component rate per patient day under the new system than the facility received effective on the date immediately preceding the date that the Department implements the new payment methodology, the nursing component rate per

patient day for the facility shall be held at the level in effect on the date immediately preceding the date that the Department implements the new payment methodology until a higher nursing component rate of reimbursement is achieved by that facility.

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

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

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

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, except facilities participating

in the Department's demonstration program pursuant to the provisions of Title 77, Part 300, Subpart T of the Illinois Administrative Code, the numerator of the ratio used by the Department of Healthcare and Family Services to compute the rate payable under this Section using the Minimum Data Set (MDS) methodology shall incorporate the following annual amounts as the additional funds appropriated to the Department specifically to pay for rates based on the MDS nursing component methodology in excess of the funding in effect on December 31, 2006:

(i) For rates taking effect January 1, 2007, \$60,000,000.

(ii) For rates taking effect January 1, 2008, \$110,000,000.

(iii) For rates taking effect January 1, 2009, \$194,000,000.

(iv) For rates taking effect April 1, 2011, or the first day of the month that begins at least 45 days after February 16, 2011 (the effective date of Public Act 96-1530) ~~this amendatory Act of the 96th General Assembly,~~ \$416,500,000 or an amount as may be necessary to complete the transition to the MDS methodology for the nursing component of the rate. Increased payments under this item (iv) are not due and payable, however, until (i) the methodologies described in this paragraph are approved by the federal government in an appropriate State Plan

amendment and (ii) the assessment imposed by Section 5B-2 of this Code is determined to be a permissible tax under Title XIX of the Social Security Act.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the support component of the rates taking effect on January 1, 2008 shall be computed using the most recent cost reports on file with the Department of Healthcare and Family Services no later than April 1, 2005, updated for inflation to January 1, 2006.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on April 1, 2002 shall include a statewide increase of 2.0%, as defined by the Department. This increase terminates on July 1, 2002; beginning July 1, 2002 these rates are reduced to the level of the rates in effect on March 31, 2002, as defined by the Department.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the rates taking effect on July 1, 2001 shall be computed using the most recent cost reports on file with the Department of Public Aid no later than April 1, 2000, updated for inflation to January 1, 2001. For

rates effective July 1, 2001 only, rates shall be the greater of the rate computed for July 1, 2001 or the rate effective on June 30, 2001.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the Illinois Department shall determine by rule the rates taking effect on July 1, 2002, which shall be 5.9% less than the rates in effect on June 30, 2002.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, if the payment methodologies required under Section 5A-12 and the waiver granted under 42 CFR 433.68 are approved by the United States Centers for Medicare and Medicaid Services, the rates taking effect on July 1, 2004 shall be 3.0% greater than the rates in effect on June 30, 2004. These rates shall take effect only upon approval and implementation of the payment methodologies required under Section 5A-12.

Notwithstanding any other provisions of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the rates taking effect on January 1, 2005 shall be 3% more than the rates in effect on

December 31, 2004.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, effective January 1, 2009, the per diem support component of the rates effective on January 1, 2008, computed using the most recent cost reports on file with the Department of Healthcare and Family Services no later than April 1, 2005, updated for inflation to January 1, 2006, shall be increased to the amount that would have been derived using standard Department of Healthcare and Family Services methods, procedures, and inflators.

Notwithstanding any other provisions of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as intermediate care facilities that are federally defined as Institutions for Mental Disease, or facilities licensed by the Department of Public Health under the Specialized Mental Health Rehabilitation Act of 2013, a socio-development component rate equal to 6.6% of the facility's nursing component rate as of January 1, 2006 shall be established and paid effective July 1, 2006. The socio-development component of the rate shall be increased by a factor of 2.53 on the first day of the month that begins at least 45 days after January 11, 2008 (the effective date of Public Act 95-707). As of August 1, 2008, the socio-development component rate shall be equal to 6.6% of the

facility's nursing component rate as of January 1, 2006, multiplied by a factor of 3.53. For services provided on or after April 1, 2011, or the first day of the month that begins at least 45 days after February 16, 2011 (the effective date of Public Act 96-1530) ~~this amendatory Act of the 96th General Assembly~~, whichever is later, the Illinois Department may by rule adjust these socio-development component rates, and may use different adjustment methodologies for those facilities participating, and those not participating, in the Illinois Department's demonstration program pursuant to the provisions of Title 77, Part 300, Subpart T of the Illinois Administrative Code, but in no case may such rates be diminished below those in effect on August 1, 2008.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or as long-term care facilities for residents under 22 years of age, the rates taking effect on July 1, 2003 shall include a statewide increase of 4%, as defined by the Department.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on the first day of the month that begins at least 45 days after January 11, 2008 (the effective date of Public Act 95-707) ~~this amendatory Act of the 95th General Assembly~~ shall include a statewide

increase of 2.5%, as defined by the Department.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, effective January 1, 2005, facility rates shall be increased by the difference between (i) a facility's per diem property, liability, and malpractice insurance costs as reported in the cost report filed with the Department of Public Aid and used to establish rates effective July 1, 2001 and (ii) those same costs as reported in the facility's 2002 cost report. These costs shall be passed through to the facility without caps or limitations, except for adjustments required under normal auditing procedures.

Rates established effective each July 1 shall govern payment for services rendered throughout that fiscal year, except that rates established on July 1, 1996 shall be increased by 6.8% for services provided on or after January 1, 1997. Such rates will be based upon the rates calculated for the year beginning July 1, 1990, and for subsequent years thereafter until June 30, 2001 shall be based on the facility cost reports for the facility fiscal year ending at any point in time during the previous calendar year, updated to the midpoint of the rate year. The cost report shall be on file with the Department no later than April 1 of the current rate year. Should the cost report not be on file by April 1, the Department shall base the rate on the latest cost report filed

by each skilled care facility and intermediate care facility, updated to the midpoint of the current rate year. In determining rates for services rendered on and after July 1, 1985, fixed time shall not be computed at less than zero. The Department shall not make any alterations of regulations which would reduce any component of the Medicaid rate to a level below what that component would have been utilizing in the rate effective on July 1, 1984.

(2) Shall take into account the actual costs incurred by facilities in providing services for recipients of skilled nursing and intermediate care services under the medical assistance program.

(3) Shall take into account the medical and psycho-social characteristics and needs of the patients.

(4) Shall take into account the actual costs incurred by facilities in meeting licensing and certification standards imposed and prescribed by the State of Illinois, any of its political subdivisions or municipalities and by the U.S. Department of Health and Human Services pursuant to Title XIX of the Social Security Act.

The Department of Healthcare and Family Services shall develop precise standards for payments to reimburse nursing facilities for any utilization of appropriate rehabilitative personnel for the provision of rehabilitative services which is authorized by federal regulations, including reimbursement for services provided by qualified therapists or qualified

assistants, and which is in accordance with accepted professional practices. Reimbursement also may be made for utilization of other supportive personnel under appropriate supervision.

The Department shall develop enhanced payments to offset the additional costs incurred by a facility serving exceptional need residents and shall allocate at least \$4,000,000 of the funds collected from the assessment established by Section 5B-2 of this Code for such payments. For the purpose of this Section, "exceptional needs" means, but need not be limited to, ventilator care and traumatic brain injury care. The enhanced payments for exceptional need residents under this paragraph are not due and payable, however, until (i) the methodologies described in this paragraph are approved by the federal government in an appropriate State Plan amendment and (ii) the assessment imposed by Section 5B-2 of this Code is determined to be a permissible tax under Title XIX of the Social Security Act.

Beginning January 1, 2014 the methodologies for reimbursement of nursing facility services as provided under this Section 5-5.4 shall no longer be applicable for services provided on or after January 1, 2014.

No payment increase under this Section for the MDS methodology, exceptional care residents, or the socio-development component rate established by Public Act 96-1530 of the 96th General Assembly and funded by the

assessment imposed under Section 5B-2 of this Code shall be due and payable until after the Department notifies the long-term care providers, in writing, that the payment methodologies to long-term care providers required under this Section have been approved by the Centers for Medicare and Medicaid Services of the U.S. Department of Health and Human Services and the waivers under 42 CFR 433.68 for the assessment imposed by this Section, if necessary, have been granted by the Centers for Medicare and Medicaid Services of the U.S. Department of Health and Human Services. Upon notification to the Department of approval of the payment methodologies required under this Section and the waivers granted under 42 CFR 433.68, all increased payments otherwise due under this Section prior to the date of notification shall be due and payable within 90 days of the date federal approval is received.

On and after July 1, 2012, the Department shall reduce any rate of reimbursement for services or other payments or alter any methodologies authorized by this Code to reduce any rate of reimbursement for services or other payments in accordance with Section 5-5e.

For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities and under the MC/DD Act as MC/DD Facilities, subject to federal approval, the rates taking effect for services delivered on or after August 1, 2019 shall be increased by 3.5% over the rates

in effect on June 30, 2019. The Department shall adopt rules, including emergency rules under subsection (ii) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section, including wage increases for direct care staff.

For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities and under the MC/DD Act as MC/DD Facilities, subject to federal approval, the rates taking effect on the latter of the approval date of the State Plan Amendment for these facilities or the Waiver Amendment for the home and community-based services settings shall include an increase sufficient to provide a \$0.26 per hour wage increase to the base wage for non-executive staff. The Department shall adopt rules, including emergency rules as authorized by Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section, including wage increases for direct care staff.

For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities and under the MC/DD Act as MC/DD Facilities, subject to federal approval of the State Plan Amendment and the Waiver Amendment for the home and community-based services settings, the rates taking effect for the services delivered on or after July 1, 2020 shall include an increase sufficient to provide a \$1.00 per hour wage increase for non-executive staff. For services

delivered on or after January 1, 2021, subject to federal approval of the State Plan Amendment and the Waiver Amendment for the home and community-based services settings, shall include an increase sufficient to provide a \$0.50 per hour increase for non-executive staff. The Department shall adopt rules, including emergency rules as authorized by Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section, including wage increases for direct care staff.

For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities and under the MC/DD Act as MC/DD Facilities, subject to federal approval of the State Plan Amendment, the rates taking effect for the residential services delivered on or after July 1, 2021, shall include an increase sufficient to provide a \$0.50 per hour increase for aides in the rate methodology. For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities and under the MC/DD Act as MC/DD Facilities, subject to federal approval of the State Plan Amendment, the rates taking effect for the residential services delivered on or after January 1, 2022 shall include an increase sufficient to provide a \$1.00 per hour increase for aides in the rate methodology. In addition, for residential services delivered on or after January 1, 2022 such rates shall include an increase sufficient to provide wages for all residential non-executive direct care staff,

excluding aides, at the federal Department of Labor, Bureau of Labor Statistics' average wage as defined in rule by the Department. The Department shall adopt rules, including emergency rules as authorized by Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section.

For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD facilities and under the MC/DD Act as MC/DD facilities, subject to federal approval of the State Plan Amendment, the rates taking effect for services delivered on or after January 1, 2023, shall include a \$1.00 per hour wage increase for all direct support personnel and all other frontline personnel who are not subject to the Bureau of Labor Statistics' average wage increases, who work in residential and community day services settings, with at least \$0.50 of those funds to be provided as a direct increase to all aide base wages, with the remaining \$0.50 to be used flexibly for base wage increases to the rate methodology for aides. In addition, for residential services delivered on or after January 1, 2023 the rates shall include an increase sufficient to provide wages for all residential non-executive direct care staff, excluding aides, at the federal Department of Labor, Bureau of Labor Statistics' average wage as determined by the Department. Also, for services delivered on or after January 1, 2023, the rates will include adjustments to employment-related expenses as defined

in rule by the Department. The Department shall adopt rules, including emergency rules as authorized by Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section.

For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD facilities and under the MC/DD Act as MC/DD facilities, subject to federal approval of the State Plan Amendment, the rates taking effect for services delivered on or after January 1, 2024 shall include a \$2.50 per hour wage increase for all direct support personnel and all other frontline personnel who are not subject to the Bureau of Labor Statistics' average wage increases and who work in residential and community day services settings. At least \$1.25 of the per hour wage increase shall be provided as a direct increase to all aide base wages, and the remaining \$1.25 of the per hour wage increase shall be used flexibly for base wage increases to the rate methodology for aides. In addition, for residential services delivered on or after January 1, 2024, the rates shall include an increase sufficient to provide wages for all residential non-executive direct care staff, excluding aides, at the federal Department of Labor, Bureau of Labor Statistics' average wage as determined by the Department. Also, for services delivered on or after January 1, 2024, the rates will include adjustments to employment-related expenses as defined in rule by the Department. The Department shall

adopt rules, including emergency rules as authorized by Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section.

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

(305 ILCS 5/5-5.7a)

Sec. 5-5.7a. Pandemic related stability payments for health care providers. Notwithstanding other provisions of law, and in accordance with the Illinois Emergency Management Agency, the Department of Healthcare and Family Services shall develop a process to distribute pandemic related stability payments, from federal sources dedicated for such purposes, to health care providers that are providing care to recipients under the Medical Assistance Program. For provider types serving residents who are recipients of medical assistance under this Code and are funded by other State agencies, the Department will coordinate the distribution process of the pandemic related stability payments. Federal sources dedicated to pandemic related payments include, but are not limited to, funds distributed to the State of Illinois from the Coronavirus Relief Fund pursuant to the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") and from the Coronavirus State Fiscal Recovery Fund pursuant to Section 9901 of the American Rescue Plan Act of 2021, that are appropriated to the Department during Fiscal Years 2020, 2021,

and 2022 for purposes permitted by those federal laws and related federal guidance.

(1) Pandemic related stability payments for these providers shall be separate and apart from any rate methodology otherwise defined in this Code to the extent permitted in accordance with Section 5001 of the CARES Act and Section 9901 of the American Rescue Plan Act of 2021 and any related federal guidance.

(2) Payments made from moneys received from the Coronavirus Relief Fund shall be used exclusively for expenses incurred by the providers that are eligible for reimbursement from the Coronavirus Relief Fund in accordance with Section 5001 of the CARES Act and related federal guidance. Payments made from moneys received from the Coronavirus State Fiscal Recovery Fund shall be used exclusively for purposes permitted by Section 9901 of the American Rescue Plan Act of 2021 and related federal guidance.

(3) All providers receiving pandemic related stability payments shall attest in a format to be created by the Department and be able to demonstrate that their expenses are pandemic related, were not part of their annual budgets established before March 1, 2020.

(4) Pandemic related stability payments will be distributed based on a schedule and framework to be established by the Department with recognition of the

pandemic related acuity of the situation for each provider, taking into account the factors including, but not limited to, the following:

(A) the impact of the pandemic on patients served, impact on staff, and shortages of the personal protective equipment necessary for infection control efforts for all providers;

(B) COVID-19 positivity rates among staff, or patients, or both;

(C) pandemic related workforce challenges and costs associated with temporary wage increases associated with pandemic related hazard pay programs, or costs associated with which providers do not have enough staff to adequately provide care and protection to the residents and other staff;

(D) providers with significant reductions in utilization that result in corresponding reductions in revenue as a result of the pandemic, including, but not limited to, the cancellation or postponement of elective procedures and visits;

(E) pandemic related payments received directly by the providers through other federal resources;

(F) current efforts to respond to and provide services to communities disproportionately impacted by the COVID-19 public health emergency, including low-income and socially vulnerable communities that

have seen the most severe health impacts and exacerbated health inequities along racial, ethnic, and socioeconomic lines; and

(G) provider needs for capital improvements to existing facilities, including upgrades to HVAC and ventilation systems and capital improvements for enhancing infection control or reducing crowding, which may include bed-buybacks.

(5) Pandemic related stability payments made from moneys received from the Coronavirus Relief Fund will be distributed to providers based on a methodology to be administered by the Department with amounts determined by a calculation of total federal pandemic related funds appropriated by the Illinois General Assembly for this purpose. Providers receiving the pandemic related stability payments will attest to their increased costs, declining revenues, and receipt of additional pandemic related funds directly from the federal government.

(6) Of the payments provided for by this Section made from moneys received from the Coronavirus Relief Fund, a minimum of 30% shall be allotted for health care providers that serve the ZIP codes located in the most disproportionately impacted areas of Illinois, based on positive COVID-19 cases based on data collected by the Department of Public Health and provided to the Department of Healthcare and Family Services.

(7) From funds appropriated, directly or indirectly, from moneys received by the State from the Coronavirus State Fiscal Recovery Fund for Fiscal Years 2021 and 2022, the Department shall expend such funds only for purposes permitted by Section 9901 of the American Rescue Plan Act of 2021 and related federal guidance. Such expenditures may include, but are not limited to: payments to providers for costs incurred due to the COVID-19 public health emergency; unreimbursed costs for testing and treatment of uninsured Illinois residents; costs of COVID-19 mitigation and prevention; medical expenses related to aftercare or extended care for COVID-19 patients with longer term symptoms and effects; costs of behavioral health care; costs of public health and safety staff; and expenditures permitted in order to address (i) disparities in public health outcomes, (ii) nursing and other essential health care workforce investments, (iii) exacerbation of pre-existing disparities, and (iv) promoting healthy childhood environments.

(8) From funds appropriated, directly or indirectly, from moneys received by the State from the Coronavirus State Fiscal Recovery Fund for Fiscal Years 2022 and 2023, the Department shall establish a program for making payments to long term care service providers and facilities, for purposes related to financial support for workers in the long term care industry, but only as

permitted by either the CARES Act or Section 9901 of the American Rescue Plan Act of 2021 and related federal guidance, including, but not limited to the following: monthly amounts of \$25,000,000 per month for July 2021, August 2021, and September 2021 where at least 50% of the funds in July shall be passed directly to front line workers and an additional 12.5% more in each of the next 2 months; financial support programs for providers enhancing direct care staff recruitment efforts through the payment of education expenses; and financial support programs for providers offering enhanced and expanded training for all levels of the long term care healthcare workforce to achieve better patient outcomes, such as training on infection control, proper personal protective equipment, best practices in quality of care, and culturally competent patient communications. The Department shall have the authority to audit and potentially recoup funds not utilized as outlined and attested.

(8.5) From funds appropriated, directly or indirectly, from moneys received by the State from the Coronavirus State Fiscal Recovery Fund, the Department shall establish a grant program to provide premium pay and retention incentives to front line workers at facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities.

(A) Awards pursuant to this program shall comply with the requirements of Section 9901 of the American Rescue Plan Act of 2021 and all related federal guidance. Awards shall be scaled based on a process determined by the Department. The amount awarded to each recipient shall not exceed \$3.17 per nursing hour. Awards shall be for eligible expenditures incurred no earlier than May 1, 2022 and no later than June 30, 2023.

(B) Financial assistance under this paragraph (8.5) shall be expended ~~only~~ for:

(i) premium pay for eligible workers, which must be in addition to any wages or remuneration the eligible worker has already received and shall be subject to the other requirements and limitations set forth in the American Rescue Plan Act of 2021 and related federal guidance; and

(ii) retention incentives paid to eligible workers that are necessary for the facility to respond to the impacts of the public health emergency.

(C) Upon receipt of funds, recipients shall distribute funds such that eligible workers receive an amount up to \$13 per hour but no more than \$25,000 for the duration of the program. Recipients shall provide a written certification to the Department

acknowledging compliance with this paragraph.

(D) No portion of these funds shall be spent on volunteer or temporary staff, and these funds shall not be used to make retroactive premium payments before the effective date of this amendatory Act of the 102nd General Assembly.

(E) The Department shall require each recipient under this paragraph to submit appropriate documentation acknowledging compliance with State and federal law. For purposes of this paragraph, "eligible worker" means a permanent staff member, regardless of union affiliation, of a facility licensed by the Department of Public Health under the Nursing Home Care Act as a skilled nursing facility or intermediate care facility engaged in "essential work", as defined by Section 9901 of the American Rescue Plan Act of 2021 and related federal guidance, and (1) whose total pay is below 150% of the average annual wage for all occupations in the worker's county of residence, as defined by the Bureau of Labor Statistics Occupational Employment and Wage Statistics, or (2) is not exempt from the federal Fair Labor Standards Act overtime provisions.

(9) From funds appropriated, directly or indirectly, from moneys received by the State from the Coronavirus State Fiscal Recovery Fund for Fiscal Years 2022 through

2024 the Department shall establish programs for making payments to facilities licensed under the Nursing Home Care Act and facilities licensed under the Specialized Mental Health Rehabilitation Act of 2013. To the extent permitted by Section 9901 of the American Rescue Plan Act of 2021 and related federal guidance, the programs shall provide:

(A) Payments for making permanent improvements to resident rooms in order to improve resident outcomes and infection control. Funds may be used to reduce bed capacity and room occupancy. To be eligible for funding, a facility must submit an application to the Department as prescribed by the Department and as published on its website. A facility may need to receive approval from the Health Facilities and Services Review Board for the permanent improvements or the removal of the beds before it can receive payment under this paragraph.

(B) Payments to reimburse facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities for eligible expenses related to the public health impacts of the COVID-19 public health emergency, including, but not limited to, costs related to COVID-19 testing for residents, COVID-19 prevention and treatment equipment, medical supplies,

and personal protective equipment.

(i) Awards made pursuant to this program shall comply with the requirements of Section 9901 of the American Rescue Plan Act of 2021 and all related federal guidance. The amount awarded to each recipient shall not exceed \$1.71 per nursing hour. Permissible expenditures must be made no earlier than May 1, 2022 and no later than June 30, 2023.

(ii) Financial assistance pursuant to this paragraph shall not be expended for premium pay.

(iii) The Department shall require each recipient under this paragraph to submit appropriate documentation acknowledging compliance with State and federal law.

(Source: P.A. 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-687, eff. 12-17-21; 102-699, eff. 4-19-22.)

(305 ILCS 5/9A-17 new)

Sec. 9A-17. Smart Start Child Care Program. Subject to appropriation, the Department of Human Services shall establish the Smart Start Child Care Program. The Smart Start Child Care Program shall focus on creating affordable child care, as well as increasing access to child care, for Illinois residents and may include, but is not limited to, providing funding to increase preschool availability, providing funding

for childcare workforce compensation or capital investments, and expanding funding for Early Childhood Access Consortium for Equity Scholarships. The Department shall establish program eligibility criteria, participation conditions, payment levels, and other program requirements by rule. The Department of Human Services may consult with the Capital Development Board, the Department of Commerce and Economic Opportunity, and the Illinois Housing Development Authority in the management and disbursement of funds for capital-related projects. The Capital Development Board, the Department of Commerce and Economic Opportunity, and the Illinois Housing Development Authority shall act in a consulting role only for the evaluation of applicants, scoring of applicants, or administration of the grant program.

(305 ILCS 5/12-4.11) (from Ch. 23, par. 12-4.11)

Sec. 12-4.11. Grant amounts. The Department, with due regard for and subject to budgetary limitations, shall establish grant amounts for each of the programs, by regulation. The grant amounts may vary by program, size of assistance unit and geographic area. Grant amounts under the Temporary Assistance for Needy Families (TANF) program may not vary on the basis of a TANF recipient's county of residence.

Aid payments shall not be reduced except: (1) for changes in the cost of items included in the grant amounts, or (2) for changes in the expenses of the recipient, or (3) for changes in

the income or resources available to the recipient, or (4) for changes in grants resulting from adoption of a consolidated grant amount.

The maximum benefit levels provided to TANF recipients shall increase as follows: beginning October 1, 2023 ~~2018~~, the Department of Human Services shall increase TANF grant amounts in effect on September 30, 2023 ~~2018~~ to at least 35% ~~30%~~ of the most recent United States Department of Health and Human Services Federal Poverty Guidelines for each family size. Beginning October 1, 2024 ~~2019~~, and each October 1 thereafter, the maximum benefit levels shall be annually adjusted to remain equal to at least 35% ~~30%~~ of the most recent poverty guidelines updated periodically in the Federal Register by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2) for each family size.

TANF grants for child-only assistance units shall be at least 75% of TANF grants for assistance units of the same size that consist of a caretaker relative with children.

In fixing standards to govern payments or reimbursements for funeral and burial expenses, the Department shall establish a minimum allowable amount of not less than \$1,000 for Department payment of funeral services and not less than \$500 for Department payment of burial or cremation services. On January 1, 2006, July 1, 2006, and July 1, 2007, the Department shall increase the minimum reimbursement amount for funeral and burial expenses under this Section by a percentage

equal to the percentage increase in the Consumer Price Index for All Urban Consumers, if any, during the 12 months immediately preceding that January 1 or July 1. In establishing the minimum allowable amount, the Department shall take into account the services essential to a dignified, low-cost (i) funeral and (ii) burial or cremation, including reasonable amounts that may be necessary for burial space and cemetery charges, and any applicable taxes or other required governmental fees or charges. If no person has agreed to pay the total cost of the (i) funeral and (ii) burial or cremation charges, the Department shall pay the vendor the actual costs of the (i) funeral and (ii) burial or cremation, or the minimum allowable amount for each service as established by the Department, whichever is less, provided that the Department reduces its payments by the amount available from the following sources: the decedent's assets and available resources and the anticipated amounts of any death benefits available to the decedent's estate, and amounts paid and arranged to be paid by the decedent's legally responsible relatives. A legally responsible relative is expected to pay (i) funeral and (ii) burial or cremation expenses unless financially unable to do so.

Nothing contained in this Section or in any other Section of this Code shall be construed to prohibit the Illinois Department (1) from consolidating existing standards on the basis of any standards which are or were in effect on, or

subsequent to July 1, 1969, or (2) from employing any consolidated standards in determining need for public aid and the amount of money payment or grant for individual recipients or recipient families.

(Source: P.A. 100-587, eff. 6-4-18; 101-103, eff. 7-19-19.)

ARTICLE 20.

Section 20-5. The State Finance Act is amended by changing Sections 12 and 12-2 as follows:

(30 ILCS 105/12) (from Ch. 127, par. 148)

Sec. 12. Each voucher for traveling expenses shall indicate the purpose of the travel as required by applicable travel regulations, shall be itemized, and shall be accompanied by all receipts specified in the applicable travel regulations and by a certificate, signed by the person incurring such expense, certifying that the amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business or unavoidable delays requiring the stay of such person at hotels for the time specified; that the journey was performed with all practicable dispatch by the shortest route usually traveled in the customary reasonable manner; and that such person has not been furnished with transportation or money in lieu thereof; for any part of the journey therein

charged for.

Upon written approval by the Office of the Comptroller, a State agency may maintain the original travel voucher, the receipts, and the proof of the traveler's signature on the traveler's certification statement at the office of the State agency. However, except as otherwise provided in this Section for State public institutions of higher education, nothing in this Section shall be construed to exempt a State agency from submitting a detailed travel voucher as prescribed by the Office of the Comptroller. Each State public institution of higher education is exempt from submitting a detailed travel voucher to the Office of the Comptroller but shall retain all receipts specified in the applicable travel regulations and shall annually publish a record of those expenditures on its official website using a form that it prescribes.

An information copy of each voucher covering a claim by a person subject to the official travel regulations promulgated under Section 12-2 for travel reimbursement involving an exception to the general restrictions of such travel regulations shall be filed with the applicable travel control board which shall consider these vouchers, or a report thereof, for approval. Amounts disbursed for travel reimbursement claims which are disapproved by the applicable travel control board shall be refunded by the traveler and deposited in the fund or account from which payment was made.

As used in this Section, "State public institution of

higher education" means the governing boards of the University of Illinois, Southern Illinois University, Illinois State University, Eastern Illinois University, Northern Illinois University, Western Illinois University, Chicago State University, Governors State University, and Northeastern Illinois University.

(Source: P.A. 97-932, eff. 8-10-12.)

(30 ILCS 105/12-2) (from Ch. 127, par. 148-2)

Sec. 12-2. Travel Regulation Council; State travel reimbursement.

(a) The chairmen of the travel control boards established by Section 12-1, or their designees, shall together comprise the Travel Regulation Council. The Travel Regulation Council shall be chaired by the Director of Central Management Services, who shall be a nonvoting member of the Council, unless he is otherwise qualified to vote by virtue of being the designee of a voting member. No later than March 1, 1986, and at least biennially thereafter, the Council shall adopt State Travel Regulations and Reimbursement Rates which shall be applicable to all personnel subject to the jurisdiction of the travel control boards established by Section 12-1. An affirmative vote of a majority of the members of the Council shall be required to adopt regulations and reimbursement rates. If the Council fails to adopt regulations by March 1 of any odd-numbered year, the Director of Central Management

Services shall adopt emergency regulations and reimbursement rates pursuant to the Illinois Administrative Procedure Act. As soon as practicable after the effective date of this amendatory Act of the 102nd General Assembly, the Travel Regulation Council and the Higher Education Travel Control Board shall adopt amendments to their existing rules to ensure that reimbursement rates for public institutions of higher education, as defined in Section 1-13 of the Illinois Procurement Code, are set in accordance with the requirements of subsection (f) of this Section.

(b) (Blank). ~~Mileage for automobile travel shall be reimbursed at the allowance rate in effect under regulations promulgated pursuant to 5 U.S.C. 5707(b)(2). In the event the rate set under federal regulations increases or decreases during the course of the State's fiscal year, the effective date of the new rate shall be the effective date of the change in the federal rate.~~

(c) (Blank). ~~Rates for reimbursement of expenses other than mileage shall not exceed the actual cost of travel as determined by the United States Internal Revenue Service.~~

(d) Reimbursements to travelers shall be made pursuant to the rates and regulations applicable to the respective State agency as of the effective date of this amendatory Act, until the State Travel Regulations and Reimbursement Rates established by this Section are adopted and effective.

(e) (Blank). ~~Lodging in Cook County, Illinois and the~~

~~District of Columbia shall be reimbursed at the maximum lodging rate in effect under regulations promulgated pursuant to 5 U.S.C. 5701-5709. For purposes of this subsection (e), the District of Columbia shall include the cities and counties included in the per diem locality of the District of Columbia, as defined by the regulations in effect promulgated pursuant to 5 U.S.C. 5701-5709. Individual travel control boards may set a lodging reimbursement rate more restrictive than the rate set forth in the federal regulations.~~

(f) (f) Notwithstanding any rule or law to the contrary, State travel reimbursement rates for lodging and mileage for automobile travel, as well as allowances for meals, shall be set at the maximum rates established by the federal government for travel expenses, subsistence expenses, and mileage allowances under 5 U.S.C. 5701 through 5711 and any regulations promulgated thereunder. If the rates set under federal regulations increase or decrease during the course of the State's fiscal year, the effective date of the new rate shall be the effective date of the change in the federal rate. Notwithstanding any other law, travel reimbursement rates for lodging and mileage for automobile travel, as well as allowances for meals, shall be set for public institutions of higher education at the maximum rates established by the federal government for travel expenses, subsistence expenses, and mileage allowances under 5 U.S.C. Subchapter I and regulations promulgated thereunder. If a rate set under

~~federal regulations increases or decreases in the course of the State's fiscal year, the effective date of the new rate shall be the effective date of the change in the federal rate.~~

(Source: P.A. 102-1119, eff. 1-23-23.)

ARTICLE 30.

Section 30-5. The General Assembly Operations Act is amended by changing Section 20 as follows:

(25 ILCS 10/20)

(Section scheduled to be repealed on July 1, 2023)

Sec. 20. Legislative Budget Oversight Commission.

(a) The General Assembly hereby finds and declares that the State is confronted with an unprecedented fiscal crisis. In light of this crisis, and the challenges it presents for the budgeting process, the General Assembly hereby establishes the Legislative Budget Oversight Commission. The purpose of the Commission is: to monitor budget management actions taken by the Office of the Governor or Governor's Office of Management and Budget; to oversee the distribution and expenditure of federal financial relief for State and local governments related to the COVID-19 pandemic; and to advise and review planned expenditures of State and federal grants for broadband projects.

(b) At the request of the Commission, units of local

governments and State agency directors or their respective designees shall report to the Commission on the status and distribution of federal CARES money and any other federal financial relief related to the COVID-19 pandemic.

(c) In anticipation of constantly changing and unpredictable economic circumstances, the Commission will provide a means for the Governor's Office and the General Assembly to maintain open communication about necessary budget management actions during these unprecedented times. Beginning August 15, 2020, the Governor's Office of Management and Budget shall submit a monthly written report to the Commission reporting any budget management actions taken by the Office of the Governor, Governor's Office of Management and Budget, or any State agency. At the call of one of the co-chairs, the Governor or his or her designee shall give a report to the Commission and each member thereof. The report shall be given either in person or by telephonic or videoconferencing means. The report shall include:

(1) any budget management actions taken by the Office of the Governor, Governor's Office of Management and Budget, or any agency or board under the Office of the Governor in the prior quarter;

(2) year-to-date general funds revenues as compared to anticipated revenues;

(3) year-to-date general funds expenditures as compared to the Fiscal Year 2021 budget as enacted;

(4) a list, by program, of the number of grants awarded, the aggregate amount of such grant awards, and the aggregate amount of awards actually paid with respect to all grants awarded from federal funds from the Coronavirus Relief Fund in accordance with Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act or from the Coronavirus State Fiscal Recovery Fund in accordance with Section 9901 of the federal American Rescue Plan Act of 2021, which shall identify the number of grants awarded, the aggregate amount of such grant awards, and the aggregate amount of such awards actually paid to grantees located in or serving a disproportionately impacted area, as defined in the program from which the grant is awarded; and

(5) any additional items reasonably requested by the Commission.

(c-5) Any plans, responses to requests, letters of intent, application materials, or other documents prepared on behalf of the State describing the State's intended plan for distributing grants pursuant to Division F of the Infrastructure Investment and Jobs Act must be, to the extent practical, provided to the Legislative Budget Oversight Commission for review at least 30 days prior to submission to the appropriate federal entity. If plans, responses to requests, letters of intent, application materials, or other documents prepared on behalf of the State describing the

State's plan or goals for distributing grants pursuant to Division F of the Infrastructure Investment and Jobs Act cannot practically be given the Legislative Budget Oversight Commission 30 days prior to submission to the appropriate federal entity, the materials shall be provided to the Legislative Budget Oversight Commission with as much time for review as practical. All documents provided to the Commission shall be made available to the public on the General Assembly's website. However, the following information shall be redacted from any documents made available to the public: (i) information specifically prohibited from disclosure by federal or State law or federal or State rules and regulations; (ii) trade secrets; (iii) security sensitive information; and (iv) proprietary, privileged, or confidential commercial or financial information from a privately held person or business which, if disclosed, would cause competitive harm. Members of the public and interested parties may submit written comments to the Commission for consideration. Prior to the State's submission to the appropriate federal entity pursuant to this subsection, the Commission shall conduct at least one public hearing during which members of the public and other interested parties may file written comments with and offer testimony before the Commission. After completing its review and consideration of any such testimony offered and written public comments received, the Commission shall submit its written comments and

suggestions to the Governor or designated State entity responsible for administering the grant programs under Division F of the Infrastructure Investment and Jobs Act on behalf of the State. The Governor, or designated State entity responsible for administering the grant programs pursuant to Division F of the Infrastructure Investment and Jobs Act, must consider comments and suggestions provided by the members of the Legislative Budget Oversight Commission and members of the public.

(c-10) At the request of the Commission, the Governor or the designated State entity responsible for administering programs under Division F of the Infrastructure Investment and Jobs Act on behalf of the State must report on the grants issued by the State pursuant to the programs under Division F of the Infrastructure Investment and Jobs Act.

(d) The Legislative Budget Oversight Commission shall consist of the following members:

(1) 7 members of the House of Representatives appointed by the Speaker of the House of Representatives;

(2) 7 members of the Senate appointed by the Senate President;

(3) 4 members of the House of Representatives appointed by the Minority Leader of the House of Representatives; and

(4) 4 members of the Senate appointed by the Senate Minority Leader.

(e) The Speaker of the House of Representatives and the Senate President shall each appoint one member of the Commission to serve as a co-chair. The members of the Commission shall serve without compensation.

(f) As used in this Section:

"Budget management action" means any fund transfer directed by the Governor or the Governor's Office of Management and Budget, designation of appropriation lines as reserve, or any other discretionary action taken with regard to the budget as enacted;

"State agency" means all officers, boards, commissions, departments, and agencies created by the Constitution, by law, by Executive Order, or by order of the Governor in the Executive Branch, other than the Offices of the Attorney General, Secretary of State, Comptroller, or Treasurer.

(g) This Section is repealed July 1, 2024 ~~2023~~.

(Source: P.A. 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

ARTICLE 35.

Section 35-5. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by changing Section 605-705 as follows:

(20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

Sec. 605-705. Grants to local tourism and convention bureaus.

(a) To establish a grant program for local tourism and convention bureaus. The Department will develop and implement a program for the use of funds, as authorized under this Act, by local tourism and convention bureaus. For the purposes of this Act, bureaus eligible to receive funds are those local tourism and convention bureaus that are (i) either units of local government or incorporated as not-for-profit organizations; (ii) in legal existence for a minimum of 2 years before July 1, 2001; (iii) operating with a paid, full-time staff whose sole purpose is to promote tourism in the designated service area; and (iv) affiliated with one or more municipalities or counties that support the bureau with local hotel-motel taxes. After July 1, 2001, bureaus requesting certification in order to receive funds for the first time must be local tourism and convention bureaus that are (i) either units of local government or incorporated as not-for-profit organizations; (ii) in legal existence for a minimum of 2 years before the request for certification; (iii) operating with a paid, full-time staff whose sole purpose is to promote tourism in the designated service area; and (iv) affiliated with multiple municipalities or counties that support the bureau with local hotel-motel taxes. Each bureau receiving funds under this Act will be certified by the Department as the designated recipient to serve an area of the

State. Notwithstanding the criteria set forth in this subsection (a), or any rule adopted under this subsection (a), the Director of the Department may provide for the award of grant funds to one or more entities if in the Department's judgment that action is necessary in order to prevent a loss of funding critical to promoting tourism in a designated geographic area of the State.

(b) To distribute grants to local tourism and convention bureaus from appropriations made from the Local Tourism Fund for that purpose. Of the amounts appropriated annually to the Department for expenditure under this Section prior to July 1, 2011, one-third of those monies shall be used for grants to convention and tourism bureaus in cities with a population greater than 500,000. The remaining two-thirds of the annual appropriation prior to July 1, 2011 shall be used for grants to convention and tourism bureaus in the remainder of the State, in accordance with a formula based upon the population served. Of the amounts appropriated annually to the Department for expenditure under this Section beginning July 1, 2011, 18% of such moneys shall be used for grants to convention and tourism bureaus in cities with a population greater than 500,000. Of the amounts appropriated annually to the Department for expenditure under this Section beginning July 1, 2011, 82% of such moneys shall be used for grants to convention bureaus in the remainder of the State, in accordance with a formula based upon the population served. The Department may reserve up to

3% of total local tourism funds available for costs of administering the program to conduct audits of grants, to provide incentive funds to those bureaus that will conduct promotional activities designed to further the Department's statewide advertising campaign, to fund special statewide promotional activities, and to fund promotional activities that support an increased use of the State's parks or historic sites. The Department shall require that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 50% of the grant amount except that in Fiscal Years 2021 through 2024 ~~2023~~ only, the Department shall require that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 25% of the grant amount. During fiscal year 2013, the Department shall reserve \$2,000,000 of the available local tourism funds for appropriation to the Historic Preservation Agency for the operation of the Abraham Lincoln Presidential Library and Museum and State historic sites.

To provide for the expeditious and timely implementation of the changes made by Public Act 101-636, emergency rules to implement the changes made by Public Act 101-636 may be adopted by the Department subject to the provisions of Section 5-45 of the Illinois Administrative Procedure Act.

(Source: P.A. 101-636, eff. 6-10-20; 102-16, eff. 6-17-21;

102-699, eff. 4-19-22.)

ARTICLE 40.

Section 40-5. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by changing Section 605-1105 as follows:

(20 ILCS 605/605-1105)

Sec. 605-1105. Local chambers of commerce recovery grants and business program.

(a) ~~Subject Upon receipt or availability of the State or federal funds described in subsection (b), and subject to~~ appropriation of ~~these~~ funds for the purposes described in this Section, the Department of Commerce and Economic Opportunity shall establish a program to award grants to local chambers of commerce.

(a-5) This subsection applies to grants under this Section that are funded by State or federal funds that are allocated to the State under the authority of legislation passed in response to the COVID-19 pandemic. The Department shall award an aggregate amount of up to \$5,000,000 in grants under this subsection ~~Section~~ to eligible chambers of commerce. Each eligible chamber of commerce that applies to the Department for a grant under this subsection ~~Section~~ shall certify to the Department the difference between the chamber of commerce's

total annual revenue in calendar year 2019 and the chamber of commerce's total annual revenue in calendar year 2020. The maximum amount that may be awarded to any eligible chamber of commerce during the first round of grants under this subsection is one-sixth of the certified amount. In determining grant amounts awarded under this subsection ~~Act~~, the Department may consider any awards that the chamber of commerce has received from the Back to Business Grant Program or the Business Interruption Grant Program. If the entire amount of moneys appropriated for the purposes of this subsection ~~Section~~ has not been allocated after a first round of grants is made, the Department may award additional funds to eligible chambers of commerce from the remaining funds.

(a-10) This subsection applies to grants awarded under this Section from sources other than State or federal funds that are allocated to the State under the authority or legislation passed in response to the COVID-19 pandemic. Grants under this subsection may be used to market and develop the service area of the chamber of commerce for the purposes of generating local, county, and State business taxes and providing small businesses with professional development, business guidance, and best practices for sustainability. No single chamber of commerce shall receive grant awards under this subsection in excess of \$50,000 in any State fiscal year.

(a-15) Grants awarded under subsection (a-5) or (a-10) of this Section shall not be used to make any direct lobbying

expenditure, as defined in subsection (c) of Section 4911 of the Internal Revenue Code, or to engage in any political campaign activity described in Section 501(c)(3) of the Internal Revenue Code.

(b) For grants awarded under subsection (a-5), the ~~The~~ Department may use State funds and federal funds that are allocated to the State under the authority of legislation passed in response to the COVID-19 pandemic to provide grants under this Section. Those federal funds include, but are not limited to, funds allocated to the State under the American Rescue Plan Act of 2021. Any federal moneys used for this purpose shall be used in accordance with the federal legislation authorizing the use of those funds and related federal guidance as well as any other applicable State and federal laws. For grants awarded under subsection (a-10), the Department may use general revenue funds or any other funds that may lawfully be used for the purposes of this Section.

(c) The Department may adopt any rules necessary to implement and administer the grant program created by this Section. The emergency rulemaking process may be used to promulgate the initial rules of the program following the effective date of this amendatory Act of the 102nd General Assembly.

(d) As used in this Section, "eligible chamber of commerce" means an ~~a voluntary membership, dues-paying~~ organization of business and professional persons dedicated to

improving the economic climate and business development of the community, area, or region in which the organization is located and that:

(1) operates as an approved not-for-profit corporation;

(2) is tax-exempt under Section 501(c)(3) or Section 501(c)(6) of the Internal Revenue Code of 1986;

(3) has an annual revenue of \$1,000,000 or less; ~~and~~

(4) files a 990 federal tax form with the Internal Revenue Service;

(5) has or will have each of the following at the time of award determination:

(A) governance bylaws;

(B) financial policies and procedures; and

(C) a mission and vision statement; and

(6) for grants awarded under subsection (a-5), ~~(4)~~ has experienced an identifiable negative economic impact resulting from or exacerbated by the public health emergency or served a community disproportionately impacted by a public health emergency.

(Source: P.A. 102-1115, eff. 1-9-23.)

ARTICLE 55.

Section 55-5. The Department of Healthcare and Family Services Law of the Civil Administrative Code of Illinois is

amended by adding Section 2205-36 as follows:

(20 ILCS 2205/2205-36 new)

Sec. 2205-36. Breakthrough Therapies for Veteran Suicide Prevention Program Advisory Council.

(a) There is created within the Department of Healthcare and Family Services the Breakthrough Therapies for Veteran Suicide Prevention Program Advisory Council. The Council shall advise the Department on the rules and clinical infrastructure necessary to support clinical access to and training for medication-assisted United States Food and Drug Administration breakthrough therapies for veteran suicide prevention. In advising the Department under this Section, the Council shall advise the Department on:

(1) the award of grants for breakthrough therapy treatment through the Veteran Suicide Prevention Program;

(2) the necessary education, training, licensing, and credentialing of providers;

(3) patient safety and harm reduction;

(4) costs, insurance reimbursement, and strategies to safely increase affordable access to care, including the use of group therapy;

(5) standards for treatment facilities;

(6) relevant federal regulations and guidelines that relevant State agencies may consider adopting;

(7) assisting with the development of public awareness

and education campaigns related to veteran suicides;

(8) additional funding needed for subsidized patient access and provider and therapist training;

(9) overall Fund budget;

(10) periodic Fund evaluation;

(11) developing criteria and standards for the award of grants and fellowships;

(12) developing and providing oversight regarding mechanisms for the dissemination of treatment and training data; and

(13) developing provisions to ensure justice, equity, diversity, and inclusion are considered in the administration of grants and recommendations made to the Department.

(b) The Council shall consist of 9 members:

(1) three members appointed by the Governor;

(2) two members appointed by the President of the Senate;

(3) two members appointed by the Speaker of the House of Representatives;

(4) one member appointed by The Minority Leader of the Senate; and

(5) one member appointed by the Minority Leader of the House.

(c) The Council shall include at least 3 veterans. The Council shall also include members with expertise in

breakthrough therapy research, clinical mental health treatment, public health, access to mental and behavioral healthcare in underserved communities, veteran mental and behavioral healthcare, and harm reduction. The Department of Healthcare and Family Services shall provide administrative support to the Council.

(d) The Council shall adopt internal organizational procedures as necessary for its efficient organization.

(e) Members of the Council shall serve without compensation.

ARTICLE 60.

Section 60-5. The Secretary of State Act is amended by changing Section 18 as follows:

(15 ILCS 305/18)

Sec. 18. Electronic Filing Supplemental Deposits into Department of Business Services Special Operations Fund. When a submission to the Secretary of State is made electronically, but does not include a request for expedited services, pursuant to the provisions of this amendatory Act of the 100th General Assembly up to \$25 for each such transaction under the General Not For Profit Corporation Act of 1986 and up to \$50 from each such transaction under the Business Corporation Act of 1983, the Limited Liability Company Act, or the Uniform

Limited Partnership Act (2001) shall be deposited into the Department of Business Services Special Operations Fund, and the remainder of any fee deposited into the General Revenue Fund. However, in no circumstance may the supplemental deposits provided by this Section cause the total deposits into the Special Operations Fund in any fiscal year from electronic submissions under the Business Corporation Act of 1983, the General Not For Profit Corporation Act of 1986, the Limited Liability Company Act, the Uniform Partnership Act (1997), and the Uniform Limited Partnership Act (2001), whether or not for expedited services, to exceed \$11,326,225. The Secretary of State has the authority to adopt rules necessary to implement this Section, in accordance with the Illinois Administrative Procedure Act. ~~This Section does not apply on or after July 1, 2023.~~

(Source: P.A. 102-16, eff. 6-17-21.)

Section 60-10. The State Finance Act is amended by changing Sections 6z-34 and 6z-70 as follows:

(30 ILCS 105/6z-34)

Sec. 6z-34. Secretary of State Special Services Fund. There is created in the State Treasury a special fund to be known as the Secretary of State Special Services Fund. Moneys deposited into the Fund may, subject to appropriation, be used by the Secretary of State for any or all of the following

purposes:

(1) For general automation efforts within operations of the Office of Secretary of State.

(2) For technology applications in any form that will enhance the operational capabilities of the Office of Secretary of State.

(3) To provide funds for any type of library grants authorized and administered by the Secretary of State as State Librarian.

(4) For the purposes of the Secretary of State's operating program expenses related to the enforcement of administrative laws related to vehicles and transportation.

These funds are in addition to any other funds otherwise authorized to the Office of Secretary of State for like or similar purposes.

On August 15, 1997, all fiscal year 1997 receipts that exceed the amount of \$15,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund); on August 15, 1998 and each year thereafter through 2000, all receipts from the fiscal year ending on the previous June 30th that exceed the amount of \$17,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund); on August 15, 2001 and each year thereafter through 2002, all

receipts from the fiscal year ending on the previous June 30th that exceed the amount of \$19,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund); and on August 15, 2003 and each year thereafter through 2022, all receipts from the fiscal year ending on the previous June 30th that exceed the amount of \$33,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund).

(Source: P.A. 100-23, eff. 7-6-17; 101-10, eff. 6-5-19.)

(30 ILCS 105/6z-70)

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

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

(b) All moneys in the Secretary of State Identification Security and Theft Prevention Fund shall be used, subject to appropriation, for any costs related to implementing identification security and theft prevention measures.

(c) (Blank).

- (d) (Blank) .
- (e) (Blank) .
- (f) (Blank) .
- (g) (Blank) .
- (h) (Blank) .
- (i) (Blank) .
- (j) (Blank) .
- (k) (Blank) .
- (l) (Blank) .
- (m) (Blank) .

(n) (Blank). ~~Notwithstanding any other provision of State law to the contrary, on or after July 1, 2021, and until June 30, 2022, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:~~

Division of Corporations Registered Limited	
Liability Partnership Fund	\$287,000
Securities Investors Education Fund	\$1,500,000
Department of Business Services Special	
Operations Fund	\$4,500,000
Securities Audit and Enforcement Fund	\$5,000,000
Corporate Franchise Tax Refund Fund	\$3,000,000

(o) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2022, and until June 30, 2023, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Division of Corporations Registered Limited	
Liability Partnership Fund	\$400,000
Department of Business Services Special	
Operations Fund.....	\$5,500,000
Securities Audit and Enforcement Fund	\$4,000,000
Corporate Franchise Tax Refund Fund	\$4,000,000

(p) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2023, and until June 30, 2024, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

<u>Division of Corporations Registered Limited</u>	
<u>Liability Partnership Fund</u>	<u>\$400,000</u>
<u>Department of Business Services Special</u>	
<u>Operations Fund.....</u>	<u>\$5,500,000</u>

Securities Audit and Enforcement Fund \$4,000,000

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

Section 60-15. The Business Corporation Act of 1983 is amended by changing Section 15.97 as follows:

(805 ILCS 5/15.97) (from Ch. 32, par. 15.97)

(Section scheduled to be repealed on December 31, 2024)

Sec. 15.97. Corporate Franchise Tax Refund Fund.

(a) Beginning July 1, 1993, a percentage of the amounts collected under Sections 15.35, 15.45, 15.65, and 15.75 of this Act shall be deposited into the Corporate Franchise Tax Refund Fund, a special Fund hereby created in the State treasury. From July 1, 1993, until December 31, 1994, there shall be deposited into the Fund 3% of the amounts received under those Sections. Beginning January 1, 1995, and for each fiscal year beginning thereafter, 2% of the amounts collected under those Sections during the preceding fiscal year shall be deposited into the Fund.

(b) Beginning July 1, 1993, moneys in the Fund shall be expended exclusively for the purpose of paying refunds payable because of overpayment of franchise taxes, penalties, or interest under Sections 13.70, 15.35, 15.45, 15.65, 15.75, and 16.05 of this Act and making transfers authorized under this Section. Refunds in accordance with the provisions of

subsections (f) and (g) of Section 1.15 and Section 1.17 of this Act may be made from the Fund only to the extent that amounts collected under Sections 15.35, 15.45, 15.65, and 15.75 of this Act have been deposited in the Fund and remain available. On or before August 31 of each year, the balance in the Fund in excess of \$100,000 shall be transferred to the General Revenue Fund. Notwithstanding the provisions of this subsection, for the period commencing on or after July 1, 2022, amounts in the fund shall not be transferred to the General Revenue Fund and shall be used to pay refunds in accordance with the provisions of this Act. ~~Within a reasonable time after December 31, 2022, the Secretary of State shall direct and the Comptroller shall order transferred to the General Revenue Fund all amounts remaining in the fund.~~

(c) This Act shall constitute an irrevocable and continuing appropriation from the Corporate Franchise Tax Refund Fund for the purpose of paying refunds upon the order of the Secretary of State in accordance with the provisions of this Section.

~~(d) This Section is repealed on December 31, 2024.~~

(Source: P.A. 101-9, eff. 6-5-19; 102-282, eff. 1-1-22.)

Section 60-20. The Limited Liability Company Act is amended by changing Section 50-55 as follows:

(805 ILCS 180/50-55)

Sec. 50-55. Disposition of fees. Of ~~Until July 1, 2021, of~~ the total money collected for the filing of annual reports under this Act, \$10 of the filing fee shall be paid into the Department of Business Services Special Operations Fund. The remaining money collected for the filing of annual reports under this Act shall be deposited into the General Revenue Fund in the State Treasury.

(Source: P.A. 100-561, eff. 7-1-18.)

ARTICLE 65.

Section 65-5. The State Budget Law of the Civil Administrative Code of Illinois is amended by changing Section 50-25 as follows:

(15 ILCS 20/50-25)

Sec. 50-25. Statewide prioritized goals.

(a) Definitions. As used in this Section:

"Commission" means the Budgeting for Results Commission established by this Section.

"Result area" means major organizational categories of State government as defined by the Governor.

"Outcome area" means subcategories of result areas that further define, and facilitate the measurement of the result area, as established by the Governor.

(b) Statewide prioritized goals. For fiscal year ~~2012~~ 2025

and each fiscal year thereafter, prior to the submission of the State budget, the Governor, in consultation with the Commission ~~appropriation committees of the General Assembly~~ and, ~~beginning with budgets prepared for fiscal year 2013, the~~ ~~commission~~ established under this Section, shall: (i) identify statewide result areas ~~prioritize outcomes~~ that are most important for each State agency of the executive branch under the jurisdiction of the Governor to achieve for the next fiscal year and (ii) identify outcome areas, which further define the statewide result areas, into which State programs and associated spending can be categorized ~~set goals to accomplish those outcomes according to the priority of the outcome~~. There must be a reasonable number of annually defined statewide result and outcome areas ~~goals~~ defining State priorities for the budget. Each result and outcome ~~goal~~ shall be further defined to facilitate success in achieving that result or outcome ~~goal~~.

(c) Budgeting for Results Commission. On or after July 31, 2024 ~~No later than July 31 of each fiscal year beginning in fiscal year 2012,~~ the Governor shall establish a commission for the purpose of advising the Governor in the implementation of performance-based budgeting in Illinois State government, setting statewide result and outcome areas, and providing oversight and guidance for comprehensive program assessments and benefit-cost analysis of State agency programs ~~those outcomes and goals, including the timeline for achieving those~~

~~outcomes and goals.~~

(1) Membership. The commission shall be composed of voting and non-voting members appointed by the Governor. The commission shall be a well-balanced group and shall be not more than 15 and not less than 8 members. Members appointed by the Governor shall serve a three-year term, beginning and ending on July 1 of each year. Vacancies in Commission membership shall be filled in the same manner as initial appointments. Appointments to fill vacancies occurring before the expiration of a term shall be for the remainder of the term. Members shall serve until their successors are appointed. ~~a manageable size.~~

(2) Bylaws. The commission may adopt bylaws for the regulation of its affairs and the conduct of its business.

(3) Quorum. Total membership of the Commission consists of the number of voting members serving on the Commission, not including any vacant positions. A quorum consists of a simple majority of total voting membership and shall be sufficient to conduct the business of the commission, unless stipulated otherwise in the bylaws of the commission. A member may submit a proxy in writing to the Commission Co-Chairs or the Commission Staff Director no later than 24 hours before a scheduled meeting, and that proxy shall count toward the quorum for that meeting only.

(4) Chairpersons. Two Co-Chairs of the commission

shall be appointed by the Governor. The Co-Chairs shall be one member of the General Assembly and one person who is not a member of the General Assembly.

(5) Meetings. The commission shall hold at least 2 in-person public meetings during each fiscal year. One meeting shall be held in the City of Chicago and one meeting shall be held in the City of Springfield. The commission may choose by a majority vote of its members to hold one virtual meeting, which is open to the public and over the Internet, in lieu of the 2 in-person public meetings required under this Section.

(6) Compensation. Members shall not receive compensation for their services.

(7) Annual report. By November 1 of each year, the commission shall submit a report to the Governor and the General Assembly setting forth recommendations with respect to the Governor's implementation of performance-based budgeting in Illinois State government ~~proposed outcomes and goals~~. The report shall be published on the Governor's Office of Management and Budget's website. In its report, the commission shall report on the status of comprehensive program assessments and benefit cost analysis of state agency programs conducted during the prior year ~~propose a percentage of the total budget to be assigned to each proposed outcome and goal~~.

The commission shall also review existing statutory

mandates ~~mandated expenditures~~ and include in its report recommendations for the repeal or modification of statutory mandates and funds or the State treasury which are out-of-date or unduly burdensome to the operations of State government ~~termination of mandated expenditures~~.

The General Assembly may object to the commission's report by passing a joint resolution detailing the General Assembly's objections.

(d) In addition, each other constitutional officer of the executive branch, in consultation with the appropriation committees of the General Assembly, shall: (i) prioritize outcomes that are most important for his or her office to achieve for the next fiscal year and (ii) set goals to accomplish those outcomes according to the priority of the outcome. The Governor and each constitutional officer shall separately conduct performance analyses to determine which programs, strategies, and activities will best achieve those desired outcomes. The Governor shall recommend that appropriations be made to State agencies and officers for the next fiscal year based on the agreed upon result and outcome areas ~~goals and priorities~~. Each agency and officer may develop its own strategies for meeting those goals and shall review and analyze those strategies on a regular basis. The Governor shall also implement procedures to measure annual progress toward the State's statewide results and outcomes ~~highest priority outcomes~~ and shall develop a statewide

reporting system that collects performance data from all programs under the authority of the Governor ~~compares the actual results with budgeted results.~~ Those performance measures and results shall be posted on the Governor's Office of Management and Budget website ~~State Comptroller's website,~~ and ~~compiled for distribution in the Comptroller's Public Accountability Report, as is currently the practice on the effective date of this amendatory Act of the 96th General Assembly.~~

(Source: P.A. 102-801, eff. 5-13-22.)

ARTICLE 75.

Section 75-5. The Freedom of Information Act is amended by changing Section 7.5 as follows:

(5 ILCS 140/7.5)

Sec. 7.5. Statutory exemptions. To the extent provided for by the statutes referenced below, the following shall be exempt from inspection and copying:

(a) All information determined to be confidential under Section 4002 of the Technology Advancement and Development Act.

(b) Library circulation and order records identifying library users with specific materials under the Library Records Confidentiality Act.

(c) Applications, related documents, and medical records received by the Experimental Organ Transplantation Procedures Board and any and all documents or other records prepared by the Experimental Organ Transplantation Procedures Board or its staff relating to applications it has received.

(d) Information and records held by the Department of Public Health and its authorized representatives relating to known or suspected cases of sexually transmissible disease or any information the disclosure of which is restricted under the Illinois Sexually Transmissible Disease Control Act.

(e) Information the disclosure of which is exempted under Section 30 of the Radon Industry Licensing Act.

(f) Firm performance evaluations under Section 55 of the Architectural, Engineering, and Land Surveying Qualifications Based Selection Act.

(g) Information the disclosure of which is restricted and exempted under Section 50 of the Illinois Prepaid Tuition Act.

(h) Information the disclosure of which is exempted under the State Officials and Employees Ethics Act, and records of any lawfully created State or local inspector general's office that would be exempt if created or obtained by an Executive Inspector General's office under that Act.

(i) Information contained in a local emergency energy plan submitted to a municipality in accordance with a local emergency energy plan ordinance that is adopted under Section 11-21.5-5 of the Illinois Municipal Code.

(j) Information and data concerning the distribution of surcharge moneys collected and remitted by carriers under the Emergency Telephone System Act.

(k) Law enforcement officer identification information or driver identification information compiled by a law enforcement agency or the Department of Transportation under Section 11-212 of the Illinois Vehicle Code.

(l) Records and information provided to a residential health care facility resident sexual assault and death review team or the Executive Council under the Abuse Prevention Review Team Act.

(m) Information provided to the predatory lending database created pursuant to Article 3 of the Residential Real Property Disclosure Act, except to the extent authorized under that Article.

(n) Defense budgets and petitions for certification of compensation and expenses for court appointed trial counsel as provided under Sections 10 and 15 of the Capital Crimes Litigation Act. This subsection (n) shall apply until the conclusion of the trial of the case, even if the prosecution chooses not to pursue the death penalty prior to trial or sentencing.

(o) Information that is prohibited from being disclosed under Section 4 of the Illinois Health and Hazardous Substances Registry Act.

(p) Security portions of system safety program plans, investigation reports, surveys, schedules, lists, data, or information compiled, collected, or prepared by or for the Department of Transportation under Sections 2705-300 and 2705-616 of the Department of Transportation Law of the Civil Administrative Code of Illinois, the Regional Transportation Authority under Section 2.11 of the Regional Transportation Authority Act, or the St. Clair County Transit District under the Bi-State Transit Safety Act.

(q) Information prohibited from being disclosed by the Personnel Record Review Act.

(r) Information prohibited from being disclosed by the Illinois School Student Records Act.

(s) Information the disclosure of which is restricted under Section 5-108 of the Public Utilities Act.

(t) All identified or deidentified health information in the form of health data or medical records contained in, stored in, submitted to, transferred by, or released from the Illinois Health Information Exchange, and identified or deidentified health information in the form of health data and medical records of the Illinois Health Information Exchange in the possession of the Illinois

Health Information Exchange Office due to its administration of the Illinois Health Information Exchange. The terms "identified" and "deidentified" shall be given the same meaning as in the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, or any subsequent amendments thereto, and any regulations promulgated thereunder.

(u) Records and information provided to an independent team of experts under the Developmental Disability and Mental Health Safety Act (also known as Brian's Law).

(v) Names and information of people who have applied for or received Firearm Owner's Identification Cards under the Firearm Owners Identification Card Act or applied for or received a concealed carry license under the Firearm Concealed Carry Act, unless otherwise authorized by the Firearm Concealed Carry Act; and databases under the Firearm Concealed Carry Act, records of the Concealed Carry Licensing Review Board under the Firearm Concealed Carry Act, and law enforcement agency objections under the Firearm Concealed Carry Act.

(v-5) Records of the Firearm Owner's Identification Card Review Board that are exempted from disclosure under Section 10 of the Firearm Owners Identification Card Act.

(w) Personally identifiable information which is exempted from disclosure under subsection (g) of Section 19.1 of the Toll Highway Act.

(x) Information which is exempted from disclosure under Section 5-1014.3 of the Counties Code or Section 8-11-21 of the Illinois Municipal Code.

(y) Confidential information under the Adult Protective Services Act and its predecessor enabling statute, the Elder Abuse and Neglect Act, including information about the identity and administrative finding against any caregiver of a verified and substantiated decision of abuse, neglect, or financial exploitation of an eligible adult maintained in the Registry established under Section 7.5 of the Adult Protective Services Act.

(z) Records and information provided to a fatality review team or the Illinois Fatality Review Team Advisory Council under Section 15 of the Adult Protective Services Act.

(aa) Information which is exempted from disclosure under Section 2.37 of the Wildlife Code.

(bb) Information which is or was prohibited from disclosure by the Juvenile Court Act of 1987.

(cc) Recordings made under the Law Enforcement Officer-Worn Body Camera Act, except to the extent authorized under that Act.

(dd) Information that is prohibited from being disclosed under Section 45 of the Condominium and Common Interest Community Ombudsperson Act.

(ee) Information that is exempted from disclosure

under Section 30.1 of the Pharmacy Practice Act.

(ff) Information that is exempted from disclosure under the Revised Uniform Unclaimed Property Act.

(gg) Information that is prohibited from being disclosed under Section 7-603.5 of the Illinois Vehicle Code.

(hh) Records that are exempt from disclosure under Section 1A-16.7 of the Election Code.

(ii) Information which is exempted from disclosure under Section 2505-800 of the Department of Revenue Law of the Civil Administrative Code of Illinois.

(jj) Information and reports that are required to be submitted to the Department of Labor by registering day and temporary labor service agencies but are exempt from disclosure under subsection (a-1) of Section 45 of the Day and Temporary Labor Services Act.

(kk) Information prohibited from disclosure under the Seizure and Forfeiture Reporting Act.

(ll) Information the disclosure of which is restricted and exempted under Section 5-30.8 of the Illinois Public Aid Code.

(mm) Records that are exempt from disclosure under Section 4.2 of the Crime Victims Compensation Act.

(nn) Information that is exempt from disclosure under Section 70 of the Higher Education Student Assistance Act.

(oo) Communications, notes, records, and reports

arising out of a peer support counseling session prohibited from disclosure under the First Responders Suicide Prevention Act.

(pp) Names and all identifying information relating to an employee of an emergency services provider or law enforcement agency under the First Responders Suicide Prevention Act.

(qq) Information and records held by the Department of Public Health and its authorized representatives collected under the Reproductive Health Act.

(rr) Information that is exempt from disclosure under the Cannabis Regulation and Tax Act.

(ss) Data reported by an employer to the Department of Human Rights pursuant to Section 2-108 of the Illinois Human Rights Act.

(tt) Recordings made under the Children's Advocacy Center Act, except to the extent authorized under that Act.

(uu) Information that is exempt from disclosure under Section 50 of the Sexual Assault Evidence Submission Act.

(vv) Information that is exempt from disclosure under subsections (f) and (j) of Section 5-36 of the Illinois Public Aid Code.

(ww) Information that is exempt from disclosure under Section 16.8 of the State Treasurer Act.

(xx) Information that is exempt from disclosure or

information that shall not be made public under the Illinois Insurance Code.

(yy) Information prohibited from being disclosed under the Illinois Educational Labor Relations Act.

(zz) Information prohibited from being disclosed under the Illinois Public Labor Relations Act.

(aaa) Information prohibited from being disclosed under Section 1-167 of the Illinois Pension Code.

(bbb) Information that is prohibited from disclosure by the Illinois Police Training Act and the Illinois State Police Act.

(ccc) Records exempt from disclosure under Section 2605-304 of the Illinois State Police Law of the Civil Administrative Code of Illinois.

(ddd) Information prohibited from being disclosed under Section 35 of the Address Confidentiality for Victims of Domestic Violence, Sexual Assault, Human Trafficking, or Stalking Act.

(eee) Information prohibited from being disclosed under subsection (b) of Section 75 of the Domestic Violence Fatality Review Act.

(fff) Images from cameras under the Expressway Camera Act. This subsection (fff) is inoperative on and after July 1, 2023.

(ggg) Information prohibited from disclosure under paragraph (3) of subsection (a) of Section 14 of the Nurse

Agency Licensing Act.

(hhh) Information submitted to the Illinois Department of State Police in an affidavit or application for an assault weapon endorsement, assault weapon attachment endorsement, .50 caliber rifle endorsement, or .50 caliber cartridge endorsement under the Firearm Owners Identification Card Act.

(iii) Data exempt from disclosure under Section 50 of the School Safety Drill Act.

(Source: P.A. 101-13, eff. 6-12-19; 101-27, eff. 6-25-19; 101-81, eff. 7-12-19; 101-221, eff. 1-1-20; 101-236, eff. 1-1-20; 101-375, eff. 8-16-19; 101-377, eff. 8-16-19; 101-452, eff. 1-1-20; 101-466, eff. 1-1-20; 101-600, eff. 12-6-19; 101-620, eff. 12-20-19; 101-649, eff. 7-7-20; 101-652, eff. 1-1-22; 101-656, eff. 3-23-21; 102-36, eff. 6-25-21; 102-237, eff. 1-1-22; 102-292, eff. 1-1-22; 102-520, eff. 8-20-21; 102-559, eff. 8-20-21; 102-813, eff. 5-13-22; 102-946, eff. 7-1-22; 102-1042, eff. 6-3-22; 102-1116, eff. 1-10-23; revised 2-13-23.)

Section 75-10. The School Safety Drill Act is amended by adding Section 50 as follows:

(105 ILCS 128/50 new)

Sec. 50. Crisis response mapping data grants.

(a) Subject to appropriation, a public school district, a

charter school, a special education cooperative or district, an education for employment system, a State-approved area career center, a public university laboratory school, the Illinois Mathematics and Science Academy, the Department of Juvenile Justice School District, a regional office of education, the Illinois School for the Deaf, the Illinois School for the Visually Impaired, the Philip J. Rock Center and School, an early childhood or preschool program supported by the Early Childhood Block Grant, or any other public school entity designated by the State Board of Education by rule, may apply to the State Board of Education or the State Board of Education or the State Board's designee for a grant to obtain crisis response mapping data and to provide copies of the crisis response mapping data to appropriate local, county, State, and federal first responders for use in response to emergencies. The crisis response mapping data shall be stored and provided in an electronic or digital format to assist first responders in responding to emergencies at the school.

(b) Subject to appropriation, including funding for any administrative costs reasonably incurred by the State Board of Education or the State Board's designee in the administration of the grant program described by this Section, the State Board shall provide grants to any entity in subsection (a) upon approval of an application submitted by the entity to cover the costs incurred in obtaining crisis response mapping data under this Section. The grant application must include

crisis response mapping data for all schools under the jurisdiction of the entity submitting the application, including, in the case of a public school district, any charter schools authorized by the school board for the school district.

(c) To be eligible for a grant under this Section, the crisis response mapping data must, at a minimum:

(1) be compatible and integrate into security software platforms in use by the specific school for which the data is provided without requiring local law enforcement agencies or the school district to purchase additional software or requiring the integration of third-party software to view the data;

(2) be compatible with security software platforms in use by the specific school for which the data is provided without requiring local public safety agencies or the school district to purchase additional software or requiring the integration of third-party software to view the data;

(3) be capable of being provided in a printable format;

(4) be verified for accuracy by an on-site walk-through of the school building and grounds;

(5) be oriented to true north;

(6) be overlaid on current aerial imagery or plans of the school building;

(7) contain site-specific labeling that matches the structure of the school building, including room labels, hallway names, and external door or stairwell numbers and the location of hazards, critical utilities, key boxes, automated external defibrillators, and trauma kits, and that matches the school grounds, including parking areas, athletic fields, surrounding roads, and neighboring properties; and

(8) be overlaid with gridded x/y coordinates.

(d) Subject to appropriation, the crisis response mapping data may be reviewed annually to update the data as necessary.

(e) Crisis response mapping data obtained pursuant to this Section are confidential and exempt from disclosure under the Freedom of Information Act.

(f) The State Board may adopt rules to implement the provisions of this Section.

ARTICLE 80.

Section 80-5. The School Code is amended by changing Sections 10-20.21, 34-18, and 34-21.3 as follows:

(105 ILCS 5/10-20.21)

Sec. 10-20.21. Contracts.

(a) To award all contracts for purchase of supplies and materials or work involving an expenditure in excess of

\$35,000 ~~\$25,000~~ or a lower amount as required by board policy to the lowest responsible bidder, considering conformity with specifications, terms of delivery, quality and serviceability, after due advertisement, except the following:

(i) contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part;

(ii) contracts for the printing of finance committee reports and departmental reports;

(iii) contracts for the printing or engraving of bonds, tax warrants and other evidences of indebtedness;

(iv) contracts for the purchase of perishable foods and perishable beverages;

(v) contracts for materials and work which have been awarded to the lowest responsible bidder after due advertisement, but due to unforeseen revisions, not the fault of the contractor for materials and work, must be revised causing expenditures not in excess of 10% of the contract price;

(vi) contracts for the maintenance or servicing of, or provision of repair parts for, equipment which are made with the manufacturer or authorized service agent of that equipment where the provision of parts, maintenance, or servicing can best be performed by the manufacturer or authorized service agent;

(vii) purchases and contracts for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and interconnect equipment, software, and services;

(viii) contracts for duplicating machines and supplies;

(ix) contracts for the purchase of fuel, including diesel, gasoline, oil, aviation, natural gas, or propane, lubricants, or other petroleum products;

(x) purchases of equipment previously owned by some entity other than the district itself;

(xi) contracts for repair, maintenance, remodeling, renovation, or construction, or a single project involving an expenditure not to exceed \$50,000 and not involving a change or increase in the size, type, or extent of an existing facility;

(xii) contracts for goods or services procured from another governmental agency;

(xiii) contracts for goods or services which are economically procurable from only one source, such as for the purchase of magazines, books, periodicals, pamphlets and reports, and for utility services such as water, light, heat, telephone or telegraph;

(xiv) where funds are expended in an emergency and such emergency expenditure is approved by 3/4 of the members of the board;

(xv) State master contracts authorized under Article 28A of this Code;

(xvi) contracts providing for the transportation of pupils, which contracts must be advertised in the same manner as competitive bids and awarded by first considering the bidder or bidders most able to provide safety and comfort for the pupils, stability of service, and any other factors set forth in the request for proposal regarding quality of service, and then price; and

(xvii) contracts for goods, services, or management in the operation of a school's food service, including a school that participates in any of the United States Department of Agriculture's child nutrition programs if a good faith effort is made on behalf of the school district to give preference to:

(1) contracts that procure food that promotes the health and well-being of students, in compliance with United States Department of Agriculture nutrition standards for school meals. Contracts should also promote the production of scratch made, minimally processed foods;

(2) contracts that give a preference to State or regional suppliers that source local food products;

(3) contracts that give a preference to food suppliers that utilize producers that adopt hormone and pest management practices recommended by the

United States Department of Agriculture;

(4) contracts that give a preference to food suppliers that value animal welfare; and

(5) contracts that increase opportunities for businesses owned and operated by minorities, women, or persons with disabilities.

Food supplier data shall be submitted to the school district at the time of the bid, to the best of the bidder's ability, and updated annually thereafter during the term of the contract. The contractor shall submit the updated food supplier data. The data required under this item (xvii) shall include the name and address of each supplier, distributor, processor, and producer involved in the provision of the products that the bidder is to supply.

However, at no time shall a cause of action lie against a school board for awarding a pupil transportation contract per the standards set forth in this subsection (a) unless the cause of action is based on fraudulent conduct.

All competitive bids for contracts involving an expenditure in excess of \$35,000 ~~\$25,000~~ or a lower amount as required by board policy must be sealed by the bidder and must be opened by a member or employee of the school board at a public bid opening at which the contents of the bids must be announced. Each bidder must receive at least 3 days' notice of the time and place of the bid opening. For purposes of this

Section due advertisement includes, but is not limited to, at least one public notice at least 10 days before the bid date in a newspaper published in the district, or if no newspaper is published in the district, in a newspaper of general circulation in the area of the district. State master contracts and certified education purchasing contracts, as defined in Article 28A of this Code, are not subject to the requirements of this paragraph.

Under this Section, the acceptance of bids sealed by a bidder and the opening of these bids at a public bid opening may be permitted by an electronic process for communicating, accepting, and opening competitive bids. An electronic bidding process must provide for, but is not limited to, the following safeguards:

(1) On the date and time certain of a bid opening, the primary person conducting the competitive, sealed, electronic bid process shall log onto a specified database using a unique username and password previously assigned to the bidder to allow access to the bidder's specific bid project number.

(2) The specified electronic database must be on a network that (i) is in a secure environment behind a firewall; (ii) has specific encryption tools; (iii) maintains specific intrusion detection systems; (iv) has redundant systems architecture with data storage back-up, whether by compact disc or tape; and (v) maintains a

disaster recovery plan.

It is the legislative intent of Public Act 96-841 to maintain the integrity of the sealed bidding process provided for in this Section, to further limit any possibility of bid-rigging, to reduce administrative costs to school districts, and to effect efficiencies in communications with bidders.

(b) To require, as a condition of any contract for goods and services, that persons bidding for and awarded a contract and all affiliates of the person collect and remit Illinois Use Tax on all sales of tangible personal property into the State of Illinois in accordance with the provisions of the Illinois Use Tax Act regardless of whether the person or affiliate is a "retailer maintaining a place of business within this State" as defined in Section 2 of the Use Tax Act. For purposes of this Section, the term "affiliate" means any entity that (1) directly, indirectly, or constructively controls another entity, (2) is directly, indirectly, or constructively controlled by another entity, or (3) is subject to the control of a common entity. For purposes of this subsection (b), an entity controls another entity if it owns, directly or individually, more than 10% of the voting securities of that entity. As used in this subsection (b), the term "voting security" means a security that (1) confers upon the holder the right to vote for the election of members of the board of directors or similar governing body of the business or (2) is convertible into, or entitles the holder to receive

upon its exercise, a security that confers such a right to vote. A general partnership interest is a voting security.

To require that bids and contracts include a certification by the bidder or contractor that the bidder or contractor is not barred from bidding for or entering into a contract under this Section and that the bidder or contractor acknowledges that the school board may declare the contract void if the certification completed pursuant to this subsection (b) is false.

(b-5) To require all contracts and agreements that pertain to goods and services and that are intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, to be approved by the school board. The school board shall file as an attachment to its annual budget a report, in a form as determined by the State Board of Education, indicating for the prior year the name of the vendor, the product or service provided, and the actual net revenue and non-monetary remuneration from each of the contracts or agreements. In addition, the report shall indicate for what purpose the revenue was used and how and to whom the non-monetary remuneration was distributed.

(b-10) To prohibit any contract to purchase food with a bidder or offeror if the bidder's or offeror's contract terms prohibit the school from donating food to food banks,

including, but not limited to, homeless shelters, food pantries, and soup kitchens.

(c) If the State education purchasing entity creates a master contract as defined in Article 28A of this Code, then the State education purchasing entity shall notify school districts of the existence of the master contract.

(d) In purchasing supplies, materials, equipment, or services that are not subject to subsection (c) of this Section, before a school district solicits bids or awards a contract, the district may review and consider as a bid under subsection (a) of this Section certified education purchasing contracts that are already available through the State education purchasing entity.

(Source: P.A. 101-570, eff. 8-23-19; 101-632, eff. 6-5-20; 102-1101, eff. 6-29-22.)

(105 ILCS 5/34-18) (from Ch. 122, par. 34-18)

Sec. 34-18. Powers of the board. The board shall exercise general supervision and jurisdiction over the public education and the public school system of the city, and, except as otherwise provided by this Article, shall have power:

1. To make suitable provision for the establishment and maintenance throughout the year or for such portion thereof as it may direct, not less than 9 months and in compliance with Section 10-19.05, of schools of all grades and kinds, including normal schools, high schools, night

schools, schools for defectives and delinquents, parental and truant schools, schools for the blind, the deaf, and persons with physical disabilities, schools or classes in manual training, constructural and vocational teaching, domestic arts, and physical culture, vocation and extension schools and lecture courses, and all other educational courses and facilities, including establishing, equipping, maintaining and operating playgrounds and recreational programs, when such programs are conducted in, adjacent to, or connected with any public school under the general supervision and jurisdiction of the board; provided that the calendar for the school term and any changes must be submitted to and approved by the State Board of Education before the calendar or changes may take effect, and provided that in allocating funds from year to year for the operation of all attendance centers within the district, the board shall ensure that supplemental general State aid or supplemental grant funds are allocated and applied in accordance with Section 18-8, 18-8.05, or 18-8.15. To admit to such schools without charge foreign exchange students who are participants in an organized exchange student program which is authorized by the board. The board shall permit all students to enroll in apprenticeship programs in trade schools operated by the board, whether those programs are union-sponsored or not.

No student shall be refused admission into or be excluded from any course of instruction offered in the common schools by reason of that student's sex. No student shall be denied equal access to physical education and interscholastic athletic programs supported from school district funds or denied participation in comparable physical education and athletic programs solely by reason of the student's sex. Equal access to programs supported from school district funds and comparable programs will be defined in rules promulgated by the State Board of Education in consultation with the Illinois High School Association. Notwithstanding any other provision of this Article, neither the board of education nor any local school council or other school official shall recommend that children with disabilities be placed into regular education classrooms unless those children with disabilities are provided with supplementary services to assist them so that they benefit from the regular classroom instruction and are included on the teacher's regular education class register;

2. To furnish lunches to pupils, to make a reasonable charge therefor, and to use school funds for the payment of such expenses as the board may determine are necessary in conducting the school lunch program;

3. To co-operate with the circuit court;

4. To make arrangements with the public or

quasi-public libraries and museums for the use of their facilities by teachers and pupils of the public schools;

5. To employ dentists and prescribe their duties for the purpose of treating the pupils in the schools, but accepting such treatment shall be optional with parents or guardians;

6. To grant the use of assembly halls and classrooms when not otherwise needed, including light, heat, and attendants, for free public lectures, concerts, and other educational and social interests, free of charge, under such provisions and control as the principal of the affected attendance center may prescribe;

7. To apportion the pupils to the several schools; provided that no pupil shall be excluded from or segregated in any such school on account of his color, race, sex, or nationality. The board shall take into consideration the prevention of segregation and the elimination of separation of children in public schools because of color, race, sex, or nationality. Except that children may be committed to or attend parental and social adjustment schools established and maintained either for boys or girls only. All records pertaining to the creation, alteration or revision of attendance areas shall be open to the public. Nothing herein shall limit the board's authority to establish multi-area attendance centers or other student assignment systems for

desegregation purposes or otherwise, and to apportion the pupils to the several schools. Furthermore, beginning in school year 1994-95, pursuant to a board plan adopted by October 1, 1993, the board shall offer, commencing on a phased-in basis, the opportunity for families within the school district to apply for enrollment of their children in any attendance center within the school district which does not have selective admission requirements approved by the board. The appropriate geographical area in which such open enrollment may be exercised shall be determined by the board of education. Such children may be admitted to any such attendance center on a space available basis after all children residing within such attendance center's area have been accommodated. If the number of applicants from outside the attendance area exceed the space available, then successful applicants shall be selected by lottery. The board of education's open enrollment plan must include provisions that allow low-income students to have access to transportation needed to exercise school choice. Open enrollment shall be in compliance with the provisions of the Consent Decree and Desegregation Plan cited in Section 34-1.01;

8. To approve programs and policies for providing transportation services to students. Nothing herein shall be construed to permit or empower the State Board of Education to order, mandate, or require busing or other

transportation of pupils for the purpose of achieving racial balance in any school;

9. Subject to the limitations in this Article, to establish and approve system-wide curriculum objectives and standards, including graduation standards, which reflect the multi-cultural diversity in the city and are consistent with State law, provided that for all purposes of this Article courses or proficiency in American Sign Language shall be deemed to constitute courses or proficiency in a foreign language; and to employ principals and teachers, appointed as provided in this Article, and fix their compensation. The board shall prepare such reports related to minimal competency testing as may be requested by the State Board of Education and, in addition, shall monitor and approve special education and bilingual education programs and policies within the district to ensure that appropriate services are provided in accordance with applicable State and federal laws to children requiring services and education in those areas;

10. To employ non-teaching personnel or utilize volunteer personnel for: (i) non-teaching duties not requiring instructional judgment or evaluation of pupils, including library duties; and (ii) supervising study halls, long distance teaching reception areas used incident to instructional programs transmitted by electronic media such as computers, video, and audio,

detention and discipline areas, and school-sponsored extracurricular activities. The board may further utilize volunteer nonlicensed personnel or employ nonlicensed personnel to assist in the instruction of pupils under the immediate supervision of a teacher holding a valid educator license, directly engaged in teaching subject matter or conducting activities; provided that the teacher shall be continuously aware of the nonlicensed persons' activities and shall be able to control or modify them. The general superintendent shall determine qualifications of such personnel and shall prescribe rules for determining the duties and activities to be assigned to such personnel;

10.5. To utilize volunteer personnel from a regional School Crisis Assistance Team (S.C.A.T.), created as part of the Safe to Learn Program established pursuant to Section 25 of the Illinois Violence Prevention Act of 1995, to provide assistance to schools in times of violence or other traumatic incidents within a school community by providing crisis intervention services to lessen the effects of emotional trauma on individuals and the community; the School Crisis Assistance Team Steering Committee shall determine the qualifications for volunteers;

11. To provide television studio facilities in not to exceed one school building and to provide programs for

educational purposes, provided, however, that the board shall not construct, acquire, operate, or maintain a television transmitter; to grant the use of its studio facilities to a licensed television station located in the school district; and to maintain and operate not to exceed one school radio transmitting station and provide programs for educational purposes;

12. To offer, if deemed appropriate, outdoor education courses, including field trips within the State of Illinois, or adjacent states, and to use school educational funds for the expense of the said outdoor educational programs, whether within the school district or not;

13. During that period of the calendar year not embraced within the regular school term, to provide and conduct courses in subject matters normally embraced in the program of the schools during the regular school term and to give regular school credit for satisfactory completion by the student of such courses as may be approved for credit by the State Board of Education;

14. To insure against any loss or liability of the board, the former School Board Nominating Commission, Local School Councils, the Chicago Schools Academic Accountability Council, or the former Subdistrict Councils or of any member, officer, agent, or employee thereof, resulting from alleged violations of civil rights arising

from incidents occurring on or after September 5, 1967 or from the wrongful or negligent act or omission of any such person whether occurring within or without the school premises, provided the officer, agent, or employee was, at the time of the alleged violation of civil rights or wrongful act or omission, acting within the scope of his or her employment or under direction of the board, the former School Board Nominating Commission, the Chicago Schools Academic Accountability Council, Local School Councils, or the former Subdistrict Councils; and to provide for or participate in insurance plans for its officers and employees, including, but not limited to, retirement annuities, medical, surgical and hospitalization benefits in such types and amounts as may be determined by the board; provided, however, that the board shall contract for such insurance only with an insurance company authorized to do business in this State. Such insurance may include provision for employees who rely on treatment by prayer or spiritual means alone for healing, in accordance with the tenets and practice of a recognized religious denomination;

15. To contract with the corporate authorities of any municipality or the county board of any county, as the case may be, to provide for the regulation of traffic in parking areas of property used for school purposes, in such manner as is provided by Section 11-209 of the

Illinois Vehicle Code;

16. (a) To provide, on an equal basis, access to a high school campus and student directory information to the official recruiting representatives of the armed forces of Illinois and the United States for the purposes of informing students of the educational and career opportunities available in the military if the board has provided such access to persons or groups whose purpose is to acquaint students with educational or occupational opportunities available to them. The board is not required to give greater notice regarding the right of access to recruiting representatives than is given to other persons and groups. In this paragraph 16, "directory information" means a high school student's name, address, and telephone number.

(b) If a student or his or her parent or guardian submits a signed, written request to the high school before the end of the student's sophomore year (or if the student is a transfer student, by another time set by the high school) that indicates that the student or his or her parent or guardian does not want the student's directory information to be provided to official recruiting representatives under subsection (a) of this Section, the high school may not provide access to the student's directory information to these recruiting representatives. The high school shall notify its students and their

parents or guardians of the provisions of this subsection (b).

(c) A high school may require official recruiting representatives of the armed forces of Illinois and the United States to pay a fee for copying and mailing a student's directory information in an amount that is not more than the actual costs incurred by the high school.

(d) Information received by an official recruiting representative under this Section may be used only to provide information to students concerning educational and career opportunities available in the military and may not be released to a person who is not involved in recruiting students for the armed forces of Illinois or the United States;

17. (a) To sell or market any computer program developed by an employee of the school district, provided that such employee developed the computer program as a direct result of his or her duties with the school district or through the utilization of school district resources or facilities. The employee who developed the computer program shall be entitled to share in the proceeds of such sale or marketing of the computer program. The distribution of such proceeds between the employee and the school district shall be as agreed upon by the employee and the school district, except that neither the employee nor the school district may receive

more than 90% of such proceeds. The negotiation for an employee who is represented by an exclusive bargaining representative may be conducted by such bargaining representative at the employee's request.

(b) For the purpose of this paragraph 17:

(1) "Computer" means an internally programmed, general purpose digital device capable of automatically accepting data, processing data and supplying the results of the operation.

(2) "Computer program" means a series of coded instructions or statements in a form acceptable to a computer, which causes the computer to process data in order to achieve a certain result.

(3) "Proceeds" means profits derived from the marketing or sale of a product after deducting the expenses of developing and marketing such product;

18. To delegate to the general superintendent of schools, by resolution, the authority to approve contracts and expenditures in amounts of \$35,000 ~~\$10,000~~ or less;

19. Upon the written request of an employee, to withhold from the compensation of that employee any dues, payments, or contributions payable by such employee to any labor organization as defined in the Illinois Educational Labor Relations Act. Under such arrangement, an amount shall be withheld from each regular payroll period which is equal to the pro rata share of the annual dues plus any

payments or contributions, and the board shall transmit such withholdings to the specified labor organization within 10 working days from the time of the withholding;

19a. Upon receipt of notice from the comptroller of a municipality with a population of 500,000 or more, a county with a population of 3,000,000 or more, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, or a housing authority of a municipality with a population of 500,000 or more that a debt is due and owing the municipality, the county, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, or the housing authority by an employee of the Chicago Board of Education, to withhold, from the compensation of that employee, the amount of the debt that is due and owing and pay the amount withheld to the municipality, the county, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, or the housing authority; provided, however, that the amount deducted from any one salary or wage payment shall not exceed 25% of the net amount of the payment. Before the Board deducts any amount from any salary or wage of an employee under this paragraph, the municipality, the county, the Cook County Forest Preserve

District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, or the housing authority shall certify that (i) the employee has been afforded an opportunity for a hearing to dispute the debt that is due and owing the municipality, the county, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, or the housing authority and (ii) the employee has received notice of a wage deduction order and has been afforded an opportunity for a hearing to object to the order. For purposes of this paragraph, "net amount" means that part of the salary or wage payment remaining after the deduction of any amounts required by law to be deducted and "debt due and owing" means (i) a specified sum of money owed to the municipality, the county, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, or the housing authority for services, work, or goods, after the period granted for payment has expired, or (ii) a specified sum of money owed to the municipality, the county, the Cook County Forest Preserve District, the Chicago Park District, the Metropolitan Water Reclamation District, the Chicago Transit Authority, or the housing authority pursuant to a court order or order of an administrative hearing officer after the exhaustion of, or

the failure to exhaust, judicial review;

20. The board is encouraged to employ a sufficient number of licensed school counselors to maintain a student/counselor ratio of 250 to 1. Each counselor shall spend at least 75% of his work time in direct contact with students and shall maintain a record of such time;

21. To make available to students vocational and career counseling and to establish 5 special career counseling days for students and parents. On these days representatives of local businesses and industries shall be invited to the school campus and shall inform students of career opportunities available to them in the various businesses and industries. Special consideration shall be given to counseling minority students as to career opportunities available to them in various fields. For the purposes of this paragraph, minority student means a person who is any of the following:

(a) American Indian or Alaska Native (a person having origins in any of the original peoples of North and South America, including Central America, and who maintains tribal affiliation or community attachment).

(b) Asian (a person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian subcontinent, including, but not limited to, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam).

(c) Black or African American (a person having origins in any of the black racial groups of Africa).

(d) Hispanic or Latino (a person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race).

(e) Native Hawaiian or Other Pacific Islander (a person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands).

Counseling days shall not be in lieu of regular school days;

22. To report to the State Board of Education the annual student dropout rate and number of students who graduate from, transfer from, or otherwise leave bilingual programs;

23. Except as otherwise provided in the Abused and Neglected Child Reporting Act or other applicable State or federal law, to permit school officials to withhold, from any person, information on the whereabouts of any child removed from school premises when the child has been taken into protective custody as a victim of suspected child abuse. School officials shall direct such person to the Department of Children and Family Services or to the local law enforcement agency, if appropriate;

24. To develop a policy, based on the current state of existing school facilities, projected enrollment, and efficient utilization of available resources, for capital

improvement of schools and school buildings within the district, addressing in that policy both the relative priority for major repairs, renovations, and additions to school facilities and the advisability or necessity of building new school facilities or closing existing schools to meet current or projected demographic patterns within the district;

25. To make available to the students in every high school attendance center the ability to take all courses necessary to comply with the Board of Higher Education's college entrance criteria effective in 1993;

26. To encourage mid-career changes into the teaching profession, whereby qualified professionals become licensed teachers, by allowing credit for professional employment in related fields when determining point of entry on the teacher pay scale;

27. To provide or contract out training programs for administrative personnel and principals with revised or expanded duties pursuant to this Code in order to ensure they have the knowledge and skills to perform their duties;

28. To establish a fund for the prioritized special needs programs, and to allocate such funds and other lump sum amounts to each attendance center in a manner consistent with the provisions of part 4 of Section 34-2.3. Nothing in this paragraph shall be construed to

require any additional appropriations of State funds for this purpose;

29. (Blank);

30. Notwithstanding any other provision of this Act or any other law to the contrary, to contract with third parties for services otherwise performed by employees, including those in a bargaining unit, and to layoff those employees upon 14 days written notice to the affected employees. Those contracts may be for a period not to exceed 5 years and may be awarded on a system-wide basis. The board may not operate more than 30 contract schools, provided that the board may operate an additional 5 contract turnaround schools pursuant to item (5.5) of subsection (d) of Section 34-8.3 of this Code, and the governing bodies of contract schools are subject to the Freedom of Information Act and Open Meetings Act;

31. To promulgate rules establishing procedures governing the layoff or reduction in force of employees and the recall of such employees, including, but not limited to, criteria for such layoffs, reductions in force or recall rights of such employees and the weight to be given to any particular criterion. Such criteria shall take into account factors, including, but not limited to, qualifications, certifications, experience, performance ratings or evaluations, and any other factors relating to an employee's job performance;

32. To develop a policy to prevent nepotism in the hiring of personnel or the selection of contractors;

33. (Blank); and

34. To establish a Labor Management Council to the board comprised of representatives of the board, the chief executive officer, and those labor organizations that are the exclusive representatives of employees of the board and to promulgate policies and procedures for the operation of the Council.

The specifications of the powers herein granted are not to be construed as exclusive, but the board shall also exercise all other powers that may be requisite or proper for the maintenance and the development of a public school system, not inconsistent with the other provisions of this Article or provisions of this Code which apply to all school districts.

In addition to the powers herein granted and authorized to be exercised by the board, it shall be the duty of the board to review or to direct independent reviews of special education expenditures and services. The board shall file a report of such review with the General Assembly on or before May 1, 1990. (Source: P.A. 101-12, eff. 7-1-19; 101-88, eff. 1-1-20; 102-465, eff. 1-1-22; 102-558, eff. 8-20-21; 102-894, eff. 5-20-22.)

(105 ILCS 5/34-21.3) (from Ch. 122, par. 34-21.3)

Sec. 34-21.3. Contracts. The board shall by record vote

let all contracts (other than those excepted by Section 10-20.21 of this ~~The School~~ Code) for supplies, materials, or work, and contracts with private carriers for transportation of pupils, involving an expenditure in excess of \$35,000 ~~\$25,000~~ or a lower amount as required by board policy by competitive bidding as provided in Section 10-20.21 of this ~~The School~~ Code.

The board may delegate to the general superintendent of schools, by resolution, the authority to approve contracts in amounts of \$35,000 ~~\$25,000~~ or less.

For a period of one year from and after the expiration or other termination of his or her term of office as a member of the board: (i) the former board member shall not be eligible for employment nor be employed by the board, a local school council, an attendance center, or any other subdivision or agent of the board or the school district governed by the board, and (ii) neither the board nor the chief purchasing officer shall let or delegate authority to let any contract for services, employment, or other work to the former board member or to any corporation, partnership, association, sole proprietorship, or other entity other than publicly traded companies from which the former board member receives an annual income, dividends, or other compensation in excess of \$1,500. Any contract that is entered into by or under a delegation of authority from the board or the chief purchasing officer shall contain a provision stating that the contract is

not legally binding on the board if entered into in violation of the provisions of this paragraph.

In addition, the State Board of Education, in consultation with the board, shall (i) review existing conflict of interest and disclosure laws or regulations that are applicable to the executive officers and governing boards of school districts organized under this Article and school districts generally, (ii) determine what additional disclosure and conflict of interest provisions would enhance the reputation and fiscal integrity of the board and the procedure under which contracts for goods and services are let, and (iii) develop appropriate reporting forms and procedures applicable to the executive officers, governing board, and other officials of the school district.

(Source: P.A. 95-990, eff. 10-3-08.)

ARTICLE 85.

Section 85-5. The Election Code is amended by changing Section 13-10 as follows:

(10 ILCS 5/13-10) (from Ch. 46, par. 13-10)

Sec. 13-10. The compensation of the judges of all primaries and all elections, except judges supervising vote by mail ballots as provided in Section 19-12.2 of this Act, in counties of less than 600,000 inhabitants shall be fixed by

the respective county boards or boards of election commissioners in all counties and municipalities, but in no case shall such compensation be less than \$35 per day. The compensation of judges of all primaries and all elections not under the jurisdiction of the county clerk, except judges supervising vote by mail balloting as provided in Section 19-12.2 of this Act, in counties having a population of 2,000,000 or more shall be not less than \$60 per day. The compensation of judges of all primaries and all elections under the jurisdiction of the county clerk, except judges supervising vote by mail balloting as provided in Section 19-12.2 of this Act, in counties having a population of 2,000,000 or more shall be not less than \$60 per day. The compensation of judges of all primaries and all elections, except judges supervising vote by mail ballots as provided in Section 19-12.2 of this Act, in counties having a population of at least 600,000 but less than 2,000,000 inhabitants shall be not less than \$45 per day as fixed by the county board of election commissioners of each such county. In addition to their per day compensation and notwithstanding the limitations thereon stated herein, the judges of election, in all counties with a population of less than 600,000, shall be paid \$3 each for each 100 voters or portion thereof, in excess of 200 voters voting for candidates in the election district or precinct wherein the judge is serving, whether a primary or an election is being held. However, no such extra compensation shall be

paid to the judges of election in any precinct in which no paper ballots are counted by such judges of election. The 2 judges of election in counties having a population of less than 600,000 who deliver the returns to the county clerk shall each be allowed and paid a sum to be determined by the election authority for such services and an additional sum per mile to be determined by the election authority for every mile necessarily travelled in going to and returning from the office or place to which they deliver the returns. The compensation for mileage shall be consistent with current rates paid for mileage to employees of the county.

However, all judges who have been certified by the County Clerk or Board of Election Commissioners as having satisfactorily completed, within the 2 years preceding the day of election, the training course for judges of election, as provided in Sections 13-2.1, 13-2.2 and 14-4.1 of this Act, shall receive additional compensation of not less than \$10 per day in counties of less than 600,000 inhabitants, the additional compensation of not less than \$10 per day in counties having a population of at least 600,000 but less than 2,000,000 inhabitants as fixed by the county board of election commissioners of each such county, and additional compensation of not less than \$20 per day in counties having a population of 2,000,000 or more for primaries and elections not under the jurisdiction of the county clerk, and additional compensation of not less than \$20 per day in counties having a population of

2,000,000 or more for primaries and elections under the jurisdiction of the county clerk.

In precincts in which there are tally judges, the compensation of the tally judges shall be 2/3 of that of the judges of election and each holdover judge shall be paid the compensation of a judge of election plus that of a tally judge.

Beginning on the effective date of this amendatory Act of 1998, the portion of an election judge's daily compensation reimbursed by the State Board of Elections is increased by \$15. The increase provided by this amendatory Act of 1998 must be used to increase each judge's compensation and may not be used by the county to reduce its portion of a judge's compensation.

Beginning on the effective date of this amendatory Act of the 95th General Assembly, the portion of an election judge's daily compensation reimbursement by the State Board of Elections is increased by an additional \$20. The increase provided by this amendatory Act of the 95th General Assembly must be used to increase each judge's compensation and may not be used by the election authority or election jurisdiction to reduce its portion of a judge's compensation.

Beginning on the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly, the portion of an election judge's daily compensation reimbursement by the State Board of Elections is increased by an additional \$20. The increase provided by this

amendatory Act of the 103rd General Assembly must be used to increase each judge's compensation and may not be used by the election authority or election jurisdiction to reduce its portion of a judge's compensation.

(Source: P.A. 98-1171, eff. 6-1-15.)

ARTICLE 90.

Section 90-5. The Reimagine Public Safety Act is amended by changing Sections 35-10, 35-15, 35-25, 35-30, 35-35, 35-40 and 35-50 as follows:

(430 ILCS 69/35-10)

Sec. 35-10. Definitions. As used in this Act:

"Approved technical assistance and training provider" means an organization that has experience in improving the outcomes of local community-based organizations by providing supportive services that address the gaps in their resources and knowledge about content-based work or provide support and knowledge about the administration and management of organizations, or both. Approved technical assistance and training providers as defined in this Act are intended to assist community organizations with evaluating the need for evidence-based violence prevention services, promising violence prevention programs, starting up programming, and strengthening the quality of existing programming.

"Community" or "communities" means, for municipalities with a 1,000,000 or more population in Illinois, the 77 designated neighborhood areas defined by the University of Chicago Social Science Research Committee as amended in 1980.

"Concentrated firearm violence" means the 10 most violent communities in Illinois municipalities with 1,000,000 or more residents and the 10 most violent municipalities with less than 1,000,000 residents and greater than 35,000 residents with the most per capita fatal and nonfatal firearm-shot victims, excluding self-inflicted incidents, from January 1, 2016 through December 31, 2020.

"Credible messenger" means an individual who has been arrested, indicted, convicted, adjudicated delinquent, or otherwise detained by criminal or juvenile justice authorities for violation of State criminal law and has successfully reached the end of the individual's sentence or the final termination of the individual's term of commitment and has relationships in a specific community that can promote conflict resolution and healing.

"Criminal and juvenile justice-involved" means an individual who has been arrested, indicted, convicted, adjudicated delinquent, or otherwise detained by criminal or juvenile justice authorities for violation of Illinois criminal laws.

"Evidence-based high-risk youth intervention services" means programs that have been proven to reduce involvement in

the criminal or juvenile justice system, increase school attendance, and includes referrals of high-risk teens into therapeutic programs that address trauma recovery and other mental health improvements based on best practices in the youth intervention services field.

"Evidence-based violence prevention services" means coordinated programming and services that may include, but are not limited to, effective emotional or trauma related therapies, housing, employment training, job placement, family engagement, or wrap-around support services that have been proven effective or are considered to be best practice for reducing violence within the field of violence intervention research and practice.

"Evidence-based youth development programs" means after-school and summer programming that provides services to teens to increase their school attendance, school performance, reduce involvement in the criminal justice system, and develop nonacademic interests that build social emotional persistence and intelligence based on best practices in the field of youth development services for high-risk youth.

"Options school" means a secondary school where 75% or more of attending students have either stopped attending or failed their secondary school courses since first attending ninth grade.

"Violence prevention organization" means an organization that manages and employs qualified violence prevention

professionals.

"Violence prevention professional" means a community health worker who renders violence preventive services.

"Social organization" means an organization of individuals who form the organization for the purposes of enjoyment, work, and other mutual interests.

(Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21; 102-687, eff. 12-17-21.)

(430 ILCS 69/35-15)

Sec. 35-15. Findings. The Illinois General Assembly finds that:

(1) Discrete neighborhoods in municipalities across Illinois are experiencing concentrated and perpetual firearm violence that is a public health epidemic.

(2) Within neighborhoods experiencing this firearm violence epidemic, violence is concentrated among teens and young adults that have chronic exposure to the risk of violence and criminal legal system involvement and related trauma in small geographic areas where these young people live or congregate.

(3) Firearm violence victimization and perpetration is highly concentrated in particular neighborhoods, particular blocks within these neighborhoods, and among a small number of individuals living in these areas.

(4) People who are chronically exposed to the risk of

firearm violence victimization are substantially more likely to be violently injured or violently injure another person. People who have been violently injured are substantially more likely to be violently reinjured. Chronic exposure to violence additionally leads individuals to engage in behavior, as part of a cycle of community violence, trauma, and retaliation that substantially increases their own risk of violent injury or reinjury.

(5) Evidence-based programs that engage individuals at the highest risk of firearm violence and provide life stabilization, case management, and culturally competent group and individual therapy reduce firearm violence victimization and perpetration and can end Illinois' firearm violence epidemic.

(6) A public health approach to ending Illinois' firearm violence epidemic requires targeted, integrated behavioral health services and economic opportunity that promotes self-sufficiency for victims of firearm violence and those with chronic exposure to the risk of firearm violence victimization, including, but not limited to, services for criminal and juvenile justice-involved populations and crisis response services, such as psychological first aid.

(7) A public health approach to ending Illinois' firearm violence epidemic further requires broader

preventive investments in the census tracts and blocks that reduce risk factors for youth and families living in areas at the highest risk of firearm violence victimization.

(8) A public health approach to ending Illinois' firearm violence epidemic requires empowering residents and community-based organizations within impacted neighborhoods to provide culturally competent care based on lived experience in these areas and long-term relationships of mutual interest that promote safety and stability.

(9) A public health approach to ending Illinois' firearm violence epidemic further requires that preventive youth development services for youth in these neighborhoods be fully integrated with a team-based model of mental health care to address trauma recovery for those young people at the highest risk of firearm violence victimization.

(10) Community revitalization can be an effective violence prevention strategy, provided that revitalization is targeted to the highest risk geographies within communities and revitalization efforts are designed and led by individuals living and working in the impacted communities.

(Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21.)

(430 ILCS 69/35-25)

Sec. 35-25. Integrated violence prevention and other services.

(a) Subject to appropriation, for municipalities with 1,000,000 or more residents, the Office of Firearm Violence Prevention shall make grants to violence prevention organizations for evidence-based violence prevention services. Approved technical assistance and training providers shall create learning communities for the exchange of information between community-based organizations in the same or similar fields. Firearm violence prevention organizations shall prioritize individuals at the highest risk of firearm violence victimization and provide these individuals with evidence-based comprehensive services that reduce their exposure to chronic firearm violence.

(a-5) Grants may be awarded under this Act to Reimagine Public Safety grantees or their subgrantees to provide any one or more of the following services to Reimagine Public Safety program participants or credible messengers:

(1) Behavioral health services, including clinical interventions, crisis interventions, and group counseling supports, such as peer support groups, social-emotional learning supports, including skill building for anger management, de-escalation, sensory stabilization, coping strategies, and thoughtful decision-making, short-term clinical individual sessions, psycho-social assessments,

and motivational interviewing.

(A) Funds awarded under this paragraph may be used for behavioral health services until July 1, 2024.

(B) Any community violence prevention service provider being reimbursed from funds awarded under this paragraph for behavioral health services must also file a plan to become Medicaid certified for violence prevention-community support team services under the Illinois Medicaid program on or before July 1, 2024.

(2) Capacity-building services, including administrative and programmatic support, services, and resources, such as subcontract development, budget development, grant monitoring and reporting, and fiscal sponsorship. Capacity-building services financed with grants awarded under this Act may also include intensive training and technical assistance focused on Community Violence Intervention (CVI) not-for-profit business operations, best practice delivery of firearm violence prevention services, and assistance with administering and meeting fiscal reporting or auditing requirements. Capacity-building services financed with grants awarded under this Act must be directed to a current or potential Reimagine Public Safety firearm violence prevention provider and cannot exceed 20% of potential funds awarded to the relevant provider or future provider.

(3) Legal aid services, including funding for staff attorneys and paralegals to provide education, training, legal services, and advocacy for program recipients. Legal aid services that may be provided with grant funds awarded under this Act include "Know Your Rights" clinics, trainings targeting returning citizens and families impacted by incarceration, and long-term legal efforts addressing expungement, civil rights, family law, housing, employment, and victim rights. Legal aid services provided with grant funds awarded under this Act shall not be directed toward criminal justice issues.

(4) Housing services, including grants for emergency and temporary housing for individuals at immediate risk of firearm violence, except that grant funding provided under this paragraph must be directed only toward Reimagine Public Safety program participants.

(5) Workforce development services, including grants for job coaching, intensive case management, employment training and placement, and retention services, including the provision of transitional job placements and access to basic certificate training for industry-specific jobs. Training also includes the provision of education-related content, such as financial literacy training, GED preparation, and academic coaching.

(6) Re-entry services for individuals exiting the State or county criminal justice systems, if those

individuals are either eligible for services under this Act as participants or are individuals who can make an immediate contribution to mediate neighborhood conflicts if they receive stabilizing services. Re-entry services financed with grants awarded under this Act include all services authorized under this Act, including services listed in this subsection.

(7) Victim services, including assessments and screening of victim needs, planning sessions related to assessments, service planning and goal setting, assessing intervention needs, notifying and navigating participants through public agency processes for victim compensation, crisis intervention, emergency financial assistance, transportation, medical care, stable housing, and shelter, assessment and linkage to public benefits, and relocation services.

(b) In the geographic areas they serve, violence ~~Violence~~ prevention organizations shall develop ~~the following~~ expertise in ~~the geographic areas that they cover~~:

(1) Analyzing and leveraging data to identify the individuals who will most benefit from evidence-based violence prevention services in their geographic areas.

(2) Identifying the conflicts that are responsible for recurring violence.

(3) Having relationships with individuals who are most able to reduce conflicts.

(4) Addressing the stabilization and trauma recovery needs of individuals impacted by violence by providing direct services for their unmet needs or referring them to other qualified service providers.

(5) Having and building relationships with community members and community organizations that provide evidence-based violence prevention services and get referrals of people who will most benefit from evidence-based violence prevention services in their geographic areas.

(6) Providing training and technical assistance to local law enforcement agencies to improve their effectiveness without having any role, requirement, or mandate to participate in the policing, enforcement, or prosecution of any crime.

(c) Violence prevention organizations receiving grants under this Act shall coordinate services with other violence prevention organizations in their area.

(d) The Office of Firearm Violence Prevention shall identify, for each separate eligible service area under this Act, an experienced violence prevention organization to serve as the Lead Violence Prevention Convener for that area and provide each Lead Violence Prevention Convener with a grant ~~of up to \$100,000 to these organizations~~ to coordinate monthly meetings between violence prevention organizations and youth development organizations under this Act. The Lead Violence

Prevention Convener may also receive, from the Office of Firearm Violence Prevention, technical assistance or training through approved providers when needs are jointly identified. The Lead Violence Prevention Convener shall:

(1) provide the convened organizations with summary notes recommendations made at the monthly meetings to improve the effectiveness of evidence-based violence prevention services based on review of timely data on shootings and homicides in his or her relevant neighborhood;

(2) attend monthly meetings where the cause of violence and other neighborhood disputes is discussed and strategize on how to resolve ongoing conflicts and execute on agreed plans;

(3) (blank);

(4) on behalf of the convened organizations, make consensus recommendations to the Office of Firearm Violence Prevention and local law enforcement on how to reduce violent conflict in his or her neighborhood;

(5) meet on an emergency basis when conflicts that need immediate attention and resolution arise;

(6) share knowledge and strategies of the community violence dynamic in monthly meetings with local youth development specialists receiving grants under this Act;

(7) select when and where needed an approved Office of Violence Prevention-funded technical assistance and

training service provider to receive agreed upon services;
and

(8) after meeting with community residents and other community organizations that have expertise in housing, mental health, economic development, education, and social services, make recommendations to the Office of Firearm Violence Prevention on how to target community revitalization resources available from federal and State funding sources.

The Office of Firearm Violence Prevention shall compile recommendations from all Lead Violence Prevention Conveners and report to the General Assembly bi-annually on these funding recommendations. The Lead Violence Prevention Convener may also serve as a violence prevention or youth development provider.

(e) The Illinois Office of Firearm Violence Prevention shall select, when possible and appropriate, no fewer than 2 and no more than 3 approved technical assistance and training providers to deliver technical assistance and training to the violence prevention organizations that request to receive approved technical assistance and training. Violence prevention organizations shall have the opportunity ~~complete authority~~ to select among the approved technical assistance services providers funded by the Office of Firearm Violence Prevention, as long as the technical assistance provider has the capacity to effectively serve the grantees that have

selected them. The Department shall make best efforts to accommodate second choices of violence prevention organizations when the violence prevention organizations' first choice does not have capacity to provide technical assistance.

(f) Approved technical assistance and training providers may:

(1) provide training and certification to violence prevention professionals on how to perform violence prevention services and other professional development to violence prevention professionals.

(2) provide management training on how to manage violence prevention professionals;

(3) provide training and assistance on how to develop memorandum of understanding for referral services or create approved provider lists for these referral services, or both;

(4) share lessons learned among violence prevention professionals and service providers in their network; and

(5) provide technical assistance and training on human resources, grants management, capacity building, and fiscal management strategies.

(g) Approved technical assistance and training providers shall:

(1) provide additional services identified as necessary by the Office of Firearm Violence Prevention and

service providers in their network; and

(2) receive a base grant of up to \$250,000 plus negotiated service rates to provide group and individualized services to participating violence prevention organizations.

(h) (Blank).

(i) The Office of Firearm Violence Prevention shall issue grants, when possible and appropriate, to no fewer than 2 violence prevention organizations in each of the eligible service areas and no more than 6 organizations. When possible, the Office of Firearm Violence Prevention shall work, subject to eligible applications received, to ensure that grant resources are equitably distributed across eligible service areas ~~grants shall be for no less than \$300,000 per violence prevention organization.~~ The Office of Firearm Violence Prevention may establish grant award ranges to ensure grants will have the potential to reduce violence in each neighborhood.

(j) No violence prevention organization can serve more than 3 eligible service areas unless the Office of Firearm Violence Prevention is unable to identify violence prevention organizations to provide adequate coverage.

(k) No approved technical assistance and training provider shall provide evidence-based violence prevention services in an eligible service area under this Act unless the Office of Firearm Violence Prevention is unable to identify qualified

violence prevention organizations to provide adequate coverage.

(Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21.)

(430 ILCS 69/35-30)

Sec. 35-30. Integrated youth services.

(a) Subject to appropriation, for municipalities with 1,000,000 or more residents, the Office of Firearm Violence Prevention shall make grants to youth development organizations for evidence-based youth programming, including, but not limited to, after-school and summer programming. Evidence-based youth development programs shall provide services to teens that increase their school attendance and school performance and to teens or young adults that reduce involvement in the criminal and juvenile justice systems, develop employment and life skills, and develop nonacademic interests that build social emotional persistence and intelligence.

(b) The Office of Firearm Violence Prevention shall identify municipal blocks where more than 35% of all fatal and nonfatal firearm-shot incidents take place and focus youth development service grants to residents of these identified blocks in the designated eligible service areas. The Department of Human Services shall prioritize funding to youth development service programs that serve the following teens before expanding services to the broader community:

- (1) criminal and juvenile justice-involved youth;
- (2) students who are attending or have attended option schools;
- (3) family members of individuals working with violence prevention organizations; and
- (4) youth living on the blocks where more than 35% of the violence takes place in a neighborhood.

(c) Each program participant enrolled in a youth development program under this Act, when possible and appropriate, shall receive an individualized needs assessment to determine if the participant requires intensive youth services as provided for in Section 35-35 of this Act. The needs assessment should be the best available instrument that considers the physical and mental condition of each youth based on the youth's family ties, financial resources, past substance use, criminal justice involvement, and trauma related to chronic exposure to firearm violence behavioral health assessment to determine the participant's broader support and mental health needs. The Office of Firearm Violence Prevention shall determine best practices for referring program participants who are at the highest risk of violence and justice involvement to be referred to a high-risk youth intervention program established in Section 35-35.

(d) Youth development prevention program participants shall receive services designed to empower participants with the social and emotional skills necessary to forge paths of

healthy development and disengagement from high-risk behaviors. Within the context of engaging social, physical, and personal development activities, participants should build resilience and the skills associated with healthy social, emotional, and identity development.

(e) Youth development providers shall develop the following expertise in the geographic areas they cover:

(1) Knowledge of the teens and their social organization in the blocks they are designated to serve.

(2) Youth development organizations receiving grants under this Act shall be required to coordinate services with other youth development organizations in their neighborhood by sharing lessons learned in monthly meetings.

(3) (Blank).

(4) Meeting on an emergency basis when conflicts related to program participants that need immediate attention and resolution arise.

(5) Sharing knowledge and strategies of the neighborhood violence dynamic in monthly meetings with local violence prevention organizations receiving grants under this Act.

(6) Selecting an approved technical assistance and training service provider to receive agreed upon services.

(f) The Illinois Office of Firearm Violence Prevention shall select, when possible and appropriate, no fewer than 2

and no more than 3 approved technical assistance and training providers to deliver technical assistance and training to the youth development organizations that request to receive approved technical assistance and training. Youth development organizations must use an approved technical assistance and training provider and can choose among approved technical assistance providers as long as the technical assistance provider has the capacity to effectively serve the youth development organizations that have selected them. The Department shall make best efforts to accommodate second choices of youth development organizations when the youth development organization's violence prevention first choice does not have capacity to provide technical assistance ~~but have complete authority to select among the approved technical assistance services providers funded by the Office of Firearm Violence Prevention.~~

(g) Approved technical assistance and training providers may:

(1) provide training to youth development workers on how to perform outreach services;

(2) provide management training on how to manage youth development workers;

(3) provide training and assistance on how to develop memorandum of understanding for referral services or create approved provider lists for these referral services, or both;

(4) share lessons learned among youth development service providers in their network; and

(5) provide technical assistance and training on human resources, grants management, capacity building, and fiscal management strategies.

(h) Approved technical assistance and training providers shall:

(1) provide additional services identified as necessary by the Office of Firearm Violence Prevention and youth development service providers in their network; and

(2) receive an annual base grant of up to \$250,000 plus negotiated service rates to provide group and individualized services to participating youth development service organizations.

(i) (Blank).

(j) The Office of Firearm Violence Prevention shall issue youth development services grants, when possible and appropriate, to no fewer than 4 youth services organizations in each of the eligible service areas and no more than 8 organizations. When possible, the Office of Firearm Violence Prevention shall work, subject to eligible applications received, to ensure that grant resources are equitably distributed across eligible service areas ~~grants shall be for no less than \$300,000 per youth development organization.~~ The Office of Firearm Violence Prevention may establish award ranges to ensure grants will have the potential to reduce

violence in each neighborhood.

(k) No youth development organization can serve more than 3 eligible service areas unless the Office of Firearm Violence Prevention is unable to identify youth development organizations to provide adequate coverage.

(l) No approved technical assistance and training provider shall provide youth development services in any neighborhood under this Act.

(Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21.)

(430 ILCS 69/35-35)

Sec. 35-35. Intensive youth intervention services.

(a) Subject to appropriation, for municipalities with 1,000,000 or more residents, the Office of Firearm Violence Prevention shall issue grants to high-risk youth intervention organizations for evidence-based intervention services that reduce involvement in the criminal and juvenile justice system, increase school attendance, and refer high-risk teens into therapeutic programs that address trauma recovery and other mental health improvements. Each program participant enrolled in a high-risk youth intervention program under this Act shall receive a nationally recognized comprehensive mental health assessment delivered by a qualified mental health professional certified to provide services to Medicaid recipients.

(b) High-risk youth intervention program participants

shall receive needed services as determined by the individualized assessment which may include, but is not limited to:

(1) receive group-based emotional regulation therapy that helps them control their emotions and understand how trauma and stress impacts their thinking and behavior; and

(2) have youth advocates that accompany them to their group therapy sessions, assist them with issues that prevent them from attending school, and address life skills development activities through weekly coaching.

(b-5) High-risk youth intervention service organizations shall have trained clinical staff managing the youth advocate interface with program participants.

(c) Youth development service organizations and providers of evidence-based violence prevention services shall be assigned to the youth intervention service providers for referrals by the Office of Firearm Violence Prevention.

(d) The youth receiving intervention services who are evaluated to need trauma recovery and other behavioral health interventions and who have the greatest risk of firearm violence victimization shall be referred to the family systems intervention services established in Section 35-55.

(e) The Office of Firearm Violence Prevention shall issue high-risk youth intervention grants, when possible and appropriate, to no less than 2 youth intervention organizations and no more than 4 organizations in

municipalities with 1,000,000 or more residents.

(f) No high-risk youth intervention organization can serve more than 13 eligible service areas.

(g) The approved technical assistance and training providers for youth development programs provided in subsection (d) of Section 35-30 shall also provide technical assistance and training to the affiliated high-risk youth intervention service providers.

(h) (Blank).

(Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21.)

(430 ILCS 69/35-40)

Sec. 35-40. Services for municipalities with less than 1,000,000 residents.

(a) The Office of Firearm Violence Prevention shall identify the 10 municipalities or geographically contiguous areas in Illinois with less than 1,000,000 residents and more than 35,000 residents that have the largest concentration of fatal and nonfatal firearm-shot victims over the 5-year period considered for eligibility. These areas shall qualify for grants under this Act. The Office of Firearm Violence Prevention may identify up to 5 additional municipalities or geographically contiguous areas with less than 1,000,000 residents that would benefit from evidence-based violence prevention services. In identifying the additional municipalities that qualify for funding under Section 35-40,

the Office of Firearm Violence Prevention shall consider the following factors when possible:

(1) the total number of fatal and nonfatal firearms victims, excluding self-inflicted incidents, in a potential municipality over the 5-year period considered for eligibility;

(2) the per capita rate of fatal and nonfatal firearms victims, excluding self-inflicted incidents, in a potential municipality over the 5-year period considered for eligibility; and

(3) the total potential firearms violence reduction benefit for the entire State of Illinois by serving the additional municipalities compared to the total benefit of investing in all other municipalities identified for grants to municipalities with more than 35,000 residents and less than 1,000,000 residents.

(b) Resources for each of these areas shall be distributed based on a formula to be developed by the Office of Firearm Violence Prevention that will maximize the total potential reduction in firearms victimization for all municipalities receiving grants under this Act.

(c) The Office of Firearm Violence Prevention shall create local advisory councils for each of the designated service areas for the purpose of obtaining recommendations on how to distribute funds in these areas to reduce firearm violence incidents. Local advisory councils shall have a minimum of 5

members with the following expertise or experience:

(1) a representative of a nonelected official in local government from the designated area;

(2) a representative of an elected official at the local or state level for the area;

(3) a representative with public health experience in firearm violence prevention or youth development;

(4) two residents of the subsection of each area with the most concentrated firearm violence incidents; and

(5) additional members as determined by the individual local advisory council.

(d) The Office of Firearm Violence Prevention shall provide data to each local council on the characteristics of firearm violence in the designated area and other relevant information on the physical and demographic characteristics of the designated area. The Office of Firearm Violence Prevention shall also provide best available evidence on how to address the social determinants of health in the designated area in order to reduce firearm violence.

(e) Each local advisory council shall make recommendations on how to allocate distributed resources for its area based on information provided to them by the Office of Firearm Violence Prevention, local law enforcement data, and other locally available data.

(f) The Office of Firearm Violence Prevention shall consider the recommendations and determine how to distribute

funds through grants to community-based organizations and local governments. To the extent the Office of Firearm Violence Prevention does not follow a local advisory council's recommendation on allocation of funds, the Office of Firearm Violence Prevention shall explain in writing why a different allocation of resources is more likely to reduce firearm violence in the designated area.

(g) Subject to appropriation, the Department of Human Services and the Office of Firearm Violence Prevention shall issue grants to local governmental agencies or community-based organizations, or both, to maximize firearm violence reduction each year. ~~When possible, initial grants shall be named no later than April 1, 2022 and renewed or competitively bid as appropriate in subsequent fiscal years.~~

(h) Each local advisory council is terminated upon making the recommendations required of it under this Section.

(Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21.)

(430 ILCS 69/35-50)

Sec. 35-50. Medicaid trauma recovery services for adults.

(a) The ~~On or before January 15, 2022, the~~ Department of Healthcare and Family Services shall ~~design,~~ subject to ~~seek~~ approval from the United States Department of Health and Human Services, and ~~subject to federal approval and~~ State appropriations for this purpose, implement a team-based model of care system to address trauma recovery from chronic

exposure to firearm violence for Illinois adults. On or before October 1, 2023, the Department of Healthcare and Family Services shall seek approval from the United States Department of Health and Human Services to ensure the model of care system may include providers such as community mental health centers, behavioral health clinics, hospitals, and others deemed appropriate by the Department of Healthcare and Family Services.

(b) The team-based model of care ~~system~~ shall include, at ~~reimburse for~~ a minimum, ~~of~~ the following services:

(1) Outreach services that recruit trauma-exposed adults into the system and develop supportive relationships with them based on lived experience in their communities. Outreach services include both services to support impacted individuals and group services that reduce violence between groups that need conflict resolution.

(2) Case management and community support services that provide stabilization to individuals recovering from chronic exposure to firearm violence, including group cognitive behavior therapy sessions and other evidence-based interventions that promote behavioral change.

(3) Group and individual therapy that addresses underlying mental health conditions associated with post-traumatic stress disorder, depression, anxiety,

substance use disorders, intermittent explosive disorder, oppositional defiant disorder, attention deficit hyperactivity disorder, and other mental conditions as a result of chronic trauma.

(4) Services deemed necessary for the effective integration of paragraphs (1), (2), and (3).

(c) The Department of Healthcare and Family Services is authorized to ensure that different types of providers delivering violence prevention services under the model of care operated in a manner consistent with evidence-based and evidence-informed practices. The Department of Healthcare and Family Services shall develop a reimbursement methodologies that account for differences among provider types methodology.

(d) On or before October 1, 2023, the Department of Healthcare and Family Services and Department of Human Services shall create and execute a joint Background Check Waiver Process, limiting the disqualifying offenses, for Peer Support Workers who provide such services.

(Source: P.A. 102-16, eff. 6-17-21.)

ARTICLE 95.

Section 95-1. Short title. This Article may be cited as the Smart Start Illinois Act. References in this Article to "this Act" mean this Article.

Section 95-5. Findings. The General Assembly makes the following findings:

(1) Early childhood education and care is an essential part of our State's economy and infrastructure, providing the backbone that allows for parents and guardians to seek and maintain employment in industries across the State.

(2) Further, research shows that participation in quality early childhood education and care supports children's development, serves as a protective factor from trauma, increases school readiness, lowers future health care costs, and increases employment options and earnings.

(3) The State of Illinois funds early childhood education programs through the Illinois State Board of Education and the Department of Human Services for families seeking services aimed at improving the early development of children from the prenatal stage to 5 years of age. Similar programs are also licensed by the Department of Children and Family Services.

(4) These agencies administer evidence-based home-visiting programs with doula enhancements, Early Intervention services, the Prevention Initiative program, the Preschool for All program, and the Child Care Assistance Program.

(5) The cost to provide child care and early learning in the private market in Illinois is more than parents can afford, as it is more expensive in many communities than

the cost of annual tuition and fees at a 4-year postsecondary institution.

(6) Child care providers' revenues are insufficient, only allowing child care providers to pay minimum wage. That is less than 98% of all other jobs in the economy.

(7) Workforce compensation in other early childhood programs is also not adequate to attract and retain qualified staff. This problem is especially acute for those working with infants and toddlers.

(8) Illinois faces an early childhood educator workforce shortage, which stifles and artificially limits the supply of early childhood programs necessary for parents and guardians to go to work and school, thereby stifling economic growth in the State to an estimated cost of \$2,400,000,000 annually. This is especially true for mothers, who often decide to stay home due to the exorbitant cost and inaccessibility of care.

(9) Illinois also faces a shortage of high-quality early childhood education and care options in communities across the State, limiting access to services for families. The shortage is particularly acute for infant-toddler care, as there is only capacity for 17.4% of the State's infants and toddlers within licensed child care facilities.

(10) In recent years, the State of Illinois has expanded access to the Child Care Assistance Program by

raising the income eligibility threshold and making program policies more inclusive and has supported provider sustainability by significantly raising Child Care Assistance Program reimbursement rates. In addition, the State of Illinois has invested over \$1,000,000,000 in federal pandemic relief funding in child care service providers to ensure that they could remain open and serve families and children in their communities during the COVID-19 pandemic and beyond, and so that staff could continue to be paid.

(11) However, beyond these federal relief funds, current public levers are unable to sustainably address the early childhood educator workforce shortage or the inadequate early childhood education and care supply to meet parent and guardian needs. Child care providers need stable, predictable, and sufficient revenues to pay attractive wages without increasing costs for families.

(12) Any investment to address the early childhood educator workforce shortage and to support program quality must be developed and implemented in close partnership with the educators and child care providers who would be directly impacted, as has been done to date via the Child Care Advisory Council, the Illinois Early Learning Council, Raising Illinois, We, the Village, Birth to Five Illinois Action Councils, Illinois Child Care for All, focus groups, and other stakeholder engagement efforts.

(13) Any investment to address the early childhood educator workforce shortage and to support program quality must prioritize fiscal accountability and provider accessibility.

(14) Smart Start Illinois is an effort to expand early childhood education and care services statewide with a focus on services aimed at the prenatal stage of development through 5 years of age.

(15) Smart Start Illinois aims to eliminate preschool deserts, make quality child care more affordable and accessible, and increase access to evidence-based home-visiting services with doula enhancements and Early Intervention services.

Section 95-10. Smart Start Child Care Workforce Compensation Program.

(a) The Department of Human Services shall create and establish the Smart Start Child Care Workforce Compensation Program. The purpose of the Smart Start Child Care Workforce Compensation Program is to invest in early childhood education and care service providers, including, but not limited to, providers participating in the Child Care Assistance Program; to expand the supply of high-quality early childhood education and care; and to create a strong and stable early childhood education and care system with attractive wages, high-quality services, and affordable cost.

(b) The purpose of the Smart Start Child Care Workforce Compensation Program is to stabilize community-based early childhood education and care service providers, raise the wages of early childhood educators, and support quality enhancements that can position service providers to participate in other public funding streams, such as Preschool for All, in order to further enhance and expand quality service delivery.

(c) Subject to appropriation, the Department of Human Services shall implement the Smart Start Child Care Workforce Compensation Program for eligible licensed day care centers, licensed day care homes, and licensed group day care homes by October 1, 2024, or as soon as practicable, following completion of a planning and transition year. By October 1, 2025, or as soon as practicable, and for each year thereafter, subject to appropriation, the Department of Human Services shall continue to operate the Smart Start Child Care Workforce Compensation Program annually with all licensed day care centers and licensed day care homes, and licensed group day care homes that meet eligibility requirements. The Smart Start Child Care Workforce Compensation Program shall operate separately from and shall not supplant the Child Care Assistance Program as provided for in Section 9A-11 of the Illinois Public Aid Code.

(d) The Department of Human Services shall adopt administrative rules by October 1, 2024, to facilitate

administration of the Smart Start Child Care Workforce Compensation Program, including, but not limited to, provisions for program eligibility, the application and funding calculation process, eligible expenses, required wage floors, and requirements for financial and personnel reporting and monitoring requirements. Eligibility and funding provisions shall be based on appropriation and a current model of the cost to provide child care services by a licensed child care center or licensed family child care home.

Section 95-15. Stakeholder involvement in program development and implementation. The Child Care Advisory Council, or a committee of the Council, with representation from Raising Illinois, We, the Village, Birth to Five Illinois Action Councils, and Illinois Child Care for All, shall convene prior to July 1, 2023, and at least quarterly thereafter through June 30, 2025, to inform the development and implementation of the Smart Start Child Care Workforce Compensation Program.

Section 95-900. The Illinois Public Aid Code is amended by changing Section 9A-11 as follows:

(305 ILCS 5/9A-11) (from Ch. 23, par. 9A-11)

Sec. 9A-11. Child care.

(a) The General Assembly recognizes that families with

children need child care in order to work. Child care is expensive and families with limited access to economic resources ~~low incomes~~, including those who are transitioning from welfare to work, often struggle to pay the costs of day care. The General Assembly understands the importance of helping ~~low income~~ working families with limited access to economic resources become and remain self-sufficient. The General Assembly also believes that it is the responsibility of families to share in the costs of child care. It is also the preference of the General Assembly that all working ~~poor~~ families with limited access to economic resources should be treated equally, regardless of their welfare status.

(b) To the extent resources permit, the Illinois Department shall provide child care services to parents or other relatives as defined by rule who are working or participating in employment or Department approved education or training programs. At a minimum, the Illinois Department shall cover the following categories of families:

- (1) recipients of TANF under Article IV participating in work and training activities as specified in the personal plan for employment and self-sufficiency;
- (2) families transitioning from TANF to work;
- (3) families at risk of becoming recipients of TANF;
- (4) families with special needs as defined by rule;
- (5) working families with very low incomes as defined by rule;

(6) families that are not recipients of TANF and that need child care assistance to participate in education and training activities;

(7) youth in care, as defined in Section 4d of the Children and Family Services Act, who are parents, regardless of income or whether they are working or participating in Department-approved employment or education or training programs. Any family that receives child care assistance in accordance with this paragraph shall receive one additional 12-month child care eligibility period after the parenting youth in care's case with the Department of Children and Family Services is closed, regardless of income or whether the parenting youth in care is working or participating in Department-approved employment or education or training programs;

(8) families receiving Extended Family Support Program services from the Department of Children and Family Services, regardless of income or whether they are working or participating in Department-approved employment or education or training programs; and

(9) families with children under the age of 5 who have an open intact family services case with the Department of Children and Family Services. Any family that receives child care assistance in accordance with this paragraph shall remain eligible for child care assistance 6 months

after the child's intact family services case is closed, regardless of whether the child's parents or other relatives as defined by rule are working or participating in Department approved employment or education or training programs. The Department of Human Services, in consultation with the Department of Children and Family Services, shall adopt rules to protect the privacy of families who are the subject of an open intact family services case when such families enroll in child care services. Additional rules shall be adopted to offer children who have an open intact family services case the opportunity to receive an Early Intervention screening and other services that their families may be eligible for as provided by the Department of Human Services.

Beginning October 1, 2023, and every October 1 thereafter, the Department of Children and Family Services shall report to the General Assembly on the number of children who received child care via vouchers paid for by the Department of Children and Family Services during the preceding fiscal year. The report shall include the ages of children who received child care, the type of child care they received, and the number of months they received child care.

The Department shall specify by rule the conditions of eligibility, the application process, and the types, amounts, and duration of services. Eligibility for child care benefits and the amount of child care provided may vary based on family

size, income, and other factors as specified by rule.

The Department shall update the Child Care Assistance Program Eligibility Calculator posted on its website to include a question on whether a family is applying for child care assistance for the first time or is applying for a redetermination of eligibility.

A family's eligibility for child care services shall be redetermined no sooner than 12 months following the initial determination or most recent redetermination. During the 12-month periods, the family shall remain eligible for child care services regardless of (i) a change in family income, unless family income exceeds 85% of State median income, or (ii) a temporary change in the ongoing status of the parents or other relatives, as defined by rule, as working or attending a job training or educational program.

In determining income eligibility for child care benefits, the Department annually, at the beginning of each fiscal year, shall establish, by rule, one income threshold for each family size, in relation to percentage of State median income for a family of that size, that makes families with incomes below the specified threshold eligible for assistance and families with incomes above the specified threshold ineligible for assistance. Through and including fiscal year 2007, the specified threshold must be no less than 50% of the then-current State median income for each family size. Beginning in fiscal year 2008, the specified threshold must be

no less than 185% of the then-current federal poverty level for each family size. Notwithstanding any other provision of law or administrative rule to the contrary, beginning in fiscal year 2019, the specified threshold for working families with very low incomes as defined by rule must be no less than 185% of the then-current federal poverty level for each family size. Notwithstanding any other provision of law or administrative rule to the contrary, beginning in State fiscal year 2022 through State fiscal year 2023, the specified income threshold shall be no less than 200% of the then-current federal poverty level for each family size. Beginning in State fiscal year 2024, the specified income threshold shall be no less than 225% of the then-current federal poverty level for each family size.

In determining eligibility for assistance, the Department shall not give preference to any category of recipients or give preference to individuals based on their receipt of benefits under this Code.

Nothing in this Section shall be construed as conferring entitlement status to eligible families.

The Illinois Department is authorized to lower income eligibility ceilings, raise parent co-payments, create waiting lists, or take such other actions during a fiscal year as are necessary to ensure that child care benefits paid under this Article do not exceed the amounts appropriated for those child care benefits. These changes may be accomplished by emergency

rule under Section 5-45 of the Illinois Administrative Procedure Act, except that the limitation on the number of emergency rules that may be adopted in a 24-month period shall not apply.

The Illinois Department may contract with other State agencies or child care organizations for the administration of child care services.

(c) Payment shall be made for child care that otherwise meets the requirements of this Section and applicable standards of State and local law and regulation, including any requirements the Illinois Department promulgates by rule in addition to the licensure requirements promulgated by the Department of Children and Family Services and Fire Prevention and Safety requirements promulgated by the Office of the State Fire Marshal, and is provided in any of the following:

(1) a child care center which is licensed or exempt from licensure pursuant to Section 2.09 of the Child Care Act of 1969;

(2) a licensed child care home or home exempt from licensing;

(3) a licensed group child care home;

(4) other types of child care, including child care provided by relatives or persons living in the same home as the child, as determined by the Illinois Department by rule.

(c-5) Solely for the purposes of coverage under the

Illinois Public Labor Relations Act, child and day care home providers, including licensed and license exempt, participating in the Department's child care assistance program shall be considered to be public employees and the State of Illinois shall be considered to be their employer as of January 1, 2006 (the effective date of Public Act 94-320), but not before. The State shall engage in collective bargaining with an exclusive representative of child and day care home providers participating in the child care assistance program concerning their terms and conditions of employment that are within the State's control. Nothing in this subsection shall be understood to limit the right of families receiving services defined in this Section to select child and day care home providers or supervise them within the limits of this Section. The State shall not be considered to be the employer of child and day care home providers for any purposes not specifically provided in Public Act 94-320, including, but not limited to, purposes of vicarious liability in tort and purposes of statutory retirement or health insurance benefits. Child and day care home providers shall not be covered by the State Employees Group Insurance Act of 1971.

In according child and day care home providers and their selected representative rights under the Illinois Public Labor Relations Act, the State intends that the State action exemption to application of federal and State antitrust laws be fully available to the extent that their activities are

authorized by Public Act 94-320.

(d) The Illinois Department shall establish, by rule, a co-payment scale that provides for cost sharing by families that receive child care services, including parents whose only income is from assistance under this Code. The co-payment shall be based on family income and family size and may be based on other factors as appropriate. Co-payments may be waived for families whose incomes are at or below the federal poverty level.

(d-5) The Illinois Department, in consultation with its Child Care and Development Advisory Council, shall develop a plan to revise the child care assistance program's co-payment scale. The plan shall be completed no later than February 1, 2008, and shall include:

(1) findings as to the percentage of income that the average American family spends on child care and the relative amounts that low-income families and the average American family spend on other necessities of life;

(2) recommendations for revising the child care co-payment scale to assure that families receiving child care services from the Department are paying no more than they can reasonably afford;

(3) recommendations for revising the child care co-payment scale to provide at-risk children with complete access to Preschool for All and Head Start; and

(4) recommendations for changes in child care program

policies that affect the affordability of child care.

(e) (Blank).

(f) The Illinois Department shall, by rule, set rates to be paid for the various types of child care. Child care may be provided through one of the following methods:

(1) arranging the child care through eligible providers by use of purchase of service contracts or vouchers;

(2) arranging with other agencies and community volunteer groups for non-reimbursed child care;

(3) (blank); or

(4) adopting such other arrangements as the Department determines appropriate.

(f-1) Within 30 days after June 4, 2018 (the effective date of Public Act 100-587), the Department of Human Services shall establish rates for child care providers that are no less than the rates in effect on January 1, 2018 increased by 4.26%.

(f-5) (Blank).

(g) Families eligible for assistance under this Section shall be given the following options:

(1) receiving a child care certificate issued by the Department or a subcontractor of the Department that may be used by the parents as payment for child care and development services only; or

(2) if space is available, enrolling the child with a

child care provider that has a purchase of service contract with the Department or a subcontractor of the Department for the provision of child care and development services. The Department may identify particular priority populations for whom they may request special consideration by a provider with purchase of service contracts, provided that the providers shall be permitted to maintain a balance of clients in terms of household incomes and families and children with special needs, as defined by rule.

(Source: P.A. 101-81, eff. 7-12-19; 101-657, eff. 3-23-21; 102-491, eff. 8-20-21; 102-813, eff. 5-13-22; 102-926, eff. 5-27-22.)

ARTICLE 97.

Section 97-5. The Business Corporation Act of 1983 is amended by changing Section 15.35 as follows:

(805 ILCS 5/15.35) (from Ch. 32, par. 15.35)

(Text of Section from P.A. 102-16)

Sec. 15.35. Franchise taxes payable by domestic corporations. For the privilege of exercising its franchises in this State, each domestic corporation shall pay to the Secretary of State the following franchise taxes, computed on the basis, at the rates and for the periods prescribed in this

Act:

(a) An initial franchise tax at the time of filing its first report of issuance of shares.

(b) An additional franchise tax at the time of filing (1) a report of the issuance of additional shares, or (2) a report of an increase in paid-in capital without the issuance of shares, or (3) an amendment to the articles of incorporation or a report of cumulative changes in paid-in capital, whenever any amendment or such report discloses an increase in its paid-in capital over the amount thereof last reported in any document, other than an annual report, interim annual report or final transition annual report required by this Act to be filed in the office of the Secretary of State.

(c) An additional franchise tax at the time of filing a report of paid-in capital following a statutory merger or consolidation, which discloses that the paid-in capital of the surviving or new corporation immediately after the merger or consolidation is greater than the sum of the paid-in capital of all of the merged or consolidated corporations as last reported by them in any documents, other than annual reports, required by this Act to be filed in the office of the Secretary of State; and in addition, the surviving or new corporation shall be liable for a further additional franchise tax on the paid-in capital of each of the merged or consolidated corporations

as last reported by them in any document, other than an annual report, required by this Act to be filed with the Secretary of State from their taxable year end to the next succeeding anniversary month or, in the case of a corporation which has established an extended filing month, the extended filing month of the surviving or new corporation; however if the taxable year ends within the 2-month period immediately preceding the anniversary month or, in the case of a corporation which has established an extended filing month, the extended filing month of the surviving or new corporation the tax will be computed to the anniversary month or, in the case of a corporation which has established an extended filing month, the extended filing month of the surviving or new corporation in the next succeeding calendar year.

(d) An annual franchise tax payable each year with the annual report which the corporation is required by this Act to file.

On or after January 1, 2020 and prior to January 1, 2021, the first \$30 in liability is exempt from the tax imposed under this Section. On or after January 1, 2021, and prior to January 1, 2024, the first \$1,000 in liability is exempt from the tax imposed under this Section. On or after January 1, 2024, the first \$5,000 in liability is exempt from the tax imposed under this Section.

(Source: P.A. 101-9, eff. 6-5-19; 102-16, eff. 6-17-21.)

(Text of Section from P.A. 102-282)

Sec. 15.35. Franchise taxes payable by domestic corporations. For the privilege of exercising its franchises in this State, each domestic corporation shall pay to the Secretary of State the following franchise taxes, computed on the basis, at the rates and for the periods prescribed in this Act:

(a) An initial franchise tax at the time of filing its first report of issuance of shares.

(b) An additional franchise tax at the time of filing (1) a report of the issuance of additional shares, or (2) a report of an increase in paid-in capital without the issuance of shares, or (3) an amendment to the articles of incorporation or a report of cumulative changes in paid-in capital, whenever any amendment or such report discloses an increase in its paid-in capital over the amount thereof last reported in any document, other than an annual report, interim annual report or final transition annual report required by this Act to be filed in the office of the Secretary of State.

(c) An additional franchise tax at the time of filing a report of paid-in capital following a statutory merger or consolidation, which discloses that the paid-in capital of the surviving or new corporation immediately after the merger or consolidation is greater than the sum of the

paid-in capital of all of the merged or consolidated corporations as last reported by them in any documents, other than annual reports, required by this Act to be filed in the office of the Secretary of State; and in addition, the surviving or new corporation shall be liable for a further additional franchise tax on the paid-in capital of each of the merged or consolidated corporations as last reported by them in any document, other than an annual report, required by this Act to be filed with the Secretary of State from their taxable year end to the next succeeding anniversary month or, in the case of a corporation which has established an extended filing month, the extended filing month of the surviving or new corporation; however if the taxable year ends within the 2-month period immediately preceding the anniversary month or, in the case of a corporation which has established an extended filing month, the extended filing month of the surviving or new corporation the tax will be computed to the anniversary month or, in the case of a corporation which has established an extended filing month, the extended filing month of the surviving or new corporation in the next succeeding calendar year.

(d) An annual franchise tax payable each year with the annual report which the corporation is required by this Act to file.

On or after January 1, 2020 and prior to January 1, 2021,

the first \$30 in liability is exempt from the tax imposed under this Section. On or after January 1, 2021 and prior to January 1, ~~2024~~ 2022, the first \$1,000 in liability is exempt from the tax imposed under this Section. On or after January 1, 2024, the first \$5,000 in liability is exempt from the tax imposed under this Section. ~~On or after January 1, 2022 and prior to January 1, 2023, the first \$10,000 in liability is exempt from the tax imposed under this Section. On or after January 1, 2023 and prior to January 1, 2024, the first \$100,000 in liability is exempt from the tax imposed under this Section. The provisions of this Section shall not require the payment of any franchise tax that would otherwise have been due and payable on or after January 1, 2024. There shall be no refunds or proration of franchise tax for any taxes due and payable on or after January 1, 2024 on the basis that a portion of the corporation's taxable year extends beyond January 1, 2024. Public Act 101-9 shall not affect any right accrued or established, or any liability or penalty incurred prior to January 1, 2024.~~

~~This Section is repealed on December 31, 2024.~~

(Source: P.A. 101-9, eff. 6-5-19; 102-282, eff. 1-1-22.)

(Text of Section from P.A. 102-558)

Sec. 15.35. Franchise taxes payable by domestic corporations. For the privilege of exercising its franchises in this State, each domestic corporation shall pay to the

Secretary of State the following franchise taxes, computed on the basis, at the rates and for the periods prescribed in this Act:

(a) An initial franchise tax at the time of filing its first report of issuance of shares.

(b) An additional franchise tax at the time of filing (1) a report of the issuance of additional shares, or (2) a report of an increase in paid-in capital without the issuance of shares, or (3) an amendment to the articles of incorporation or a report of cumulative changes in paid-in capital, whenever any amendment or such report discloses an increase in its paid-in capital over the amount thereof last reported in any document, other than an annual report, interim annual report or final transition annual report required by this Act to be filed in the office of the Secretary of State.

(c) An additional franchise tax at the time of filing a report of paid-in capital following a statutory merger or consolidation, which discloses that the paid-in capital of the surviving or new corporation immediately after the merger or consolidation is greater than the sum of the paid-in capital of all of the merged or consolidated corporations as last reported by them in any documents, other than annual reports, required by this Act to be filed in the office of the Secretary of State; and in addition, the surviving or new corporation shall be liable

for a further additional franchise tax on the paid-in capital of each of the merged or consolidated corporations as last reported by them in any document, other than an annual report, required by this Act to be filed with the Secretary of State from their taxable year end to the next succeeding anniversary month or, in the case of a corporation which has established an extended filing month, the extended filing month of the surviving or new corporation; however if the taxable year ends within the 2-month period immediately preceding the anniversary month or, in the case of a corporation which has established an extended filing month, the extended filing month of the surviving or new corporation the tax will be computed to the anniversary month or, in the case of a corporation which has established an extended filing month, the extended filing month of the surviving or new corporation in the next succeeding calendar year.

(d) An annual franchise tax payable each year with the annual report which the corporation is required by this Act to file.

On or after January 1, 2020 and prior to January 1, 2021, the first \$30 in liability is exempt from the tax imposed under this Section. On or after January 1, 2021 and prior to January 1, ~~2022~~ 2024, the first \$1,000 in liability is exempt from the tax imposed under this Section. On or after January 1, 2024, the first \$5,000 in liability is exempt from the tax imposed

~~under this Section. On or after January 1, 2022 and prior to January 1, 2023, the first \$10,000 in liability is exempt from the tax imposed under this Section. On or after January 1, 2023 and prior to January 1, 2024, the first \$100,000 in liability is exempt from the tax imposed under this Section. The provisions of this Section shall not require the payment of any franchise tax that would otherwise have been due and payable on or after January 1, 2024. There shall be no refunds or proration of franchise tax for any taxes due and payable on or after January 1, 2024 on the basis that a portion of the corporation's taxable year extends beyond January 1, 2024. Public Act 101-9 shall not affect any right accrued or established, or any liability or penalty incurred prior to January 1, 2024.~~

~~This Section is repealed on December 31, 2025.~~

(Source: P.A. 101-9, eff. 6-5-19; 102-558, eff. 8-20-21.)

Article 98.

Section 98-5. The Illinois Vehicle Code is amended by changing Sections 2-119, 2-123, 3-821, and 6-118 as follows:

(625 ILCS 5/2-119) (from Ch. 95 1/2, par. 2-119)

Sec. 2-119. Disposition of fees and taxes.

(a) All moneys received from Salvage Certificates shall be deposited in the Common School Fund in the State Treasury.

(b) Of the money collected for each certificate of title, duplicate certificate of title, and corrected certificate of title:

(1) \$2.60 shall be deposited in the Park and Conservation Fund;

(2) \$0.65 shall be deposited in the Illinois Fisheries Management Fund;

(3) \$48 shall be disbursed under subsection (g) of this Section;

(4) \$4 shall be deposited into the Motor Vehicle License Plate Fund; ~~and~~

(5) \$30 shall be deposited into the Capital Projects Fund; ~~and-~~

(6) \$10 shall be deposited into the Secretary of State Special Services Fund.

All remaining moneys collected for certificates of title, and all moneys collected for filing of security interests, shall be deposited in the General Revenue Fund.

The \$20 collected for each delinquent vehicle registration renewal fee shall be deposited into the General Revenue Fund.

The moneys deposited in the Park and Conservation Fund under this Section shall be used for the acquisition and development of bike paths as provided for in Section 805-420 of the Department of Natural Resources (Conservation) Law of the Civil Administrative Code of Illinois. The moneys deposited into the Park and Conservation Fund under this

subsection shall not be subject to administrative charges or chargebacks, unless otherwise authorized by this Code.

If the balance in the Motor Vehicle License Plate Fund exceeds \$40,000,000 on the last day of a calendar month, then during the next calendar month, the \$4 that otherwise would be deposited in that fund shall instead be deposited into the Road Fund.

(c) All moneys collected for that portion of a driver's license fee designated for driver education under Section 6-118 shall be placed in the Drivers Education Fund in the State Treasury.

(d) Of the moneys collected as a registration fee for each motorcycle, motor driven cycle, and moped, 27% shall be deposited in the Cycle Rider Safety Training Fund.

(e) (Blank).

(f) Of the total money collected for a commercial learner's permit (CLP) or original or renewal issuance of a commercial driver's license (CDL) pursuant to the Uniform Commercial Driver's License Act (UCDLA): (i) \$6 of the total fee for an original or renewal CDL, and \$6 of the total CLP fee when such permit is issued to any person holding a valid Illinois driver's license, shall be paid into the CDLIS/AAMVAnet/NMVTIS Trust Fund (Commercial Driver's License Information System/American Association of Motor Vehicle Administrators network/National Motor Vehicle Title Information Service Trust Fund) and shall be used for the

purposes provided in Section 6z-23 of the State Finance Act and (ii) \$20 of the total fee for an original or renewal CDL or CLP shall be paid into the Motor Carrier Safety Inspection Fund, which is hereby created as a special fund in the State Treasury, to be used by the Illinois State Police, subject to appropriation, to hire additional officers to conduct motor carrier safety inspections pursuant to Chapter 18b of this Code.

(g) Of the moneys received by the Secretary of State as registration fees or taxes, certificates of title, duplicate certificates of title, corrected certificates of title, or as payment of any other fee under this Code, when those moneys are not otherwise distributed by this Code, 37% shall be deposited into the State Construction Account Fund, and 63% shall be deposited in the Road Fund. Moneys in the Road Fund shall be used for the purposes provided in Section 8.3 of the State Finance Act.

(h) (Blank).

(i) (Blank).

(j) (Blank).

(k) There is created in the State Treasury a special fund to be known as the Secretary of State Special License Plate Fund. Money deposited into the Fund shall, subject to appropriation, be used by the Office of the Secretary of State (i) to help defray plate manufacturing and plate processing costs for the issuance and, when applicable, renewal of any

new or existing registration plates authorized under this Code and (ii) for grants made by the Secretary of State to benefit Illinois Veterans Home libraries.

(l) The Motor Vehicle Review Board Fund is created as a special fund in the State Treasury. Moneys deposited into the Fund under paragraph (7) of subsection (b) of Section 5-101 and Section 5-109 shall, subject to appropriation, be used by the Office of the Secretary of State to administer the Motor Vehicle Review Board, including without limitation payment of compensation and all necessary expenses incurred in administering the Motor Vehicle Review Board under the Motor Vehicle Franchise Act.

(m) Effective July 1, 1996, there is created in the State Treasury a special fund to be known as the Family Responsibility Fund. Moneys deposited into the Fund shall, subject to appropriation, be used by the Office of the Secretary of State for the purpose of enforcing the Family Financial Responsibility Law.

(n) The Illinois Fire Fighters' Memorial Fund is created as a special fund in the State Treasury. Moneys deposited into the Fund shall, subject to appropriation, be used by the Office of the State Fire Marshal for construction of the Illinois Fire Fighters' Memorial to be located at the State Capitol grounds in Springfield, Illinois. Upon the completion of the Memorial, moneys in the Fund shall be used in accordance with Section 3-634.

(o) Of the money collected for each certificate of title for all-terrain vehicles and off-highway motorcycles, \$17 shall be deposited into the Off-Highway Vehicle Trails Fund.

(p) For audits conducted on or after July 1, 2003 pursuant to Section 2-124(d) of this Code, 50% of the money collected as audit fees shall be deposited into the General Revenue Fund.

(q) Beginning July 1, 2023, the additional fees imposed by this amendatory Act of the 103rd General Assembly in Sections 2-123, 3-821, and 6-118 shall be deposited into the Secretary of State Special Services Fund.

(Source: P.A. 102-538, eff. 8-20-21.)

(625 ILCS 5/2-123) (from Ch. 95 1/2, par. 2-123)

(Text of Section before amendment by P.A. 102-982)

Sec. 2-123. Sale and distribution of information.

(a) Except as otherwise provided in this Section, the Secretary may make the driver's license, vehicle and title registration lists, in part or in whole, and any statistical information derived from these lists available to local governments, elected state officials, state educational institutions, and all other governmental units of the State and Federal Government requesting them for governmental purposes. The Secretary shall require any such applicant for services to pay for the costs of furnishing such services and the use of the equipment involved, and in addition is empowered to establish prices and charges for the services so

furnished and for the use of the electronic equipment utilized.

(b) The Secretary is further empowered to and he may, in his discretion, furnish to any applicant, other than listed in subsection (a) of this Section, vehicle or driver data on a computer tape, disk, other electronic format or computer processable medium, or printout at a fixed fee of \$500 ~~\$250 for orders received before October 1, 2003 and \$500 for orders received on or after October 1, 2003~~, in advance, and require in addition a further sufficient deposit based upon the Secretary of State's estimate of the total cost of the information requested and a charge of \$50 ~~\$25 for orders received before October 1, 2003 and \$50 for orders received on or after October 1, 2003~~, per 1,000 units or part thereof identified or the actual cost, whichever is greater. The Secretary is authorized to refund any difference between the additional deposit and the actual cost of the request. This service shall not be in lieu of an abstract of a driver's record nor of a title or registration search. This service may be limited to entities purchasing a minimum number of records as required by administrative rule. The information sold pursuant to this subsection shall be the entire vehicle or driver data list, or part thereof. The information sold pursuant to this subsection shall not contain personally identifying information unless the information is to be used for one of the purposes identified in subsection (f-5) of this

Section. Commercial purchasers of driver and vehicle record databases shall enter into a written agreement with the Secretary of State that includes disclosure of the commercial use of the information to be purchased.

(b-1) The Secretary is further empowered to and may, in his or her discretion, furnish vehicle or driver data on a computer tape, disk, or other electronic format or computer processible medium, at no fee, to any State or local governmental agency that uses the information provided by the Secretary to transmit data back to the Secretary that enables the Secretary to maintain accurate driving records, including dispositions of traffic cases. This information may be provided without fee not more often than once every 6 months.

(c) Secretary of State may issue registration lists. The Secretary of State may compile a list of all registered vehicles. Each list of registered vehicles shall be arranged serially according to the registration numbers assigned to registered vehicles and may contain in addition the names and addresses of registered owners and a brief description of each vehicle including the serial or other identifying number thereof. Such compilation may be in such form as in the discretion of the Secretary of State may seem best for the purposes intended.

(d) The Secretary of State shall furnish no more than 2 current available lists of such registrations to the sheriffs of all counties and to the chiefs of police of all cities and

villages and towns of 2,000 population and over in this State at no cost. Additional copies may be purchased by the sheriffs or chiefs of police at the fee of \$500 each or at the cost of producing the list as determined by the Secretary of State. Such lists are to be used for governmental purposes only.

(e) (Blank).

(e-1) (Blank).

(f) The Secretary of State shall make a title or registration search of the records of his office and a written report on the same for any person, upon written application of such person, accompanied by a fee of \$5 for each registration or title search. The written application shall set forth the intended use of the requested information. No fee shall be charged for a title or registration search, or for the certification thereof requested by a government agency. The report of the title or registration search shall not contain personally identifying information unless the request for a search was made for one of the purposes identified in subsection (f-5) of this Section. The report of the title or registration search shall not contain highly restricted personal information unless specifically authorized by this Code.

The Secretary of State shall certify a title or registration record upon written request. The fee for certification shall be \$5 in addition to the fee required for a title or registration search. Certification shall be made

under the signature of the Secretary of State and shall be authenticated by Seal of the Secretary of State.

The Secretary of State may notify the vehicle owner or registrant of the request for purchase of his title or registration information as the Secretary deems appropriate.

No information shall be released to the requester until expiration of a 10-day period. This 10-day period shall not apply to requests for information made by law enforcement officials, government agencies, financial institutions, attorneys, insurers, employers, automobile associated businesses, persons licensed as a private detective or firms licensed as a private detective agency under the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004, who are employed by or are acting on behalf of law enforcement officials, government agencies, financial institutions, attorneys, insurers, employers, automobile associated businesses, and other business entities for purposes consistent with the Illinois Vehicle Code, the vehicle owner or registrant or other entities as the Secretary may exempt by rule and regulation.

Any misrepresentation made by a requester of title or vehicle information shall be punishable as a petty offense, except in the case of persons licensed as a private detective or firms licensed as a private detective agency which shall be subject to disciplinary sanctions under Section 40-10 of the Private Detective, Private Alarm, Private Security,

Fingerprint Vendor, and Locksmith Act of 2004.

(f-5) The Secretary of State shall not disclose or otherwise make available to any person or entity any personally identifying information obtained by the Secretary of State in connection with a driver's license, vehicle, or title registration record unless the information is disclosed for one of the following purposes:

(1) For use by any government agency, including any court or law enforcement agency, in carrying out its functions, or any private person or entity acting on behalf of a federal, State, or local agency in carrying out its functions.

(2) For use in connection with matters of motor vehicle or driver safety and theft; motor vehicle emissions; motor vehicle product alterations, recalls, or advisories; performance monitoring of motor vehicles, motor vehicle parts, and dealers; and removal of non-owner records from the original owner records of motor vehicle manufacturers.

(3) For use in the normal course of business by a legitimate business or its agents, employees, or contractors, but only:

(A) to verify the accuracy of personal information submitted by an individual to the business or its agents, employees, or contractors; and

(B) if such information as so submitted is not

correct or is no longer correct, to obtain the correct information, but only for the purposes of preventing fraud by, pursuing legal remedies against, or recovering on a debt or security interest against, the individual.

(4) For use in research activities and for use in producing statistical reports, if the personally identifying information is not published, redisclosed, or used to contact individuals.

(5) For use in connection with any civil, criminal, administrative, or arbitral proceeding in any federal, State, or local court or agency or before any self-regulatory body, including the service of process, investigation in anticipation of litigation, and the execution or enforcement of judgments and orders, or pursuant to an order of a federal, State, or local court.

(6) For use by any insurer or insurance support organization or by a self-insured entity or its agents, employees, or contractors in connection with claims investigation activities, antifraud activities, rating, or underwriting.

(7) For use in providing notice to the owners of towed or impounded vehicles.

(8) For use by any person licensed as a private detective or firm licensed as a private detective agency under the Private Detective, Private Alarm, Private

Security, Fingerprint Vendor, and Locksmith Act of 2004, private investigative agency or security service licensed in Illinois for any purpose permitted under this subsection.

(9) For use by an employer or its agent or insurer to obtain or verify information relating to a holder of a commercial driver's license that is required under chapter 313 of title 49 of the United States Code.

(10) For use in connection with the operation of private toll transportation facilities.

(11) For use by any requester, if the requester demonstrates it has obtained the written consent of the individual to whom the information pertains.

(12) For use by members of the news media, as defined in Section 1-148.5, for the purpose of newsgathering when the request relates to the operation of a motor vehicle or public safety.

(13) For any other use specifically authorized by law, if that use is related to the operation of a motor vehicle or public safety.

(f-6) The Secretary of State shall not disclose or otherwise make available to any person or entity any highly restricted personal information obtained by the Secretary of State in connection with a driver's license, vehicle, or title registration record unless specifically authorized by this Code.

(g) 1. The Secretary of State may, upon receipt of a written request and a fee as set forth in Section 6-118, furnish to the person or agency so requesting a driver's record or data contained therein. Such document may include a record of: current driver's license issuance information, except that the information on judicial driving permits shall be available only as otherwise provided by this Code; convictions; orders entered revoking, suspending or cancelling a driver's license or privilege; and notations of accident involvement. All other information, unless otherwise permitted by this Code, shall remain confidential. Information released pursuant to a request for a driver's record shall not contain personally identifying information, unless the request for the driver's record was made for one of the purposes set forth in subsection (f-5) of this Section. The Secretary of State may, without fee, allow a parent or guardian of a person under the age of 18 years, who holds an instruction permit or graduated driver's license, to view that person's driving record online, through a computer connection. The parent or guardian's online access to the driving record will terminate when the instruction permit or graduated driver's license holder reaches the age of 18.

2. The Secretary of State shall not disclose or otherwise make available to any person or entity any highly restricted personal information obtained by the Secretary of State in connection with a driver's license, vehicle, or title

registration record unless specifically authorized by this Code. The Secretary of State may certify an abstract of a driver's record upon written request therefor. Such certification shall be made under the signature of the Secretary of State and shall be authenticated by the Seal of his office.

3. All requests for driving record information shall be made in a manner prescribed by the Secretary and shall set forth the intended use of the requested information.

The Secretary of State may notify the affected driver of the request for purchase of his driver's record as the Secretary deems appropriate.

No information shall be released to the requester until expiration of a 10-day period. This 10-day period shall not apply to requests for information made by law enforcement officials, government agencies, financial institutions, attorneys, insurers, employers, automobile associated businesses, persons licensed as a private detective or firms licensed as a private detective agency under the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004, who are employed by or are acting on behalf of law enforcement officials, government agencies, financial institutions, attorneys, insurers, employers, automobile associated businesses, and other business entities for purposes consistent with the Illinois Vehicle Code, the affected driver or other entities as the

Secretary may exempt by rule and regulation.

Any misrepresentation made by a requester of driver information shall be punishable as a petty offense, except in the case of persons licensed as a private detective or firms licensed as a private detective agency which shall be subject to disciplinary sanctions under Section 40-10 of the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004.

4. The Secretary of State may furnish without fee, upon the written request of a law enforcement agency, any information from a driver's record on file with the Secretary of State when such information is required in the enforcement of this Code or any other law relating to the operation of motor vehicles, including records of dispositions; documented information involving the use of a motor vehicle; whether such individual has, or previously had, a driver's license; and the address and personal description as reflected on said driver's record.

5. Except as otherwise provided in this Section, the Secretary of State may furnish, without fee, information from an individual driver's record on file, if a written request therefor is submitted by any public transit system or authority, public defender, law enforcement agency, a state or federal agency, or an Illinois local intergovernmental association, if the request is for the purpose of a background check of applicants for employment with the requesting agency,

or for the purpose of an official investigation conducted by the agency, or to determine a current address for the driver so public funds can be recovered or paid to the driver, or for any other purpose set forth in subsection (f-5) of this Section.

The Secretary may also furnish the courts a copy of an abstract of a driver's record, without fee, subsequent to an arrest for a violation of Section 11-501 or a similar provision of a local ordinance. Such abstract may include records of dispositions; documented information involving the use of a motor vehicle as contained in the current file; whether such individual has, or previously had, a driver's license; and the address and personal description as reflected on said driver's record.

6. Any certified abstract issued by the Secretary of State or transmitted electronically by the Secretary of State pursuant to this Section, to a court or on request of a law enforcement agency, for the record of a named person as to the status of the person's driver's license shall be prima facie evidence of the facts therein stated and if the name appearing in such abstract is the same as that of a person named in an information or warrant, such abstract shall be prima facie evidence that the person named in such information or warrant is the same person as the person named in such abstract and shall be admissible for any prosecution under this Code and be admitted as proof of any prior conviction or proof of records, notices, or orders recorded on individual driving records

maintained by the Secretary of State.

7. Subject to any restrictions contained in the Juvenile Court Act of 1987, and upon receipt of a proper request and a fee as set forth in Section 6-118, the Secretary of State shall provide a driver's record or data contained therein to the affected driver, or the affected driver's attorney, upon verification. Such record shall contain all the information referred to in paragraph 1 of this subsection (g) plus: any recorded accident involvement as a driver; information recorded pursuant to subsection (e) of Section 6-117 and paragraph (4) of subsection (a) of Section 6-204 of this Code. All other information, unless otherwise permitted by this Code, shall remain confidential.

(h) The Secretary shall not disclose social security numbers or any associated information obtained from the Social Security Administration except pursuant to a written request by, or with the prior written consent of, the individual except: (1) to officers and employees of the Secretary who have a need to know the social security numbers in performance of their official duties, (2) to law enforcement officials for a civil or criminal law enforcement investigation, and if an officer of the law enforcement agency has made a written request to the Secretary specifying the law enforcement investigation for which the social security numbers are being sought, though the Secretary retains the right to require additional verification regarding the validity of the request,

(3) to the United States Department of Transportation, or any other State, pursuant to the administration and enforcement of the Commercial Motor Vehicle Safety Act of 1986 or participation in State-to-State verification service, (4) pursuant to the order of a court of competent jurisdiction, (5) to the Department of Healthcare and Family Services (formerly Department of Public Aid) for utilization in the child support enforcement duties assigned to that Department under provisions of the Illinois Public Aid Code after the individual has received advanced meaningful notification of what redisclosure is sought by the Secretary in accordance with the federal Privacy Act, (5.5) to the Department of Healthcare and Family Services and the Department of Human Services solely for the purpose of verifying Illinois residency where such residency is an eligibility requirement for benefits under the Illinois Public Aid Code or any other health benefit program administered by the Department of Healthcare and Family Services or the Department of Human Services, (6) to the Illinois Department of Revenue solely for use by the Department in the collection of any tax or debt that the Department of Revenue is authorized or required by law to collect, provided that the Department shall not disclose the social security number to any person or entity outside of the Department, (7) to the Illinois Department of Veterans' Affairs for the purpose of confirming veteran status, or (8) the last 4 digits to the Illinois State Board of Elections for

purposes of voter registration and as may be required pursuant to an agreement for a multi-state voter registration list maintenance system. If social security information is disclosed by the Secretary in accordance with this Section, no liability shall rest with the Office of the Secretary of State or any of its officers or employees, as the information is released for official purposes only.

(i) (Blank).

(j) Medical statements or medical reports received in the Secretary of State's Office shall be confidential. Except as provided in this Section, no confidential information may be open to public inspection or the contents disclosed to anyone, except officers and employees of the Secretary who have a need to know the information contained in the medical reports and the Driver License Medical Advisory Board, unless so directed by an order of a court of competent jurisdiction. If the Secretary receives a medical report regarding a driver that does not address a medical condition contained in a previous medical report, the Secretary may disclose the unaddressed medical condition to the driver or his or her physician, or both, solely for the purpose of submission of a medical report that addresses the condition.

(k) Beginning July 1, 2023, disbursement ~~Disbursement~~ of fees collected under this Section shall be as follows: (1) of the \$20 ~~\$12~~ fee for a driver's record, \$11 ~~\$3~~ shall be paid into the Secretary of State Special Services Fund, and \$6

shall be paid into the General Revenue Fund; (2) 50% of the amounts collected under subsection (b) shall be paid into the General Revenue Fund; and (3) all remaining fees shall be disbursed under subsection (g) of Section 2-119 of this Code.

(l) (Blank).

(m) Notations of accident involvement that may be disclosed under this Section shall not include notations relating to damage to a vehicle or other property being transported by a tow truck. This information shall remain confidential, provided that nothing in this subsection (m) shall limit disclosure of any notification of accident involvement to any law enforcement agency or official.

(n) Requests made by the news media for driver's license, vehicle, or title registration information may be furnished without charge or at a reduced charge, as determined by the Secretary, when the specific purpose for requesting the documents is deemed to be in the public interest. Waiver or reduction of the fee is in the public interest if the principal purpose of the request is to access and disseminate information regarding the health, safety, and welfare or the legal rights of the general public and is not for the principal purpose of gaining a personal or commercial benefit. The information provided pursuant to this subsection shall not contain personally identifying information unless the information is to be used for one of the purposes identified in subsection (f-5) of this Section.

(o) The redisclosure of personally identifying information obtained pursuant to this Section is prohibited, except to the extent necessary to effectuate the purpose for which the original disclosure of the information was permitted.

(p) The Secretary of State is empowered to adopt rules to effectuate this Section.

(Source: P.A. 100-590, eff. 6-8-18; 101-81, eff. 7-12-19; 101-326, eff. 8-9-19.)

(Text of Section after amendment by P.A. 102-982)

Sec. 2-123. Sale and distribution of information.

(a) Except as otherwise provided in this Section, the Secretary may make the driver's license, vehicle and title registration lists, in part or in whole, and any statistical information derived from these lists available to local governments, elected state officials, state educational institutions, and all other governmental units of the State and Federal Government requesting them for governmental purposes. The Secretary shall require any such applicant for services to pay for the costs of furnishing such services and the use of the equipment involved, and in addition is empowered to establish prices and charges for the services so furnished and for the use of the electronic equipment utilized.

(b) The Secretary is further empowered to and he may, in his discretion, furnish to any applicant, other than listed in

subsection (a) of this Section, vehicle or driver data on a computer tape, disk, other electronic format or computer processable medium, or printout at a fixed fee of \$500 ~~\$250 for orders received before October 1, 2003 and \$500 for orders received on or after October 1, 2003~~, in advance, and require in addition a further sufficient deposit based upon the Secretary of State's estimate of the total cost of the information requested and a charge of \$50 ~~\$25 for orders received before October 1, 2003 and \$50 for orders received on or after October 1, 2003~~, per 1,000 units or part thereof identified or the actual cost, whichever is greater. The Secretary is authorized to refund any difference between the additional deposit and the actual cost of the request. This service shall not be in lieu of an abstract of a driver's record nor of a title or registration search. This service may be limited to entities purchasing a minimum number of records as required by administrative rule. The information sold pursuant to this subsection shall be the entire vehicle or driver data list, or part thereof. The information sold pursuant to this subsection shall not contain personally identifying information unless the information is to be used for one of the purposes identified in subsection (f-5) of this Section. Commercial purchasers of driver and vehicle record databases shall enter into a written agreement with the Secretary of State that includes disclosure of the commercial use of the information to be purchased.

(b-1) The Secretary is further empowered to and may, in his or her discretion, furnish vehicle or driver data on a computer tape, disk, or other electronic format or computer processible medium, at no fee, to any State or local governmental agency that uses the information provided by the Secretary to transmit data back to the Secretary that enables the Secretary to maintain accurate driving records, including dispositions of traffic cases. This information may be provided without fee not more often than once every 6 months.

(c) Secretary of State may issue registration lists. The Secretary of State may compile a list of all registered vehicles. Each list of registered vehicles shall be arranged serially according to the registration numbers assigned to registered vehicles and may contain in addition the names and addresses of registered owners and a brief description of each vehicle including the serial or other identifying number thereof. Such compilation may be in such form as in the discretion of the Secretary of State may seem best for the purposes intended.

(d) The Secretary of State shall furnish no more than 2 current available lists of such registrations to the sheriffs of all counties and to the chiefs of police of all cities and villages and towns of 2,000 population and over in this State at no cost. Additional copies may be purchased by the sheriffs or chiefs of police at the fee of \$500 each or at the cost of producing the list as determined by the Secretary of State.

Such lists are to be used for governmental purposes only.

(e) (Blank).

(e-1) (Blank).

(f) The Secretary of State shall make a title or registration search of the records of his office and a written report on the same for any person, upon written application of such person, accompanied by a fee of \$5 for each registration or title search. The written application shall set forth the intended use of the requested information. No fee shall be charged for a title or registration search, or for the certification thereof requested by a government agency. The report of the title or registration search shall not contain personally identifying information unless the request for a search was made for one of the purposes identified in subsection (f-5) of this Section. The report of the title or registration search shall not contain highly restricted personal information unless specifically authorized by this Code.

The Secretary of State shall certify a title or registration record upon written request. The fee for certification shall be \$5 in addition to the fee required for a title or registration search. Certification shall be made under the signature of the Secretary of State and shall be authenticated by Seal of the Secretary of State.

The Secretary of State may notify the vehicle owner or registrant of the request for purchase of his title or

registration information as the Secretary deems appropriate.

No information shall be released to the requester until expiration of a 10-day period. This 10-day period shall not apply to requests for information made by law enforcement officials, government agencies, financial institutions, attorneys, insurers, employers, automobile associated businesses, persons licensed as a private detective or firms licensed as a private detective agency under the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004, who are employed by or are acting on behalf of law enforcement officials, government agencies, financial institutions, attorneys, insurers, employers, automobile associated businesses, and other business entities for purposes consistent with the Illinois Vehicle Code, the vehicle owner or registrant or other entities as the Secretary may exempt by rule and regulation.

Any misrepresentation made by a requester of title or vehicle information shall be punishable as a petty offense, except in the case of persons licensed as a private detective or firms licensed as a private detective agency which shall be subject to disciplinary sanctions under Section 40-10 of the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004.

(f-5) The Secretary of State shall not disclose or otherwise make available to any person or entity any personally identifying information obtained by the Secretary

of State in connection with a driver's license, vehicle, or title registration record unless the information is disclosed for one of the following purposes:

(1) For use by any government agency, including any court or law enforcement agency, in carrying out its functions, or any private person or entity acting on behalf of a federal, State, or local agency in carrying out its functions.

(2) For use in connection with matters of motor vehicle or driver safety and theft; motor vehicle emissions; motor vehicle product alterations, recalls, or advisories; performance monitoring of motor vehicles, motor vehicle parts, and dealers; and removal of non-owner records from the original owner records of motor vehicle manufacturers.

(3) For use in the normal course of business by a legitimate business or its agents, employees, or contractors, but only:

(A) to verify the accuracy of personal information submitted by an individual to the business or its agents, employees, or contractors; and

(B) if such information as so submitted is not correct or is no longer correct, to obtain the correct information, but only for the purposes of preventing fraud by, pursuing legal remedies against, or recovering on a debt or security interest against, the

individual.

(4) For use in research activities and for use in producing statistical reports, if the personally identifying information is not published, redisclosed, or used to contact individuals.

(5) For use in connection with any civil, criminal, administrative, or arbitral proceeding in any federal, State, or local court or agency or before any self-regulatory body, including the service of process, investigation in anticipation of litigation, and the execution or enforcement of judgments and orders, or pursuant to an order of a federal, State, or local court.

(6) For use by any insurer or insurance support organization or by a self-insured entity or its agents, employees, or contractors in connection with claims investigation activities, antifraud activities, rating, or underwriting.

(7) For use in providing notice to the owners of towed or impounded vehicles.

(8) For use by any person licensed as a private detective or firm licensed as a private detective agency under the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004, private investigative agency or security service licensed in Illinois for any purpose permitted under this subsection.

(9) For use by an employer or its agent or insurer to obtain or verify information relating to a holder of a commercial driver's license that is required under chapter 313 of title 49 of the United States Code.

(10) For use in connection with the operation of private toll transportation facilities.

(11) For use by any requester, if the requester demonstrates it has obtained the written consent of the individual to whom the information pertains.

(12) For use by members of the news media, as defined in Section 1-148.5, for the purpose of newsgathering when the request relates to the operation of a motor vehicle or public safety.

(13) For any other use specifically authorized by law, if that use is related to the operation of a motor vehicle or public safety.

(f-6) The Secretary of State shall not disclose or otherwise make available to any person or entity any highly restricted personal information obtained by the Secretary of State in connection with a driver's license, vehicle, or title registration record unless specifically authorized by this Code.

(g) 1. The Secretary of State may, upon receipt of a written request and a fee as set forth in Section 6-118, furnish to the person or agency so requesting a driver's record or data contained therein. Such document may include a

record of: current driver's license issuance information, except that the information on judicial driving permits shall be available only as otherwise provided by this Code; convictions; orders entered revoking, suspending or cancelling a driver's license or privilege; and notations of crash involvement. All other information, unless otherwise permitted by this Code, shall remain confidential. Information released pursuant to a request for a driver's record shall not contain personally identifying information, unless the request for the driver's record was made for one of the purposes set forth in subsection (f-5) of this Section. The Secretary of State may, without fee, allow a parent or guardian of a person under the age of 18 years, who holds an instruction permit or graduated driver's license, to view that person's driving record online, through a computer connection. The parent or guardian's online access to the driving record will terminate when the instruction permit or graduated driver's license holder reaches the age of 18.

2. The Secretary of State shall not disclose or otherwise make available to any person or entity any highly restricted personal information obtained by the Secretary of State in connection with a driver's license, vehicle, or title registration record unless specifically authorized by this Code. The Secretary of State may certify an abstract of a driver's record upon written request therefor. Such certification shall be made under the signature of the

Secretary of State and shall be authenticated by the Seal of his office.

3. All requests for driving record information shall be made in a manner prescribed by the Secretary and shall set forth the intended use of the requested information.

The Secretary of State may notify the affected driver of the request for purchase of his driver's record as the Secretary deems appropriate.

No information shall be released to the requester until expiration of a 10-day period. This 10-day period shall not apply to requests for information made by law enforcement officials, government agencies, financial institutions, attorneys, insurers, employers, automobile associated businesses, persons licensed as a private detective or firms licensed as a private detective agency under the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004, who are employed by or are acting on behalf of law enforcement officials, government agencies, financial institutions, attorneys, insurers, employers, automobile associated businesses, and other business entities for purposes consistent with the Illinois Vehicle Code, the affected driver or other entities as the Secretary may exempt by rule and regulation.

Any misrepresentation made by a requester of driver information shall be punishable as a petty offense, except in the case of persons licensed as a private detective or firms

licensed as a private detective agency which shall be subject to disciplinary sanctions under Section 40-10 of the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004.

4. The Secretary of State may furnish without fee, upon the written request of a law enforcement agency, any information from a driver's record on file with the Secretary of State when such information is required in the enforcement of this Code or any other law relating to the operation of motor vehicles, including records of dispositions; documented information involving the use of a motor vehicle; whether such individual has, or previously had, a driver's license; and the address and personal description as reflected on said driver's record.

5. Except as otherwise provided in this Section, the Secretary of State may furnish, without fee, information from an individual driver's record on file, if a written request therefor is submitted by any public transit system or authority, public defender, law enforcement agency, a state or federal agency, or an Illinois local intergovernmental association, if the request is for the purpose of a background check of applicants for employment with the requesting agency, or for the purpose of an official investigation conducted by the agency, or to determine a current address for the driver so public funds can be recovered or paid to the driver, or for any other purpose set forth in subsection (f-5) of this Section.

The Secretary may also furnish the courts a copy of an abstract of a driver's record, without fee, subsequent to an arrest for a violation of Section 11-501 or a similar provision of a local ordinance. Such abstract may include records of dispositions; documented information involving the use of a motor vehicle as contained in the current file; whether such individual has, or previously had, a driver's license; and the address and personal description as reflected on said driver's record.

6. Any certified abstract issued by the Secretary of State or transmitted electronically by the Secretary of State pursuant to this Section, to a court or on request of a law enforcement agency, for the record of a named person as to the status of the person's driver's license shall be prima facie evidence of the facts therein stated and if the name appearing in such abstract is the same as that of a person named in an information or warrant, such abstract shall be prima facie evidence that the person named in such information or warrant is the same person as the person named in such abstract and shall be admissible for any prosecution under this Code and be admitted as proof of any prior conviction or proof of records, notices, or orders recorded on individual driving records maintained by the Secretary of State.

7. Subject to any restrictions contained in the Juvenile Court Act of 1987, and upon receipt of a proper request and a fee as set forth in Section 6-118, the Secretary of State shall

provide a driver's record or data contained therein to the affected driver, or the affected driver's attorney, upon verification. Such record shall contain all the information referred to in paragraph 1 of this subsection (g) plus: any recorded crash involvement as a driver; information recorded pursuant to subsection (e) of Section 6-117 and paragraph (4) of subsection (a) of Section 6-204 of this Code. All other information, unless otherwise permitted by this Code, shall remain confidential.

(h) The Secretary shall not disclose social security numbers or any associated information obtained from the Social Security Administration except pursuant to a written request by, or with the prior written consent of, the individual except: (1) to officers and employees of the Secretary who have a need to know the social security numbers in performance of their official duties, (2) to law enforcement officials for a civil or criminal law enforcement investigation, and if an officer of the law enforcement agency has made a written request to the Secretary specifying the law enforcement investigation for which the social security numbers are being sought, though the Secretary retains the right to require additional verification regarding the validity of the request, (3) to the United States Department of Transportation, or any other State, pursuant to the administration and enforcement of the Commercial Motor Vehicle Safety Act of 1986 or participation in State-to-State verification service, (4)

pursuant to the order of a court of competent jurisdiction, (5) to the Department of Healthcare and Family Services (formerly Department of Public Aid) for utilization in the child support enforcement duties assigned to that Department under provisions of the Illinois Public Aid Code after the individual has received advanced meaningful notification of what redisclosure is sought by the Secretary in accordance with the federal Privacy Act, (5.5) to the Department of Healthcare and Family Services and the Department of Human Services solely for the purpose of verifying Illinois residency where such residency is an eligibility requirement for benefits under the Illinois Public Aid Code or any other health benefit program administered by the Department of Healthcare and Family Services or the Department of Human Services, (6) to the Illinois Department of Revenue solely for use by the Department in the collection of any tax or debt that the Department of Revenue is authorized or required by law to collect, provided that the Department shall not disclose the social security number to any person or entity outside of the Department, (7) to the Illinois Department of Veterans' Affairs for the purpose of confirming veteran status, or (8) the last 4 digits to the Illinois State Board of Elections for purposes of voter registration and as may be required pursuant to an agreement for a multi-state voter registration list maintenance system. If social security information is disclosed by the Secretary in accordance with this Section, no

liability shall rest with the Office of the Secretary of State or any of its officers or employees, as the information is released for official purposes only.

(i) (Blank).

(j) Medical statements or medical reports received in the Secretary of State's Office shall be confidential. Except as provided in this Section, no confidential information may be open to public inspection or the contents disclosed to anyone, except officers and employees of the Secretary who have a need to know the information contained in the medical reports and the Driver License Medical Advisory Board, unless so directed by an order of a court of competent jurisdiction. If the Secretary receives a medical report regarding a driver that does not address a medical condition contained in a previous medical report, the Secretary may disclose the unaddressed medical condition to the driver or his or her physician, or both, solely for the purpose of submission of a medical report that addresses the condition.

(k) Beginning July 1, 2023, disbursement ~~Disbursement~~ of fees collected under this Section shall be as follows: (1) of the \$20 ~~\$12~~ fee for a driver's record, \$11 ~~\$3~~ shall be paid into the Secretary of State Special Services Fund, and \$6 shall be paid into the General Revenue Fund; (2) 50% of the amounts collected under subsection (b) shall be paid into the General Revenue Fund; and (3) all remaining fees shall be disbursed under subsection (g) of Section 2-119 of this Code.

(l) (Blank).

(m) Notations of crash involvement that may be disclosed under this Section shall not include notations relating to damage to a vehicle or other property being transported by a tow truck. This information shall remain confidential, provided that nothing in this subsection (m) shall limit disclosure of any notification of crash involvement to any law enforcement agency or official.

(n) Requests made by the news media for driver's license, vehicle, or title registration information may be furnished without charge or at a reduced charge, as determined by the Secretary, when the specific purpose for requesting the documents is deemed to be in the public interest. Waiver or reduction of the fee is in the public interest if the principal purpose of the request is to access and disseminate information regarding the health, safety, and welfare or the legal rights of the general public and is not for the principal purpose of gaining a personal or commercial benefit. The information provided pursuant to this subsection shall not contain personally identifying information unless the information is to be used for one of the purposes identified in subsection (f-5) of this Section.

(o) The redisclosure of personally identifying information obtained pursuant to this Section is prohibited, except to the extent necessary to effectuate the purpose for which the original disclosure of the information was permitted.

(p) The Secretary of State is empowered to adopt rules to effectuate this Section.

(Source: P.A. 101-81, eff. 7-12-19; 101-326, eff. 8-9-19; 102-982, eff. 7-1-23.)

(625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)

Sec. 3-821. Miscellaneous registration and title fees.

(a) Except as provided under subsection (h), the fee to be paid to the Secretary of State for the following certificates, registrations or evidences of proper registration, or for corrected or duplicate documents shall be in accordance with the following schedule:

Certificate of Title, except for an all-terrain vehicle, off-highway motorcycle, or motor home, mini motor home or van camper	<u>\$165</u> \$155
Certificate of Title for a motor home, mini motor home, or van camper	\$250
Certificate of Title for an all-terrain vehicle or off-highway motorcycle	\$30
Certificate of Title for an all-terrain vehicle or off-highway motorcycle used for production agriculture, or accepted by a dealer in trade	\$13
Certificate of Title for a low-speed vehicle	\$30
Transfer of Registration or any evidence of proper registration	\$25
Duplicate Registration Card for plates or other	

evidence of proper registration	\$3
Duplicate Registration Sticker or Stickers, each	\$20
Duplicate Certificate of Title	\$50
Corrected Registration Card or Card for other	
evidence of proper registration	\$3
Corrected Certificate of Title	\$50
Salvage Certificate	\$20
Fleet Reciprocity Permit	\$15
Prorate Decal	\$1
Prorate Backing Plate	\$3
Special Corrected Certificate of Title	\$15
Expedited Title Service (to be charged in	
addition to other applicable fees)	\$30
Dealer Lien Release Certificate of Title	\$20

A special corrected certificate of title shall be issued (i) to remove a co-owner's name due to the death of the co-owner, to transfer title to a spouse if the decedent-spouse was the sole owner on the title, or due to a divorce; (ii) to change a co-owner's name due to a marriage; or (iii) due to a name change under Article XXI of the Code of Civil Procedure.

There shall be no fee paid for a Junking Certificate.

There shall be no fee paid for a certificate of title issued to a county when the vehicle is forfeited to the county under Article 36 of the Criminal Code of 2012.

For purposes of this Section, the fee for a corrected title application that also results in the issuance of a duplicate title shall be the same as the fee for a duplicate title.

(a-5) The Secretary of State may revoke a certificate of title and registration card and issue a corrected certificate of title and registration card, at no fee to the vehicle owner or lienholder, if there is proof that the vehicle identification number is erroneously shown on the original certificate of title.

(a-10) The Secretary of State may issue, in connection with the sale of a motor vehicle, a corrected title to a motor vehicle dealer upon application and submittal of a lien release letter from the lienholder listed in the files of the Secretary. In the case of a title issued by another state, the dealer must submit proof from the state that issued the last title. The corrected title, which shall be known as a dealer lien release certificate of title, shall be issued in the name of the vehicle owner without the named lienholder. If the motor vehicle is currently titled in a state other than Illinois, the applicant must submit either (i) a letter from the current lienholder releasing the lien and stating that the lienholder has possession of the title; or (ii) a letter from the current lienholder releasing the lien and a copy of the records of the department of motor vehicles for the state in which the vehicle is titled, showing that the vehicle is

titled in the name of the applicant and that no liens are recorded other than the lien for which a release has been submitted. The fee for the dealer lien release certificate of title is \$20.

(b) The Secretary may prescribe the maximum service charge to be imposed upon an applicant for renewal of a registration by any person authorized by law to receive and remit or transmit to the Secretary such renewal application and fees therewith.

(c) If payment is delivered to the Office of the Secretary of State as payment of any fee or tax under this Code, and such payment is not honored for any reason, the registrant or other person tendering the payment remains liable for the payment of such fee or tax. The Secretary of State may assess a service charge of \$25 in addition to the fee or tax due and owing for all dishonored payments.

If the total amount then due and owing exceeds the sum of \$100 and has not been paid in full within 60 days from the date the dishonored payment was first delivered to the Secretary of State, the Secretary of State shall assess a penalty of 25% of such amount remaining unpaid.

All amounts payable under this Section shall be computed to the nearest dollar. Out of each fee collected for dishonored payments, \$5 shall be deposited in the Secretary of State Special Services Fund.

(d) The minimum fee and tax to be paid by any applicant for

apportionment of a fleet of vehicles under this Code shall be \$15 if the application was filed on or before the date specified by the Secretary together with fees and taxes due. If an application and the fees or taxes due are filed after the date specified by the Secretary, the Secretary may prescribe the payment of interest at the rate of 1/2 of 1% per month or fraction thereof after such due date and a minimum of \$8.

(e) Trucks, truck tractors, truck tractors with loads, and motor buses, any one of which having a combined total weight in excess of 12,000 lbs. shall file an application for a Fleet Reciprocity Permit issued by the Secretary of State. This permit shall be in the possession of any driver operating a vehicle on Illinois highways. Any foreign licensed vehicle of the second division operating at any time in Illinois without a Fleet Reciprocity Permit or other proper Illinois registration, shall subject the operator to the penalties provided in Section 3-834 of this Code. For the purposes of this Code, "Fleet Reciprocity Permit" means any second division motor vehicle with a foreign license and used only in interstate transportation of goods. The fee for such permit shall be \$15 per fleet which shall include all vehicles of the fleet being registered.

(f) For purposes of this Section, "all-terrain vehicle or off-highway motorcycle used for production agriculture" means any all-terrain vehicle or off-highway motorcycle used in the raising of or the propagation of livestock, crops for sale for

human consumption, crops for livestock consumption, and production seed stock grown for the propagation of feed grains and the husbandry of animals or for the purpose of providing a food product, including the husbandry of blood stock as a main source of providing a food product. "All-terrain vehicle or off-highway motorcycle used in production agriculture" also means any all-terrain vehicle or off-highway motorcycle used in animal husbandry, floriculture, aquaculture, horticulture, and viticulture.

(g) All of the proceeds of the additional fees imposed by Public Act 96-34 shall be deposited into the Capital Projects Fund.

(h) The fee for a duplicate registration sticker or stickers shall be the amount required under subsection (a) or the vehicle's annual registration fee amount, whichever is less.

(i) All of the proceeds of (1) the additional fees imposed by Public Act 101-32, and (2) the \$5 additional fee imposed by this amendatory Act of the 102nd General Assembly for a certificate of title for a motor vehicle other than an all-terrain vehicle, off-highway motorcycle, or motor home, mini motor home, or van camper shall be deposited into the Road Fund.

(j) Beginning July 1, 2023, the \$10 additional fee imposed by this amendatory Act of the 103rd General Assembly for a Certificate of Title shall be deposited into the Secretary of

State Special Services Fund.

(Source: P.A. 101-32, eff. 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20; 102-353, eff. 1-1-22.)

(625 ILCS 5/6-118)

Sec. 6-118. Fees.

(a) The fees for licenses and permits under this Article are as follows:

Original driver's license	\$30
Original or renewal driver's license	
issued to 18, 19 and 20 year olds	5
All driver's licenses for persons	
age 69 through age 80	5
All driver's licenses for persons	
age 81 through age 86	2
All driver's licenses for persons	
age 87 or older	0
Renewal driver's license (except for	
applicants ages 18, 19 and 20 or	
age 69 and older)	30
Original instruction permit issued to	
persons (except those age 69 and older)	
who do not hold or have not previously	
held an Illinois instruction permit or	
driver's license	20
Instruction permit issued to any person	

holding an Illinois driver's license
who wishes a change in classifications,
other than at the time of renewal 5

Any instruction permit issued to a person
age 69 and older 5

Instruction permit issued to any person,
under age 69, not currently holding a
valid Illinois driver's license or
instruction permit but who has
previously been issued either document
in Illinois 10

Restricted driving permit 8

Monitoring device driving permit 8

Duplicate or corrected driver's license
or permit 5

Duplicate or corrected restricted
driving permit 5

Duplicate or corrected monitoring
device driving permit 5

Duplicate driver's license or permit issued to
an active-duty member of the
United States Armed Forces,
the member's spouse, or
the dependent children living
with the member 0

Original or renewal M or L endorsement 5

SPECIAL FEES FOR COMMERCIAL DRIVER'S LICENSE

The fees for commercial driver licenses and permits under Article V shall be as follows:

Commercial driver's license:

- \$6 for the CDLIS/AAMVAnet/NMVTIS Trust Fund (Commercial Driver's License Information System/American Association of Motor Vehicle Administrators network/National Motor Vehicle Title Information Service Trust Fund);
- \$20 for the Motor Carrier Safety Inspection Fund;
- \$10 for the driver's license;
- and \$24 for the CDL: \$60

Renewal commercial driver's license:

- \$6 for the CDLIS/AAMVAnet/NMVTIS Trust Fund;
- \$20 for the Motor Carrier Safety Inspection Fund;
- \$10 for the driver's license; and
- \$24 for the CDL: \$60

Commercial learner's permit

- issued to any person holding a valid Illinois driver's license for the purpose of changing to a CDL classification: \$6 for the CDLIS/AAMVAnet/NMVTIS Trust Fund;
- \$20 for the Motor Carrier Safety Inspection Fund; and
- \$24 for the CDL classification \$50

Commercial learner's permit

issued to any person holding a valid

Illinois CDL for the purpose of

making a change in a classification,

endorsement or restriction \$5

CDL duplicate or corrected license \$5

In order to ensure the proper implementation of the Uniform Commercial Driver License Act, Article V of this Chapter, the Secretary of State is empowered to prorate the \$24 fee for the commercial driver's license proportionate to the expiration date of the applicant's Illinois driver's license.

The fee for any duplicate license or permit shall be waived for any person who presents the Secretary of State's office with a police report showing that his license or permit was stolen.

The fee for any duplicate license or permit shall be waived for any person age 60 or older whose driver's license or permit has been lost or stolen.

No additional fee shall be charged for a driver's license, or for a commercial driver's license, when issued to the holder of an instruction permit for the same classification or type of license who becomes eligible for such license.

The fee for a restricted driving permit under this subsection (a) shall be imposed annually until the expiration of the permit.

(a-5) The fee for a driver's record or data contained therein is \$20 and shall be disbursed as set forth in subsection (k) of Section 2-123 of this Code ~~\$12~~.

(b) Any person whose license or privilege to operate a motor vehicle in this State has been suspended or revoked under Section 3-707, any provision of Chapter 6, Chapter 11, or Section 7-205, 7-303, or 7-702 of the Family Financial Responsibility Law of this Code, shall in addition to any other fees required by this Code, pay a reinstatement fee as follows:

Suspension under Section 3-707	\$100
Suspension under Section 11-1431	\$100
Summary suspension under Section 11-501.1	\$250
Suspension under Section 11-501.9	\$250
Summary revocation under Section 11-501.1	\$500
Other suspension	\$70
Revocation	\$500

However, any person whose license or privilege to operate a motor vehicle in this State has been suspended or revoked for a second or subsequent time for a violation of Section 11-501, 11-501.1, or 11-501.9 of this Code or a similar provision of a local ordinance or a similar out-of-state offense or Section 9-3 of the Criminal Code of 1961 or the Criminal Code of 2012 and each suspension or revocation was for a violation of Section 11-501, 11-501.1, or 11-501.9 of this Code or a similar provision of a local ordinance or a similar

out-of-state offense or Section 9-3 of the Criminal Code of 1961 or the Criminal Code of 2012 shall pay, in addition to any other fees required by this Code, a reinstatement fee as follows:

Summary suspension under Section 11-501.1	\$500
Suspension under Section 11-501.9	\$500
Summary revocation under Section 11-501.1	\$500
Revocation	\$500

(c) All fees collected under the provisions of this Chapter 6 shall be disbursed under subsection (g) of Section 2-119 of this Code, except as follows:

1. The following amounts shall be paid into the Drivers Education Fund:

(A) \$16 of the \$20 fee for an original driver's instruction permit;

(B) \$5 of the \$30 fee for an original driver's license;

(C) \$5 of the \$30 fee for a 4 year renewal driver's license;

(D) \$4 of the \$8 fee for a restricted driving permit; and

(E) \$4 of the \$8 fee for a monitoring device driving permit.

2. \$30 of the \$250 fee for reinstatement of a license summarily suspended under Section 11-501.1 or suspended under Section 11-501.9 shall be deposited into the Drunk

and Drugged Driving Prevention Fund. However, for a person whose license or privilege to operate a motor vehicle in this State has been suspended or revoked for a second or subsequent time for a violation of Section 11-501, 11-501.1, or 11-501.9 of this Code or Section 9-3 of the Criminal Code of 1961 or the Criminal Code of 2012, \$190 of the \$500 fee for reinstatement of a license summarily suspended under Section 11-501.1 or suspended under Section 11-501.9, and \$190 of the \$500 fee for reinstatement of a revoked license shall be deposited into the Drunk and Drugged Driving Prevention Fund. \$190 of the \$500 fee for reinstatement of a license summarily revoked pursuant to Section 11-501.1 shall be deposited into the Drunk and Drugged Driving Prevention Fund.

3. \$6 of the original or renewal fee for a commercial driver's license and \$6 of the commercial learner's permit fee when the permit is issued to any person holding a valid Illinois driver's license, shall be paid into the CDLIS/AAMVAnet/NMVTIS Trust Fund.

4. \$30 of the \$70 fee for reinstatement of a license suspended under the Family Financial Responsibility Law shall be paid into the Family Responsibility Fund.

5. The \$5 fee for each original or renewal M or L endorsement shall be deposited into the Cycle Rider Safety Training Fund.

6. \$20 of any original or renewal fee for a commercial

driver's license or commercial learner's permit shall be paid into the Motor Carrier Safety Inspection Fund.

7. The following amounts shall be paid into the General Revenue Fund:

(A) \$190 of the \$250 reinstatement fee for a summary suspension under Section 11-501.1 or a suspension under Section 11-501.9;

(B) \$40 of the \$70 reinstatement fee for any other suspension provided in subsection (b) of this Section; and

(C) \$440 of the \$500 reinstatement fee for a first offense revocation and \$310 of the \$500 reinstatement fee for a second or subsequent revocation.

8. Fees collected under paragraph (4) of subsection (d) and subsection (h) of Section 6-205 of this Code; subparagraph (C) of paragraph 3 of subsection (c) of Section 6-206 of this Code; and paragraph (4) of subsection (a) of Section 6-206.1 of this Code, shall be paid into the funds set forth in those Sections.

(d) All of the proceeds of the additional fees imposed by this amendatory Act of the 96th General Assembly shall be deposited into the Capital Projects Fund.

(e) The additional fees imposed by this amendatory Act of the 96th General Assembly shall become effective 90 days after becoming law. The additional fees imposed by this amendatory Act of the 103rd General Assembly shall become effective July

1, 2023 and shall be paid into the Secretary of State Special Services Fund.

(f) As used in this Section, "active-duty member of the United States Armed Forces" means a member of the Armed Services or Reserve Forces of the United States or a member of the Illinois National Guard who is called to active duty pursuant to an executive order of the President of the United States, an act of the Congress of the United States, or an order of the Governor.

(Source: P.A. 100-590, eff. 6-8-18; 100-803, eff. 1-1-19; 101-81, eff. 7-12-19.)

ARTICLE 99.

Section 99-5. The State Employees Group Insurance Act of 1971 is amended by changing Section 6.11 and adding Sections 6.11B and 6.11C as follows:

(5 ILCS 375/6.11)

(Text of Section before amendment by P.A. 102-768)

Sec. 6.11. Required health benefits; Illinois Insurance Code requirements. The program of health benefits shall provide the post-mastectomy care benefits required to be covered by a policy of accident and health insurance under Section 356t of the Illinois Insurance Code. The program of health benefits shall provide the coverage required under

Sections 356g, 356g.5, 356g.5-1, 356m, 356q, 356u, 356w, 356x, 356z.2, 356z.4, 356z.4a, 356z.6, 356z.8, 356z.9, 356z.10, 356z.11, 356z.12, 356z.13, 356z.14, 356z.15, 356z.17, 356z.22, 356z.25, 356z.26, 356z.29, 356z.30a, 356z.32, 356z.33, 356z.36, 356z.40, 356z.41, 356z.45, 356z.46, 356z.47, 356z.51, 356z.53, 356z.54, 356z.56, 356z.57, 356z.59, and 356z.60 of the Illinois Insurance Code. The program of health benefits must comply with Sections 155.22a, 155.37, 355b, 356z.19, 370c, and 370c.1 and Article XXXIIB of the Illinois Insurance Code. The program of health benefits shall provide the coverage required under Section 356m of the Illinois Insurance Code and, for the employees of the State Employee Group Insurance Program only, the coverage as also provided in Section 6.11B of this Act. The Department of Insurance shall enforce the requirements of this Section with respect to Sections 370c and 370c.1 of the Illinois Insurance Code; all other requirements of this Section shall be enforced by the Department of Central Management Services.

Rulemaking authority to implement Public Act 95-1045, if any, is conditioned on the rules being adopted in accordance with all provisions of the Illinois Administrative Procedure Act and all rules and procedures of the Joint Committee on Administrative Rules; any purported rule not so adopted, for whatever reason, is unauthorized.

(Source: P.A. 101-13, eff. 6-12-19; 101-281, eff. 1-1-20; 101-393, eff. 1-1-20; 101-452, eff. 1-1-20; 101-461, eff.

1-1-20; 101-625, eff. 1-1-21; 102-30, eff. 1-1-22; 102-103, eff. 1-1-22; 102-203, eff. 1-1-22; 102-306, eff. 1-1-22; 102-642, eff. 1-1-22; 102-665, eff. 10-8-21; 102-731, eff. 1-1-23; 102-804, eff. 1-1-23; 102-813, eff. 5-13-22; 102-816, eff. 1-1-23; 102-860, eff. 1-1-23; 102-1093, eff. 1-1-23; revised 12-13-22.)

(Text of Section after amendment by P.A. 102-768)

Sec. 6.11. Required health benefits; Illinois Insurance Code requirements. The program of health benefits shall provide the post-mastectomy care benefits required to be covered by a policy of accident and health insurance under Section 356t of the Illinois Insurance Code. The program of health benefits shall provide the coverage required under Sections 356g, 356g.5, 356g.5-1, 356m, 356q, 356u, 356w, 356x, 356z.2, 356z.4, 356z.4a, 356z.6, 356z.8, 356z.9, 356z.10, 356z.11, 356z.12, 356z.13, 356z.14, 356z.15, 356z.17, 356z.22, 356z.25, 356z.26, 356z.29, 356z.30a, 356z.32, 356z.33, 356z.36, 356z.40, 356z.41, 356z.45, 356z.46, 356z.47, 356z.51, 356z.53, 356z.54, 356z.55, 356z.56, 356z.57, 356z.59, and 356z.60 of the Illinois Insurance Code. The program of health benefits must comply with Sections 155.22a, 155.37, 355b, 356z.19, 370c, and 370c.1 and Article XXXIIB of the Illinois Insurance Code. The program of health benefits shall provide the coverage required under Section 356m of the Illinois Insurance Code and, for the employees of the State Employee

Group Insurance Program only, the coverage as also provided in Section 6.11B of this Act. The Department of Insurance shall enforce the requirements of this Section with respect to Sections 370c and 370c.1 of the Illinois Insurance Code; all other requirements of this Section shall be enforced by the Department of Central Management Services.

Rulemaking authority to implement Public Act 95-1045, if any, is conditioned on the rules being adopted in accordance with all provisions of the Illinois Administrative Procedure Act and all rules and procedures of the Joint Committee on Administrative Rules; any purported rule not so adopted, for whatever reason, is unauthorized.

(Source: P.A. 101-13, eff. 6-12-19; 101-281, eff. 1-1-20; 101-393, eff. 1-1-20; 101-452, eff. 1-1-20; 101-461, eff. 1-1-20; 101-625, eff. 1-1-21; 102-30, eff. 1-1-22; 102-103, eff. 1-1-22; 102-203, eff. 1-1-22; 102-306, eff. 1-1-22; 102-642, eff. 1-1-22; 102-665, eff. 10-8-21; 102-731, eff. 1-1-23; 102-768, eff. 1-1-24; 102-804, eff. 1-1-23; 102-813, eff. 5-13-22; 102-816, eff. 1-1-23; 102-860, eff. 1-1-23; 102-1093, eff. 1-1-23; 102-1117, eff. 1-13-23.)

(5 ILCS 375/6.11B new)

Sec. 6.11B. Infertility coverage.

(a) Beginning on January 1, 2024, the State Employees Group Insurance Program shall provide coverage for the diagnosis and treatment of infertility, including, but not

limited to, in vitro fertilization, uterine embryo lavage, embryo transfer, artificial insemination, gamete intrafallopian tube transfer, zygote intrafallopian tube transfer, and low tubal ovum transfer. The coverage required shall include procedures necessary to screen or diagnose a fertilized egg before implantation, including, but not limited to, preimplantation genetic diagnosis, preimplantation genetic screening, and prenatal genetic diagnosis.

(b) Beginning on January 1, 2024, coverage under this Section for procedures for in vitro fertilization, gamete intrafallopian tube transfer, or zygote intrafallopian tube transfer shall be required only if the procedures:

(1) are considered medically appropriate based on clinical guidelines or standards developed by the American Society for Reproductive Medicine, the American College of Obstetricians and Gynecologists, or the Society for Assisted Reproductive Technology; and

(2) are performed at medical facilities or clinics that conform to the American College of Obstetricians and Gynecologists guidelines for in vitro fertilization or the American Society for Reproductive Medicine minimum standards for practices offering assisted reproductive technologies.

(c) As used in this Section, "infertility" means a disease, condition, or status characterized by:

(1) a failure to establish a pregnancy or to carry a

pregnancy to live birth after 12 months of regular, unprotected sexual intercourse if the woman is 35 years of age or younger, or after 6 months of regular, unprotected sexual intercourse if the woman is over 35 years of age; conceiving but having a miscarriage does not restart the 12-month or 6-month term for determining infertility;

(2) a person's inability to reproduce either as a single individual or with a partner without medical intervention; or

(3) a licensed physician's findings based on a patient's medical, sexual, and reproductive history, age, physical findings, or diagnostic testing.

(d) The State Employees Group Insurance Program may not impose any exclusions, limitations, or other restrictions on coverage of fertility medications that are different from those imposed on any other prescription medications, nor may it impose any exclusions, limitations, or other restrictions on coverage of any fertility services based on a covered individual's participation in fertility services provided by or to a third party, nor may it impose deductibles, copayments, coinsurance, benefit maximums, waiting periods, or any other limitations on coverage for the diagnosis of infertility, treatment for infertility, and standard fertility preservation services, except as provided in this Section, that are different from those imposed upon benefits for services not related to infertility.

(5 ILCS 375/6.11C new)

Sec. 6.11C. Coverage for injectable medicines to improve glucose or weight loss. Beginning on January 1, 2024, the State Employees Group Insurance Program shall provide coverage for all types of injectable medicines prescribed on-label or off-label to improve glucose or weight loss for use by adults diagnosed or previously diagnosed with prediabetes, gestational diabetes, or obesity. To continue to qualify for coverage under this Section, covered members must participate in a lifestyle management plan administered by their health plan. This Section does not apply to individuals covered by a Medicare Advantage Prescription Drug Plan.

ARTICLE 100.

Section 100-5. The Counties Code is amended by changing Section 3-4014 as follows:

(55 ILCS 5/3-4014)

Sec. 3-4014. Public Defender Fund ~~defender grant program~~.

(a) (Blank). ~~Subject to appropriation, the Administrative Office of the Illinois Courts shall establish a grant program for counties with a population of 3,000,000 or less for the purpose of training and hiring attorneys on contract to assist the county public defender in pretrial detention hearings. The~~

~~Administrative Office of the Illinois Courts may establish, by rule, administrative procedures for the grant program, including application procedures and requirements concerning grant agreements, certifications, payment methodologies, and other accountability measures that may be imposed upon participants in the program. Emergency rules may be adopted to implement the program in accordance with Section 5-45 of the Illinois Administrative Procedure Act.~~

(b) The Public Defender Fund is created as a special fund in the State treasury. All money in the Public Defender Fund shall be used, subject to appropriation, by the Illinois Supreme Court to provide funding to counties with a population of 3,000,000 or less for public defenders and public defender services pursuant to this Section 3-4014.

(Source: P.A. 102-1104, eff. 12-6-22.)

ARTICLE 105.

Section 105-5. The School Code is amended by changing Section 2-3.192 as follows:

(105 ILCS 5/2-3.192)

(Section scheduled to be repealed on July 1, 2023)

Sec. 2-3.192. Significant loss grant program. Subject to specific State appropriation, the State Board shall make Significant Loss Grants available to school districts that

meet all of the following requirements:

(1) The district has been affected by a recent substantial loss of contributions from a single taxpayer that resulted in either a significant loss of the overall district Equalized Assessed Value or a significant loss in property tax revenue from January 1, 2018 through the effective date of this amendatory Act of the 103rd ~~102nd~~ General Assembly.

(2) The district's total equalized assessed value is significantly derived from a single taxpayer.

(3) The district's administrative office is located in a county with less than 30,000 inhabitants.

(4) The district has a total student enrollment of less than 500 students as published on the most recent Illinois School Report Card.

(5) The district has a low income concentration of at least 45% as published on the most recent Illinois School Report Card.

The Professional Review Panel shall make recommendations to the State Board regarding grant eligibility and allocations. The State Board shall determine grant eligibility and allocations. This Section is repealed on July 1, 2024 ~~2023~~.

(Source: P.A. 102-699, eff. 4-19-22.)

ARTICLE 110.

Section 110-5. The Illinois Gambling Act is amended by changing Section 13 as follows:

(230 ILCS 10/13) (from Ch. 120, par. 2413)

Sec. 13. Wagering tax; rate; distribution.

(a) Until January 1, 1998, a tax is imposed on the adjusted gross receipts received from gambling games authorized under this Act at the rate of 20%.

(a-1) From January 1, 1998 until July 1, 2002, a privilege tax is imposed on persons engaged in the business of conducting riverboat gambling operations, based on the adjusted gross receipts received by a licensed owner from gambling games authorized under this Act at the following rates:

15% of annual adjusted gross receipts up to and including \$25,000,000;

20% of annual adjusted gross receipts in excess of \$25,000,000 but not exceeding \$50,000,000;

25% of annual adjusted gross receipts in excess of \$50,000,000 but not exceeding \$75,000,000;

30% of annual adjusted gross receipts in excess of \$75,000,000 but not exceeding \$100,000,000;

35% of annual adjusted gross receipts in excess of \$100,000,000.

(a-2) From July 1, 2002 until July 1, 2003, a privilege tax

is imposed on persons engaged in the business of conducting riverboat gambling operations, other than licensed managers conducting riverboat gambling operations on behalf of the State, based on the adjusted gross receipts received by a licensed owner from gambling games authorized under this Act at the following rates:

15% of annual adjusted gross receipts up to and including \$25,000,000;

22.5% of annual adjusted gross receipts in excess of \$25,000,000 but not exceeding \$50,000,000;

27.5% of annual adjusted gross receipts in excess of \$50,000,000 but not exceeding \$75,000,000;

32.5% of annual adjusted gross receipts in excess of \$75,000,000 but not exceeding \$100,000,000;

37.5% of annual adjusted gross receipts in excess of \$100,000,000 but not exceeding \$150,000,000;

45% of annual adjusted gross receipts in excess of \$150,000,000 but not exceeding \$200,000,000;

50% of annual adjusted gross receipts in excess of \$200,000,000.

(a-3) Beginning July 1, 2003, a privilege tax is imposed on persons engaged in the business of conducting riverboat gambling operations, other than licensed managers conducting riverboat gambling operations on behalf of the State, based on the adjusted gross receipts received by a licensed owner from gambling games authorized under this Act at the following

rates:

15% of annual adjusted gross receipts up to and including \$25,000,000;

27.5% of annual adjusted gross receipts in excess of \$25,000,000 but not exceeding \$37,500,000;

32.5% of annual adjusted gross receipts in excess of \$37,500,000 but not exceeding \$50,000,000;

37.5% of annual adjusted gross receipts in excess of \$50,000,000 but not exceeding \$75,000,000;

45% of annual adjusted gross receipts in excess of \$75,000,000 but not exceeding \$100,000,000;

50% of annual adjusted gross receipts in excess of \$100,000,000 but not exceeding \$250,000,000;

70% of annual adjusted gross receipts in excess of \$250,000,000.

An amount equal to the amount of wagering taxes collected under this subsection (a-3) that are in addition to the amount of wagering taxes that would have been collected if the wagering tax rates under subsection (a-2) were in effect shall be paid into the Common School Fund.

The privilege tax imposed under this subsection (a-3) shall no longer be imposed beginning on the earlier of (i) July 1, 2005; (ii) the first date after June 20, 2003 that riverboat gambling operations are conducted pursuant to a dormant license; or (iii) the first day that riverboat gambling operations are conducted under the authority of an owners

license that is in addition to the 10 owners licenses initially authorized under this Act. For the purposes of this subsection (a-3), the term "dormant license" means an owners license that is authorized by this Act under which no riverboat gambling operations are being conducted on June 20, 2003.

(a-4) Beginning on the first day on which the tax imposed under subsection (a-3) is no longer imposed and ending upon the imposition of the privilege tax under subsection (a-5) of this Section, a privilege tax is imposed on persons engaged in the business of conducting gambling operations, other than licensed managers conducting riverboat gambling operations on behalf of the State, based on the adjusted gross receipts received by a licensed owner from gambling games authorized under this Act at the following rates:

15% of annual adjusted gross receipts up to and including \$25,000,000;

22.5% of annual adjusted gross receipts in excess of \$25,000,000 but not exceeding \$50,000,000;

27.5% of annual adjusted gross receipts in excess of \$50,000,000 but not exceeding \$75,000,000;

32.5% of annual adjusted gross receipts in excess of \$75,000,000 but not exceeding \$100,000,000;

37.5% of annual adjusted gross receipts in excess of \$100,000,000 but not exceeding \$150,000,000;

45% of annual adjusted gross receipts in excess of

\$150,000,000 but not exceeding \$200,000,000;

50% of annual adjusted gross receipts in excess of \$200,000,000.

For the imposition of the privilege tax in this subsection (a-4), amounts paid pursuant to item (1) of subsection (b) of Section 56 of the Illinois Horse Racing Act of 1975 shall not be included in the determination of adjusted gross receipts.

(a-5)(1) Beginning on July 1, 2020, a privilege tax is imposed on persons engaged in the business of conducting gambling operations, other than the owners licensee under paragraph (1) of subsection (e-5) of Section 7 and licensed managers conducting riverboat gambling operations on behalf of the State, based on the adjusted gross receipts received by such licensee from the gambling games authorized under this Act. The privilege tax for all gambling games other than table games, including, but not limited to, slot machines, video game of chance gambling, and electronic gambling games shall be at the following rates:

15% of annual adjusted gross receipts up to and including \$25,000,000;

22.5% of annual adjusted gross receipts in excess of \$25,000,000 but not exceeding \$50,000,000;

27.5% of annual adjusted gross receipts in excess of \$50,000,000 but not exceeding \$75,000,000;

32.5% of annual adjusted gross receipts in excess of \$75,000,000 but not exceeding \$100,000,000;

37.5% of annual adjusted gross receipts in excess of \$100,000,000 but not exceeding \$150,000,000;

45% of annual adjusted gross receipts in excess of \$150,000,000 but not exceeding \$200,000,000;

50% of annual adjusted gross receipts in excess of \$200,000,000.

The privilege tax for table games shall be at the following rates:

15% of annual adjusted gross receipts up to and including \$25,000,000;

20% of annual adjusted gross receipts in excess of \$25,000,000.

For the imposition of the privilege tax in this subsection (a-5), amounts paid pursuant to item (1) of subsection (b) of Section 56 of the Illinois Horse Racing Act of 1975 shall not be included in the determination of adjusted gross receipts.

(2) Beginning on the first day that an owners licensee under paragraph (1) of subsection (e-5) of Section 7 conducts gambling operations, either in a temporary facility or a permanent facility, a privilege tax is imposed on persons engaged in the business of conducting gambling operations under paragraph (1) of subsection (e-5) of Section 7, other than licensed managers conducting riverboat gambling operations on behalf of the State, based on the adjusted gross receipts received by such licensee from the gambling games authorized under this Act. The privilege tax for all gambling

games other than table games, including, but not limited to, slot machines, video game of chance gambling, and electronic gambling games shall be at the following rates:

12% of annual adjusted gross receipts up to and including \$25,000,000 to the State and 10.5% of annual adjusted gross receipts up to and including \$25,000,000 to the City of Chicago;

16% of annual adjusted gross receipts in excess of \$25,000,000 but not exceeding \$50,000,000 to the State and 14% of annual adjusted gross receipts in excess of \$25,000,000 but not exceeding \$50,000,000 to the City of Chicago;

20.1% of annual adjusted gross receipts in excess of \$50,000,000 but not exceeding \$75,000,000 to the State and 17.4% of annual adjusted gross receipts in excess of \$50,000,000 but not exceeding \$75,000,000 to the City of Chicago;

21.4% of annual adjusted gross receipts in excess of \$75,000,000 but not exceeding \$100,000,000 to the State and 18.6% of annual adjusted gross receipts in excess of \$75,000,000 but not exceeding \$100,000,000 to the City of Chicago;

22.7% of annual adjusted gross receipts in excess of \$100,000,000 but not exceeding \$150,000,000 to the State and 19.8% of annual adjusted gross receipts in excess of \$100,000,000 but not exceeding \$150,000,000 to the City of

Chicago;

24.1% of annual adjusted gross receipts in excess of \$150,000,000 but not exceeding \$225,000,000 to the State and 20.9% of annual adjusted gross receipts in excess of \$150,000,000 but not exceeding \$225,000,000 to the City of Chicago;

26.8% of annual adjusted gross receipts in excess of \$225,000,000 but not exceeding \$1,000,000,000 to the State and 23.2% of annual adjusted gross receipts in excess of \$225,000,000 but not exceeding \$1,000,000,000 to the City of Chicago;

40% of annual adjusted gross receipts in excess of \$1,000,000,000 to the State and 34.7% of annual gross receipts in excess of \$1,000,000,000 to the City of Chicago.

The privilege tax for table games shall be at the following rates:

8.1% of annual adjusted gross receipts up to and including \$25,000,000 to the State and 6.9% of annual adjusted gross receipts up to and including \$25,000,000 to the City of Chicago;

10.7% of annual adjusted gross receipts in excess of \$25,000,000 but not exceeding \$75,000,000 to the State and 9.3% of annual adjusted gross receipts in excess of \$25,000,000 but not exceeding \$75,000,000 to the City of Chicago;

11.2% of annual adjusted gross receipts in excess of \$75,000,000 but not exceeding \$175,000,000 to the State and 9.8% of annual adjusted gross receipts in excess of \$75,000,000 but not exceeding \$175,000,000 to the City of Chicago;

13.5% of annual adjusted gross receipts in excess of \$175,000,000 but not exceeding \$225,000,000 to the State and 11.5% of annual adjusted gross receipts in excess of \$175,000,000 but not exceeding \$225,000,000 to the City of Chicago;

15.1% of annual adjusted gross receipts in excess of \$225,000,000 but not exceeding \$275,000,000 to the State and 12.9% of annual adjusted gross receipts in excess of \$225,000,000 but not exceeding \$275,000,000 to the City of Chicago;

16.2% of annual adjusted gross receipts in excess of \$275,000,000 but not exceeding \$375,000,000 to the State and 13.8% of annual adjusted gross receipts in excess of \$275,000,000 but not exceeding \$375,000,000 to the City of Chicago;

18.9% of annual adjusted gross receipts in excess of \$375,000,000 to the State and 16.1% of annual gross receipts in excess of \$375,000,000 to the City of Chicago.

For the imposition of the privilege tax in this subsection (a-5), amounts paid pursuant to item (1) of subsection (b) of Section 56 of the Illinois Horse Racing Act of 1975 shall not

be included in the determination of adjusted gross receipts.

(3) Notwithstanding the provisions of this subsection (a-5), for the first 10 years that the privilege tax is imposed under this subsection (a-5) or until the year preceding the calendar year in which paragraph (4) becomes operative, whichever occurs first, the privilege tax shall be imposed on the modified annual adjusted gross receipts of a riverboat or casino conducting gambling operations in the City of East St. Louis, unless:

(1) the riverboat or casino fails to employ at least 450 people, except no minimum employment shall be required during 2020 and 2021 or during periods that the riverboat or casino is closed on orders of State officials for public health emergencies or other emergencies not caused by the riverboat or casino;

(2) the riverboat or casino fails to maintain operations in a manner consistent with this Act or is not a viable riverboat or casino subject to the approval of the Board; or

(3) the owners licensee is not an entity in which employees participate in an employee stock ownership plan or in which the owners licensee sponsors a 401(k) retirement plan and makes a matching employer contribution equal to at least one-quarter of the first 12% or one-half of the first 6% of each participating employee's contribution, not to exceed any limitations under federal

laws and regulations.

(4) Notwithstanding the provisions of this subsection (a-5), for 10 calendar years beginning in the year that gambling operations commence either in a temporary or permanent facility at an organization gaming facility located in the City of Collinsville if the facility commences operations within 3 years of the effective date of the changes made to this Section by this amendatory Act of the 103rd General Assembly, the privilege tax imposed under this subsection (a-5) on a riverboat or casino conducting gambling operations in the City of East St. Louis shall be reduced, if applicable, by an amount equal to the difference in adjusted gross receipts for the 2022 calendar year less the current year's adjusted gross receipts, unless:

(A) the riverboat or casino fails to employ at least 350 people, except that no minimum employment shall be required during periods that the riverboat or casino is closed on orders of State officials for public health emergencies or other emergencies not caused by the riverboat or casino;

(B) the riverboat or casino fails to maintain operations in a manner consistent with this Act or is not a viable riverboat or casino subject to the approval of the Board; or

(C) the riverboat or casino fails to submit audited financial statements to the Board prepared by an

accounting firm that has been preapproved by the Board and such statements were prepared in accordance with the provisions of the Financial Accounting Standards Board Accounting Standards Codification under nongovernmental accounting principles generally accepted in the United States.

As used in this subsection (a-5), "modified annual adjusted gross receipts" means:

(A) for calendar year 2020, the annual adjusted gross receipts for the current year minus the difference between an amount equal to the average annual adjusted gross receipts from a riverboat or casino conducting gambling operations in the City of East St. Louis for 2014, 2015, 2016, 2017, and 2018 and the annual adjusted gross receipts for 2018;

(B) for calendar year 2021, the annual adjusted gross receipts for the current year minus the difference between an amount equal to the average annual adjusted gross receipts from a riverboat or casino conducting gambling operations in the City of East St. Louis for 2014, 2015, 2016, 2017, and 2018 and the annual adjusted gross receipts for 2019; and

(C) for calendar years 2022 through 2029, the annual adjusted gross receipts for the current year minus the difference between an amount equal to the average annual adjusted gross receipts from a riverboat or casino

conducting gambling operations in the City of East St. Louis for 3 years preceding the current year and the annual adjusted gross receipts for the immediately preceding year.

(a-6) From June 28, 2019 (the effective date of Public Act 101-31) until June 30, 2023, an owners licensee that conducted gambling operations prior to January 1, 2011 shall receive a dollar-for-dollar credit against the tax imposed under this Section for any renovation or construction costs paid by the owners licensee, but in no event shall the credit exceed \$2,000,000.

Additionally, from June 28, 2019 (the effective date of Public Act 101-31) until December 31, 2024, an owners licensee that (i) is located within 15 miles of the Missouri border, and (ii) has at least 3 riverboats, casinos, or their equivalent within a 45-mile radius, may be authorized to relocate to a new location with the approval of both the unit of local government designated as the home dock and the Board, so long as the new location is within the same unit of local government and no more than 3 miles away from its original location. Such owners licensee shall receive a credit against the tax imposed under this Section equal to 8% of the total project costs, as approved by the Board, for any renovation or construction costs paid by the owners licensee for the construction of the new facility, provided that the new facility is operational by July 1, 2024. In determining whether or not to approve a

relocation, the Board must consider the extent to which the relocation will diminish the gaming revenues received by other Illinois gaming facilities.

(a-7) Beginning in the initial adjustment year and through the final adjustment year, if the total obligation imposed pursuant to either subsection (a-5) or (a-6) will result in an owners licensee receiving less after-tax adjusted gross receipts than it received in calendar year 2018, then the total amount of privilege taxes that the owners licensee is required to pay for that calendar year shall be reduced to the extent necessary so that the after-tax adjusted gross receipts in that calendar year equals the after-tax adjusted gross receipts in calendar year 2018, but the privilege tax reduction shall not exceed the annual adjustment cap. If pursuant to this subsection (a-7), the total obligation imposed pursuant to either subsection (a-5) or (a-6) shall be reduced, then the owners licensee shall not receive a refund from the State at the end of the subject calendar year but instead shall be able to apply that amount as a credit against any payments it owes to the State in the following calendar year to satisfy its total obligation under either subsection (a-5) or (a-6). The credit for the final adjustment year shall occur in the calendar year following the final adjustment year.

If an owners licensee that conducted gambling operations prior to January 1, 2019 expands its riverboat or casino,

including, but not limited to, with respect to its gaming floor, additional non-gaming amenities such as restaurants, bars, and hotels and other additional facilities, and incurs construction and other costs related to such expansion from June 28, 2019 (the effective date of Public Act 101-31) until June 28, 2024 (the 5th anniversary of the effective date of Public Act 101-31), then for each \$15,000,000 spent for any such construction or other costs related to expansion paid by the owners licensee, the final adjustment year shall be extended by one year and the annual adjustment cap shall increase by 0.2% of adjusted gross receipts during each calendar year until and including the final adjustment year. No further modifications to the final adjustment year or annual adjustment cap shall be made after \$75,000,000 is incurred in construction or other costs related to expansion so that the final adjustment year shall not extend beyond the 9th calendar year after the initial adjustment year, not including the initial adjustment year, and the annual adjustment cap shall not exceed 4% of adjusted gross receipts in a particular calendar year. Construction and other costs related to expansion shall include all project related costs, including, but not limited to, all hard and soft costs, financing costs, on or off-site ground, road or utility work, cost of gaming equipment and all other personal property, initial fees assessed for each incremental gaming position, and the cost of incremental land acquired for such expansion.

Soft costs shall include, but not be limited to, legal fees, architect, engineering and design costs, other consultant costs, insurance cost, permitting costs, and pre-opening costs related to the expansion, including, but not limited to, any of the following: marketing, real estate taxes, personnel, training, travel and out-of-pocket expenses, supply, inventory, and other costs, and any other project related soft costs.

To be eligible for the tax credits in subsection (a-6), all construction contracts shall include a requirement that the contractor enter into a project labor agreement with the building and construction trades council with geographic jurisdiction of the location of the proposed gaming facility.

Notwithstanding any other provision of this subsection (a-7), this subsection (a-7) does not apply to an owners licensee unless such owners licensee spends at least \$15,000,000 on construction and other costs related to its expansion, excluding the initial fees assessed for each incremental gaming position.

This subsection (a-7) does not apply to owners licensees authorized pursuant to subsection (e-5) of Section 7 of this Act.

For purposes of this subsection (a-7):

"Building and construction trades council" means any organization representing multiple construction entities that are monitoring or attentive to compliance with public or

workers' safety laws, wage and hour requirements, or other statutory requirements or that are making or maintaining collective bargaining agreements.

"Initial adjustment year" means the year commencing on January 1 of the calendar year immediately following the earlier of the following:

(1) the commencement of gambling operations, either in a temporary or permanent facility, with respect to the owners license authorized under paragraph (1) of subsection (e-5) of Section 7 of this Act; or

(2) June 28, 2021 (24 months after the effective date of Public Act 101-31);

provided the initial adjustment year shall not commence earlier than June 28, 2020 (12 months after the effective date of Public Act 101-31).

"Final adjustment year" means the 2nd calendar year after the initial adjustment year, not including the initial adjustment year, and as may be extended further as described in this subsection (a-7).

"Annual adjustment cap" means 3% of adjusted gross receipts in a particular calendar year, and as may be increased further as otherwise described in this subsection (a-7).

(a-8) Riverboat gambling operations conducted by a licensed manager on behalf of the State are not subject to the tax imposed under this Section.

(a-9) Beginning on January 1, 2020, the calculation of gross receipts or adjusted gross receipts, for the purposes of this Section, for a riverboat, a casino, or an organization gaming facility shall not include the dollar amount of non-cashable vouchers, coupons, and electronic promotions redeemed by wagerers upon the riverboat, in the casino, or in the organization gaming facility up to and including an amount not to exceed 20% of a riverboat's, a casino's, or an organization gaming facility's adjusted gross receipts.

The Illinois Gaming Board shall submit to the General Assembly a comprehensive report no later than March 31, 2023 detailing, at a minimum, the effect of removing non-cashable vouchers, coupons, and electronic promotions from this calculation on net gaming revenues to the State in calendar years 2020 through 2022, the increase or reduction in wagerers as a result of removing non-cashable vouchers, coupons, and electronic promotions from this calculation, the effect of the tax rates in subsection (a-5) on net gaming revenues to this State, and proposed modifications to the calculation.

(a-10) The taxes imposed by this Section shall be paid by the licensed owner or the organization gaming licensee to the Board not later than 5:00 o'clock p.m. of the day after the day when the wagers were made.

(a-15) If the privilege tax imposed under subsection (a-3) is no longer imposed pursuant to item (i) of the last paragraph of subsection (a-3), then by June 15 of each year, each owners

licensee, other than an owners licensee that admitted 1,000,000 persons or fewer in calendar year 2004, must, in addition to the payment of all amounts otherwise due under this Section, pay to the Board a reconciliation payment in the amount, if any, by which the licensed owner's base amount exceeds the amount of net privilege tax paid by the licensed owner to the Board in the then current State fiscal year. A licensed owner's net privilege tax obligation due for the balance of the State fiscal year shall be reduced up to the total of the amount paid by the licensed owner in its June 15 reconciliation payment. The obligation imposed by this subsection (a-15) is binding on any person, firm, corporation, or other entity that acquires an ownership interest in any such owners license. The obligation imposed under this subsection (a-15) terminates on the earliest of: (i) July 1, 2007, (ii) the first day after August 23, 2005 (the effective date of Public Act 94-673) that riverboat gambling operations are conducted pursuant to a dormant license, (iii) the first day that riverboat gambling operations are conducted under the authority of an owners license that is in addition to the 10 owners licenses initially authorized under this Act, or (iv) the first day that a licensee under the Illinois Horse Racing Act of 1975 conducts gaming operations with slot machines or other electronic gaming devices. The Board must reduce the obligation imposed under this subsection (a-15) by an amount the Board deems reasonable for any of the following reasons:

(A) an act or acts of God, (B) an act of bioterrorism or terrorism or a bioterrorism or terrorism threat that was investigated by a law enforcement agency, or (C) a condition beyond the control of the owners licensee that does not result from any act or omission by the owners licensee or any of its agents and that poses a hazardous threat to the health and safety of patrons. If an owners licensee pays an amount in excess of its liability under this Section, the Board shall apply the overpayment to future payments required under this Section.

For purposes of this subsection (a-15):

"Act of God" means an incident caused by the operation of an extraordinary force that cannot be foreseen, that cannot be avoided by the exercise of due care, and for which no person can be held liable.

"Base amount" means the following:

For a riverboat in Alton, \$31,000,000.

For a riverboat in East Peoria, \$43,000,000.

For the Empress riverboat in Joliet, \$86,000,000.

For a riverboat in Metropolis, \$45,000,000.

For the Harrah's riverboat in Joliet, \$114,000,000.

For a riverboat in Aurora, \$86,000,000.

For a riverboat in East St. Louis, \$48,500,000.

For a riverboat in Elgin, \$198,000,000.

"Dormant license" has the meaning ascribed to it in subsection (a-3).

"Net privilege tax" means all privilege taxes paid by a licensed owner to the Board under this Section, less all payments made from the State Gaming Fund pursuant to subsection (b) of this Section.

The changes made to this subsection (a-15) by Public Act 94-839 are intended to restate and clarify the intent of Public Act 94-673 with respect to the amount of the payments required to be made under this subsection by an owners licensee to the Board.

(b) From the tax revenue from riverboat or casino gambling deposited in the State Gaming Fund under this Section, an amount equal to 5% of adjusted gross receipts generated by a riverboat or a casino, other than a riverboat or casino designated in paragraph (1), (3), or (4) of subsection (e-5) of Section 7, shall be paid monthly, subject to appropriation by the General Assembly, to the unit of local government in which the casino is located or that is designated as the home dock of the riverboat. Notwithstanding anything to the contrary, beginning on the first day that an owners licensee under paragraph (1), (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7 conducts gambling operations, either in a temporary facility or a permanent facility, and for 2 years thereafter, a unit of local government designated as the home dock of a riverboat whose license was issued before January 1, 2019, other than a riverboat conducting gambling operations in the City of East St. Louis, shall not receive less under this

subsection (b) than the amount the unit of local government received under this subsection (b) in calendar year 2018. Notwithstanding anything to the contrary and because the City of East St. Louis is a financially distressed city, beginning on the first day that an owners licensee under paragraph (1), (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7 conducts gambling operations, either in a temporary facility or a permanent facility, and for 10 years thereafter, a unit of local government designated as the home dock of a riverboat conducting gambling operations in the City of East St. Louis shall not receive less under this subsection (b) than the amount the unit of local government received under this subsection (b) in calendar year 2018.

From the tax revenue deposited in the State Gaming Fund pursuant to riverboat or casino gambling operations conducted by a licensed manager on behalf of the State, an amount equal to 5% of adjusted gross receipts generated pursuant to those riverboat or casino gambling operations shall be paid monthly, subject to appropriation by the General Assembly, to the unit of local government that is designated as the home dock of the riverboat upon which those riverboat gambling operations are conducted or in which the casino is located.

From the tax revenue from riverboat or casino gambling deposited in the State Gaming Fund under this Section, an amount equal to 5% of the adjusted gross receipts generated by a riverboat designated in paragraph (3) of subsection (e-5) of

Section 7 shall be divided and remitted monthly, subject to appropriation, as follows: 70% to Waukegan, 10% to Park City, 15% to North Chicago, and 5% to Lake County.

From the tax revenue from riverboat or casino gambling deposited in the State Gaming Fund under this Section, an amount equal to 5% of the adjusted gross receipts generated by a riverboat designated in paragraph (4) of subsection (e-5) of Section 7 shall be remitted monthly, subject to appropriation, as follows: 70% to the City of Rockford, 5% to the City of Loves Park, 5% to the Village of Machesney, and 20% to Winnebago County.

From the tax revenue from riverboat or casino gambling deposited in the State Gaming Fund under this Section, an amount equal to 5% of the adjusted gross receipts generated by a riverboat designated in paragraph (5) of subsection (e-5) of Section 7 shall be remitted monthly, subject to appropriation, as follows: 2% to the unit of local government in which the riverboat or casino is located, and 3% shall be distributed: (A) in accordance with a regional capital development plan entered into by the following communities: Village of Beecher, City of Blue Island, Village of Burnham, City of Calumet City, Village of Calumet Park, City of Chicago Heights, City of Country Club Hills, Village of Crestwood, Village of Crete, Village of Dixmoor, Village of Dolton, Village of East Hazel Crest, Village of Flossmoor, Village of Ford Heights, Village of Glenwood, City of Harvey, Village of Hazel Crest, Village

of Homewood, Village of Lansing, Village of Lynwood, City of Markham, Village of Matteson, Village of Midlothian, Village of Monee, City of Oak Forest, Village of Olympia Fields, Village of Orland Hills, Village of Orland Park, City of Palos Heights, Village of Park Forest, Village of Phoenix, Village of Posen, Village of Richton Park, Village of Riverdale, Village of Robbins, Village of Sauk Village, Village of South Chicago Heights, Village of South Holland, Village of Steger, Village of Thornton, Village of Tinley Park, Village of University Park, and Village of Worth; or (B) if no regional capital development plan exists, equally among the communities listed in item (A) to be used for capital expenditures or public pension payments, or both.

Units of local government may refund any portion of the payment that they receive pursuant to this subsection (b) to the riverboat or casino.

(b-4) Beginning on the first day the licensee under paragraph (5) of subsection (e-5) of Section 7 conducts gambling operations, either in a temporary facility or a permanent facility, and ending on July 31, 2042, from the tax revenue deposited in the State Gaming Fund under this Section, \$5,000,000 shall be paid annually, subject to appropriation, to the host municipality of that owners licensee of a license issued or re-issued pursuant to Section 7.1 of this Act before January 1, 2012. Payments received by the host municipality pursuant to this subsection (b-4) may not be shared with any

other unit of local government.

(b-5) Beginning on June 28, 2019 (the effective date of Public Act 101-31), from the tax revenue deposited in the State Gaming Fund under this Section, an amount equal to 3% of adjusted gross receipts generated by each organization gaming facility located outside Madison County shall be paid monthly, subject to appropriation by the General Assembly, to a municipality other than the Village of Stickney in which each organization gaming facility is located or, if the organization gaming facility is not located within a municipality, to the county in which the organization gaming facility is located, except as otherwise provided in this Section. From the tax revenue deposited in the State Gaming Fund under this Section, an amount equal to 3% of adjusted gross receipts generated by an organization gaming facility located in the Village of Stickney shall be paid monthly, subject to appropriation by the General Assembly, as follows: 25% to the Village of Stickney, 5% to the City of Berwyn, 50% to the Town of Cicero, and 20% to the Stickney Public Health District.

From the tax revenue deposited in the State Gaming Fund under this Section, an amount equal to 5% of adjusted gross receipts generated by an organization gaming facility located in the City of Collinsville shall be paid monthly, subject to appropriation by the General Assembly, as follows: 30% to the City of Alton, 30% to the City of East St. Louis, and 40% to

the City of Collinsville.

Municipalities and counties may refund any portion of the payment that they receive pursuant to this subsection (b-5) to the organization gaming facility.

(b-6) Beginning on June 28, 2019 (the effective date of Public Act 101-31), from the tax revenue deposited in the State Gaming Fund under this Section, an amount equal to 2% of adjusted gross receipts generated by an organization gaming facility located outside Madison County shall be paid monthly, subject to appropriation by the General Assembly, to the county in which the organization gaming facility is located for the purposes of its criminal justice system or health care system.

Counties may refund any portion of the payment that they receive pursuant to this subsection (b-6) to the organization gaming facility.

(b-7) From the tax revenue from the organization gaming licensee located in one of the following townships of Cook County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or Worth, an amount equal to 5% of the adjusted gross receipts generated by that organization gaming licensee shall be remitted monthly, subject to appropriation, as follows: 2% to the unit of local government in which the organization gaming licensee is located, and 3% shall be distributed: (A) in accordance with a regional capital development plan entered into by the following communities: Village of Beecher, City of

Blue Island, Village of Burnham, City of Calumet City, Village of Calumet Park, City of Chicago Heights, City of Country Club Hills, Village of Crestwood, Village of Crete, Village of Dixmoor, Village of Dolton, Village of East Hazel Crest, Village of Flossmoor, Village of Ford Heights, Village of Glenwood, City of Harvey, Village of Hazel Crest, Village of Homewood, Village of Lansing, Village of Lynwood, City of Markham, Village of Matteson, Village of Midlothian, Village of Monee, City of Oak Forest, Village of Olympia Fields, Village of Orland Hills, Village of Orland Park, City of Palos Heights, Village of Park Forest, Village of Phoenix, Village of Posen, Village of Richton Park, Village of Riverdale, Village of Robbins, Village of Sauk Village, Village of South Chicago Heights, Village of South Holland, Village of Steger, Village of Thornton, Village of Tinley Park, Village of University Park, and Village of Worth; or (B) if no regional capital development plan exists, equally among the communities listed in item (A) to be used for capital expenditures or public pension payments, or both.

(b-8) In lieu of the payments under subsection (b) of this Section, from the tax revenue deposited in the State Gaming Fund pursuant to riverboat or casino gambling operations conducted by an owners licensee under paragraph (1) of subsection (e-5) of Section 7, an amount equal to the tax revenue generated from the privilege tax imposed by paragraph (2) of subsection (a-5) that is to be paid to the City of

Chicago shall be paid monthly, subject to appropriation by the General Assembly, as follows: (1) an amount equal to 0.5% of the annual adjusted gross receipts generated by the owners licensee under paragraph (1) of subsection (e-5) of Section 7 to the home rule county in which the owners licensee is located for the purpose of enhancing the county's criminal justice system; and (2) the balance to the City of Chicago and shall be expended or obligated by the City of Chicago for pension payments in accordance with Public Act 99-506.

(c) Appropriations, as approved by the General Assembly, may be made from the State Gaming Fund to the Board (i) for the administration and enforcement of this Act and the Video Gaming Act, (ii) for distribution to the Illinois State Police and to the Department of Revenue for the enforcement of this Act and the Video Gaming Act, and (iii) to the Department of Human Services for the administration of programs to treat problem gambling, including problem gambling from sports wagering. The Board's annual appropriations request must separately state its funding needs for the regulation of gaming authorized under Section 7.7, riverboat gaming, casino gaming, video gaming, and sports wagering.

(c-2) An amount equal to 2% of the adjusted gross receipts generated by an organization gaming facility located within a home rule county with a population of over 3,000,000 inhabitants shall be paid, subject to appropriation from the General Assembly, from the State Gaming Fund to the home rule

county in which the organization gaming licensee is located for the purpose of enhancing the county's criminal justice system.

(c-3) Appropriations, as approved by the General Assembly, may be made from the tax revenue deposited into the State Gaming Fund from organization gaming licensees pursuant to this Section for the administration and enforcement of this Act.

(c-4) After payments required under subsections (b), (b-5), (b-6), (b-7), (c), (c-2), and (c-3) have been made from the tax revenue from organization gaming licensees deposited into the State Gaming Fund under this Section, all remaining amounts from organization gaming licensees shall be transferred into the Capital Projects Fund.

(c-5) (Blank).

(c-10) Each year the General Assembly shall appropriate from the General Revenue Fund to the Education Assistance Fund an amount equal to the amount paid into the Horse Racing Equity Fund pursuant to subsection (c-5) in the prior calendar year.

(c-15) After the payments required under subsections (b), (c), and (c-5) have been made, an amount equal to 2% of the adjusted gross receipts of (1) an owners licensee that relocates pursuant to Section 11.2, (2) an owners licensee conducting riverboat gambling operations pursuant to an owners license that is initially issued after June 25, 1999, or (3) the first riverboat gambling operations conducted by a

licensed manager on behalf of the State under Section 7.3, whichever comes first, shall be paid, subject to appropriation from the General Assembly, from the State Gaming Fund to each home rule county with a population of over 3,000,000 inhabitants for the purpose of enhancing the county's criminal justice system.

(c-20) Each year the General Assembly shall appropriate from the General Revenue Fund to the Education Assistance Fund an amount equal to the amount paid to each home rule county with a population of over 3,000,000 inhabitants pursuant to subsection (c-15) in the prior calendar year.

(c-21) After the payments required under subsections (b), (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have been made, an amount equal to 0.5% of the adjusted gross receipts generated by the owners licensee under paragraph (1) of subsection (e-5) of Section 7 shall be paid monthly, subject to appropriation from the General Assembly, from the State Gaming Fund to the home rule county in which the owners licensee is located for the purpose of enhancing the county's criminal justice system.

(c-22) After the payments required under subsections (b), (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and (c-21) have been made, an amount equal to 2% of the adjusted gross receipts generated by the owners licensee under paragraph (5) of subsection (e-5) of Section 7 shall be paid, subject to appropriation from the General Assembly, from the

State Gaming Fund to the home rule county in which the owners licensee is located for the purpose of enhancing the county's criminal justice system.

(c-25) From July 1, 2013 and each July 1 thereafter through July 1, 2019, \$1,600,000 shall be transferred from the State Gaming Fund to the Chicago State University Education Improvement Fund.

On July 1, 2020 and each July 1 thereafter, \$3,000,000 shall be transferred from the State Gaming Fund to the Chicago State University Education Improvement Fund.

(c-30) On July 1, 2013 or as soon as possible thereafter, \$92,000,000 shall be transferred from the State Gaming Fund to the School Infrastructure Fund and \$23,000,000 shall be transferred from the State Gaming Fund to the Horse Racing Equity Fund.

(c-35) Beginning on July 1, 2013, in addition to any amount transferred under subsection (c-30) of this Section, \$5,530,000 shall be transferred monthly from the State Gaming Fund to the School Infrastructure Fund.

(d) From time to time, through June 30, 2021, the Board shall transfer the remainder of the funds generated by this Act into the Education Assistance Fund.

(d-5) Beginning on July 1, 2021, on the last day of each month, or as soon thereafter as possible, after all the required expenditures, distributions, and transfers have been made from the State Gaming Fund for the month pursuant to

subsections (b) through (c-35), at the direction of the Board, the Comptroller shall direct and the Treasurer shall transfer \$22,500,000, along with any deficiencies in such amounts from prior months in the same fiscal year, from the State Gaming Fund to the Education Assistance Fund; then, at the direction of the Board, the Comptroller shall direct and the Treasurer shall transfer the remainder of the funds generated by this Act, if any, from the State Gaming Fund to the Capital Projects Fund.

(e) Nothing in this Act shall prohibit the unit of local government designated as the home dock of the riverboat from entering into agreements with other units of local government in this State or in other states to share its portion of the tax revenue.

(f) To the extent practicable, the Board shall administer and collect the wagering taxes imposed by this Section in a manner consistent with the provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act.

(Source: P.A. 101-31, Article 25, Section 25-910, eff. 6-28-19; 101-31, Article 35, Section 35-55, eff. 6-28-19; 101-648, eff. 6-30-20; 102-16, eff. 6-17-21; 102-538, eff. 8-20-21; 102-689, eff. 12-17-21; 102-699, eff. 4-19-22.)

Section 115-5. The Cannabis Regulation and Tax Act is amended by changing Sections 15-25, 15-35, and 15-35.10 as follows:

(410 ILCS 705/15-25)

Sec. 15-25. Awarding of Conditional Adult Use Dispensing Organization Licenses prior to January 1, 2021.

(a) The Department shall issue up to 75 Conditional Adult Use Dispensing Organization Licenses before May 1, 2020.

(b) The Department shall make the application for a Conditional Adult Use Dispensing Organization License available no later than October 1, 2019 and shall accept applications no later than January 1, 2020.

(c) To ensure the geographic dispersion of Conditional Adult Use Dispensing Organization License holders, the following number of licenses shall be awarded in each BLS Region as determined by each region's percentage of the State's population:

- (1) Bloomington: 1
- (2) Cape Girardeau: 1
- (3) Carbondale-Marion: 1
- (4) Champaign-Urbana: 1
- (5) Chicago-Naperville-Elgin: 47
- (6) Danville: 1
- (7) Davenport-Moline-Rock Island: 1

- (8) Decatur: 1
- (9) Kankakee: 1
- (10) Peoria: 3
- (11) Rockford: 2
- (12) St. Louis: 4
- (13) Springfield: 1
- (14) Northwest Illinois nonmetropolitan: 3
- (15) West Central Illinois nonmetropolitan: 3
- (16) East Central Illinois nonmetropolitan: 2
- (17) South Illinois nonmetropolitan: 2

(d) An applicant seeking issuance of a Conditional Adult Use Dispensing Organization License shall submit an application on forms provided by the Department. An applicant must meet the following requirements:

- (1) Payment of a nonrefundable application fee of \$5,000 for each license for which the applicant is applying, which shall be deposited into the Cannabis Regulation Fund;
- (2) Certification that the applicant will comply with the requirements contained in this Act;
- (3) The legal name of the proposed dispensing organization;
- (4) A statement that the dispensing organization agrees to respond to the Department's supplemental requests for information;
- (5) From each principal officer, a statement

indicating whether that person:

(A) has previously held or currently holds an ownership interest in a cannabis business establishment in Illinois; or

(B) has held an ownership interest in a dispensing organization or its equivalent in another state or territory of the United States that had the dispensing organization registration or license suspended, revoked, placed on probationary status, or subjected to other disciplinary action;

(6) Disclosure of whether any principal officer has ever filed for bankruptcy or defaulted on spousal support or child support obligation;

(7) A resume for each principal officer, including whether that person has an academic degree, certification, or relevant experience with a cannabis business establishment or in a related industry;

(8) A description of the training and education that will be provided to dispensing organization agents;

(9) A copy of the proposed operating bylaws;

(10) A copy of the proposed business plan that complies with the requirements in this Act, including, at a minimum, the following:

(A) A description of services to be offered; and

(B) A description of the process of dispensing cannabis;

(11) A copy of the proposed security plan that complies with the requirements in this Article, including:

(A) The process or controls that will be implemented to monitor the dispensary, secure the premises, agents, and currency, and prevent the diversion, theft, or loss of cannabis; and

(B) The process to ensure that access to the restricted access areas is restricted to, registered agents, service professionals, transporting organization agents, Department inspectors, and security personnel;

(12) A proposed inventory control plan that complies with this Section;

(13) A proposed floor plan, a square footage estimate, and a description of proposed security devices, including, without limitation, cameras, motion detectors, servers, video storage capabilities, and alarm service providers;

(14) The name, address, social security number, and date of birth of each principal officer and board member of the dispensing organization; each of those individuals shall be at least 21 years of age;

(15) Evidence of the applicant's status as a Social Equity Applicant, if applicable, and whether a Social Equity Applicant plans to apply for a loan or grant issued by the Department of Commerce and Economic Opportunity;

(16) The address, telephone number, and email address

of the applicant's principal place of business, if applicable. A post office box is not permitted;

(17) Written summaries of any information regarding instances in which a business or not-for-profit that a prospective board member previously managed or served on were fined or censured, or any instances in which a business or not-for-profit that a prospective board member previously managed or served on had its registration suspended or revoked in any administrative or judicial proceeding;

(18) A plan for community engagement;

(19) Procedures to ensure accurate recordkeeping and security measures that are in accordance with this Article and Department rules;

(20) The estimated volume of cannabis it plans to store at the dispensary;

(21) A description of the features that will provide accessibility to purchasers as required by the Americans with Disabilities Act;

(22) A detailed description of air treatment systems that will be installed to reduce odors;

(23) A reasonable assurance that the issuance of a license will not have a detrimental impact on the community in which the applicant wishes to locate;

(24) The dated signature of each principal officer;

(25) A description of the enclosed, locked facility

where cannabis will be stored by the dispensing organization;

(26) Signed statements from each dispensing organization agent stating that he or she will not divert cannabis;

(27) The number of licenses it is applying for in each BLS Region;

(28) A diversity plan that includes a narrative of at least 2,500 words that establishes a goal of diversity in ownership, management, employment, and contracting to ensure that diverse participants and groups are afforded equality of opportunity;

(29) A contract with a private security contractor agency that is licensed under Section 10-5 of the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004 in order for the dispensary to have adequate security at its facility; and

(30) Other information deemed necessary by the Illinois Cannabis Regulation Oversight Officer to conduct the disparity and availability study referenced in subsection (e) of Section 5-45.

(e) An applicant who receives a Conditional Adult Use Dispensing Organization License under this Section has 180 days from the date of award to identify a physical location for the dispensing organization retail storefront. The applicant shall provide evidence that the location is not within 1,500

feet of an existing dispensing organization, unless the applicant is a Social Equity Applicant or Social Equity Justice Involved Applicant located or seeking to locate within 1,500 feet of a dispensing organization licensed under Section 15-15 or Section 15-20. If an applicant is unable to find a suitable physical address in the opinion of the Department within 180 days of the issuance of the Conditional Adult Use Dispensing Organization License, the Department may extend the period for finding a physical address an additional 540 ~~another 180~~ days if the Conditional Adult Use Dispensing Organization License holder demonstrates concrete attempts to secure a location and a hardship. If the Department denies the extension or the Conditional Adult Use Dispensing Organization License holder is unable to find a location or become operational within 720 ~~360~~ days of being awarded a conditional license, the Department shall rescind the conditional license and award it to the next highest scoring applicant in the BLS Region for which the license was assigned, provided the applicant receiving the license: (i) confirms a continued interest in operating a dispensing organization; (ii) can provide evidence that the applicant continues to meet all requirements for holding a Conditional Adult Use Dispensing Organization License set forth in this Act; and (iii) has not otherwise become ineligible to be awarded a dispensing organization license. If the new awardee is unable to accept the Conditional Adult Use Dispensing Organization License, the

Department shall award the Conditional Adult Use Dispensing Organization License to the next highest scoring applicant in the same manner. The new awardee shall be subject to the same required deadlines as provided in this subsection.

(e-5) If, within 720 ~~180~~ days of being awarded a Conditional Adult Use Dispensing Organization License, a dispensing organization is unable to find a location within the BLS Region in which it was awarded a Conditional Adult Use Dispensing Organization License because no jurisdiction within the BLS Region allows for the operation of an Adult Use Dispensing Organization, the Department of Financial and Professional Regulation may authorize the Conditional Adult Use Dispensing Organization License holder to transfer its license to a BLS Region specified by the Department.

(f) A dispensing organization that is awarded a Conditional Adult Use Dispensing Organization License pursuant to the criteria in Section 15-30 shall not purchase, possess, sell, or dispense cannabis or cannabis-infused products until the person has received an Adult Use Dispensing Organization License issued by the Department pursuant to Section 15-36 of this Act.

(g) The Department shall conduct a background check of the prospective organization agents in order to carry out this Article. The Illinois State Police shall charge the applicant a fee for conducting the criminal history record check, which shall be deposited into the State Police Services Fund and

shall not exceed the actual cost of the record check. Each person applying as a dispensing organization agent shall submit a full set of fingerprints to the Illinois State Police for the purpose of obtaining a State and federal criminal records check. These fingerprints shall be checked against the fingerprint records now and hereafter, to the extent allowed by law, filed in the Illinois State Police and Federal Bureau of Identification criminal history records databases. The Illinois State Police shall furnish, following positive identification, all Illinois conviction information to the Department.

(Source: P.A. 101-27, eff. 6-25-19; 101-593, eff. 12-4-19; 102-98, eff. 7-15-21; 102-538, eff. 8-20-21; 102-813, eff. 5-13-22.)

(410 ILCS 705/15-35)

Sec. 15-35. Qualifying Applicant Lottery for Conditional Adult Use Dispensing Organization Licenses.

(a) In addition to any of the licenses issued under Section 15-15, Section 15-20, Section 15-25, Section 15-30.20, or Section 15-35.10 of this Act, within 10 business days after the resulting final scores for all scored applications pursuant to Sections 15-25 and 15-30 are released, the Department shall issue up to 55 Conditional Adult Use Dispensing Organization Licenses by lot, pursuant to the application process adopted under this Section. In order to be

eligible to be awarded a Conditional Adult Use Dispensing Organization License by lot under this Section, a Dispensary Applicant must be a Qualifying Applicant.

The licenses issued under this Section shall be awarded in each BLS Region in the following amounts:

- (1) Bloomington: 1.
- (2) Cape Girardeau: 1.
- (3) Carbondale-Marion: 1.
- (4) Champaign-Urbana: 1.
- (5) Chicago-Naperville-Elgin: 36.
- (6) Danville: 1.
- (7) Davenport-Moline-Rock Island: 1.
- (8) Decatur: 1.
- (9) Kankakee: 1.
- (10) Peoria: 2.
- (11) Rockford: 1.
- (12) St. Louis: 3.
- (13) Springfield: 1.
- (14) Northwest Illinois nonmetropolitan: 1.
- (15) West Central Illinois nonmetropolitan: 1.
- (16) East Central Illinois nonmetropolitan: 1.
- (17) South Illinois nonmetropolitan: 1.

(a-5) Prior to issuing licenses under subsection (a), the Department may adopt rules through emergency rulemaking in accordance with subsection (kk) of Section 5-45 of the Illinois Administrative Procedure Act. The General Assembly

finds that the adoption of rules to regulate cannabis use is deemed an emergency and necessary for the public interest, safety, and welfare.

(b) The Department shall distribute the available licenses established under this Section subject to the following:

(1) The drawing by lot for all available licenses issued under this Section shall occur on the same day when practicable.

(2) Within each BLS Region, the first Qualifying Applicant drawn will have the first right to an available license. The second Qualifying Applicant drawn will have the second right to an available license. The same pattern will continue for each subsequent Qualifying Applicant drawn.

(3) The process for distributing available licenses under this Section shall be recorded by the Department in a format selected by the Department.

(4) A Dispensary Applicant is prohibited from becoming a Qualifying Applicant if a principal officer resigns after the resulting final scores for all scored applications pursuant to Sections 15-25 and 15-30 are released.

(5) No Qualifying Applicant may be awarded more than 2 Conditional Adult Use Dispensing Organization Licenses at the conclusion of a lottery conducted under this Section.

(6) No individual may be listed as a principal officer

of more than 2 Conditional Adult Use Dispensing Organization Licenses awarded under this Section.

(7) If, upon being selected for an available license established under this Section, a Qualifying Applicant exceeds the limits under paragraph (5) or (6), the Qualifying Applicant must choose which license to abandon and notify the Department in writing within 5 business days. If the Qualifying Applicant does not notify the Department as required, the Department shall refuse to issue the Qualifying Applicant all available licenses established under this Section obtained by lot in all BLS Regions.

(8) If, upon being selected for an available license established under this Section, a Qualifying Applicant has a principal officer who is a principal officer in more than 10 Early Approval Adult Use Dispensing Organization Licenses, Conditional Adult Use Dispensing Organization Licenses, Adult Use Dispensing Organization Licenses, or any combination thereof, the licensee and the Qualifying Applicant listing that principal officer must choose which license to abandon pursuant to subsection (d) of Section 15-36 and notify the Department in writing within 5 business days. If the Qualifying Applicant or licensee do not notify the Department as required, the Department shall refuse to issue the Qualifying Applicant all available licenses established under this Section obtained

by lot in all BLS Regions.

(9) All available licenses that have been abandoned under paragraph (7) or (8) shall be distributed to the next Qualifying Applicant drawn by lot.

Any and all rights conferred or obtained under this Section shall be limited to the provisions of this Section.

(c) An applicant who receives a Conditional Adult Use Dispensing Organization License under this Section has 180 days from the date it is awarded to identify a physical location for the dispensing organization's retail storefront. The applicant shall provide evidence that the location is not within 1,500 feet of an existing dispensing organization, unless the applicant is a Social Equity Applicant or Social Equity Justice Involved Applicant located or seeking to locate within 1,500 feet of a dispensing organization licensed under Section 15-15 or Section 15-20. If an applicant is unable to find a suitable physical address in the opinion of the Department within 180 days from the issuance of the Conditional Adult Use Dispensing Organization License, the Department may extend the period for finding a physical address an additional 540 ~~another 180~~ days if the Conditional Adult Use Dispensing Organization License holder demonstrates a concrete attempt to secure a location and a hardship. If the Department denies the extension or the Conditional Adult Use Dispensing Organization License holder is unable to find a location or become operational within 720 ~~360~~ days of being

awarded a Conditional Adult Use Dispensing Organization License under this Section, the Department shall rescind the Conditional Adult Use Dispensing Organization License and award it pursuant to subsection (b), provided the applicant receiving the Conditional Adult Use Dispensing Organization License: (i) confirms a continued interest in operating a dispensing organization; (ii) can provide evidence that the applicant continues to meet all requirements for holding a Conditional Adult Use Dispensing Organization License set forth in this Act; and (iii) has not otherwise become ineligible to be awarded a Conditional Adult Use Dispensing Organization License. If the new awardee is unable to accept the Conditional Adult Use Dispensing Organization License, the Department shall award the Conditional Adult Use Dispensing Organization License pursuant to subsection (b). The new awardee shall be subject to the same required deadlines as provided in this subsection.

(d) If, within 720 ~~180~~ days of being awarded a Conditional Adult Use Dispensing Organization License, a dispensing organization is unable to find a location within the BLS Region in which it was awarded a Conditional Adult Use Dispensing Organization License because no jurisdiction within the BLS Region allows for the operation of an Adult Use Dispensing Organization, the Department may authorize the Conditional Adult Use Dispensing Organization License holder to transfer its Conditional Adult Use Dispensing Organization

License to a BLS Region specified by the Department.

(e) A dispensing organization that is awarded a Conditional Adult Use Dispensing Organization License under this Section shall not purchase, possess, sell, or dispense cannabis or cannabis-infused products until the dispensing organization has received an Adult Use Dispensing Organization License issued by the Department pursuant to Section 15-36.

(f) The Department shall conduct a background check of the prospective dispensing organization agents in order to carry out this Article. The Illinois State Police shall charge the applicant a fee for conducting the criminal history record check, which shall be deposited into the State Police Services Fund and shall not exceed the actual cost of the record check. Each person applying as a dispensing organization agent shall submit a full set of fingerprints to the Illinois State Police for the purpose of obtaining a State and federal criminal records check. These fingerprints shall be checked against the fingerprint records now and hereafter, to the extent allowed by law, filed with the Illinois State Police and the Federal Bureau of Investigation criminal history records databases. The Illinois State Police shall furnish, following positive identification, all Illinois conviction information to the Department.

(g) The Department may verify information contained in each application and accompanying documentation to assess the applicant's veracity and fitness to operate a dispensing

organization.

(h) The Department may, in its discretion, refuse to issue authorization to an applicant who meets any of the following criteria:

(1) An applicant who is unqualified to perform the duties required of the applicant.

(2) An applicant who fails to disclose or states falsely any information called for in the application.

(3) An applicant who has been found guilty of a violation of this Act, who has had any disciplinary order entered against the applicant by the Department, who has entered into a disciplinary or nondisciplinary agreement with the Department, whose medical cannabis dispensing organization, medical cannabis cultivation organization, Early Approval Adult Use Dispensing Organization License, Early Approval Adult Use Dispensing Organization License at a secondary site, Early Approval Cultivation Center License, Conditional Adult Use Dispensing Organization License, or Adult Use Dispensing Organization License was suspended, restricted, revoked, or denied for just cause, or whose cannabis business establishment license was suspended, restricted, revoked, or denied in any other state.

(4) An applicant who has engaged in a pattern or practice of unfair or illegal practices, methods, or activities in the conduct of owning a cannabis business

establishment or other business.

(i) The Department shall deny issuance of a license under this Section if any principal officer, board member, or person having a financial or voting interest of 5% or greater in the licensee is delinquent in filing any required tax return or paying any amount owed to the State of Illinois.

(j) The Department shall verify an applicant's compliance with the requirements of this Article and rules adopted under this Article before issuing a Conditional Adult Use Dispensing Organization License under this Section.

(k) If an applicant is awarded a Conditional Adult Use Dispensing Organization License under this Section, the information and plans provided in the application, including any plans submitted for bonus points, shall become a condition of the Conditional Adult Use Dispensing Organization License and any Adult Use Dispensing Organization License issued to the holder of the Conditional Adult Use Dispensing Organization License, except as otherwise provided by this Act or by rule. A dispensing organization has a duty to disclose any material changes to the application. The Department shall review all material changes disclosed by the dispensing organization and may reevaluate its prior decision regarding the awarding of a Conditional Adult Use Dispensing Organization License, including, but not limited to, suspending or permanently revoking a Conditional Adult Use Dispensing Organization License. Failure to comply with the

conditions or requirements in the application may subject the dispensing organization to discipline up to and including suspension or permanent revocation of its authorization or Conditional Adult Use Dispensing Organization License by the Department.

(1) If an applicant has not begun operating as a dispensing organization within one year after the issuance of the Conditional Adult Use Dispensing Organization License under this Section, the Department may permanently revoke the Conditional Adult Use Dispensing Organization License and award it to the next highest scoring applicant in the BLS Region if a suitable applicant indicates a continued interest in the Conditional Adult Use Dispensing Organization License or may begin a new selection process to award a Conditional Adult Use Dispensing Organization License.

(Source: P.A. 101-27, eff. 6-25-19; 101-593, eff. 12-4-19; 102-98, eff. 7-15-21.)

(410 ILCS 705/15-35.10)

Sec. 15-35.10. Social Equity Justice Involved Lottery for Conditional Adult Use Dispensing Organization Licenses.

(a) In addition to any of the licenses issued under Section 15-15, Section 15-20, Section 15-25, Section 15-30.20, or Section 15-35, within 10 business days after the resulting final scores for all scored applications pursuant to Sections 15-25 and 15-30 are released, the Department shall issue up to

55 Conditional Adult Use Dispensing Organization Licenses by lot, pursuant to the application process adopted under this Section. In order to be eligible to be awarded a Conditional Adult Use Dispensing Organization License by lot, a Dispensary Applicant must be a Qualifying Social Equity Justice Involved Applicant.

The licenses issued under this Section shall be awarded in each BLS Region in the following amounts:

- (1) Bloomington: 1.
- (2) Cape Girardeau: 1.
- (3) Carbondale-Marion: 1.
- (4) Champaign-Urbana: 1.
- (5) Chicago-Naperville-Elgin: 36.
- (6) Danville: 1.
- (7) Davenport-Moline-Rock Island: 1.
- (8) Decatur: 1.
- (9) Kankakee: 1.
- (10) Peoria: 2.
- (11) Rockford: 1.
- (12) St. Louis: 3.
- (13) Springfield: 1.
- (14) Northwest Illinois nonmetropolitan: 1.
- (15) West Central Illinois nonmetropolitan: 1.
- (16) East Central Illinois nonmetropolitan: 1.
- (17) South Illinois nonmetropolitan: 1.

(a-5) Prior to issuing licenses under subsection (a), the

Department may adopt rules through emergency rulemaking in accordance with subsection (kk) of Section 5-45 of the Illinois Administrative Procedure Act. The General Assembly finds that the adoption of rules to regulate cannabis use is deemed an emergency and necessary for the public interest, safety, and welfare.

(b) The Department shall distribute the available licenses established under this Section subject to the following:

(1) The drawing by lot for all available licenses established under this Section shall occur on the same day when practicable.

(2) Within each BLS Region, the first Qualifying Social Equity Justice Involved Applicant drawn will have the first right to an available license. The second Qualifying Social Equity Justice Involved Applicant drawn will have the second right to an available license. The same pattern will continue for each subsequent applicant drawn.

(3) The process for distributing available licenses under this Section shall be recorded by the Department in a format selected by the Department.

(4) A Dispensary Applicant is prohibited from becoming a Qualifying Social Equity Justice Involved Applicant if a principal officer resigns after the resulting final scores for all scored applications pursuant to Sections 15-25 and 15-30 are released.

(5) No Qualifying Social Equity Justice Involved Applicant may be awarded more than 2 Conditional Adult Use Dispensing Organization Licenses at the conclusion of a lottery conducted under this Section.

(6) No individual may be listed as a principal officer of more than 2 Conditional Adult Use Dispensing Organization Licenses awarded under this Section.

(7) If, upon being selected for an available license established under this Section, a Qualifying Social Equity Justice Involved Applicant exceeds the limits under paragraph (5) or (6), the Qualifying Social Equity Justice Involved Applicant must choose which license to abandon and notify the Department in writing within 5 business days on forms prescribed by the Department. If the Qualifying Social Equity Justice Involved Applicant does not notify the Department as required, the Department shall refuse to issue the Qualifying Social Equity Justice Involved Applicant all available licenses established under this Section obtained by lot in all BLS Regions.

(8) If, upon being selected for an available license established under this Section, a Qualifying Social Equity Justice Involved Applicant has a principal officer who is a principal officer in more than 10 Early Approval Adult Use Dispensing Organization Licenses, Conditional Adult Use Dispensing Organization Licenses, Adult Use Dispensing Organization Licenses, or any combination thereof, the

licensees and the Qualifying Social Equity Justice Involved Applicant listing that principal officer must choose which license to abandon pursuant to subsection (d) of Section 15-36 and notify the Department in writing within 5 business days on forms prescribed by the Department. If the Dispensary Applicant or licensees do not notify the Department as required, the Department shall refuse to issue the Qualifying Social Equity Justice Involved Applicant all available licenses established under this Section obtained by lot in all BLS Regions.

(9) All available licenses that have been abandoned under paragraph (7) or (8) shall be distributed to the next Qualifying Social Equity Justice Involved Applicant drawn by lot.

Any and all rights conferred or obtained under this subsection shall be limited to the provisions of this subsection.

(c) An applicant who receives a Conditional Adult Use Dispensing Organization License under this Section has 180 days from the date of the award to identify a physical location for the dispensing organization's retail storefront. The applicant shall provide evidence that the location is not within 1,500 feet of an existing dispensing organization, unless the applicant is a Social Equity Applicant or Social Equity Justice Involved Applicant located or seeking to locate within 1,500 feet of a dispensing organization licensed under

Section 15-15 or Section 15-20. If an applicant is unable to find a suitable physical address in the opinion of the Department within 180 days from the issuance of the Conditional Adult Use Dispensing Organization License, the Department may extend the period for finding a physical address an additional 540 ~~another 180~~ days if the Conditional Adult Use Dispensing Organization License holder demonstrates a concrete attempt to secure a location and a hardship. If the Department denies the extension or the Conditional Adult Use Dispensing Organization License holder is unable to find a location or become operational within 720 ~~360~~ days of being awarded a Conditional Adult Use Dispensing Organization License under this Section, the Department shall rescind the Conditional Adult Use Dispensing Organization License and award it pursuant to subsection (b) and notify the new awardee at the email address provided in the awardee's application, provided the applicant receiving the Conditional Adult Use Dispensing Organization License: (i) confirms a continued interest in operating a dispensing organization; (ii) can provide evidence that the applicant continues to meet all requirements for holding a Conditional Adult Use Dispensing Organization License set forth in this Act; and (iii) has not otherwise become ineligible to be awarded a Conditional Adult Use Dispensing Organization License. If the new awardee is unable to accept the Conditional Adult Use Dispensing Organization License, the Department shall award the

Conditional Adult Use Dispensing Organization License pursuant to subsection (b). The new awardee shall be subject to the same required deadlines as provided in this subsection.

(d) If, within 180 days of being awarded a Conditional Adult Use Dispensing Organization License, a dispensing organization is unable to find a location within the BLS Region in which it was awarded a Conditional Adult Use Dispensing Organization License under this Section because no jurisdiction within the BLS Region allows for the operation of an Adult Use Dispensing Organization, the Department may authorize the Conditional Adult Use Dispensing Organization License holder to transfer its Conditional Adult Use Dispensing Organization License to a BLS Region specified by the Department.

(e) A dispensing organization that is awarded a Conditional Adult Use Dispensing Organization License under this Section shall not purchase, possess, sell, or dispense cannabis or cannabis-infused products until the dispensing organization has received an Adult Use Dispensing Organization License issued by the Department pursuant to Section 15-36.

(f) The Department shall conduct a background check of the prospective dispensing organization agents in order to carry out this Article. The Illinois State Police shall charge the applicant a fee for conducting the criminal history record check, which shall be deposited into the State Police Services Fund and shall not exceed the actual cost of the record check.

Each person applying as a dispensing organization agent shall submit a full set of fingerprints to the Illinois State Police for the purpose of obtaining a State and federal criminal records check. These fingerprints shall be checked against the fingerprint records now and hereafter, to the extent allowed by law, filed with the Illinois State Police and the Federal Bureau of Investigation criminal history records databases. The Illinois State Police shall furnish, following positive identification, all Illinois conviction information to the Department.

(g) The Department may verify information contained in each application and accompanying documentation to assess the applicant's veracity and fitness to operate a dispensing organization.

(h) The Department may, in its discretion, refuse to issue an authorization to an applicant who meets any of the following criteria:

(1) An applicant who is unqualified to perform the duties required of the applicant.

(2) An applicant who fails to disclose or states falsely any information called for in the application.

(3) An applicant who has been found guilty of a violation of this Act, who has had any disciplinary order entered against the applicant by the Department, who has entered into a disciplinary or nondisciplinary agreement with the Department, whose medical cannabis dispensing

organization, medical cannabis cultivation organization, Early Approval Adult Use Dispensing Organization License, Early Approval Adult Use Dispensing Organization License at a secondary site, Early Approval Cultivation Center License, Conditional Adult Use Dispensing Organization License, or Adult Use Dispensing Organization License was suspended, restricted, revoked, or denied for just cause, or whose cannabis business establishment license was suspended, restricted, revoked, or denied in any other state.

(4) An applicant who has engaged in a pattern or practice of unfair or illegal practices, methods, or activities in the conduct of owning a cannabis business establishment or other business.

(i) The Department shall deny the license if any principal officer, board member, or person having a financial or voting interest of 5% or greater in the licensee is delinquent in filing any required tax return or paying any amount owed to the State of Illinois.

(j) The Department shall verify an applicant's compliance with the requirements of this Article and rules adopted under this Article before issuing a Conditional Adult Use Dispensing Organization License.

(k) If an applicant is awarded a Conditional Adult Use Dispensing Organization License under this Section, the information and plans provided in the application, including

any plans submitted for bonus points, shall become a condition of the Conditional Adult Use Dispensing Organization License and any Adult Use Dispensing Organization License issued to the holder of the Conditional Adult Use Dispensing Organization License, except as otherwise provided by this Act or by rule. Dispensing organizations have a duty to disclose any material changes to the application. The Department shall review all material changes disclosed by the dispensing organization and may reevaluate its prior decision regarding the awarding of a Conditional Adult Use Dispensing Organization License, including, but not limited to, suspending or permanently revoking a Conditional Adult Use Dispensing Organization License. Failure to comply with the conditions or requirements in the application may subject the dispensing organization to discipline up to and including suspension or permanent revocation of its authorization or Conditional Adult Use Dispensing Organization License by the Department.

(1) If an applicant has not begun operating as a dispensing organization within one year after the issuance of the Conditional Adult Use Dispensing Organization License under this Section, the Department may permanently revoke the Conditional Adult Use Dispensing Organization License and award it to the next highest scoring applicant in the BLS Region if a suitable applicant indicates a continued interest in the Conditional Adult Use Dispensing Organization License

or may begin a new selection process to award a Conditional Adult Use Dispensing Organization License.

(Source: P.A. 102-98, eff. 7-15-21.)

ARTICLE 120.

Section 120-5. The Department of Revenue Law of the Civil Administrative Code of Illinois is amended by adding Section 2505-810 as follows:

(20 ILCS 2505/2505-810 new)

Sec. 2505-810. Veterans Property Tax Relief Reimbursement Pilot Program.

(a) Subject to appropriation, for State fiscal years that begin on or after July 1, 2023 and before July 1, 2028, the Department shall establish and administer a Veterans Property Tax Relief Reimbursement Pilot Program. For purposes of the Program, the Department shall reimburse eligible taxing districts, in an amount calculated under subsection (c), for revenue loss associated with providing homestead exemptions to veterans with disabilities. A taxing district is eligible for reimbursement under this Section if (i) application of the homestead exemptions for veterans with disabilities under Sections 15-165 and 15-169 of the Property Tax Code results in a cumulative reduction of more than 2.5% in the total equalized assessed value of all taxable property in the taxing

district, when compared with the total equalized assessed value of all taxable property in the taxing district prior to the application of those exemptions, for the taxable year that is 2 years before the start of the State fiscal year in which the application for reimbursement is made and (ii) the taxing district is located in whole or in part in a county that contains a United States military base. Reimbursement payments shall be made to the county that applies to the Department of Revenue on behalf of the taxing district under subsection (b) and shall be distributed by the county to the taxing district as directed by the Department of Revenue.

(b) If the county clerk determines that one or more taxing districts located in whole or in part in the county qualify for reimbursement under this Section, then the county clerk shall apply to the Department of Revenue on behalf of the taxing district for reimbursement under this Section in the form and manner required by the Department. The county clerk shall consolidate applications submitted on behalf of more than one taxing district into a single application. The Department of Revenue may audit the information submitted by the county clerk as part of the application under this Section for the purpose of verifying the accuracy of that information.

(c) Subject to the maximum aggregate reimbursement amount set forth in this subsection, the amount of the reimbursement shall be as follows:

(1) for reimbursements awarded for the fiscal year

that begins on July 1, 2023, 50% of the product generated by multiplying 90% of the total dollar amount of exemptions granted for taxable year 2021 under Section 15-165 or Section 15-169 of the Property Tax Code to property located in the taxing district by the taxing district's property tax rate for taxable year 2021; and

(2) for reimbursements awarded for fiscal years that begin on or after July 1, 2024 and begin before July 1, 2028, 100% of the product generated by multiplying 90% of the total dollar amount of exemptions granted for the base year under Section 15-165 or Section 15-169 of the Property Tax Code to property located in the taxing district by the taxing district's property tax rate for the base year.

The aggregate amount of reimbursements that may be awarded under this Section for all taxing districts in any calendar year may not exceed the lesser of \$15,000,000 or the amount appropriated for the program for that calendar year. If the total amount of eligible reimbursements under this Section exceeds the lesser of \$15,000,000 or the amount appropriated for the program for that calendar year, then the reimbursement amount awarded to each particular taxing district shall be reduced on a pro rata basis until the aggregate amount of reimbursements awarded under this Section for the calendar year does not exceed the lesser of \$15,000,000 or the amount appropriated for the program for the calendar year.

(d) The Department of Revenue may adopt rules necessary for the implementation of this Section.

(e) As used in this Section:

"Base year" means the taxable year that is 2 years before the start of the State fiscal year in which the application for reimbursement is made.

"Taxable year" means the calendar year during which property taxes payable in the next succeeding year are levied.

"Taxing district" has the meaning given to that term in Section 1-150 of the Property Tax Code.

ARTICLE 125.

Section 125-5. The State Finance Act is amended by changing Section 6z-129 as follows:

(30 ILCS 105/6z-129)

Sec. 6z-129. Horse Racing Purse Equity Fund. The Horse Racing Purse Equity Fund is a nonappropriated trust fund held outside of the State treasury. Within 30 60 calendar days after ~~of~~ funds are ~~being~~ deposited in the Horse Racing Purse Equity Fund and the applicable grant agreement is executed, whichever is later, the Department of Agriculture shall transfer the entire balance in the Fund to the organization licensees that hold purse moneys that support each of the ~~make~~ grants, the division of which shall be divided based upon the

~~annual agreement of all~~ legally recognized horsemen's associations that have contracted with an organization licensee over the immediately preceding 3 calendar years under subsection (d) of Section 29 of the Illinois Horse Racing Act of 1975. The 2023 division of such fund balance among the qualifying purse accounts shall be pursuant to the 2021 agreement of the involved horsemen associations with 45% being allocated to the thoroughbred purse account at a racetrack located in Stickney Township in Cook County, 30% being allocated to the harness purse account at a racetrack located in Stickney Township in Cook County, and 25% being allocated to the thoroughbred purse account at a racetrack located in Madison County. Transfers may be made to an organization licensee that has one or more executed grant agreements while the other organization licensee awaits finalization and execution of its grant agreement or agreements. All funds transferred to purse accounts pursuant to this Section shall be for the sole purpose of augmenting future purses during State fiscal year 2024. For purposes of this Section, a legally recognized horsemen association is that horsemen association representing the largest number of owners, trainers, jockeys or Standardbred drivers who race horses at an Illinois organization ~~organizational~~ licensee and that enter into agreements with Illinois organization licenses to govern the racing meet and that also provide required consents pursuant to the Illinois Horse Racing Act of 1975.

(Source: P.A. 102-16, eff. 6-17-21.)

Section 125-10. The Illinois Horse Racing Act of 1975 is amended by changing Section 28.1 as follows:

(230 ILCS 5/28.1)

Sec. 28.1. Payments.

(a) Beginning on January 1, 2000, moneys collected by the Department of Revenue and the Racing Board pursuant to Section 26 or Section 27 of this Act shall be deposited into the Horse Racing Fund, which is hereby created as a special fund in the State Treasury.

(b) Appropriations, as approved by the General Assembly, may be made from the Horse Racing Fund to the Board to pay the salaries of the Board members, secretary, stewards, directors of mutuels, veterinarians, representatives, accountants, clerks, stenographers, inspectors and other employees of the Board, and all expenses of the Board incident to the administration of this Act, including, but not limited to, all expenses and salaries incident to the taking of saliva and urine samples in accordance with the rules and regulations of the Board.

(c) (Blank).

(d) Beginning January 1, 2000, payments to all programs in existence on the effective date of this amendatory Act of 1999 that are identified in Sections 26(c), 26(f), 26(h)(11)(C),

and 28, subsections (a), (b), (c), (d), (e), (f), (g), and (h) of Section 30, and subsections (a), (b), (c), (d), (e), (f), (g), and (h) of Section 31 shall be made from the General Revenue Fund at the funding levels determined by amounts paid under this Act in calendar year 1998. Beginning on the effective date of this amendatory Act of the 93rd General Assembly, payments to the Peoria Park District shall be made from the General Revenue Fund at the funding level determined by amounts paid to that park district for museum purposes under this Act in calendar year 1994.

If an inter-track wagering location licensee's facility changes its location, then the payments associated with that facility under this subsection (d) for museum purposes shall be paid to the park district in the area where the facility relocates, and the payments shall be used for museum purposes. If the facility does not relocate to a park district, then the payments shall be paid to the taxing district that is responsible for park or museum expenditures.

(e) Beginning July 1, 2006, the payment authorized under subsection (d) to museums and aquariums located in park districts of over 500,000 population shall be paid to museums, aquariums, and zoos in amounts determined by Museums in the Park, an association of museums, aquariums, and zoos located on Chicago Park District property.

(f) Beginning July 1, 2007, the Children's Discovery Museum in Normal, Illinois shall receive payments from the

General Revenue Fund at the funding level determined by the amounts paid to the Miller Park Zoo in Bloomington, Illinois under this Section in calendar year 2006.

(g) On July 3, 2023, the Comptroller shall order transferred and the Treasurer shall transfer \$5,100,000 from the Horse Racing Fund to the Horse Racing Purse Equity Fund. ~~On August 31, 2021, after subtracting all lapse period spending from the June 30 balance of the prior fiscal year, the Comptroller shall transfer to the Horse Racing Purse Equity Fund 50% of the balance within the Horse Racing Fund.~~

(Source: P.A. 102-16, eff. 6-17-21.)

ARTICLE 130.

Section 130-5. The Department of Transportation Law of the Civil Administrative Code of Illinois is amended by adding Section 2705-617 as follows:

(20 ILCS 2705/2705-617 new)

Sec. 2705-617. Student loan repayment assistance for engineers pilot program. The Department shall provide higher education student loan repayment assistance in the form of an annual after-tax bonus of \$15,000 per year, for not more than 4 years, for up to 50 engineers employed by the Department, subject to the following:

(1) the engineer is a graduate of a college or

university located in this State;

(2) the engineer provides documentation to the Department of the repayment of higher education student loans taken to attend a college or university located in this State;

(3) the engineer has been employed by the Department for at least 4 years; and

(4) the engineer was hired by the Department on or after July 1, 2024.

ARTICLE 135.

Section 135-1. Short title. This Article may be cited as the Mechanical Insulation Energy and Safety Assessment Act. References in this Article to "this Act" mean this Article.

Section 135-5. Legislative findings. The General Assembly finds that:

(1) the State has a vested interest in decreasing the carbon footprint of publicly owned buildings;

(2) it is in the public interest of the State to ensure that all Illinois residents can use publicly owned buildings for employment, educational purposes, and social services free from harmful mold and bacteria; and

(3) mechanical insulation plays an important part in lowering operating expenses, reducing energy loss, and

decreasing emissions.

Section 135-10. Definitions. As used in this Act:

"Agency" means the Capital Development Board.

"Mechanical insulation" means insulation materials, facings, and accessory products that are applied to mechanical systems.

"Mechanical insulation energy and safety assessment" means an assessment that analyzes potential energy savings and any potential public health risks according to the specifications applicable to the building's mechanical equipment.

"Qualified mechanical insulation contractor" means a mechanical insulation contractor who is an active participant in an apprenticeship program approved by the United States Department of Labor.

Section 135-15. Mechanical insulation assessment and remediation. To further Illinois along the path of 100% clean energy, there is hereby created a Mechanical Insulation Assessment Pilot Program. In furtherance of the goals of the pilot program, the Agency shall contract with a qualified mechanical insulation contractor to execute a mechanical insulation energy and safety assessment for 50 State-owned buildings. The Agency shall contract with other entities as deemed necessary to aid in determining the cost and scope of each remediation project including any and all necessary

ancillary work. To determine the 50 buildings that will participate in the Pilot Program, the Agency shall take into consideration whether remediation work has been completed on the mechanical system recently as well as any immediate plans to update the mechanical systems and whether there are plans for the building's continued future use.

The Mechanical Insulation Energy and Safety Assessment Pilot Program findings shall include: (1) any and all remediation measures necessary to bring the subject mechanical insulation system up to Code in accordance with the Energy Efficient Building Act and to ensure the system functions at a specific operating temperature to minimize energy loss; (2) any and all projected energy savings to the State as a result of the completion of any and all recommendation remediation; (3) any public health or safety concerns identified during the assessment; and (4) the projected cost to complete any and all recommended remediations.

Further, the Agency shall report to the General Assembly the findings of the completed Mechanical Insulation Energy and Safety Assessment Pilot Program no later than July 1, 2025.

The findings of each subject building's mechanical insulation energy and safety assessment shall be a matter of public record and posted on the Agency's website no later than July 1, 2025.

This Act is subject to appropriation.

All work under this Act shall be performed in accordance

with the Prevailing Wage Act.

Section 135-900. The Prevailing Wage Act is amended by changing Section 2 as follows:

(820 ILCS 130/2) (from Ch. 48, par. 39s-2)

Sec. 2. This Act applies to the wages of laborers, mechanics and other workers employed in any public works, as hereinafter defined, by any public body and to anyone under contracts for public works. This includes any maintenance, repair, assembly, or disassembly work performed on equipment whether owned, leased, or rented.

As used in this Act, unless the context indicates otherwise:

"Public works" means all fixed works constructed or demolished by any public body, or paid for wholly or in part out of public funds. "Public works" as defined herein includes all projects financed in whole or in part with bonds, grants, loans, or other funds made available by or through the State or any of its political subdivisions, including but not limited to: bonds issued under the Industrial Project Revenue Bond Act (Article 11, Division 74 of the Illinois Municipal Code), the Industrial Building Revenue Bond Act, the Illinois Finance Authority Act, the Illinois Sports Facilities Authority Act, or the Build Illinois Bond Act; loans or other funds made available pursuant to the Build Illinois Act; loans or other

funds made available pursuant to the Riverfront Development Fund under Section 10-15 of the River Edge Redevelopment Zone Act; or funds from the Fund for Illinois' Future under Section 6z-47 of the State Finance Act, funds for school construction under Section 5 of the General Obligation Bond Act, funds authorized under Section 3 of the School Construction Bond Act, funds for school infrastructure under Section 6z-45 of the State Finance Act, and funds for transportation purposes under Section 4 of the General Obligation Bond Act. "Public works" also includes (i) all projects financed in whole or in part with funds from the Environmental Protection Agency under the Illinois Renewable Fuels Development Program Act for which there is no project labor agreement; (ii) all work performed pursuant to a public private agreement under the Public Private Agreements for the Illiana Expressway Act or the Public-Private Agreements for the South Suburban Airport Act; (iii) all projects undertaken under a public-private agreement under the Public-Private Partnerships for Transportation Act; and (iv) all transportation facilities undertaken under a design-build contract or a Construction Manager/General Contractor contract under the Innovations for Transportation Infrastructure Act. "Public works" also includes all projects at leased facility property used for airport purposes under Section 35 of the Local Government Facility Lease Act. "Public works" also includes the construction of a new wind power facility by a business designated as a High Impact Business

under Section 5.5(a)(3)(E) and the construction of a new utility-scale solar power facility by a business designated as a High Impact Business under Section 5.5(a)(3)(E-5) of the Illinois Enterprise Zone Act. "Public works" also includes electric vehicle charging station projects financed pursuant to the Electric Vehicle Act and renewable energy projects required to pay the prevailing wage pursuant to the Illinois Power Agency Act. "Public works" does not include work done directly by any public utility company, whether or not done under public supervision or direction, or paid for wholly or in part out of public funds. "Public works" also includes construction projects performed by a third party contracted by any public utility, as described in subsection (a) of Section 2.1, in public rights-of-way, as defined in Section 21-201 of the Public Utilities Act, whether or not done under public supervision or direction, or paid for wholly or in part out of public funds. "Public works" also includes construction projects that exceed 15 aggregate miles of new fiber optic cable, performed by a third party contracted by any public utility, as described in subsection (b) of Section 2.1, in public rights-of-way, as defined in Section 21-201 of the Public Utilities Act, whether or not done under public supervision or direction, or paid for wholly or in part out of public funds. "Public works" also includes any corrective action performed pursuant to Title XVI of the Environmental Protection Act for which payment from the Underground Storage

Tank Fund is requested. "Public works" also includes work performed subject to Mechanical Insulation Energy and Safety Assessment Act "Public works" does not include projects undertaken by the owner at an owner-occupied single-family residence or at an owner-occupied unit of a multi-family residence. "Public works" does not include work performed for soil and water conservation purposes on agricultural lands, whether or not done under public supervision or paid for wholly or in part out of public funds, done directly by an owner or person who has legal control of those lands.

"Construction" means all work on public works involving laborers, workers or mechanics. This includes any maintenance, repair, assembly, or disassembly work performed on equipment whether owned, leased, or rented.

"Locality" means the county where the physical work upon public works is performed, except (1) that if there is not available in the county a sufficient number of competent skilled laborers, workers and mechanics to construct the public works efficiently and properly, "locality" includes any other county nearest the one in which the work or construction is to be performed and from which such persons may be obtained in sufficient numbers to perform the work and (2) that, with respect to contracts for highway work with the Department of Transportation of this State, "locality" may at the discretion of the Secretary of the Department of Transportation be construed to include two or more adjacent counties from which

workers may be accessible for work on such construction.

"Public body" means the State or any officer, board or commission of the State or any political subdivision or department thereof, or any institution supported in whole or in part by public funds, and includes every county, city, town, village, township, school district, irrigation, utility, reclamation improvement or other district and every other political subdivision, district or municipality of the state whether such political subdivision, municipality or district operates under a special charter or not.

"Labor organization" means an organization that is the exclusive representative of an employer's employees recognized or certified pursuant to the National Labor Relations Act.

The terms "general prevailing rate of hourly wages", "general prevailing rate of wages" or "prevailing rate of wages" when used in this Act mean the hourly cash wages plus annualized fringe benefits for training and apprenticeship programs approved by the U.S. Department of Labor, Bureau of Apprenticeship and Training, health and welfare, insurance, vacations and pensions paid generally, in the locality in which the work is being performed, to employees engaged in work of a similar character on public works.

(Source: P.A. 102-9, eff. 1-1-22; 102-444, eff. 8-20-21; 102-673, eff. 11-30-21; 102-813, eff. 5-13-22; 102-1094, eff. 6-15-22.)

ARTICLE 140.

Section 140-5. The Illinois Income Tax Act is amended by changing Section 203 as follows:

(35 ILCS 5/203) (from Ch. 120, par. 2-203)

Sec. 203. Base income defined.

(a) Individuals.

(1) In general. In the case of an individual, base income means an amount equal to the taxpayer's adjusted gross income for the taxable year as modified by paragraph (2).

(2) Modifications. The adjusted gross income referred to in paragraph (1) shall be modified by adding thereto the sum of the following amounts:

(A) An amount equal to all amounts paid or accrued to the taxpayer as interest or dividends during the taxable year to the extent excluded from gross income in the computation of adjusted gross income, except stock dividends of qualified public utilities described in Section 305(e) of the Internal Revenue Code;

(B) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income in the computation of adjusted gross income for the taxable year;

(C) An amount equal to the amount received during the taxable year as a recovery or refund of real property taxes paid with respect to the taxpayer's principal residence under the Revenue Act of 1939 and for which a deduction was previously taken under subparagraph (L) of this paragraph (2) prior to July 1, 1991, the retrospective application date of Article 4 of Public Act 87-17. In the case of multi-unit or multi-use structures and farm dwellings, the taxes on the taxpayer's principal residence shall be that portion of the total taxes for the entire property which is attributable to such principal residence;

(D) An amount equal to the amount of the capital gain deduction allowable under the Internal Revenue Code, to the extent deducted from gross income in the computation of adjusted gross income;

(D-5) An amount, to the extent not included in adjusted gross income, equal to the amount of money withdrawn by the taxpayer in the taxable year from a medical care savings account and the interest earned on the account in the taxable year of a withdrawal pursuant to subsection (b) of Section 20 of the Medical Care Savings Account Act or subsection (b) of Section 20 of the Medical Care Savings Account Act of 2000;

(D-10) For taxable years ending after December 31,

1997, an amount equal to any eligible remediation costs that the individual deducted in computing adjusted gross income and for which the individual claims a credit under subsection (l) of Section 201;

(D-15) For taxable years 2001 and thereafter, an amount equal to the bonus depreciation deduction taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code;

(D-16) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-15), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (Z) with respect to that property.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (Z) and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (Z), then an amount equal to that subtraction modification.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(D-17) An amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or

incurred.

This paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract

or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(D-18) An amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same

unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(a)(2)(D-17) of this Act. As used in this subparagraph, the term

"intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

This paragraph shall not apply to the following:

(i) any item of intangible expenses or costs paid, accrued, or incurred, directly or indirectly, from a transaction with a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the

Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(D-19) For taxable years ending on or after December 31, 2008, an amount equal to the amount of insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the

extent that the same dividends caused a reduction to the addition modification required under Section 203(a)(2)(D-17) or Section 203(a)(2)(D-18) of this Act;

(D-20) For taxable years beginning on or after January 1, 2002 and ending on or before December 31, 2006, in the case of a distribution from a qualified tuition program under Section 529 of the Internal Revenue Code, other than (i) a distribution from a College Savings Pool created under Section 16.5 of the State Treasurer Act or (ii) a distribution from the Illinois Prepaid Tuition Trust Fund, an amount equal to the amount excluded from gross income under Section 529(c)(3)(B). For taxable years beginning on or after January 1, 2007, in the case of a distribution from a qualified tuition program under Section 529 of the Internal Revenue Code, other than (i) a distribution from a College Savings Pool created under Section 16.5 of the State Treasurer Act, (ii) a distribution from the Illinois Prepaid Tuition Trust Fund, or (iii) a distribution from a qualified tuition program under Section 529 of the Internal Revenue Code that (I) adopts and determines that its offering materials comply with the College Savings Plans Network's disclosure principles and (II) has made reasonable efforts to inform in-state residents of the existence

of in-state qualified tuition programs by informing Illinois residents directly and, where applicable, to inform financial intermediaries distributing the program to inform in-state residents of the existence of in-state qualified tuition programs at least annually, an amount equal to the amount excluded from gross income under Section 529(c)(3)(B).

For the purposes of this subparagraph (D-20), a qualified tuition program has made reasonable efforts if it makes disclosures (which may use the term "in-state program" or "in-state plan" and need not specifically refer to Illinois or its qualified programs by name) (i) directly to prospective participants in its offering materials or makes a public disclosure, such as a website posting; and (ii) where applicable, to intermediaries selling the out-of-state program in the same manner that the out-of-state program distributes its offering materials;

(D-20.5) For taxable years beginning on or after January 1, 2018, in the case of a distribution from a qualified ABLE program under Section 529A of the Internal Revenue Code, other than a distribution from a qualified ABLE program created under Section 16.6 of the State Treasurer Act, an amount equal to the amount excluded from gross income under Section 529A(c)(1)(B)

of the Internal Revenue Code;

(D-21) For taxable years beginning on or after January 1, 2007, in the case of transfer of moneys from a qualified tuition program under Section 529 of the Internal Revenue Code that is administered by the State to an out-of-state program, an amount equal to the amount of moneys previously deducted from base income under subsection (a) (2) (Y) of this Section;

(D-21.5) For taxable years beginning on or after January 1, 2018, in the case of the transfer of moneys from a qualified tuition program under Section 529 or a qualified ABLE program under Section 529A of the Internal Revenue Code that is administered by this State to an ABLE account established under an out-of-state ABLE account program, an amount equal to the contribution component of the transferred amount that was previously deducted from base income under subsection (a) (2) (Y) or subsection (a) (2) (HH) of this Section;

(D-22) For taxable years beginning on or after January 1, 2009, and prior to January 1, 2018, in the case of a nonqualified withdrawal or refund of moneys from a qualified tuition program under Section 529 of the Internal Revenue Code administered by the State that is not used for qualified expenses at an eligible education institution, an amount equal to the

contribution component of the nonqualified withdrawal or refund that was previously deducted from base income under subsection (a)(2)(y) of this Section, provided that the withdrawal or refund did not result from the beneficiary's death or disability. For taxable years beginning on or after January 1, 2018:

(1) in the case of a nonqualified withdrawal or refund, as defined under Section 16.5 of the State Treasurer Act, of moneys from a qualified tuition program under Section 529 of the Internal Revenue Code administered by the State, an amount equal to the contribution component of the nonqualified withdrawal or refund that was previously deducted from base income under subsection (a)(2)(Y) of this Section, and

(2) in the case of a nonqualified withdrawal or refund from a qualified ABLE program under Section 529A of the Internal Revenue Code administered by the State that is not used for qualified disability expenses, an amount equal to the contribution component of the nonqualified withdrawal or refund that was previously deducted from base income under subsection (a)(2)(HH) of this Section;

(D-23) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(D-24) For taxable years ending on or after December 31, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;

(D-25) In the case of a resident, an amount equal to the amount of tax for which a credit is allowed pursuant to Section 201(p) (7) of this Act;

and by deducting from the total so obtained the sum of the following amounts:

(E) For taxable years ending before December 31, 2001, any amount included in such total in respect of any compensation (including but not limited to any compensation paid or accrued to a serviceman while a prisoner of war or missing in action) paid to a resident by reason of being on active duty in the Armed Forces of the United States and in respect of any compensation paid or accrued to a resident who as a governmental employee was a prisoner of war or missing in action, and in respect of any compensation paid to a resident in 1971 or thereafter for annual training performed pursuant to Sections 502 and 503, Title 32, United States Code as a member of the Illinois National Guard or, beginning with taxable years ending on or after December 31, 2007, the National Guard of any other state. For taxable years ending on or after December 31, 2001, any amount included in such total

in respect of any compensation (including but not limited to any compensation paid or accrued to a serviceman while a prisoner of war or missing in action) paid to a resident by reason of being a member of any component of the Armed Forces of the United States and in respect of any compensation paid or accrued to a resident who as a governmental employee was a prisoner of war or missing in action, and in respect of any compensation paid to a resident in 2001 or thereafter by reason of being a member of the Illinois National Guard or, beginning with taxable years ending on or after December 31, 2007, the National Guard of any other state. The provisions of this subparagraph (E) are exempt from the provisions of Section 250;

(F) An amount equal to all amounts included in such total pursuant to the provisions of Sections 402(a), 402(c), 403(a), 403(b), 406(a), 407(a), and 408 of the Internal Revenue Code, or included in such total as distributions under the provisions of any retirement or disability plan for employees of any governmental agency or unit, or retirement payments to retired partners, which payments are excluded in computing net earnings from self employment by Section 1402 of the Internal Revenue Code and regulations adopted pursuant thereto;

(G) The valuation limitation amount;

(H) An amount equal to the amount of any tax imposed by this Act which was refunded to the taxpayer and included in such total for the taxable year;

(I) An amount equal to all amounts included in such total pursuant to the provisions of Section 111 of the Internal Revenue Code as a recovery of items previously deducted from adjusted gross income in the computation of taxable income;

(J) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act, and conducts substantially all of its operations in a River Edge Redevelopment Zone or zones. This subparagraph (J) is exempt from the provisions of Section 250;

(K) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (J) of paragraph (2) of this subsection shall not be eligible for the deduction provided under this subparagraph (K);

(L) For taxable years ending after December 31, 1983, an amount equal to all social security benefits and railroad retirement benefits included in such total pursuant to Sections 72(r) and 86 of the Internal Revenue Code;

(M) With the exception of any amounts subtracted under subparagraph (N), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2) and 265(a)(2) of the Internal Revenue Code, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(a)(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, for taxable years ending on or after December 31, 2011, Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount included in gross income under Section 87 of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(N) An amount equal to all amounts included in such total which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes

of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(O) An amount equal to any contribution made to a job training project established pursuant to the Tax Increment Allocation Redevelopment Act;

(P) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code or of any itemized deduction taken from adjusted gross income in the computation of taxable income for restoration of substantial amounts held under claim of right for the taxable year;

(Q) An amount equal to any amounts included in such total, received by the taxpayer as an acceleration in the payment of life, endowment or annuity benefits in advance of the time they would otherwise be payable as an indemnity for a terminal illness;

(R) An amount equal to the amount of any federal or State bonus paid to veterans of the Persian Gulf War;

(S) An amount, to the extent included in adjusted gross income, equal to the amount of a contribution

made in the taxable year on behalf of the taxpayer to a medical care savings account established under the Medical Care Savings Account Act or the Medical Care Savings Account Act of 2000 to the extent the contribution is accepted by the account administrator as provided in that Act;

(T) An amount, to the extent included in adjusted gross income, equal to the amount of interest earned in the taxable year on a medical care savings account established under the Medical Care Savings Account Act or the Medical Care Savings Account Act of 2000 on behalf of the taxpayer, other than interest added pursuant to item (D-5) of this paragraph (2);

(U) For one taxable year beginning on or after January 1, 1994, an amount equal to the total amount of tax imposed and paid under subsections (a) and (b) of Section 201 of this Act on grant amounts received by the taxpayer under the Nursing Home Grant Assistance Act during the taxpayer's taxable years 1992 and 1993;

(V) Beginning with tax years ending on or after December 31, 1995 and ending with tax years ending on or before December 31, 2004, an amount equal to the amount paid by a taxpayer who is a self-employed taxpayer, a partner of a partnership, or a shareholder in a Subchapter S corporation for health insurance or long-term care insurance for that taxpayer or that

taxpayer's spouse or dependents, to the extent that the amount paid for that health insurance or long-term care insurance may be deducted under Section 213 of the Internal Revenue Code, has not been deducted on the federal income tax return of the taxpayer, and does not exceed the taxable income attributable to that taxpayer's income, self-employment income, or Subchapter S corporation income; except that no deduction shall be allowed under this item (V) if the taxpayer is eligible to participate in any health insurance or long-term care insurance plan of an employer of the taxpayer or the taxpayer's spouse. The amount of the health insurance and long-term care insurance subtracted under this item (V) shall be determined by multiplying total health insurance and long-term care insurance premiums paid by the taxpayer times a number that represents the fractional percentage of eligible medical expenses under Section 213 of the Internal Revenue Code of 1986 not actually deducted on the taxpayer's federal income tax return;

(W) For taxable years beginning on or after January 1, 1998, all amounts included in the taxpayer's federal gross income in the taxable year from amounts converted from a regular IRA to a Roth IRA. This paragraph is exempt from the provisions of Section 250;

(X) For taxable year 1999 and thereafter, an amount equal to the amount of any (i) distributions, to the extent includible in gross income for federal income tax purposes, made to the taxpayer because of his or her status as a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim and (ii) items of income, to the extent includible in gross income for federal income tax purposes, attributable to, derived from or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime immediately prior to, during, and immediately after World War II, including, but not limited to, interest on the proceeds receivable as insurance under policies issued to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime by European insurance companies immediately prior to and during World War II; provided, however, this subtraction from federal adjusted gross income does not apply to assets acquired with such assets or with the proceeds from the sale of such assets; provided, further, this paragraph shall only apply to a taxpayer who was the first recipient of such assets after their recovery and who is a victim of persecution for racial or

religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim. The amount of and the eligibility for any public assistance, benefit, or similar entitlement is not affected by the inclusion of items (i) and (ii) of this paragraph in gross income for federal income tax purposes. This paragraph is exempt from the provisions of Section 250;

(Y) For taxable years beginning on or after January 1, 2002 and ending on or before December 31, 2004, moneys contributed in the taxable year to a College Savings Pool account under Section 16.5 of the State Treasurer Act, except that amounts excluded from gross income under Section 529(c)(3)(C)(i) of the Internal Revenue Code shall not be considered moneys contributed under this subparagraph (Y). For taxable years beginning on or after January 1, 2005, a maximum of \$10,000 contributed in the taxable year to (i) a College Savings Pool account under Section 16.5 of the State Treasurer Act or (ii) the Illinois Prepaid Tuition Trust Fund, except that amounts excluded from gross income under Section 529(c)(3)(C)(i) of the Internal Revenue Code shall not be considered moneys contributed under this subparagraph (Y). For purposes of this subparagraph, contributions made by an employer on behalf of an employee, or matching contributions made by an employee, shall be treated as

made by the employee. This subparagraph (Y) is exempt from the provisions of Section 250;

(Z) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation deduction taken for the taxable year on the taxpayer's federal income tax return on property for which the bonus depreciation deduction was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not including the bonus depreciation deduction;

(2) for taxable years ending on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429);

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0;

(iii) for property on which a bonus depreciation deduction of 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals the depreciation deduction that would be allowed on that property if the taxpayer had made the election under Section 168(k)(7) of the Internal Revenue Code to not claim bonus depreciation on that property; and

(iv) for property on which a bonus depreciation deduction of a percentage other than 30%, 50% or 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals "y" multiplied by 100 times the percentage bonus depreciation on the property (that is, $100(\text{bonus}\%)$) and then divided by 100 times 1 minus the percentage bonus depreciation on the property (that is, $100(1-\text{bonus}\%)$).

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of property may not exceed the amount of the bonus

depreciation deduction taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code. This subparagraph (Z) is exempt from the provisions of Section 250;

(AA) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-15), then an amount equal to that addition modification.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (Z) and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-15), then an amount equal to that addition modification.

The taxpayer is allowed to take the deduction under this subparagraph only once with respect to any one piece of property.

This subparagraph (AA) is exempt from the provisions of Section 250;

(BB) Any amount included in adjusted gross income, other than salary, received by a driver in a ridesharing arrangement using a motor vehicle;

(CC) The amount of (i) any interest income (net of

the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of that addition modification, and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of that addition modification. This subparagraph (CC) is exempt from the provisions of Section 250;

(DD) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary

business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(a)(2)(D-17) for interest paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (DD) is exempt from the provisions of Section 250;

(EE) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but

not to exceed the addition modification required to be made for the same taxable year under Section 203(a)(2)(D-18) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same foreign person. This subparagraph (EE) is exempt from the provisions of Section 250;

(FF) An amount equal to any amount awarded to the taxpayer during the taxable year by the Court of Claims under subsection (c) of Section 8 of the Court of Claims Act for time unjustly served in a State prison. This subparagraph (FF) is exempt from the provisions of Section 250;

(GG) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section 203(a)(2)(D-19), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph (GG), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (GG). This

subparagraph (GG) is exempt from the provisions of Section 250;

(HH) For taxable years beginning on or after January 1, 2018 and prior to January 1, 2028, a maximum of \$10,000 contributed in the taxable year to a qualified ABLE account under Section 16.6 of the State Treasurer Act, except that amounts excluded from gross income under Section 529(c)(3)(C)(i) or Section 529A(c)(1)(C) of the Internal Revenue Code shall not be considered moneys contributed under this subparagraph (HH). For purposes of this subparagraph (HH), contributions made by an employer on behalf of an employee, or matching contributions made by an employee, shall be treated as made by the employee; ~~and~~

(II) For taxable years that begin on or after January 1, 2021 and begin before January 1, 2026, the amount that is included in the taxpayer's federal adjusted gross income pursuant to Section 61 of the Internal Revenue Code as discharge of indebtedness attributable to student loan forgiveness and that is not excluded from the taxpayer's federal adjusted gross income pursuant to paragraph (5) of subsection (f) of Section 108 of the Internal Revenue Code; and -

(JJ) For taxable years beginning on or after January 1, 2023, for any cannabis establishment

operating in this State and licensed under the Cannabis Regulation and Tax Act or any cannabis cultivation center or medical cannabis dispensing organization operating in this State and licensed under the Compassionate Use of Medical Cannabis Program Act, an amount equal to the deductions that were disallowed under Section 280E of the Internal Revenue Code for the taxable year and that would not be added back under this subsection. The provisions of this subparagraph (JJ) are exempt from the provisions of Section 250.

(b) Corporations.

(1) In general. In the case of a corporation, base income means an amount equal to the taxpayer's taxable income for the taxable year as modified by paragraph (2).

(2) Modifications. The taxable income referred to in paragraph (1) shall be modified by adding thereto the sum of the following amounts:

(A) An amount equal to all amounts paid or accrued to the taxpayer as interest and all distributions received from regulated investment companies during the taxable year to the extent excluded from gross income in the computation of taxable income;

(B) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income in

the computation of taxable income for the taxable year;

(C) In the case of a regulated investment company, an amount equal to the excess of (i) the net long-term capital gain for the taxable year, over (ii) the amount of the capital gain dividends designated as such in accordance with Section 852(b)(3)(C) of the Internal Revenue Code and any amount designated under Section 852(b)(3)(D) of the Internal Revenue Code, attributable to the taxable year (this amendatory Act of 1995 (Public Act 89-89) is declarative of existing law and is not a new enactment);

(D) The amount of any net operating loss deduction taken in arriving at taxable income, other than a net operating loss carried forward from a taxable year ending prior to December 31, 1986;

(E) For taxable years in which a net operating loss carryback or carryforward from a taxable year ending prior to December 31, 1986 is an element of taxable income under paragraph (1) of subsection (e) or subparagraph (E) of paragraph (2) of subsection (e), the amount by which addition modifications other than those provided by this subparagraph (E) exceeded subtraction modifications in such earlier taxable year, with the following limitations applied in the order that they are listed:

(i) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to December 31, 1986 shall be reduced by the amount of addition modification under this subparagraph (E) which related to that net operating loss and which was taken into account in calculating the base income of an earlier taxable year, and

(ii) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to December 31, 1986 shall not exceed the amount of such carryback or carryforward;

For taxable years in which there is a net operating loss carryback or carryforward from more than one other taxable year ending prior to December 31, 1986, the addition modification provided in this subparagraph (E) shall be the sum of the amounts computed independently under the preceding provisions of this subparagraph (E) for each such taxable year;

(E-5) For taxable years ending after December 31, 1997, an amount equal to any eligible remediation costs that the corporation deducted in computing adjusted gross income and for which the corporation claims a credit under subsection (1) of Section 201;

(E-10) For taxable years 2001 and thereafter, an

amount equal to the bonus depreciation deduction taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code;

(E-11) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (E-10), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (T) with respect to that property.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (T) and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (T), then an amount equal to that subtraction modification.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(E-12) An amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a

member of the same unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred.

This paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a person who is subject in a foreign country or state, other

than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or

incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(E-13) An amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of

the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(b)(2)(E-12) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or

indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

This paragraph shall not apply to the following:

(i) any item of intangible expenses or costs paid, accrued, or incurred, directly or indirectly, from a transaction with a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the

intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(E-14) For taxable years ending on or after December 31, 2008, an amount equal to the amount of

insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(b)(2)(E-12) or Section 203(b)(2)(E-13) of this Act;

(E-15) For taxable years beginning after December

31, 2008, any deduction for dividends paid by a captive real estate investment trust that is allowed to a real estate investment trust under Section 857(b)(2)(B) of the Internal Revenue Code for dividends paid;

(E-16) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(E-17) For taxable years ending on or after December 31, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;

(E-18) for taxable years beginning after December 31, 2018, an amount equal to the deduction allowed under Section 250(a)(1)(A) of the Internal Revenue Code for the taxable year;

(E-19) for taxable years ending on or after June 30, 2021, an amount equal to the deduction allowed under Section 250(a)(1)(B)(i) of the Internal Revenue Code for the taxable year;

(E-20) for taxable years ending on or after June 30, 2021, an amount equal to the deduction allowed under Sections 243(e) and 245A(a) of the Internal Revenue Code for the taxable year.

and by deducting from the total so obtained the sum of the

following amounts:

(F) An amount equal to the amount of any tax imposed by this Act which was refunded to the taxpayer and included in such total for the taxable year;

(G) An amount equal to any amount included in such total under Section 78 of the Internal Revenue Code;

(H) In the case of a regulated investment company, an amount equal to the amount of exempt interest dividends as defined in subsection (b)(5) of Section 852 of the Internal Revenue Code, paid to shareholders for the taxable year;

(I) With the exception of any amounts subtracted under subparagraph (J), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2) and 265(a)(2) and amounts disallowed as interest expense by Section 291(a)(3) of the Internal Revenue Code, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(a)(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, 291(a)(3), and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, for tax years ending on or after December 31, 2011, amounts disallowed as deductions by Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount

included in gross income under Section 87 of the Internal Revenue Code and the policyholders' share of tax-exempt interest of a life insurance company under Section 807(a)(2)(B) of the Internal Revenue Code (in the case of a life insurance company with gross income from a decrease in reserves for the tax year) or Section 807(b)(1)(B) of the Internal Revenue Code (in the case of a life insurance company allowed a deduction for an increase in reserves for the tax year); the provisions of this subparagraph are exempt from the provisions of Section 250;

(J) An amount equal to all amounts included in such total which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(K) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act and conducts substantially all of its operations in a River Edge Redevelopment

Zone or zones. This subparagraph (K) is exempt from the provisions of Section 250;

(L) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (K) of paragraph 2 of this subsection shall not be eligible for the deduction provided under this subparagraph (L);

(M) For any taxpayer that is a financial organization within the meaning of Section 304(c) of this Act, an amount included in such total as interest income from a loan or loans made by such taxpayer to a borrower, to the extent that such a loan is secured by property which is eligible for the River Edge Redevelopment Zone Investment Credit. To determine the portion of a loan or loans that is secured by property eligible for a Section 201(f) investment credit to the borrower, the entire principal amount of the loan or loans between the taxpayer and the borrower should be divided into the basis of the Section 201(f) investment credit property which secures the loan or loans, using for this purpose the original basis of such property on the date that it was placed in service

in the River Edge Redevelopment Zone. The subtraction modification available to the taxpayer in any year under this subsection shall be that portion of the total interest paid by the borrower with respect to such loan attributable to the eligible property as calculated under the previous sentence. This subparagraph (M) is exempt from the provisions of Section 250;

(M-1) For any taxpayer that is a financial organization within the meaning of Section 304(c) of this Act, an amount included in such total as interest income from a loan or loans made by such taxpayer to a borrower, to the extent that such a loan is secured by property which is eligible for the High Impact Business Investment Credit. To determine the portion of a loan or loans that is secured by property eligible for a Section 201(h) investment credit to the borrower, the entire principal amount of the loan or loans between the taxpayer and the borrower should be divided into the basis of the Section 201(h) investment credit property which secures the loan or loans, using for this purpose the original basis of such property on the date that it was placed in service in a federally designated Foreign Trade Zone or Sub-Zone located in Illinois. No taxpayer that is eligible for the deduction provided in subparagraph

(M) of paragraph (2) of this subsection shall be eligible for the deduction provided under this subparagraph (M-1). The subtraction modification available to taxpayers in any year under this subsection shall be that portion of the total interest paid by the borrower with respect to such loan attributable to the eligible property as calculated under the previous sentence;

(N) Two times any contribution made during the taxable year to a designated zone organization to the extent that the contribution (i) qualifies as a charitable contribution under subsection (c) of Section 170 of the Internal Revenue Code and (ii) must, by its terms, be used for a project approved by the Department of Commerce and Economic Opportunity under Section 11 of the Illinois Enterprise Zone Act or under Section 10-10 of the River Edge Redevelopment Zone Act. This subparagraph (N) is exempt from the provisions of Section 250;

(O) An amount equal to: (i) 85% for taxable years ending on or before December 31, 1992, or, a percentage equal to the percentage allowable under Section 243(a)(1) of the Internal Revenue Code of 1986 for taxable years ending after December 31, 1992, of the amount by which dividends included in taxable income and received from a corporation that is not

created or organized under the laws of the United States or any state or political subdivision thereof, including, for taxable years ending on or after December 31, 1988, dividends received or deemed received or paid or deemed paid under Sections 951 through 965 of the Internal Revenue Code, exceed the amount of the modification provided under subparagraph (G) of paragraph (2) of this subsection (b) which is related to such dividends, and including, for taxable years ending on or after December 31, 2008, dividends received from a captive real estate investment trust; plus (ii) 100% of the amount by which dividends, included in taxable income and received, including, for taxable years ending on or after December 31, 1988, dividends received or deemed received or paid or deemed paid under Sections 951 through 964 of the Internal Revenue Code and including, for taxable years ending on or after December 31, 2008, dividends received from a captive real estate investment trust, from any such corporation specified in clause (i) that would but for the provisions of Section 1504(b)(3) of the Internal Revenue Code be treated as a member of the affiliated group which includes the dividend recipient, exceed the amount of the modification provided under subparagraph (G) of paragraph (2) of this subsection (b) which is related to such

dividends. For taxable years ending on or after June 30, 2021, (i) for purposes of this subparagraph, the term "dividend" does not include any amount treated as a dividend under Section 1248 of the Internal Revenue Code, and (ii) this subparagraph shall not apply to dividends for which a deduction is allowed under Section 245(a) of the Internal Revenue Code. This subparagraph (O) is exempt from the provisions of Section 250 of this Act;

(P) An amount equal to any contribution made to a job training project established pursuant to the Tax Increment Allocation Redevelopment Act;

(Q) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code;

(R) On and after July 20, 1999, in the case of an attorney-in-fact with respect to whom an interinsurer or a reciprocal insurer has made the election under Section 835 of the Internal Revenue Code, 26 U.S.C. 835, an amount equal to the excess, if any, of the amounts paid or incurred by that interinsurer or reciprocal insurer in the taxable year to the attorney-in-fact over the deduction allowed to that interinsurer or reciprocal insurer with respect to the

attorney-in-fact under Section 835(b) of the Internal Revenue Code for the taxable year; the provisions of this subparagraph are exempt from the provisions of Section 250;

(S) For taxable years ending on or after December 31, 1997, in the case of a Subchapter S corporation, an amount equal to all amounts of income allocable to a shareholder subject to the Personal Property Tax Replacement Income Tax imposed by subsections (c) and (d) of Section 201 of this Act, including amounts allocable to organizations exempt from federal income tax by reason of Section 501(a) of the Internal Revenue Code. This subparagraph (S) is exempt from the provisions of Section 250;

(T) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation deduction taken for the taxable year on the taxpayer's federal income tax return on property for which the bonus depreciation deduction was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not

including the bonus depreciation deduction;

(2) for taxable years ending on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429);

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0;

(iii) for property on which a bonus depreciation deduction of 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals the depreciation deduction that would be allowed on that property if the taxpayer had made the election under Section 168(k)(7) of the Internal Revenue Code to not claim bonus depreciation on that property; and

(iv) for property on which a bonus

depreciation deduction of a percentage other than 30%, 50% or 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals "y" multiplied by 100 times the percentage bonus depreciation on the property (that is, $100(\text{bonus}\%)$) and then divided by 100 times 1 minus the percentage bonus depreciation on the property (that is, $100(1-\text{bonus}\%)$).

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of property may not exceed the amount of the bonus depreciation deduction taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code. This subparagraph (T) is exempt from the provisions of Section 250;

(U) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (E-10), then an amount equal to that addition modification.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (T) and for which the taxpayer was

required in any taxable year to make an addition modification under subparagraph (E-10), then an amount equal to that addition modification.

The taxpayer is allowed to take the deduction under this subparagraph only once with respect to any one piece of property.

This subparagraph (U) is exempt from the provisions of Section 250;

(V) The amount of: (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of such addition modification, (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of such addition modification, and (iii) any insurance premium income (net of deductions allocable thereto) taken into account for the taxable year with respect to a

transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-19), Section 203(b)(2)(E-14), Section 203(c)(2)(G-14), or Section 203(d)(2)(D-9), but not to exceed the amount of that addition modification. This subparagraph (V) is exempt from the provisions of Section 250;

(W) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(b)(2)(E-12) for interest paid, accrued, or incurred, directly or indirectly, to the same person.

This subparagraph (W) is exempt from the provisions of Section 250;

(X) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(b)(2)(E-13) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same foreign person. This subparagraph (X) is exempt from the provisions of Section 250;

(Y) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section

203(b)(2)(E-14), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph (Y), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (Y). This subparagraph (Y) is exempt from the provisions of Section 250; ~~and~~

(Z) The difference between the nondeductible controlled foreign corporation dividends under Section 965(e)(3) of the Internal Revenue Code over the taxable income of the taxpayer, computed without regard to Section 965(e)(2)(A) of the Internal Revenue Code, and without regard to any net operating loss deduction. This subparagraph (Z) is exempt from the provisions of Section 250; and -

(AA) For taxable years beginning on or after January 1, 2023, for any cannabis establishment operating in this State and licensed under the Cannabis Regulation and Tax Act or any cannabis cultivation center or medical cannabis dispensing

organization operating in this State and licensed under the Compassionate Use of Medical Cannabis Program Act, an amount equal to the deductions that were disallowed under Section 280E of the Internal Revenue Code for the taxable year and that would not be added back under this subsection. The provisions of this subparagraph (AA) are exempt from the provisions of Section 250.

(3) Special rule. For purposes of paragraph (2)(A), "gross income" in the case of a life insurance company, for tax years ending on and after December 31, 1994, and prior to December 31, 2011, shall mean the gross investment income for the taxable year and, for tax years ending on or after December 31, 2011, shall mean all amounts included in life insurance gross income under Section 803(a)(3) of the Internal Revenue Code.

(c) Trusts and estates.

(1) In general. In the case of a trust or estate, base income means an amount equal to the taxpayer's taxable income for the taxable year as modified by paragraph (2).

(2) Modifications. Subject to the provisions of paragraph (3), the taxable income referred to in paragraph (1) shall be modified by adding thereto the sum of the following amounts:

(A) An amount equal to all amounts paid or accrued

to the taxpayer as interest or dividends during the taxable year to the extent excluded from gross income in the computation of taxable income;

(B) In the case of (i) an estate, \$600; (ii) a trust which, under its governing instrument, is required to distribute all of its income currently, \$300; and (iii) any other trust, \$100, but in each such case, only to the extent such amount was deducted in the computation of taxable income;

(C) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income in the computation of taxable income for the taxable year;

(D) The amount of any net operating loss deduction taken in arriving at taxable income, other than a net operating loss carried forward from a taxable year ending prior to December 31, 1986;

(E) For taxable years in which a net operating loss carryback or carryforward from a taxable year ending prior to December 31, 1986 is an element of taxable income under paragraph (1) of subsection (e) or subparagraph (E) of paragraph (2) of subsection (e), the amount by which addition modifications other than those provided by this subparagraph (E) exceeded subtraction modifications in such taxable year, with the following limitations applied in the order that

they are listed:

(i) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to December 31, 1986 shall be reduced by the amount of addition modification under this subparagraph (E) which related to that net operating loss and which was taken into account in calculating the base income of an earlier taxable year, and

(ii) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to December 31, 1986 shall not exceed the amount of such carryback or carryforward;

For taxable years in which there is a net operating loss carryback or carryforward from more than one other taxable year ending prior to December 31, 1986, the addition modification provided in this subparagraph (E) shall be the sum of the amounts computed independently under the preceding provisions of this subparagraph (E) for each such taxable year;

(F) For taxable years ending on or after January 1, 1989, an amount equal to the tax deducted pursuant to Section 164 of the Internal Revenue Code if the trust or estate is claiming the same tax for purposes of the Illinois foreign tax credit under Section 601

of this Act;

(G) An amount equal to the amount of the capital gain deduction allowable under the Internal Revenue Code, to the extent deducted from gross income in the computation of taxable income;

(G-5) For taxable years ending after December 31, 1997, an amount equal to any eligible remediation costs that the trust or estate deducted in computing adjusted gross income and for which the trust or estate claims a credit under subsection (l) of Section 201;

(G-10) For taxable years 2001 and thereafter, an amount equal to the bonus depreciation deduction taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code; and

(G-11) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (G-10), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (R) with respect to that property.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property

under subparagraph (R) and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (R), then an amount equal to that subtraction modification.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(G-12) An amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and

received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred.

This paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the

avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize

its authority under Section 404 of this Act;

(G-13) An amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code)

with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(c)(2)(G-12) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes: (1) expenses, losses, and costs for or related to the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

This paragraph shall not apply to the following:

(i) any item of intangible expenses or costs paid, accrued, or incurred, directly or indirectly, from a transaction with a person who is subject in a foreign country or state, other than a state which requires mandatory unitary

reporting, to a tax on or measured by net income with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section

304(f);

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(G-14) For taxable years ending on or after December 31, 2008, an amount equal to the amount of insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group

(including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(c)(2)(G-12) or Section 203(c)(2)(G-13) of this Act;

(G-15) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(G-16) For taxable years ending on or after December 31, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;

and by deducting from the total so obtained the sum of the following amounts:

(H) An amount equal to all amounts included in such total pursuant to the provisions of Sections 402(a), 402(c), 403(a), 403(b), 406(a), 407(a) and 408 of the Internal Revenue Code or included in such total as distributions under the provisions of any

retirement or disability plan for employees of any governmental agency or unit, or retirement payments to retired partners, which payments are excluded in computing net earnings from self employment by Section 1402 of the Internal Revenue Code and regulations adopted pursuant thereto;

(I) The valuation limitation amount;

(J) An amount equal to the amount of any tax imposed by this Act which was refunded to the taxpayer and included in such total for the taxable year;

(K) An amount equal to all amounts included in taxable income as modified by subparagraphs (A), (B), (C), (D), (E), (F) and (G) which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(L) With the exception of any amounts subtracted under subparagraph (K), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2) and 265(a)(2) of the Internal Revenue Code, and all amounts of expenses allocable to interest and

disallowed as deductions by Section 265(a)(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, (iii) for taxable years ending on or after December 31, 2011, Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount included in gross income under Section 87 of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(M) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act and conducts substantially all of its operations in a River Edge Redevelopment Zone or zones. This subparagraph (M) is exempt from the provisions of Section 250;

(N) An amount equal to any contribution made to a job training project established pursuant to the Tax Increment Allocation Redevelopment Act;

(O) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated

Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (M) of paragraph (2) of this subsection shall not be eligible for the deduction provided under this subparagraph (O);

(P) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code;

(Q) For taxable year 1999 and thereafter, an amount equal to the amount of any (i) distributions, to the extent includible in gross income for federal income tax purposes, made to the taxpayer because of his or her status as a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim and (ii) items of income, to the extent includible in gross income for federal income tax purposes, attributable to, derived from or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime immediately prior to, during, and immediately after World War II, including, but not limited to, interest on the proceeds

receivable as insurance under policies issued to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime by European insurance companies immediately prior to and during World War II; provided, however, this subtraction from federal adjusted gross income does not apply to assets acquired with such assets or with the proceeds from the sale of such assets; provided, further, this paragraph shall only apply to a taxpayer who was the first recipient of such assets after their recovery and who is a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim. The amount of and the eligibility for any public assistance, benefit, or similar entitlement is not affected by the inclusion of items (i) and (ii) of this paragraph in gross income for federal income tax purposes. This paragraph is exempt from the provisions of Section 250;

(R) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation deduction taken for the taxable year on the

taxpayer's federal income tax return on property for which the bonus depreciation deduction was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not including the bonus depreciation deduction;

(2) for taxable years ending on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429);

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0;

(iii) for property on which a bonus depreciation deduction of 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals the depreciation deduction that would be allowed on that property if the taxpayer had made the

election under Section 168(k)(7) of the Internal Revenue Code to not claim bonus depreciation on that property; and

(iv) for property on which a bonus depreciation deduction of a percentage other than 30%, 50% or 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals "y" multiplied by 100 times the percentage bonus depreciation on the property (that is, $100(\text{bonus}\%)$) and then divided by 100 times 1 minus the percentage bonus depreciation on the property (that is, $100(1-\text{bonus}\%)$).

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of property may not exceed the amount of the bonus depreciation deduction taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code. This subparagraph (R) is exempt from the provisions of Section 250;

(S) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (G-10), then an amount equal to that addition modification.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (R) and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (G-10), then an amount equal to that addition modification.

The taxpayer is allowed to take the deduction under this subparagraph only once with respect to any one piece of property.

This subparagraph (S) is exempt from the provisions of Section 250;

(T) The amount of (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of such addition modification and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or

203(d)(2)(D-8), but not to exceed the amount of such addition modification. This subparagraph (T) is exempt from the provisions of Section 250;

(U) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(c)(2)(G-12) for interest paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (U) is exempt from the provisions of Section 250;

(V) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to

transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(c)(2)(G-13) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same foreign person. This subparagraph (V) is exempt from the provisions of Section 250;

(W) in the case of an estate, an amount equal to all amounts included in such total pursuant to the provisions of Section 111 of the Internal Revenue Code as a recovery of items previously deducted by the decedent from adjusted gross income in the computation of taxable income. This subparagraph (W) is exempt from Section 250;

(X) an amount equal to the refund included in such

total of any tax deducted for federal income tax purposes, to the extent that deduction was added back under subparagraph (F). This subparagraph (X) is exempt from the provisions of Section 250;

(Y) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section 203(c)(2)(G-14), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph (Y), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (Y). This subparagraph (Y) is exempt from the provisions of Section 250; ~~and~~

(Z) For taxable years beginning after December 31, 2018 and before January 1, 2026, the amount of excess business loss of the taxpayer disallowed as a deduction by Section 461(1)(1)(B) of the Internal Revenue Code; and -

(AA) For taxable years beginning on or after

January 1, 2023, for any cannabis establishment operating in this State and licensed under the Cannabis Regulation and Tax Act or any cannabis cultivation center or medical cannabis dispensing organization operating in this State and licensed under the Compassionate Use of Medical Cannabis Program Act, an amount equal to the deductions that were disallowed under Section 280E of the Internal Revenue Code for the taxable year and that would not be added back under this subsection. The provisions of this subparagraph (AA) are exempt from the provisions of Section 250.

(3) Limitation. The amount of any modification otherwise required under this subsection shall, under regulations prescribed by the Department, be adjusted by any amounts included therein which were properly paid, credited, or required to be distributed, or permanently set aside for charitable purposes pursuant to Internal Revenue Code Section 642(c) during the taxable year.

(d) Partnerships.

(1) In general. In the case of a partnership, base income means an amount equal to the taxpayer's taxable income for the taxable year as modified by paragraph (2).

(2) Modifications. The taxable income referred to in paragraph (1) shall be modified by adding thereto the sum

of the following amounts:

(A) An amount equal to all amounts paid or accrued to the taxpayer as interest or dividends during the taxable year to the extent excluded from gross income in the computation of taxable income;

(B) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income for the taxable year;

(C) The amount of deductions allowed to the partnership pursuant to Section 707 (c) of the Internal Revenue Code in calculating its taxable income;

(D) An amount equal to the amount of the capital gain deduction allowable under the Internal Revenue Code, to the extent deducted from gross income in the computation of taxable income;

(D-5) For taxable years 2001 and thereafter, an amount equal to the bonus depreciation deduction taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code;

(D-6) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-5), then an amount equal to the aggregate amount of the

deductions taken in all taxable years under subparagraph (O) with respect to that property.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (O) and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (O), then an amount equal to that subtraction modification.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(D-7) An amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily

required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred.

This paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person, during the same taxable

year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act

for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act; and

(D-8) An amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the

taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred or accrued. The preceding sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(d)(2)(D-7) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets;

This paragraph shall not apply to the following:

(i) any item of intangible expenses or costs paid, accrued, or incurred, directly or indirectly, from a transaction with a person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if

the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(D-9) For taxable years ending on or after December 31, 2008, an amount equal to the amount of insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The

addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(d) (2) (D-7) or Section 203(d) (2) (D-8) of this Act;

(D-10) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(D-11) For taxable years ending on or after December 31, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;

and by deducting from the total so obtained the following amounts:

(E) The valuation limitation amount;

(F) An amount equal to the amount of any tax imposed by this Act which was refunded to the taxpayer and included in such total for the taxable year;

(G) An amount equal to all amounts included in taxable income as modified by subparagraphs (A), (B), (C) and (D) which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(H) Any income of the partnership which constitutes personal service income as defined in Section 1348(b)(1) of the Internal Revenue Code (as in effect December 31, 1981) or a reasonable allowance for compensation paid or accrued for services rendered by partners to the partnership, whichever is greater; this subparagraph (H) is exempt from the provisions of Section 250;

(I) An amount equal to all amounts of income distributable to an entity subject to the Personal Property Tax Replacement Income Tax imposed by subsections (c) and (d) of Section 201 of this Act including amounts distributable to organizations

exempt from federal income tax by reason of Section 501(a) of the Internal Revenue Code; this subparagraph (I) is exempt from the provisions of Section 250;

(J) With the exception of any amounts subtracted under subparagraph (G), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2) and 265(a)(2) of the Internal Revenue Code, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(a)(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, (iii) for taxable years ending on or after December 31, 2011, Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount included in gross income under Section 87 of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(K) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act and conducts substantially all of its operations from a River Edge Redevelopment

Zone or zones. This subparagraph (K) is exempt from the provisions of Section 250;

(L) An amount equal to any contribution made to a job training project established pursuant to the Real Property Tax Increment Allocation Redevelopment Act;

(M) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (K) of paragraph (2) of this subsection shall not be eligible for the deduction provided under this subparagraph (M);

(N) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code;

(O) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation

deduction taken for the taxable year on the taxpayer's federal income tax return on property for which the bonus depreciation deduction was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not including the bonus depreciation deduction;

(2) for taxable years ending on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429);

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0;

(iii) for property on which a bonus depreciation deduction of 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals the depreciation deduction that would be allowed

on that property if the taxpayer had made the election under Section 168(k)(7) of the Internal Revenue Code to not claim bonus depreciation on that property; and

(iv) for property on which a bonus depreciation deduction of a percentage other than 30%, 50% or 100% of the adjusted basis was taken in a taxable year ending on or after December 31, 2021, "x" equals "y" multiplied by 100 times the percentage bonus depreciation on the property (that is, $100(\text{bonus}\%)$) and then divided by 100 times 1 minus the percentage bonus depreciation on the property (that is, $100(1-\text{bonus}\%)$).

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of property may not exceed the amount of the bonus depreciation deduction taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code. This subparagraph (O) is exempt from the provisions of Section 250;

(P) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-5), then an amount

equal to that addition modification.

If the taxpayer continues to own property through the last day of the last tax year for which a subtraction is allowed with respect to that property under subparagraph (O) and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-5), then an amount equal to that addition modification.

The taxpayer is allowed to take the deduction under this subparagraph only once with respect to any one piece of property.

This subparagraph (P) is exempt from the provisions of Section 250;

(Q) The amount of (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of such addition modification and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section

203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of such addition modification. This subparagraph (Q) is exempt from Section 250;

(R) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(d)(2)(D-7) for interest paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (R) is exempt from Section 250;

(S) An amount equal to the income from intangible property taken into account for the taxable year (net

of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(d)(2)(D-8) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (S) is exempt from Section 250; ~~and~~

(T) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section 203(d)(2)(D-9), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance

company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph (T), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (T). This subparagraph (T) is exempt from the provisions of Section 250; and -

(U) For taxable years beginning on or after January 1, 2023, for any cannabis establishment operating in this State and licensed under the Cannabis Regulation and Tax Act or any cannabis cultivation center or medical cannabis dispensing organization operating in this State and licensed under the Compassionate Use of Medical Cannabis Program Act, an amount equal to the deductions that were disallowed under Section 280E of the Internal Revenue Code for the taxable year and that would not be added back under this subsection. The provisions of this subparagraph (U) are exempt from the provisions of Section 250.

(e) Gross income; adjusted gross income; taxable income.

(1) In general. Subject to the provisions of paragraph

(2) and subsection (b) (3), for purposes of this Section

and Section 803(e), a taxpayer's gross income, adjusted gross income, or taxable income for the taxable year shall mean the amount of gross income, adjusted gross income or taxable income properly reportable for federal income tax purposes for the taxable year under the provisions of the Internal Revenue Code. Taxable income may be less than zero. However, for taxable years ending on or after December 31, 1986, net operating loss carryforwards from taxable years ending prior to December 31, 1986, may not exceed the sum of federal taxable income for the taxable year before net operating loss deduction, plus the excess of addition modifications over subtraction modifications for the taxable year. For taxable years ending prior to December 31, 1986, taxable income may never be an amount in excess of the net operating loss for the taxable year as defined in subsections (c) and (d) of Section 172 of the Internal Revenue Code, provided that when taxable income of a corporation (other than a Subchapter S corporation), trust, or estate is less than zero and addition modifications, other than those provided by subparagraph (E) of paragraph (2) of subsection (b) for corporations or subparagraph (E) of paragraph (2) of subsection (c) for trusts and estates, exceed subtraction modifications, an addition modification must be made under those subparagraphs for any other taxable year to which the taxable income less than zero (net operating loss) is

applied under Section 172 of the Internal Revenue Code or under subparagraph (E) of paragraph (2) of this subsection (e) applied in conjunction with Section 172 of the Internal Revenue Code.

(2) Special rule. For purposes of paragraph (1) of this subsection, the taxable income properly reportable for federal income tax purposes shall mean:

(A) Certain life insurance companies. In the case of a life insurance company subject to the tax imposed by Section 801 of the Internal Revenue Code, life insurance company taxable income, plus the amount of distribution from pre-1984 policyholder surplus accounts as calculated under Section 815a of the Internal Revenue Code;

(B) Certain other insurance companies. In the case of mutual insurance companies subject to the tax imposed by Section 831 of the Internal Revenue Code, insurance company taxable income;

(C) Regulated investment companies. In the case of a regulated investment company subject to the tax imposed by Section 852 of the Internal Revenue Code, investment company taxable income;

(D) Real estate investment trusts. In the case of a real estate investment trust subject to the tax imposed by Section 857 of the Internal Revenue Code, real estate investment trust taxable income;

(E) Consolidated corporations. In the case of a corporation which is a member of an affiliated group of corporations filing a consolidated income tax return for the taxable year for federal income tax purposes, taxable income determined as if such corporation had filed a separate return for federal income tax purposes for the taxable year and each preceding taxable year for which it was a member of an affiliated group. For purposes of this subparagraph, the taxpayer's separate taxable income shall be determined as if the election provided by Section 243(b)(2) of the Internal Revenue Code had been in effect for all such years;

(F) Cooperatives. In the case of a cooperative corporation or association, the taxable income of such organization determined in accordance with the provisions of Section 1381 through 1388 of the Internal Revenue Code, but without regard to the prohibition against offsetting losses from patronage activities against income from nonpatronage activities; except that a cooperative corporation or association may make an election to follow its federal income tax treatment of patronage losses and nonpatronage losses. In the event such election is made, such losses shall be computed and carried over in a manner consistent with subsection (a) of Section

207 of this Act and apportioned by the apportionment factor reported by the cooperative on its Illinois income tax return filed for the taxable year in which the losses are incurred. The election shall be effective for all taxable years with original returns due on or after the date of the election. In addition, the cooperative may file an amended return or returns, as allowed under this Act, to provide that the election shall be effective for losses incurred or carried forward for taxable years occurring prior to the date of the election. Once made, the election may only be revoked upon approval of the Director. The Department shall adopt rules setting forth requirements for documenting the elections and any resulting Illinois net loss and the standards to be used by the Director in evaluating requests to revoke elections. Public Act 96-932 is declaratory of existing law;

(G) Subchapter S corporations. In the case of: (i) a Subchapter S corporation for which there is in effect an election for the taxable year under Section 1362 of the Internal Revenue Code, the taxable income of such corporation determined in accordance with Section 1363(b) of the Internal Revenue Code, except that taxable income shall take into account those items which are required by Section 1363(b)(1) of the

Internal Revenue Code to be separately stated; and
(ii) a Subchapter S corporation for which there is in effect a federal election to opt out of the provisions of the Subchapter S Revision Act of 1982 and have applied instead the prior federal Subchapter S rules as in effect on July 1, 1982, the taxable income of such corporation determined in accordance with the federal Subchapter S rules as in effect on July 1, 1982; and

(H) Partnerships. In the case of a partnership, taxable income determined in accordance with Section 703 of the Internal Revenue Code, except that taxable income shall take into account those items which are required by Section 703(a)(1) to be separately stated but which would be taken into account by an individual in calculating his taxable income.

(3) Recapture of business expenses on disposition of asset or business. Notwithstanding any other law to the contrary, if in prior years income from an asset or business has been classified as business income and in a later year is demonstrated to be non-business income, then all expenses, without limitation, deducted in such later year and in the 2 immediately preceding taxable years related to that asset or business that generated the non-business income shall be added back and recaptured as business income in the year of the disposition of the

asset or business. Such amount shall be apportioned to Illinois using the greater of the apportionment fraction computed for the business under Section 304 of this Act for the taxable year or the average of the apportionment fractions computed for the business under Section 304 of this Act for the taxable year and for the 2 immediately preceding taxable years.

(f) Valuation limitation amount.

(1) In general. The valuation limitation amount referred to in subsections (a)(2)(G), (c)(2)(I) and (d)(2)(E) is an amount equal to:

(A) The sum of the pre-August 1, 1969 appreciation amounts (to the extent consisting of gain reportable under the provisions of Section 1245 or 1250 of the Internal Revenue Code) for all property in respect of which such gain was reported for the taxable year; plus

(B) The lesser of (i) the sum of the pre-August 1, 1969 appreciation amounts (to the extent consisting of capital gain) for all property in respect of which such gain was reported for federal income tax purposes for the taxable year, or (ii) the net capital gain for the taxable year, reduced in either case by any amount of such gain included in the amount determined under subsection (a)(2)(F) or (c)(2)(H).

(2) Pre-August 1, 1969 appreciation amount.

(A) If the fair market value of property referred to in paragraph (1) was readily ascertainable on August 1, 1969, the pre-August 1, 1969 appreciation amount for such property is the lesser of (i) the excess of such fair market value over the taxpayer's basis (for determining gain) for such property on that date (determined under the Internal Revenue Code as in effect on that date), or (ii) the total gain realized and reportable for federal income tax purposes in respect of the sale, exchange or other disposition of such property.

(B) If the fair market value of property referred to in paragraph (1) was not readily ascertainable on August 1, 1969, the pre-August 1, 1969 appreciation amount for such property is that amount which bears the same ratio to the total gain reported in respect of the property for federal income tax purposes for the taxable year, as the number of full calendar months in that part of the taxpayer's holding period for the property ending July 31, 1969 bears to the number of full calendar months in the taxpayer's entire holding period for the property.

(C) The Department shall prescribe such regulations as may be necessary to carry out the purposes of this paragraph.

(g) Double deductions. Unless specifically provided otherwise, nothing in this Section shall permit the same item to be deducted more than once.

(h) Legislative intention. Except as expressly provided by this Section there shall be no modifications or limitations on the amounts of income, gain, loss or deduction taken into account in determining gross income, adjusted gross income or taxable income for federal income tax purposes for the taxable year, or in the amount of such items entering into the computation of base income and net income under this Act for such taxable year, whether in respect of property values as of August 1, 1969 or otherwise.

(Source: P.A. 101-9, eff. 6-5-19; 101-81, eff. 7-12-19; 102-16, eff. 6-17-21; 102-558, eff. 8-20-21; 102-658, eff. 8-27-21; 102-813, eff. 5-13-22; 102-1112, eff. 12-21-22.)

ARTICLE 145.

Section 145-5. The Illinois Act on the Aging is amended by changing Section 4.02 as follows:

(20 ILCS 105/4.02) (from Ch. 23, par. 6104.02)

Sec. 4.02. Community Care Program. The Department shall establish a program of services to prevent unnecessary

institutionalization of persons age 60 and older in need of long term care or who are established as persons who suffer from Alzheimer's disease or a related disorder under the Alzheimer's Disease Assistance Act, thereby enabling them to remain in their own homes or in other living arrangements. Such preventive services, which may be coordinated with other programs for the aged and monitored by area agencies on aging in cooperation with the Department, may include, but are not limited to, any or all of the following:

- (a) (blank);
- (b) (blank);
- (c) home care aide services;
- (d) personal assistant services;
- (e) adult day services;
- (f) home-delivered meals;
- (g) education in self-care;
- (h) personal care services;
- (i) adult day health services;
- (j) habilitation services;
- (k) respite care;
- (k-5) community reintegration services;
- (k-6) flexible senior services;
- (k-7) medication management;
- (k-8) emergency home response;
- (l) other nonmedical social services that may enable the person to become self-supporting; or

(m) clearinghouse for information provided by senior citizen home owners who want to rent rooms to or share living space with other senior citizens.

The Department shall establish eligibility standards for such services. In determining the amount and nature of services for which a person may qualify, consideration shall not be given to the value of cash, property or other assets held in the name of the person's spouse pursuant to a written agreement dividing marital property into equal but separate shares or pursuant to a transfer of the person's interest in a home to his spouse, provided that the spouse's share of the marital property is not made available to the person seeking such services.

Beginning January 1, 2008, the Department shall require as a condition of eligibility that all new financially eligible applicants apply for and enroll in medical assistance under Article V of the Illinois Public Aid Code in accordance with rules promulgated by the Department.

The Department shall, in conjunction with the Department of Public Aid (now Department of Healthcare and Family Services), seek appropriate amendments under Sections 1915 and 1924 of the Social Security Act. The purpose of the amendments shall be to extend eligibility for home and community based services under Sections 1915 and 1924 of the Social Security Act to persons who transfer to or for the benefit of a spouse those amounts of income and resources allowed under Section

1924 of the Social Security Act. Subject to the approval of such amendments, the Department shall extend the provisions of Section 5-4 of the Illinois Public Aid Code to persons who, but for the provision of home or community-based services, would require the level of care provided in an institution, as is provided for in federal law. Those persons no longer found to be eligible for receiving noninstitutional services due to changes in the eligibility criteria shall be given 45 days notice prior to actual termination. Those persons receiving notice of termination may contact the Department and request the determination be appealed at any time during the 45 day notice period. The target population identified for the purposes of this Section are persons age 60 and older with an identified service need. Priority shall be given to those who are at imminent risk of institutionalization. The services shall be provided to eligible persons age 60 and older to the extent that the cost of the services together with the other personal maintenance expenses of the persons are reasonably related to the standards established for care in a group facility appropriate to the person's condition. These non-institutional services, pilot projects or experimental facilities may be provided as part of or in addition to those authorized by federal law or those funded and administered by the Department of Human Services. The Departments of Human Services, Healthcare and Family Services, Public Health, Veterans' Affairs, and Commerce and Economic Opportunity and

other appropriate agencies of State, federal and local governments shall cooperate with the Department on Aging in the establishment and development of the non-institutional services. The Department shall require an annual audit from all personal assistant and home care aide vendors contracting with the Department under this Section. The annual audit shall assure that each audited vendor's procedures are in compliance with Department's financial reporting guidelines requiring an administrative and employee wage and benefits cost split as defined in administrative rules. The audit is a public record under the Freedom of Information Act. The Department shall execute, relative to the nursing home prescreening project, written inter-agency agreements with the Department of Human Services and the Department of Healthcare and Family Services, to effect the following: (1) intake procedures and common eligibility criteria for those persons who are receiving non-institutional services; and (2) the establishment and development of non-institutional services in areas of the State where they are not currently available or are undeveloped. On and after July 1, 1996, all nursing home prescreenings for individuals 60 years of age or older shall be conducted by the Department.

As part of the Department on Aging's routine training of case managers and case manager supervisors, the Department may include information on family futures planning for persons who are age 60 or older and who are caregivers of their adult

children with developmental disabilities. The content of the training shall be at the Department's discretion.

The Department is authorized to establish a system of recipient copayment for services provided under this Section, such copayment to be based upon the recipient's ability to pay but in no case to exceed the actual cost of the services provided. Additionally, any portion of a person's income which is equal to or less than the federal poverty standard shall not be considered by the Department in determining the copayment. The level of such copayment shall be adjusted whenever necessary to reflect any change in the officially designated federal poverty standard.

The Department, or the Department's authorized representative, may recover the amount of moneys expended for services provided to or in behalf of a person under this Section by a claim against the person's estate or against the estate of the person's surviving spouse, but no recovery may be had until after the death of the surviving spouse, if any, and then only at such time when there is no surviving child who is under age 21 or blind or who has a permanent and total disability. This paragraph, however, shall not bar recovery, at the death of the person, of moneys for services provided to the person or in behalf of the person under this Section to which the person was not entitled; provided that such recovery shall not be enforced against any real estate while it is occupied as a homestead by the surviving spouse or other

dependent, if no claims by other creditors have been filed against the estate, or, if such claims have been filed, they remain dormant for failure of prosecution or failure of the claimant to compel administration of the estate for the purpose of payment. This paragraph shall not bar recovery from the estate of a spouse, under Sections 1915 and 1924 of the Social Security Act and Section 5-4 of the Illinois Public Aid Code, who precedes a person receiving services under this Section in death. All moneys for services paid to or in behalf of the person under this Section shall be claimed for recovery from the deceased spouse's estate. "Homestead", as used in this paragraph, means the dwelling house and contiguous real estate occupied by a surviving spouse or relative, as defined by the rules and regulations of the Department of Healthcare and Family Services, regardless of the value of the property.

The Department shall increase the effectiveness of the existing Community Care Program by:

- (1) ensuring that in-home services included in the care plan are available on evenings and weekends;

- (2) ensuring that care plans contain the services that eligible participants need based on the number of days in a month, not limited to specific blocks of time, as identified by the comprehensive assessment tool selected by the Department for use statewide, not to exceed the total monthly service cost maximum allowed for each service; the Department shall develop administrative rules

to implement this item (2);

(3) ensuring that the participants have the right to choose the services contained in their care plan and to direct how those services are provided, based on administrative rules established by the Department;

(4) ensuring that the determination of need tool is accurate in determining the participants' level of need; to achieve this, the Department, in conjunction with the Older Adult Services Advisory Committee, shall institute a study of the relationship between the Determination of Need scores, level of need, service cost maximums, and the development and utilization of service plans no later than May 1, 2008; findings and recommendations shall be presented to the Governor and the General Assembly no later than January 1, 2009; recommendations shall include all needed changes to the service cost maximums schedule and additional covered services;

(5) ensuring that homemakers can provide personal care services that may or may not involve contact with clients, including but not limited to:

- (A) bathing;
- (B) grooming;
- (C) toileting;
- (D) nail care;
- (E) transferring;
- (F) respiratory services;

(G) exercise; or

(H) positioning;

(6) ensuring that homemaker program vendors are not restricted from hiring homemakers who are family members of clients or recommended by clients; the Department may not, by rule or policy, require homemakers who are family members of clients or recommended by clients to accept assignments in homes other than the client;

(7) ensuring that the State may access maximum federal matching funds by seeking approval for the Centers for Medicare and Medicaid Services for modifications to the State's home and community based services waiver and additional waiver opportunities, including applying for enrollment in the Balance Incentive Payment Program by May 1, 2013, in order to maximize federal matching funds; this shall include, but not be limited to, modification that reflects all changes in the Community Care Program services and all increases in the services cost maximum;

(8) ensuring that the determination of need tool accurately reflects the service needs of individuals with Alzheimer's disease and related dementia disorders;

(9) ensuring that services are authorized accurately and consistently for the Community Care Program (CCP); the Department shall implement a Service Authorization policy directive; the purpose shall be to ensure that eligibility and services are authorized accurately and consistently in

the CCP program; the policy directive shall clarify service authorization guidelines to Care Coordination Units and Community Care Program providers no later than May 1, 2013;

(10) working in conjunction with Care Coordination Units, the Department of Healthcare and Family Services, the Department of Human Services, Community Care Program providers, and other stakeholders to make improvements to the Medicaid claiming processes and the Medicaid enrollment procedures or requirements as needed, including, but not limited to, specific policy changes or rules to improve the up-front enrollment of participants in the Medicaid program and specific policy changes or rules to insure more prompt submission of bills to the federal government to secure maximum federal matching dollars as promptly as possible; the Department on Aging shall have at least 3 meetings with stakeholders by January 1, 2014 in order to address these improvements;

(11) requiring home care service providers to comply with the rounding of hours worked provisions under the federal Fair Labor Standards Act (FLSA) and as set forth in 29 CFR 785.48(b) by May 1, 2013;

(12) implementing any necessary policy changes or promulgating any rules, no later than January 1, 2014, to assist the Department of Healthcare and Family Services in moving as many participants as possible, consistent with

federal regulations, into coordinated care plans if a care coordination plan that covers long term care is available in the recipient's area; and

(13) maintaining fiscal year 2014 rates at the same level established on January 1, 2013.

By January 1, 2009 or as soon after the end of the Cash and Counseling Demonstration Project as is practicable, the Department may, based on its evaluation of the demonstration project, promulgate rules concerning personal assistant services, to include, but need not be limited to, qualifications, employment screening, rights under fair labor standards, training, fiduciary agent, and supervision requirements. All applicants shall be subject to the provisions of the Health Care Worker Background Check Act.

The Department shall develop procedures to enhance availability of services on evenings, weekends, and on an emergency basis to meet the respite needs of caregivers. Procedures shall be developed to permit the utilization of services in successive blocks of 24 hours up to the monthly maximum established by the Department. Workers providing these services shall be appropriately trained.

Beginning on the effective date of this amendatory Act of 1991, no person may perform chore/housekeeping and home care aide services under a program authorized by this Section unless that person has been issued a certificate of pre-service to do so by his or her employing agency.

Information gathered to effect such certification shall include (i) the person's name, (ii) the date the person was hired by his or her current employer, and (iii) the training, including dates and levels. Persons engaged in the program authorized by this Section before the effective date of this amendatory Act of 1991 shall be issued a certificate of all pre- and in-service training from his or her employer upon submitting the necessary information. The employing agency shall be required to retain records of all staff pre- and in-service training, and shall provide such records to the Department upon request and upon termination of the employer's contract with the Department. In addition, the employing agency is responsible for the issuance of certifications of in-service training completed to their employees.

The Department is required to develop a system to ensure that persons working as home care aides and personal assistants receive increases in their wages when the federal minimum wage is increased by requiring vendors to certify that they are meeting the federal minimum wage statute for home care aides and personal assistants. An employer that cannot ensure that the minimum wage increase is being given to home care aides and personal assistants shall be denied any increase in reimbursement costs.

The Community Care Program Advisory Committee is created in the Department on Aging. The Director shall appoint individuals to serve in the Committee, who shall serve at

their own expense. Members of the Committee must abide by all applicable ethics laws. The Committee shall advise the Department on issues related to the Department's program of services to prevent unnecessary institutionalization. The Committee shall meet on a bi-monthly basis and shall serve to identify and advise the Department on present and potential issues affecting the service delivery network, the program's clients, and the Department and to recommend solution strategies. Persons appointed to the Committee shall be appointed on, but not limited to, their own and their agency's experience with the program, geographic representation, and willingness to serve. The Director shall appoint members to the Committee to represent provider, advocacy, policy research, and other constituencies committed to the delivery of high quality home and community-based services to older adults. Representatives shall be appointed to ensure representation from community care providers including, but not limited to, adult day service providers, homemaker providers, case coordination and case management units, emergency home response providers, statewide trade or labor unions that represent home care aides and direct care staff, area agencies on aging, adults over age 60, membership organizations representing older adults, and other organizational entities, providers of care, or individuals with demonstrated interest and expertise in the field of home and community care as determined by the Director.

Nominations may be presented from any agency or State association with interest in the program. The Director, or his or her designee, shall serve as the permanent co-chair of the advisory committee. One other co-chair shall be nominated and approved by the members of the committee on an annual basis. Committee members' terms of appointment shall be for 4 years with one-quarter of the appointees' terms expiring each year. A member shall continue to serve until his or her replacement is named. The Department shall fill vacancies that have a remaining term of over one year, and this replacement shall occur through the annual replacement of expiring terms. The Director shall designate Department staff to provide technical assistance and staff support to the committee. Department representation shall not constitute membership of the committee. All Committee papers, issues, recommendations, reports, and meeting memoranda are advisory only. The Director, or his or her designee, shall make a written report, as requested by the Committee, regarding issues before the Committee.

The Department on Aging and the Department of Human Services shall cooperate in the development and submission of an annual report on programs and services provided under this Section. Such joint report shall be filed with the Governor and the General Assembly on or before September 30 each year.

The requirement for reporting to the General Assembly shall be satisfied by filing copies of the report as required

by Section 3.1 of the General Assembly Organization Act and filing such additional copies with the State Government Report Distribution Center for the General Assembly as is required under paragraph (t) of Section 7 of the State Library Act.

Those persons previously found eligible for receiving non-institutional services whose services were discontinued under the Emergency Budget Act of Fiscal Year 1992, and who do not meet the eligibility standards in effect on or after July 1, 1992, shall remain ineligible on and after July 1, 1992. Those persons previously not required to cost-share and who were required to cost-share effective March 1, 1992, shall continue to meet cost-share requirements on and after July 1, 1992. Beginning July 1, 1992, all clients will be required to meet eligibility, cost-share, and other requirements and will have services discontinued or altered when they fail to meet these requirements.

For the purposes of this Section, "flexible senior services" refers to services that require one-time or periodic expenditures including, but not limited to, respite care, home modification, assistive technology, housing assistance, and transportation.

The Department shall implement an electronic service verification based on global positioning systems or other cost-effective technology for the Community Care Program no later than January 1, 2014.

The Department shall require, as a condition of

eligibility, enrollment in the medical assistance program under Article V of the Illinois Public Aid Code (i) beginning August 1, 2013, if the Auditor General has reported that the Department has failed to comply with the reporting requirements of Section 2-27 of the Illinois State Auditing Act; or (ii) beginning June 1, 2014, if the Auditor General has reported that the Department has not undertaken the required actions listed in the report required by subsection (a) of Section 2-27 of the Illinois State Auditing Act.

The Department shall delay Community Care Program services until an applicant is determined eligible for medical assistance under Article V of the Illinois Public Aid Code (i) beginning August 1, 2013, if the Auditor General has reported that the Department has failed to comply with the reporting requirements of Section 2-27 of the Illinois State Auditing Act; or (ii) beginning June 1, 2014, if the Auditor General has reported that the Department has not undertaken the required actions listed in the report required by subsection (a) of Section 2-27 of the Illinois State Auditing Act.

The Department shall implement co-payments for the Community Care Program at the federally allowable maximum level (i) beginning August 1, 2013, if the Auditor General has reported that the Department has failed to comply with the reporting requirements of Section 2-27 of the Illinois State Auditing Act; or (ii) beginning June 1, 2014, if the Auditor General has reported that the Department has not undertaken

the required actions listed in the report required by subsection (a) of Section 2-27 of the Illinois State Auditing Act.

The Department shall continue to provide other Community Care Program reports as required by statute.

The Department shall conduct a quarterly review of Care Coordination Unit performance and adherence to service guidelines. The quarterly review shall be reported to the Speaker of the House of Representatives, the Minority Leader of the House of Representatives, the President of the Senate, and the Minority Leader of the Senate. The Department shall collect and report longitudinal data on the performance of each care coordination unit. Nothing in this paragraph shall be construed to require the Department to identify specific care coordination units.

In regard to community care providers, failure to comply with Department on Aging policies shall be cause for disciplinary action, including, but not limited to, disqualification from serving Community Care Program clients. Each provider, upon submission of any bill or invoice to the Department for payment for services rendered, shall include a notarized statement, under penalty of perjury pursuant to Section 1-109 of the Code of Civil Procedure, that the provider has complied with all Department policies.

The Director of the Department on Aging shall make information available to the State Board of Elections as may

be required by an agreement the State Board of Elections has entered into with a multi-state voter registration list maintenance system.

Within 30 days after July 6, 2017 (the effective date of Public Act 100-23), rates shall be increased to \$18.29 per hour, for the purpose of increasing, by at least \$.72 per hour, the wages paid by those vendors to their employees who provide homemaker services. The Department shall pay an enhanced rate under the Community Care Program to those in-home service provider agencies that offer health insurance coverage as a benefit to their direct service worker employees consistent with the mandates of Public Act 95-713. For State fiscal years 2018 and 2019, the enhanced rate shall be \$1.77 per hour. The rate shall be adjusted using actuarial analysis based on the cost of care, but shall not be set below \$1.77 per hour. The Department shall adopt rules, including emergency rules under subsections (y) and (bb) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this paragraph.

The General Assembly finds it necessary to authorize an aggressive Medicaid enrollment initiative designed to maximize federal Medicaid funding for the Community Care Program which produces significant savings for the State of Illinois. The Department on Aging shall establish and implement a Community Care Program Medicaid Initiative. Under the Initiative, the Department on Aging shall, at a minimum: (i) provide an

enhanced rate to adequately compensate care coordination units to enroll eligible Community Care Program clients into Medicaid; (ii) use recommendations from a stakeholder committee on how best to implement the Initiative; and (iii) establish requirements for State agencies to make enrollment in the State's Medical Assistance program easier for seniors.

The Community Care Program Medicaid Enrollment Oversight Subcommittee is created as a subcommittee of the Older Adult Services Advisory Committee established in Section 35 of the Older Adult Services Act to make recommendations on how best to increase the number of medical assistance recipients who are enrolled in the Community Care Program. The Subcommittee shall consist of all of the following persons who must be appointed within 30 days after the effective date of this amendatory Act of the 100th General Assembly:

(1) The Director of Aging, or his or her designee, who shall serve as the chairperson of the Subcommittee.

(2) One representative of the Department of Healthcare and Family Services, appointed by the Director of Healthcare and Family Services.

(3) One representative of the Department of Human Services, appointed by the Secretary of Human Services.

(4) One individual representing a care coordination unit, appointed by the Director of Aging.

(5) One individual from a non-governmental statewide organization that advocates for seniors, appointed by the

Director of Aging.

(6) One individual representing Area Agencies on Aging, appointed by the Director of Aging.

(7) One individual from a statewide association dedicated to Alzheimer's care, support, and research, appointed by the Director of Aging.

(8) One individual from an organization that employs persons who provide services under the Community Care Program, appointed by the Director of Aging.

(9) One member of a trade or labor union representing persons who provide services under the Community Care Program, appointed by the Director of Aging.

(10) One member of the Senate, who shall serve as co-chairperson, appointed by the President of the Senate.

(11) One member of the Senate, who shall serve as co-chairperson, appointed by the Minority Leader of the Senate.

(12) One member of the House of Representatives, who shall serve as co-chairperson, appointed by the Speaker of the House of Representatives.

(13) One member of the House of Representatives, who shall serve as co-chairperson, appointed by the Minority Leader of the House of Representatives.

(14) One individual appointed by a labor organization representing frontline employees at the Department of Human Services.

The Subcommittee shall provide oversight to the Community Care Program Medicaid Initiative and shall meet quarterly. At each Subcommittee meeting the Department on Aging shall provide the following data sets to the Subcommittee: (A) the number of Illinois residents, categorized by planning and service area, who are receiving services under the Community Care Program and are enrolled in the State's Medical Assistance Program; (B) the number of Illinois residents, categorized by planning and service area, who are receiving services under the Community Care Program, but are not enrolled in the State's Medical Assistance Program; and (C) the number of Illinois residents, categorized by planning and service area, who are receiving services under the Community Care Program and are eligible for benefits under the State's Medical Assistance Program, but are not enrolled in the State's Medical Assistance Program. In addition to this data, the Department on Aging shall provide the Subcommittee with plans on how the Department on Aging will reduce the number of Illinois residents who are not enrolled in the State's Medical Assistance Program but who are eligible for medical assistance benefits. The Department on Aging shall enroll in the State's Medical Assistance Program those Illinois residents who receive services under the Community Care Program and are eligible for medical assistance benefits but are not enrolled in the State's Medicaid Assistance Program. The data provided to the Subcommittee shall be made available to the public via

the Department on Aging's website.

The Department on Aging, with the involvement of the Subcommittee, shall collaborate with the Department of Human Services and the Department of Healthcare and Family Services on how best to achieve the responsibilities of the Community Care Program Medicaid Initiative.

The Department on Aging, the Department of Human Services, and the Department of Healthcare and Family Services shall coordinate and implement a streamlined process for seniors to access benefits under the State's Medical Assistance Program.

The Subcommittee shall collaborate with the Department of Human Services on the adoption of a uniform application submission process. The Department of Human Services and any other State agency involved with processing the medical assistance application of any person enrolled in the Community Care Program shall include the appropriate care coordination unit in all communications related to the determination or status of the application.

The Community Care Program Medicaid Initiative shall provide targeted funding to care coordination units to help seniors complete their applications for medical assistance benefits. On and after July 1, 2019, care coordination units shall receive no less than \$200 per completed application, which rate may be included in a bundled rate for initial intake services when Medicaid application assistance is provided in conjunction with the initial intake process for new program

participants.

The Community Care Program Medicaid Initiative shall cease operation 5 years after the effective date of this amendatory Act of the 100th General Assembly, after which the Subcommittee shall dissolve.

Effective July 1, 2023, subject to federal approval, the Department on Aging shall reimburse Care Coordination Units at the following rates for case management services: \$252.40 for each initial assessment; \$366.40 for each initial assessment with translation; \$229.68 for each redetermination assessment; \$313.68 for each redetermination assessment with translation; \$200.00 for each completed application for medical assistance benefits; \$132.26 for each face-to-face, choices-for-care screening; \$168.26 for each face-to-face, choices-for-care screening with translation; \$124.56 for each 6-month, face-to-face visit; \$132.00 for each MCO participant eligibility determination; and \$157.00 for each MCO participant eligibility determination with translation.

(Source: P.A. 101-10, eff. 6-5-19; 102-1071, eff. 6-10-22.)

ARTICLE 150.

Section 150-5. The Illinois Affordable Housing Act is amended by changing Section 17 as follows:

(310 ILCS 65/17) (from Ch. 67 1/2, par. 1267)

Sec. 17. Annual Budget and Report. (a) Within 9 months after the effective date of this Act, the Commission shall prepare a plan listing available resources, priorities for expenditures, and procedures for making application for grants and loans. The plan shall be published in the Illinois Register. Such a plan shall be prepared annually and published for each succeeding year.

(b) Within 60 days of the end of each fiscal year, the Commission shall prepare a report to the General Assembly describing the activities of the Affordable Housing Program for the preceding year.

(c) 1% of permitted funds within the annual proposed budget stemming from the plan shall be allocated to support limited-equity cooperative housing through programs and subsidies for cooperative homebuyer assistance, building acquisition and renovation, assistance with monthly housing charges, predevelopment funding, and technical assistance.

(Source: P.A. 86-925.)

ARTICLE 155.

Section 155-5. The Higher Education Student Assistance Act is amended by adding Section 27 as follows:

(110 ILCS 947/27 new)

Sec. 27. Prepare for Illinois' Future Program.

(a) Subject to appropriation, the Illinois Student Assistance Commission shall as soon as is practicable, develop and implement a Prepare for Illinois' Future Program to offer comprehensive test preparation and professional licensure preparation, free of charge and at no cost to students, with a goal of serving all students at institutions of higher education. If funding for the program is insufficient to support universal access, then the Commission may prioritize offering the services to recipients of the Monetary Award Program grant assistance under Section 35 of this Act.

(b) The Program shall offer students, at a minimum, test preparation services for the Medical College Admission Test, the Law School Admission Test, the Graduate Record Examination, the Graduate Management Admission Test, and other preparation programs for professional exams that may include, but are not limited to, exams for nursing, teaching, real estate, securities, and law. The program may also provide preparation for credentials such as, but not limited to, the Securities Industry Essentials Exam, a Financial Paraplanner Qualified Professional exam, and a Wealth Management Specialist exam. In establishing the Program, the Commission shall consider, among other factors, whether the test and licensure exam preparation and credentialing programs can be provided by a single vendor.

(c) The Commission shall report to the General Assembly and Governor on the Program's usage as soon as is practicable

after the Program has been in place for at least one academic year. To the extent that appropriate data is available, the Commission shall also report information on the program's effectiveness, with a goal of providing multi-stage research to gauge the impact of this investment on in-state university recruitment and retention, the State's talent pipeline, and the longitudinal value provided to State students. Institutions of higher education shall provide information to the Commission as needed to facilitate completion of this report.

ARTICLE 999.

Section 999-95. No acceleration or delay. Where this Act makes changes in a statute that is represented in this Act by text that is not yet or no longer in effect (for example, a Section represented by multiple versions), the use of that text does not accelerate or delay the taking effect of (i) the changes made by this Act or (ii) provisions derived from any other Public Act.

Section 999-99. Effective date. This Act takes effect upon becoming law, except that Articles 10, 85, 98, 100, and 125 take effect on July 1, 2023, Articles 20, 80, and 99 take effect on January 1, 2024, and Section 5-110 takes effect on the effective date of House Bill 2041 of the 103rd General Assembly or upon becoming law, whichever is later.