

1 AN ACT concerning State government.

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

4 ARTICLE 1.

5 Section 1-1. Short Title. This Act may be cited as the FY
6 2024 Budget Implementation Act.

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

10 ARTICLE 3.

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

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

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

4 ARTICLE 5.

5 Section 5-5. The State Employees Group Insurance Act of
6 1971 is amended by changing Sections 6.9 and 6.10 as follows:

7 (5 ILCS 375/6.9)

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

10 (a) Purpose. It is the purpose of this amendatory Act of
11 1997 to establish a uniform program of health benefits for
12 community college benefit recipients and their dependent
13 beneficiaries under the administration of the Department of
14 Central Management Services.

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

23 (c) Eligibility. All community college benefit recipients

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

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

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

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

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

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

15 (1) For a community college benefit recipient, up to
16 75% of the total insurance rate shall be paid from the
17 Community College Health Insurance Security Fund.

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

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

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

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

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

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

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

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

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

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

12 (j) Committee. A Community College Insurance Program
13 Committee shall be established and shall consist of the
14 following 7 members who are appointed by the Governor: 2
15 members who represent organized labor and are each members of
16 different unions; one member who represents community college
17 retirees; one member who represents community college
18 trustees; one member who represents community college
19 presidents; one member who represents the Illinois Community
20 College Board; and one ex officio member who represents the
21 State Universities Retirement System. The Department of
22 Central Management Services shall provide administrative
23 support to the Committee. The Committee shall convene at least
24 4 times each year and shall review and make recommendations on
25 program contribution rates once the program is forecasted to
26 have satisfied the outstanding program debt existing on June

1 30, 2023 and is operating on a no-hold payment cycle.

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

3 (5 ILCS 375/6.10)

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

6 (a) Beginning January 1, 1999 and through June 30, 2023,
7 every active contributor of the State Universities Retirement
8 System (established under Article 15 of the Illinois Pension
9 Code) who (1) is a full-time employee of a community college
10 district (other than a community college district subject to
11 Article VII of the Public Community College Act) or an
12 association of community college boards and (2) is not an
13 employee as defined in Section 3 of this Act shall make
14 contributions toward the cost of community college annuitant
15 and survivor health benefits at the rate of 0.50% of salary.
16 Beginning July 1, 2023 and through June 30, 2024, the
17 contribution rate shall be 0.75% of salary. Beginning July 1,
18 2024 and through June 30, 2026, the contribution rate shall be
19 a percentage of salary to be determined by the Department of
20 Central Management Services, which in each fiscal year shall
21 not exceed a 0.1 percentage point increase in the amount of
22 salary actually required to be contributed for the previous
23 fiscal year. Beginning July 1, 2026, the contribution rate
24 shall be a percentage of salary to be determined by the
25 Department of Central Management Services, which in each

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

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

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

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

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

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

1 Illinois Pension Code.

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

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

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

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

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

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

13 (d) Beginning in fiscal year 1999, on the first day of each
14 month, or as soon thereafter as may be practical, the State
15 Treasurer and the State Comptroller shall transfer from the
16 General Revenue Fund to the Community College Health Insurance
17 Security Fund 1/12 of the annual amount appropriated for that
18 fiscal year to the State Comptroller for deposit into the
19 Community College Health Insurance Security Fund under Section
20 1.4 of the State Pension Funds Continuing Appropriation Act.

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

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

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

1 changing Section 16.8 as follows:

2 (15 ILCS 505/16.8)

3 Sec. 16.8. Illinois Higher Education Savings Program.

4 (a) Definitions. As used in this Section:

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

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

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

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

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

22 "Program" means the Illinois Higher Education Savings
23 Program.

24 "Qualified higher education expense" means the following:

25 (i) tuition, fees, and the costs of books, supplies, and

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

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

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

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

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

24 (1.5) Beginning in 2021, the Department of Revenue
25 shall provide the State Treasurer with information on tax
26 filers claiming dependents or the adoption tax credit

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

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

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

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

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

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

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

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

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

1 beneficiary's 10th birthday;

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

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

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

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

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

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

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

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

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

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

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

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

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

11 (Source: P.A. 101-466, eff. 1-1-20; 102-129, eff. 7-23-21;
12 102-558, eff. 8-20-21; 102-1047, eff. 1-1-23.)

13 Section 5-16. The Community Development Loan Guarantee Act
14 is amended by changing Section 30-35 and by adding Section
15 30-36 as follows:

16 (15 ILCS 516/30-35)

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

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

2 (15 ILCS 516/30-36 new)

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

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

14 (20 ILCS 301/5-10)

15 Sec. 5-10. Functions of the Department.

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

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

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

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

10 (2.5) In partnership with the Department of Healthcare
11 and Family Services, act as one of the principal State
12 agencies for the sole purpose of calculating the
13 maintenance of effort requirement under Section 1930 of
14 Title XIX, Part B, Subpart II of the Public Health Service
15 Act (42 U.S.C. 300x-30) and the Interim Final Rule (45 CFR
16 96.134).

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

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

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

26 The plan developed under this Section shall also

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

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

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

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

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

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

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

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

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

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

20 (ii) develop services to deal with such
21 disorders.

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

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

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

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

17 (I) (Blank).

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

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

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

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

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

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

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

1 (11) (Blank).

2 (12) Make grants with funds appropriated from the Drug
3 Treatment Fund in accordance with Section 7 of the
4 Controlled Substance and Cannabis Nuisance Act, or in
5 accordance with Section 80 of the Methamphetamine Control
6 and Community Protection Act, or in accordance with
7 subsections (h) and (i) of Section 411.2 of the Illinois
8 Controlled Substances Act, or in accordance with Section
9 6z-107 of the State Finance Act.

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

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

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

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

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

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

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

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

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

26 (5) Cooperate with and assist in the development of

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

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

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

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

19 (9) (Blank).

20 (10) (Blank).

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

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

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

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

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

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

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

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

13 (c) There is created within the Department of Human
14 Services an Office of Opioid Settlement Administration. The
15 Office shall be responsible for implementing and administering
16 approved abatement programs as described in Exhibit B of the
17 Illinois Opioid Allocation Agreement, effective December 30,
18 2021. The Office may also implement and administer other
19 opioid-related programs, including but not limited to
20 prevention, treatment, and recovery services from other funds
21 made available to the Department of Human Services. The
22 Secretary of Human Services shall appoint or assign staff as
23 necessary to carry out the duties and functions of the Office.

24 (Source: P.A. 101-10, eff. 6-5-19; 102-538, eff. 8-20-21;
25 102-699, eff. 4-19-22.)

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

4 (20 ILCS 405/405-293)

5 Sec. 405-293. Professional Services.

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

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

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

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

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

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

15 (20 ILCS 505/25) (from Ch. 23, par. 5025)

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

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

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

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

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

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

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

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

1 (20 ILCS 665/3) (from Ch. 127, par. 200-23)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

18 (20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

19 Sec. 4a. Funds.

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

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

11 ~~As soon as possible after the first day of each month,~~
12 ~~beginning July 1, 1997 and ending on the effective date of this~~
13 ~~amendatory Act of the 100th General Assembly, upon~~
14 ~~certification of the Department of Revenue, the Comptroller~~
15 ~~shall order transferred and the Treasurer shall transfer from~~
16 ~~the General Revenue Fund to the Tourism Promotion Fund an~~
17 ~~amount equal to 13% of the net revenue realized from the Hotel~~
18 ~~Operators' Occupation Tax Act plus an amount equal to 13% of~~
19 ~~the net revenue realized from any tax imposed under Section~~
20 ~~4.05 of the Chicago World's Fair 1992 Authority Act during the~~
21 ~~preceding month. "Net revenue realized for a month" means the~~
22 ~~revenue collected by the State under that Act during the~~
23 ~~previous month less the amount paid out during that same month~~
24 ~~as refunds to taxpayers for overpayment of liability under~~
25 ~~that Act.~~

26 (1.1) (Blank).

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

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

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

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

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

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

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

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

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

1 Local Tourism Fund \$7,367,503.22

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

3 (20 ILCS 665/8a) (from Ch. 127, par. 200-28a)

4 Sec. 8a. Tourism grants and loans.

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

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

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

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

10 (Source: P.A. 102-16, eff. 6-17-21; 102-287, eff. 8-6-21;
11 102-813, eff. 5-13-22.)

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

14 (20 ILCS 1305/1-85 new)

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

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

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

12 (20 ILCS 1370/1-16 new)

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

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

1 (20 ILCS 2407/51)

2 Sec. 51. Legislative intent. It is the intent of the
3 General Assembly to promote the civil rights of persons with
4 disabilities by providing community-based service for persons
5 with disabilities when such services are determined
6 appropriate and desired, as required by Title II of the
7 Americans with Disabilities Act under the United States
8 Supreme Court's decision in *Olmstead v. L.C.*, 527 U.S. 581
9 (1999). In accordance with Section 6071 of the Deficit
10 Reduction Act of 2005 (P.L. 109-171), as amended by the
11 federal Consolidated Appropriations Act, 2021 (P.L. 116-260),
12 the purpose of this Act is (i) to identify and reduce barriers
13 or mechanisms, whether in State law, the State Medicaid Plan,
14 the State budget, or otherwise, that prevent or restrict the
15 flexible use of public funds to enable individuals with
16 disabilities to receive support for appropriate and necessary
17 long-term care services in settings of their choice; (ii) to
18 increase the use of home and community-based long-term care
19 services, rather than institutions or long-term care
20 facilities; (iii) to increase the ability of the State
21 Medicaid program to assure continued provision of home and
22 community-based long-term care services to eligible
23 individuals who choose to transition from an institution or a
24 long-term care facility to a community setting; and (iv) to
25 ensure that procedures are in place that are at least

1 comparable to those required under the qualified home and
2 community-based program to provide quality assurance for
3 eligible individuals receiving Medicaid home and
4 community-based long-term care services and to provide for
5 continuous quality improvement in such services. Utilizing the
6 framework created by the "Money Follows the Person"
7 demonstration project, approval received by the State on May
8 14, 2007, and any subsequently enacted "Money Follows the
9 Person" demonstration project or initiative terms and
10 conditions, the purpose of this Act is to codify and reinforce
11 the State's commitment to promote individual choice and
12 control and increase utilization of home and community-based
13 services through:

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

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

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

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

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

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

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

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

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

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

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

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

9 (20 ILCS 2407/52)

10 Sec. 52. Applicability; definitions. In accordance with
11 Section 6071 of the Deficit Reduction Act of 2005 (P.L.
12 109-171), as used in this Article:

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

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

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

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

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

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

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

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

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

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

1 respect to such services.

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

13 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
14 99-642, eff. 7-28-16.)

15 (20 ILCS 2407/53)

16 Sec. 53. Rebalancing benchmarks.

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

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

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

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

8 ~~Estimated baseline: 28.5%~~

9 ~~Year 1: 30%~~

10 ~~Year 2: 31%~~

11 ~~Year 3: 32%~~

12 ~~Year 4: 35%~~

13 ~~Year 5: 37%~~

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

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

1 services, or causing any residents of long-term care
2 facilities to be involuntarily transferred or discharged;
3 (iii) causing reductions in long-term care facility
4 reimbursement rates in effect as of July 1, 2008; or (iv)
5 diminishing access to a full array of long-term care options.
6 (Source: P.A. 95-438, eff. 1-1-08.)

7 Section 5-35. The Illinois State Police Law of the Civil
8 Administrative Code of Illinois is amended by changing Section
9 2605-407 as follows:

10 (20 ILCS 2605/2605-407)

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

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

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

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

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

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

9 (20 ILCS 2905/2.8 new)

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

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

19 (20 ILCS 3005/2.13 new)

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

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

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

8 (20 ILCS 3305/17.8 new)

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

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

5 Section 5-50. The State Finance Act is amended by changing
6 Sections 5.62, 5.366, 5.581, 5.765, 5.857, 6, 6z-27, 6z-32,
7 6z-35, 6z-43, 6z-100, 6z-121, 6z-126, 8.3, 8.12, 8g-1, 13.2,
8 and 25 and by adding Sections 5.990, 5e-1, and 5h.6 as follows:

9 (30 ILCS 105/5.62) (from Ch. 127, par. 141.62)

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

12 (Source: Laws 1919, p. 946.)

13 (30 ILCS 105/5.366)

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

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

17 (30 ILCS 105/5.581)

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

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

21 (30 ILCS 105/5.765)

1 Sec. 5.765. The Soil and Water Conservation District Fund.

2 This Section is repealed on January 1, 2024.

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

4 (30 ILCS 105/5.857)

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

6 Sec. 5.857. The Capital Development Board Revolving Fund.

7 This Section is repealed July 1, 2025 ~~2023~~.

8 (Source: P.A. 101-10, eff. 6-5-19; 101-645, eff. 6-26-20;

9 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

10 (30 ILCS 105/5.990 new)

11 Sec. 5.990. The Imagination Library of Illinois Fund.

12 (30 ILCS 105/5e-1 new)

13 Sec. 5e-1. Transfers from Road Fund. In addition to any

14 other transfers that may be provided for by law, on July 1,

15 2023, or as soon thereafter as practical, the State

16 Comptroller shall direct and the State Treasurer shall

17 transfer the sum of \$10,000,000 from the Road Fund to the

18 Federal Mass Transit Trust Fund. This Section is repealed on

19 January 1, 2025.

20 (30 ILCS 105/5h.6 new)

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

22 liquidity.

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

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

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

1 amounts as directed by the Comptroller when necessary to
2 support appropriated expenditures from the Health Insurance
3 Reserve Fund, an amount equal to that transferred from the
4 Health Insurance Reserve Fund, except that any moneys
5 transferred pursuant to subsection (a) of this Section shall
6 be repaid to the fund of origin within 108 months after the
7 date on which they were borrowed. The continuing authority for
8 reimbursement provided for in this subsection (b) shall expire
9 96 months after the date of the last transfer made pursuant to
10 subsection (a) of this Section, or June 30, 2032, whichever is
11 sooner.

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

25 (30 ILCS 105/6) (from Ch. 127, par. 142)

1 Sec. 6. The gross or total proceeds, receipts and income
2 of all lands leased by the Department of Corrections and of all
3 industrial operations at the several State institutions and
4 divisions under the direction and supervision of the
5 Department of Corrections shall be covered into the State
6 treasury into a state trust fund to be known as the "The
7 Working Capital Revolving Fund". "Industrial operations", as
8 herein used, means and includes the operation of those State
9 institutions producing, by the use of materials, supplies and
10 labor, goods, or wares or merchandise to be sold. On July 1,
11 2023, or as soon thereafter as practical, the State
12 Comptroller shall direct and the State Treasurer shall
13 transfer the remaining balance from the Working Capital
14 Revolving Fund into the General Revenue Fund. Upon completion
15 of the transfer, the Working Capital Revolving Fund is
16 dissolved, and any future deposits due to that Fund and any
17 outstanding obligations or liabilities of that Fund shall pass
18 to the General Revenue Fund.

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

20 (30 ILCS 105/6z-27)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

19 Beginning with fiscal year 1994 and during each fiscal
20 year thereafter, the Auditor General may direct the State
21 Comptroller and Treasurer to transfer moneys from funds
22 authorized by the General Assembly for that fund. In the event
23 funds, including federal and State trust funds but excluding
24 the General Revenue Fund, are transferred, during fiscal year
25 1994 and during each fiscal year thereafter, in excess of the
26 amount to pay actual costs attributable to audits, studies,

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

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

9 (30 ILCS 105/6z-32)

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

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

1 following specific purposes:

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

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

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

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

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

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

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

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

18 (b) The State Comptroller and State Treasurer shall
19 automatically transfer on the last day of each month,
20 beginning on September 30, 1995 and ending on June 30, 2024
21 ~~2023~~, from the General Revenue Fund to the Partners for
22 Conservation Fund, an amount equal to 1/10 of the amount set
23 forth below in fiscal year 1996 and an amount equal to 1/12 of
24 the amount set forth below in each of the other specified
25 fiscal years:

26 Fiscal Year	Amount
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1	1996	\$ 3,500,000
2	1997	\$ 9,000,000
3	1998	\$10,000,000
4	1999	\$11,000,000
5	2000	\$12,500,000
6	2001 through 2004	\$14,000,000
7	2005	\$7,000,000
8	2006	\$11,000,000
9	2007	\$0
10	2008 through 2011	\$14,000,000
11	2012	\$12,200,000
12	2013 through 2017	\$14,000,000
13	2018	\$1,500,000
14	2019	\$14,000,000
15	2020	\$7,500,000
16	2021 through 2023	\$14,000,000
17	<u>2024</u>	<u>\$18,000,000</u>

18 (c) The State Comptroller and State Treasurer shall
19 automatically transfer on the last day of each month beginning
20 on July 31, 2021 and ending June 30, 2022, from the
21 Environmental Protection Permit and Inspection Fund to the
22 Partners for Conservation Fund, an amount equal to 1/12 of
23 \$4,135,000.

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

1 Environmental Protection Permit and Inspection Fund to the
2 Partners for Conservation Fund, an amount equal to 1/12 of
3 \$5,900,000.

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

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

9 (30 ILCS 105/6z-35)

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

20 (a) An organ donation awareness or education program.

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

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

1 that Fund shall pass to the General Revenue Fund. On November
2 1, 2023, or as soon thereafter as practical, the State
3 Comptroller shall direct and the State Treasurer shall
4 transfer the remaining balance from the Live and Learn Fund
5 into the Secretary of State Special Services Fund. This
6 Section is repealed on January 1, 2024.

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

8 (30 ILCS 105/6z-43)

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

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

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

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

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

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

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

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

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

2 (30 ILCS 105/6z-100)

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

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

1 (Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20;
2 101-645, eff. 6-26-20; 102-16, eff. 6-17-21; 102-699, eff.
3 4-19-22.)

4 (30 ILCS 105/6z-121)

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

7 (a) The State Coronavirus Urgent Remediation Emergency
8 (State CURE) Fund is created as a federal trust fund within the
9 State treasury. The State CURE Fund shall be held separate and
10 apart from all other funds in the State treasury. The State
11 CURE Fund is established: (1) to receive, directly or
12 indirectly, federal funds from the Coronavirus Relief Fund in
13 accordance with Section 5001 of the federal Coronavirus Aid,
14 Relief, and Economic Security (CARES) Act, the Coronavirus
15 State Fiscal Recovery Fund in accordance with Section 9901 of
16 the American Rescue Plan Act of 2021, or from any other federal
17 fund pursuant to any other provision of the American Rescue
18 Plan Act of 2021 or any other federal law; and (2) to provide
19 for the transfer, distribution and expenditure of such federal
20 funds as permitted in the federal Coronavirus Aid, Relief, and
21 Economic Security (CARES) Act, the American Rescue Plan Act of
22 2021, and related federal guidance or any other federal law,
23 and as authorized by this Section.

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

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

7 (c) Funds in the State CURE Fund may be expended, subject
8 to appropriation, directly for purposes permitted under the
9 federal law and related federal guidance governing the use of
10 such funds, which may include without limitation purposes
11 permitted in Section 5001 of the CARES Act and Sections 3201,
12 3206, and 9901 of the American Rescue Plan Act of 2021, or as
13 otherwise provided by law and consistent with appropriations
14 of the General Assembly. All federal funds received into the
15 State CURE Fund from the Coronavirus Relief Fund, the
16 Coronavirus State Fiscal Recovery Fund, or any other source
17 under the American Rescue Plan Act of 2021, may be
18 transferred, expended, or returned by the Illinois Emergency
19 Management Agency at the direction of the Governor for the
20 specific purposes permitted by the federal Coronavirus Aid,
21 Relief, and Economic Security (CARES) Act, the American Rescue
22 Plan Act of 2021, any related regulations or federal guidance,
23 and any terms and conditions of the federal awards received by
24 the State thereunder. The State Comptroller shall direct and
25 the State Treasurer shall transfer, as directed by the
26 Governor in writing, a portion of the federal funds received

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

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

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

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

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

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

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

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

24 (Source: P.A. 101-636, eff. 6-10-20; 102-16, eff. 6-17-21;
25 102-699, eff. 4-19-22.)

1 (30 ILCS 105/6z-126)

2 Sec. 6z-126. Law Enforcement Training Fund. The Law
3 Enforcement Training Fund is hereby created as a special fund
4 in the State treasury. Moneys in the Fund shall consist of: (i)
5 90% of the revenue from increasing the insurance producer
6 license fees, as provided under subsection (a-5) of Section
7 500-135 of the Illinois Insurance Code; and (ii) 90% of the
8 moneys collected from auto insurance policy fees under Section
9 8.6 of the Illinois Vehicle Hijacking and Motor Vehicle Theft
10 Prevention and Insurance Verification Act. This Fund shall be
11 used by the Illinois Law Enforcement Training Standards Board
12 for the following purposes: (i) to fund law enforcement
13 certification compliance; (ii) for ~~and~~ the development and
14 provision of basic courses by Board-approved academics, and
15 in-service courses by approved academies; and (iii) for the
16 ordinary and contingent expenses of the Illinois Law
17 Enforcement Training Standards Board.

18 (Source: P.A. 102-16, eff. 6-17-21; 102-904, eff. 1-1-23;
19 102-1071, eff. 6-10-22; revised 12-13-22.)

20 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

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

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

4 first -- to pay the cost of administration of Chapters
5 2 through 10 of the Illinois Vehicle Code, except the cost
6 of administration of Articles I and II of Chapter 3 of that
7 Code, and to pay the costs of the Executive Ethics
8 Commission for oversight and administration of the Chief
9 Procurement Officer appointed under paragraph (2) of
10 subsection (a) of Section 10-20 of the Illinois
11 Procurement Code for transportation; and

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

1 to determine the reasonably anticipated future highway
2 needs; or for making of surveys, plans, specifications and
3 estimates for and in the construction and maintenance of
4 flight strips and of highways necessary to provide access
5 to military and naval reservations, to defense industries
6 and defense-industry sites, and to the sources of raw
7 materials and for replacing existing highways and highway
8 connections shut off from general public use at military
9 and naval reservations and defense-industry sites, or for
10 the purchase of right-of-way, except that the State shall
11 be reimbursed in full for any expense incurred in building
12 the flight strips; or for the operating and maintaining of
13 highway garages; or for patrolling and policing the public
14 highways and conserving the peace; or for the operating
15 expenses of the Department relating to the administration
16 of public transportation programs; ~~or, during fiscal year~~
17 ~~2022, for the purposes of a grant not to exceed \$8,394,800~~
18 ~~to the Regional Transportation Authority on behalf of PACE~~
19 ~~for the purpose of ADA/Para transit expenses;~~ or, during
20 fiscal year 2023, for the purposes of a grant not to exceed
21 \$8,394,800 to the Regional Transportation Authority on
22 behalf of PACE for the purpose of ADA/Para-transit
23 expenses; or, during fiscal year 2024, for the purposes of
24 a grant not to exceed \$9,108,400 to the Regional
25 Transportation Authority on behalf of PACE for the purpose
26 of ADA/Para-transit expenses; or for any of those purposes

1 or any other purpose that may be provided by law.

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

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

13 1. Department of Public Health;

14 2. Department of Transportation, only with respect to
15 subsidies for one-half fare Student Transportation and
16 Reduced Fare for Elderly, ~~except fiscal year 2022 when no~~
17 ~~more than \$17,570,000 may be expended and except fiscal~~
18 year 2023 when no more than \$17,570,000 may be expended
19 and except fiscal year 2024 when no more than \$19,063,500
20 may be expended;

21 3. Department of Central Management Services, except
22 for expenditures incurred for group insurance premiums of
23 appropriate personnel;

24 4. Judicial Systems and Agencies.

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

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

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

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

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

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

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

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

8 2. State Officers.

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

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

1 then annually due shall be used as follows:

2 first -- to pay the cost of administration of Chapters
3 2 through 10 of the Illinois Vehicle Code; and

4 secondly -- no Road Fund monies derived from fees,
5 excises, or license taxes relating to registration,
6 operation and use of vehicles on public highways or to
7 fuels used for the propulsion of those vehicles, shall be
8 appropriated or expended other than for costs of
9 administering the laws imposing those fees, excises, and
10 license taxes, statutory refunds and adjustments allowed
11 thereunder, administrative costs of the Department of
12 Transportation, including, but not limited to, the
13 operating expenses of the Department relating to the
14 administration of public transportation programs, payment
15 of debts and liabilities incurred in construction and
16 reconstruction of public highways and bridges, acquisition
17 of rights-of-way for and the cost of construction,
18 reconstruction, maintenance, repair, and operation of
19 public highways and bridges under the direction and
20 supervision of the State, political subdivision, or
21 municipality collecting those monies, ~~or during fiscal~~
22 ~~year 2022 for the purposes of a grant not to exceed~~
23 ~~\$8,394,800 to the Regional Transportation Authority on~~
24 ~~behalf of PACE for the purpose of ADA/Para transit~~
25 ~~expenses,~~ or during fiscal year 2023 for the purposes of a
26 grant not to exceed \$8,394,800 to the Regional

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

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

15 Except as provided in this paragraph, beginning with
16 fiscal year 1991 and thereafter, no Road Fund monies shall be
17 appropriated to the Illinois State Police for the purposes of
18 this Section in excess of its total fiscal year 1990 Road Fund
19 appropriations for those purposes unless otherwise provided in
20 Section 5g of this Act. For fiscal years 2003, 2004, 2005,
21 2006, and 2007 only, no Road Fund monies shall be appropriated
22 to the Department of State Police for the purposes of this
23 Section in excess of \$97,310,000. For fiscal year 2008 only,
24 no Road Fund monies shall be appropriated to the Department of
25 State Police for the purposes of this Section in excess of
26 \$106,100,000. For fiscal year 2009 only, no Road Fund monies

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

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

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

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

26 Fiscal Year 2000 \$80,500,000;

1	Fiscal Year 2001	\$80,500,000;
2	Fiscal Year 2002	\$80,500,000;
3	Fiscal Year 2003	\$130,500,000;
4	Fiscal Year 2004	\$130,500,000;
5	Fiscal Year 2005	\$130,500,000;
6	Fiscal Year 2006	\$130,500,000;
7	Fiscal Year 2007	\$130,500,000;
8	Fiscal Year 2008	\$130,500,000;
9	Fiscal Year 2009	\$130,500,000.

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

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

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

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

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

1 Public Act 93-25.

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

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

16 (Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20;
17 102-16, eff. 6-17-21; 102-538, eff. 8-20-21; 102-699, eff.
18 4-19-22; 102-813, eff. 5-13-22.)

19 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

20 Sec. 8.12. State Pensions Fund.

21 (a) The moneys in the State Pensions Fund shall be used
22 exclusively for the administration of the Revised Uniform
23 Unclaimed Property Act and for the expenses incurred by the
24 Auditor General for administering the provisions of Section
25 2-8.1 of the Illinois State Auditing Act and for operational

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

15 "Designated retirement systems" means:

16 (1) the State Employees' Retirement System of
17 Illinois;

18 (2) the Teachers' Retirement System of the State of
19 Illinois;

20 (3) the State Universities Retirement System;

21 (4) the Judges Retirement System of Illinois; and

22 (5) the General Assembly Retirement System.

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

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

1 ~~effective date of Public Act 93-839), the General Assembly~~
2 ~~shall appropriate from the State Pensions Fund (1) to the~~
3 ~~State Universities Retirement System the amount certified~~
4 ~~under Section 15-165 during the prior year, (2) to the Judges~~
5 ~~Retirement System of Illinois the amount certified under~~
6 ~~Section 18-140 during the prior year, and (3) to the General~~
7 ~~Assembly Retirement System the amount certified under Section~~
8 ~~2-134 during the prior year as part of the required State~~
9 ~~contributions to each of those designated retirement systems.~~
10 ~~If the amount in the State Pensions Fund does not exceed the~~
11 ~~sum of the amounts certified in Sections 15-165, 18-140, and~~
12 ~~2-134 by at least \$5,000,000, the amount paid to each~~
13 ~~designated retirement system under this subsection shall be~~
14 ~~reduced in proportion to the amount certified by each of those~~
15 ~~designated retirement systems.~~

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

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

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

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

23 (d-1) (Blank).

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

1 (Source: P.A. 101-10, eff. 6-5-19; 101-487, eff. 8-23-19;
2 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff.
3 4-19-22.)

4 (30 ILCS 105/8g-1)
5 Sec. 8g-1. Fund transfers.

6 (a) (Blank).

7 (b) (Blank).

8 (c) (Blank).

9 (d) (Blank).

10 (e) (Blank).

11 (f) (Blank).

12 (g) (Blank).

13 (h) (Blank).

14 (i) (Blank).

15 (j) (Blank).

16 (k) (Blank).

17 (l) (Blank).

18 (m) (Blank).

19 (n) (Blank).

20 (o) (Blank).

21 (p) (Blank).

22 (q) (Blank).

23 (r) (Blank).

24 (s) (Blank).

25 (t) (Blank).

1 (u) In addition to any other transfers that may be
2 provided for by law, on July 1, 2021, or as soon thereafter as
3 practical, only as directed by the Director of the Governor's
4 Office of Management and Budget, the State Comptroller shall
5 direct and the State Treasurer shall transfer the sum of
6 \$5,000,000 from the General Revenue Fund to the DoIT Special
7 Projects Fund, and on June 1, 2022, or as soon thereafter as
8 practical, but no later than June 30, 2022, the State
9 Comptroller shall direct and the State Treasurer shall
10 transfer the sum so transferred from the DoIT Special Projects
11 Fund to the General Revenue Fund.

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

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

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

1 \$20,000,000 from the General Revenue Fund to the Illinois
2 Sports Facilities Fund to be credited to the Advance Account
3 within the Fund.

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

10 (z) In addition to any other transfers that may be
11 provided for by law, on April 19, 2022 (the effective date of
12 Public Act 102-699), or as soon thereafter as practical, but
13 no later than June 30, 2022, the State Comptroller shall
14 direct and the State Treasurer shall transfer the sum of
15 \$148,000,000 from the General Revenue Fund to the Build
16 Illinois Bond Fund.

17 (aa) In addition to any other transfers that may be
18 provided for by law, on April 19, 2022 (the effective date of
19 Public Act 102-699), or as soon thereafter as practical, but
20 no later than June 30, 2022, the State Comptroller shall
21 direct and the State Treasurer shall transfer the sum of
22 \$180,000,000 from the General Revenue Fund to the Rebuild
23 Illinois Projects Fund.

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

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

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

9 (dd) In addition to any other transfers that may be
10 provided by law, on April 19, 2022 (the effective date of
11 Public Act 102-700), or as soon thereafter as practical, but
12 no later than June 30, 2022, the State Comptroller shall
13 direct and the State Treasurer shall transfer the sum of
14 \$685,000,000 from the General Revenue Fund to the Income Tax
15 Refund Fund. Moneys from this transfer shall be used for the
16 purpose of making the one-time rebate payments provided under
17 Section 212.1 of the Illinois Income Tax Act.

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

1 (ff) In addition to any other transfers that may be
2 provided for by law, on April 19, 2022 (the effective date of
3 Public Act 102-700), or as soon thereafter as practical, but
4 no later than June 30, 2022, the State Comptroller shall
5 direct and the State Treasurer shall transfer the sum of
6 \$720,000,000 from the General Revenue Fund to the Budget
7 Stabilization Fund.

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

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

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

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

1 \$400,000,000 from the General Revenue Fund to the Large
2 Business Attraction Fund.

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

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

16 (mm) In addition to any other transfers that may be
17 provided for by law, beginning on the effective date of the
18 changes made to this Section by this amendatory Act of the
19 103rd General Assembly and until June 30, 2024, as directed by
20 the Governor, the State Comptroller shall direct and the State
21 Treasurer shall transfer up to a total of \$1,500,000,000 from
22 the General Revenue Fund to the State Coronavirus Urgent
23 Remediation Emergency Fund.

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

1 103rd General Assembly and until June 30, 2024, as directed by
2 the Governor, the State Comptroller shall direct and the State
3 Treasurer shall transfer up to a total of \$424,000,000 from
4 the General Revenue Fund to the Build Illinois Bond Fund.

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

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

16 (Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20;
17 102-16, eff. 6-17-21; 102-699, eff. 4-19-22; 102-700, Article
18 40, Section 40-5, eff. 4-19-22; 102-700, Article 80, Section
19 80-5, eff. 4-19-22; 102-1115, eff. 1-9-23.)

20 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

21 Sec. 13.2. Transfers among line item appropriations.

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

1 insufficient for the purpose for which the appropriation was
2 made.

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

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

16 (a-2.5) (Blank).

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

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

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

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

1 transfer authority granted in this subsection:

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

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

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

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

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

6 The State Board of Education is authorized to make
7 transfers between the following line item appropriations
8 within the same treasury fund: Disabled Student
9 Services/Materials (Section 14-13.01 of the School Code),
10 Disabled Student Transportation Reimbursement (Section
11 14-13.01 of the School Code), Disabled Student Tuition -
12 Private Tuition (Section 14-7.02 of the School Code),
13 Extraordinary Special Education (Section 14-7.02b of the
14 School Code), Reimbursement for Free Lunch/Breakfast Program,
15 Summer School Payments (Section 18-4.3 of the School Code),
16 and Transportation - Regular/Vocational Reimbursement (Section
17 29-5 of the School Code). Such transfers shall be made only
18 when the balance remaining in one or more such line item
19 appropriations is insufficient for the purpose for which the
20 appropriation was made and provided that no such transfer may
21 be made unless the amount transferred is no longer required
22 for the purpose for which that appropriation was made.

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

1 Assistance.

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

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

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

6 (c-1) (Blank).

7 (c-2) (Blank).

8 (c-3) (Blank).

9 (c-4) (Blank).

10 (c-5) (Blank).

11 (c-6) (Blank).

12 (c-7) (Blank).

13 (c-8) (Blank). ~~Special provisions for State fiscal year~~
14 ~~2022. Notwithstanding any other provision of this Section, for~~
15 ~~State fiscal year 2022, transfers among line item~~
16 ~~appropriations to a State agency from the same State treasury~~
17 ~~fund may be made for operational or lump sum expenses only,~~
18 ~~provided that the sum of such transfers for a State agency in~~
19 ~~State fiscal year 2022 shall not exceed 4% of the aggregate~~
20 ~~amount appropriated to that State agency for operational or~~
21 ~~lump sum expenses for State fiscal year 2022. For the purpose~~
22 ~~of this subsection, "operational or lump sum expenses"~~
23 ~~includes the following objects: personal services; extra help;~~
24 ~~student and inmate compensation; State contributions to~~
25 ~~retirement systems; State contributions to social security;~~
26 ~~State contributions for employee group insurance; contractual~~

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

13 (c-9) Special provisions for State fiscal year 2023.
14 Notwithstanding any other provision of this Section, for State
15 fiscal year 2023, transfers among line item appropriations to
16 a State agency from the same State treasury fund may be made
17 for operational or lump sum expenses only, provided that the
18 sum of such transfers for a State agency in State fiscal year
19 2023 shall not exceed 4% of the aggregate amount appropriated
20 to that State agency for operational or lump sum expenses for
21 State fiscal year 2023. For the purpose of this subsection,
22 "operational or lump sum expenses" includes the following
23 objects: personal services; extra help; student and inmate
24 compensation; State contributions to retirement systems; State
25 contributions to social security; State contributions for
26 employee group insurance; contractual services; travel;

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

13 (c-10) Special provisions for State fiscal year 2024.
14 Notwithstanding any other provision of this Section, for State
15 fiscal year 2024, transfers among line item appropriations to
16 a State agency from the same State treasury fund may be made
17 for operational or lump sum expenses only, provided that the
18 sum of such transfers for a State agency in State fiscal year
19 2024 shall not exceed 8% of the aggregate amount appropriated
20 to that State agency for operational or lump sum expenses for
21 State fiscal year 2024. For the purpose of this subsection,
22 "operational or lump sum expenses" includes the following
23 objects: personal services; extra help; student and inmate
24 compensation; State contributions to retirement systems; State
25 contributions to social security; State contributions for
26 employee group insurance; contractual services; travel;

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

13 (d) Transfers among appropriations made to agencies of the
14 Legislative and Judicial departments and to the
15 constitutionally elected officers in the Executive branch
16 require the approval of the officer authorized in Section 10
17 of this Act to approve and certify vouchers. Transfers among
18 appropriations made to the University of Illinois, Southern
19 Illinois University, Chicago State University, Eastern
20 Illinois University, Governors State University, Illinois
21 State University, Northeastern Illinois University, Northern
22 Illinois University, Western Illinois University, the Illinois
23 Mathematics and Science Academy and the Board of Higher
24 Education require the approval of the Board of Higher
25 Education and the Governor. Transfers among appropriations to
26 all other agencies require the approval of the Governor.

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

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

25 (1) Disabled Student Personnel Reimbursement (Section
26 14-13.01 of the School Code);

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

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

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

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

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

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

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

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

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

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

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

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

9 (30 ILCS 105/25) (from Ch. 127, par. 161)

10 Sec. 25. Fiscal year limitations.

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

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

1 out of the expiring appropriation.

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

17 (b-2) (Blank).

18 (b-2.5) (Blank).

19 (b-2.6) (Blank).

20 (b-2.6a) (Blank).

21 (b-2.6b) (Blank).

22 (b-2.6c) (Blank).

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

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

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

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

1 after acceptance of the interest voucher.

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

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

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

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

19 (b-6) (Blank).

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

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

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

9 (b-9) (Blank).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 than the total amount owed for that period.

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

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

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

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

3 (2) \$5,300,000,000 for outstanding liabilities related
4 to fiscal year 2013;

5 (3) \$4,600,000,000 for outstanding liabilities related
6 to fiscal year 2014;

7 (4) \$4,000,000,000 for outstanding liabilities related
8 to fiscal year 2015;

9 (5) \$3,300,000,000 for outstanding liabilities related
10 to fiscal year 2016;

11 (6) \$2,600,000,000 for outstanding liabilities related
12 to fiscal year 2017;

13 (7) \$2,000,000,000 for outstanding liabilities related
14 to fiscal year 2018;

15 (8) \$1,300,000,000 for outstanding liabilities related
16 to fiscal year 2019;

17 (9) \$600,000,000 for outstanding liabilities related
18 to fiscal year 2020; and

19 (10) \$0 for outstanding liabilities related to fiscal
20 year 2021 and fiscal years thereafter.

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

23 (1) Definition of Medical Assistance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

20 (30 ILCS 115/12) (from Ch. 85, par. 616)

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

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

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

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

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

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

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

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

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

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

18 Prior to December 31, 1980, as soon as may be after the end
19 of each quarter beginning with the quarter ending December 31,
20 1979, and on and after December 31, 1980, as soon as may be
21 after January 1, March 1, April 1, May 1, July 1, August 1,
22 October 1 and December 1 of each year, the Department of
23 Revenue shall allocate to each taxing district as defined in
24 Section 1-150 of the Property Tax Code, in accordance with the
25 provisions of paragraph (2) of this Section the portion of the
26 funds held in the Personal Property Tax Replacement Fund which

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

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

1 which such township receives.

2 Any municipality or township, other than a municipality
3 with a population in excess of 500,000, which receives an
4 allocation based in whole or in part on personal property
5 taxes which it levied pursuant to Sections 3-1, 3-4 and 3-6 of
6 the Illinois Local Library Act and which was previously
7 required to be paid over to a public library shall immediately
8 pay over to that library a proportionate share of the personal
9 property tax replacement funds which such municipality or
10 township receives; provided that if such a public library has
11 converted to a library organized under the Illinois Public
12 Library District Act, regardless of whether such conversion
13 has occurred on, after or before January 1, 1988, such
14 proportionate share shall be immediately paid over to the
15 library district which maintains and operates the library.
16 However, any library that has converted prior to January 1,
17 1988, and which hitherto has not received the personal
18 property tax replacement funds, shall receive such funds
19 commencing on January 1, 1988.

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

1 township receives.

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

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

17 The amount available for distribution shall be the
18 total amount in the fund at such time minus the necessary
19 administrative and other authorized expenses as limited by
20 the appropriation and the amount determined by: (a) \$2.8
21 million for fiscal year 1981; (b) for fiscal year 1982,
22 .54% of the funds distributed from the fund during the
23 preceding fiscal year; (c) for fiscal year 1983 through
24 fiscal year 1988, .54% of the funds distributed from the
25 fund during the preceding fiscal year less .02% of such
26 fund for fiscal year 1983 and less .02% of such funds for

1 each fiscal year thereafter; (d) for fiscal year 1989
2 through fiscal year 2011 no more than 105% of the actual
3 administrative expenses of the prior fiscal year; (e) for
4 fiscal year 2012 and beyond, a sufficient amount to pay
5 (i) stipends, additional compensation, salary
6 reimbursements, and other amounts directed to be paid out
7 of this Fund for local officials as authorized or required
8 by statute and (ii) the ordinary and contingent expenses
9 of the Property Tax Appeal Board and the expenses of the
10 Department of Revenue incurred in administering the
11 collection and distribution of moneys paid into the Fund;
12 (f) for fiscal years 2012 and 2013 only, a sufficient
13 amount to pay stipends, additional compensation, salary
14 reimbursements, and other amounts directed to be paid out
15 of this Fund for regional offices and officials as
16 authorized or required by statute; or (g) for fiscal years
17 2018 through 2024 ~~2023~~ only, a sufficient amount to pay
18 amounts directed to be paid out of this Fund for public
19 community college base operating grants and local health
20 protection grants to certified local health departments as
21 authorized or required by appropriation or statute. Such
22 portion of the fund shall be determined after the transfer
23 into the General Revenue Fund due to refunds, if any, paid
24 from the General Revenue Fund during the preceding
25 quarter. If at any time, for any reason, there is
26 insufficient amount in the Personal Property Tax

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

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

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

1 The Personal Property Replacement Ratio of each Cook
2 County taxing district shall be the ratio which the Tax Base of
3 that taxing district bears to the Cook County Tax Base. The Tax
4 Base of each Cook County taxing district is the personal
5 property tax collections for that taxing district for the 1976
6 tax year. The Cook County Tax Base is the personal property tax
7 collections for all taxing districts in Cook County for the
8 1976 tax year. The Department of Revenue shall have authority
9 to review for accuracy and completeness the personal property
10 tax collections for each taxing district within Cook County
11 for the 1976 tax year.

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

26 Taxing districts located both in Cook County and in one or

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

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

11 If two or more taxing districts in existence on July 1,
12 1979, or a successor or successors thereto shall consolidate
13 into one taxing district, the Tax Base of such consolidated
14 taxing district shall be the sum of the Tax Bases of each of
15 the taxing districts which have consolidated.

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

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

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

6 If a community college district is created after July 1,
7 1979, beginning on January 1, 1996 (the effective date of
8 Public Act 89-327), its Tax Base shall be 3.5% of the sum of
9 the personal property tax collected for the 1977 tax year
10 within the territorial jurisdiction of the district.

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

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

1 the pension or retirement obligations of the taxing district
2 which were previously levied and collected from extensions
3 against personal property. For each such outstanding bond
4 issue, the County Clerk shall determine the percentage of the
5 debt service which was collected from extensions against real
6 estate in the taxing district for 1978 taxes payable in 1979,
7 as related to the total amount of such levies and collections
8 from extensions against both real and personal property. For
9 1979 and subsequent years' taxes, the County Clerk shall levy
10 and extend taxes against the real estate of each taxing
11 district which will yield the said percentage or percentages
12 of the debt service on such outstanding bonds. The balance of
13 the amount necessary to fully pay such debt service shall
14 constitute a first and prior lien upon the monies received by
15 each such taxing district through the Personal Property Tax
16 Replacement Fund and shall be first applied or set aside for
17 such purpose. In counties having fewer than 3,000,000
18 inhabitants, the amendments to this paragraph as made by
19 Public Act 81-1255 shall be first applicable to 1980 taxes to
20 be collected in 1981.

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

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

1 (30 ILCS 171/3-5)

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

4 (1) sue and be sued;

5 (2) have a seal and alter the same at pleasure;

6 (3) make and alter by-laws for its organization and
7 internal management and make rules and regulations
8 governing the use of its property and facilities;

9 (4) appoint by and with the consent of the Attorney
10 General, assistant attorneys for such Authority; those
11 assistant attorneys shall be under the control, direction,
12 and supervision of the Attorney General and shall serve at
13 his or her pleasure;

14 (5) retain special counsel, subject to the approval of
15 the Attorney General, as needed from time to time, and fix
16 their compensation, provided however, such special counsel
17 shall be subject to the control, direction and supervision
18 of the Attorney General and shall serve at his or her
19 pleasure;

20 (6) make and execute contracts and all other
21 instruments necessary or convenient for the exercise of
22 its powers and functions under this Section and to
23 commence any action to protect or enforce any right
24 conferred upon it by any law, contract, or other
25 agreement, provided that any underwriter, financial
26 advisor, bond counsel, or other professional providing

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

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

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

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

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

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

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

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

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

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

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

19 (30 ILCS 500/1-10)

20 Sec. 1-10. Application.

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

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

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

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

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

18 (3) Purchase of care, except as provided in Section
19 5-30.6 of the Illinois Public Aid Code and this Section.

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

24 (5) Collective bargaining contracts.

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

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

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

16 (8) (Blank).

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

19 (10) (Blank).

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

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

1 professional and artistic services entered into by the
2 Illinois Finance Authority in which the State of Illinois
3 is not obligated. Such contracts shall be awarded through
4 a competitive process authorized by the members of the
5 Illinois Finance Authority and are subject to Sections
6 5-30, 20-160, 50-13, 50-20, 50-35, and 50-37 of this Code,
7 as well as the final approval by the members of the
8 Illinois Finance Authority of the terms of the contract.

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

19 (13) Contracts for services, commodities, and
20 equipment to support the delivery of timely forensic
21 science services in consultation with and subject to the
22 approval of the Chief Procurement Officer as provided in
23 subsection (d) of Section 5-4-3a of the Unified Code of
24 Corrections, except for the requirements of Sections
25 20-60, 20-65, 20-70, and 20-160 and Article 50 of this
26 Code; however, the Chief Procurement Officer may, in

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

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

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

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

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

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

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

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

1 the applicable agency has made a good faith determination
2 that it is necessary and appropriate for the expenditure
3 to fall within this exemption and if the process is
4 conducted in a manner substantially in accordance with the
5 requirements of Sections 20-160, 25-60, 30-22, 50-5,
6 50-10, 50-10.5, 50-12, 50-13, 50-15, 50-20, 50-21, 50-35,
7 50-36, 50-37, 50-38, and 50-50 of this Code; however, for
8 Section 50-35, compliance applies only to contracts or
9 subcontracts over \$100,000. Notice of each contract
10 entered into under this paragraph (18) that is related to
11 the procurement of goods and services identified in
12 paragraph (1) through (9) of this subsection shall be
13 published in the Procurement Bulletin within 14 calendar
14 days after contract execution. The Chief Procurement
15 Officer shall prescribe the form and content of the
16 notice. Each agency shall provide the Chief Procurement
17 Officer, on a monthly basis, in the form and content
18 prescribed by the Chief Procurement Officer, a report of
19 contracts that are related to the procurement of goods and
20 services identified in this subsection. At a minimum, this
21 report shall include the name of the contractor, a
22 description of the supply or service provided, the total
23 amount of the contract, the term of the contract, and the
24 exception to this Code utilized. A copy of any or all of
25 these contracts shall be made available to the Chief
26 Procurement Officer immediately upon request. The Chief

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

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

24 For purposes of this paragraph (19):

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

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

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

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

11 (20) Procurement expenditures necessary for the
12 Illinois Commerce Commission to hire third-party
13 facilitators pursuant to Sections 16-105.17 and 16-108.18
14 of the Public Utilities Act or an ombudsman pursuant to
15 Section 16-107.5 of the Public Utilities Act, a
16 facilitator pursuant to Section 16-105.17 of the Public
17 Utilities Act, or a grid auditor pursuant to Section
18 16-105.10 of the Public Utilities Act.

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

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

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

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

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

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

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

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

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

5 (f) (Blank).

6 (g) (Blank).

7 (h) This Code does not apply to the process to procure or
8 contracts entered into in accordance with Sections 11-5.2 and
9 11-5.3 of the Illinois Public Aid Code.

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

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

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

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

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

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

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

16 (30 ILCS 500/10-10)

17 Sec. 10-10. Independent State purchasing officers.

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

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

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

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

26 (b) In addition to any other requirement or qualification

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

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

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

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

7 (30 ILCS 500/10-20)

8 Sec. 10-20. Independent chief procurement officers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

23 (f) (Blank).

24 (g) (Blank).

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

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

3 (30 ILCS 559/20-15)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 The Department shall report to the Illinois Works Review

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

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

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

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

25 Section 5-70. The Private Colleges and Universities

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

3 (30 ILCS 769/25-15)

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

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

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

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

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

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

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

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

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

8 (35 ILCS 5/901)

9 Sec. 901. Collection authority.

10 (a) In general. The Department shall collect the taxes
11 imposed by this Act. The Department shall collect certified
12 past due child support amounts under Section 2505-650 of the
13 Department of Revenue Law of the Civil Administrative Code of
14 Illinois. Except as provided in subsections (b), (c), (e),
15 (f), (g), and (h) of this Section, money collected pursuant to
16 subsections (a) and (b) of Section 201 of this Act shall be
17 paid into the General Revenue Fund in the State treasury;
18 money collected pursuant to subsections (c) and (d) of Section
19 201 of this Act shall be paid into the Personal Property Tax
20 Replacement Fund, a special fund in the State Treasury; and
21 money collected under Section 2505-650 of the Department of
22 Revenue Law of the Civil Administrative Code of Illinois shall
23 be paid into the Child Support Enforcement Trust Fund, a
24 special fund outside the State Treasury, or to the State

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

4 (b) Local Government Distributive Fund. Beginning August
5 1, 2017 and continuing through July 31, 2022, the Treasurer
6 shall transfer each month from the General Revenue Fund to the
7 Local Government Distributive Fund an amount equal to the sum
8 of: (i) 6.06% (10% of the ratio of the 3% individual income tax
9 rate prior to 2011 to the 4.95% individual income tax rate
10 after July 1, 2017) of the net revenue realized from the tax
11 imposed by subsections (a) and (b) of Section 201 of this Act
12 upon individuals, trusts, and estates during the preceding
13 month; (ii) 6.85% (10% of the ratio of the 4.8% corporate
14 income tax rate prior to 2011 to the 7% corporate income tax
15 rate after July 1, 2017) of the net revenue realized from the
16 tax imposed by subsections (a) and (b) of Section 201 of this
17 Act upon corporations during the preceding month; and (iii)
18 beginning February 1, 2022, 6.06% of the net revenue realized
19 from the tax imposed by subsection (p) of Section 201 of this
20 Act upon electing pass-through entities. Beginning August 1,
21 2022 and continuing through July 31, 2023, the Treasurer shall
22 transfer each month from the General Revenue Fund to the Local
23 Government Distributive Fund an amount equal to the sum of:
24 (i) 6.16% of the net revenue realized from the tax imposed by
25 subsections (a) and (b) of Section 201 of this Act upon
26 individuals, trusts, and estates during the preceding month;

1 (ii) 6.85% of the net revenue realized from the tax imposed by
2 subsections (a) and (b) of Section 201 of this Act upon
3 corporations during the preceding month; and (iii) 6.16% of
4 the net revenue realized from the tax imposed by subsection
5 (p) of Section 201 of this Act upon electing pass-through
6 entities. Beginning August 1, 2023, the Treasurer shall
7 transfer each month from the General Revenue Fund to the Local
8 Government Distributive Fund an amount equal to the sum of:
9 (i) 6.47% of the net revenue realized from the tax imposed by
10 subsections (a) and (b) of Section 201 of this Act upon
11 individuals, trusts, and estates during the preceding month;
12 (ii) 6.85% of the net revenue realized from the tax imposed by
13 subsections (a) and (b) of Section 201 of this Act upon
14 corporations during the preceding month; and (iii) 6.47% of
15 the net revenue realized from the tax imposed by subsection
16 (p) of Section 201 of this Act upon electing pass-through
17 entities. Net revenue realized for a month shall be defined as
18 the revenue from the tax imposed by subsections (a) and (b) of
19 Section 201 of this Act which is deposited into ~~in~~ the General
20 Revenue Fund, the Education Assistance Fund, the Income Tax
21 Surcharge Local Government Distributive Fund, the Fund for the
22 Advancement of Education, and the Commitment to Human Services
23 Fund during the month minus the amount paid out of the General
24 Revenue Fund in State warrants during that same month as
25 refunds to taxpayers for overpayment of liability under the
26 tax imposed by subsections (a) and (b) of Section 201 of this

1 Act.

2 Notwithstanding any provision of law to the contrary,
3 beginning on July 6, 2017 (the effective date of Public Act
4 100-23), those amounts required under this subsection (b) to
5 be transferred by the Treasurer into the Local Government
6 Distributive Fund from the General Revenue Fund shall be
7 directly deposited into the Local Government Distributive Fund
8 as the revenue is realized from the tax imposed by subsections
9 (a) and (b) of Section 201 of this Act.

10 (c) Deposits Into Income Tax Refund Fund.

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

1 the Annual Percentage shall be 9.5%. For fiscal year 2021,
2 the Annual Percentage shall be 9%. For fiscal year 2022,
3 the Annual Percentage shall be 9.25%. For fiscal year
4 2023, the Annual Percentage shall be 9.25%. For fiscal
5 year 2024, the Annual Percentage shall be 9.15%. For all
6 other fiscal years, the Annual Percentage shall be
7 calculated as a fraction, the numerator of which shall be
8 the amount of refunds approved for payment by the
9 Department during the preceding fiscal year as a result of
10 overpayment of tax liability under subsections (a) and
11 (b)(1), (2), and (3) of Section 201 of this Act plus the
12 amount of such refunds remaining approved but unpaid at
13 the end of the preceding fiscal year, minus the amounts
14 transferred into the Income Tax Refund Fund from the
15 Tobacco Settlement Recovery Fund, and the denominator of
16 which shall be the amounts which will be collected
17 pursuant to subsections (a) and (b)(1), (2), and (3) of
18 Section 201 of this Act during the preceding fiscal year;
19 except that in State fiscal year 2002, the Annual
20 Percentage shall in no event exceed 7.6%. The Director of
21 Revenue shall certify the Annual Percentage to the
22 Comptroller on the last business day of the fiscal year
23 immediately preceding the fiscal year for which it is to
24 be effective.

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

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

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

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

16 (d) Expenditures from Income Tax Refund Fund.

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

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

1 201 of this Act from the Income Tax Refund Fund only to the
2 extent that amounts collected pursuant to Section 201 of
3 this Act and transfers pursuant to this subsection (d) and
4 item (3) of subsection (c) have been deposited and
5 retained in the Fund.

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

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

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

4 (4.5) As soon as possible after the end of fiscal year
5 1999 and of each fiscal year thereafter, the Director
6 shall order transferred and the State Treasurer and State
7 Comptroller shall transfer from the Income Tax Refund Fund
8 to the General Revenue Fund any surplus remaining in the
9 Income Tax Refund Fund as of the end of such fiscal year;
10 excluding for fiscal years 2000, 2001, and 2002 amounts
11 attributable to transfers under item (3) of subsection (c)
12 less refunds resulting from the earned income tax credit,
13 and excluding for fiscal year 2022 amounts attributable to
14 transfers from the General Revenue Fund authorized by
15 Public Act 102-700 ~~this amendatory Act of the 102nd~~
16 ~~General Assembly.~~

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

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

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

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

1 (1) beginning February 1, 2015, and prior to February
2 1, 2025, 1/30; and

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

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

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

16 (1) beginning February 1, 2015, and prior to February
17 1, 2025, 1/30; and

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

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

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

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

10 (Source: P.A. 101-8, see Section 99 for effective date;
11 101-10, eff. 6-5-19; 101-81, eff. 7-12-19; 101-636, eff.
12 6-10-20; 102-16, eff. 6-17-21; 102-558, eff. 8-20-21; 102-658,
13 eff. 8-27-21; 102-699, eff. 4-19-22; 102-700, eff. 4-19-22;
14 102-813, eff. 5-13-22; revised 8-2-22.)

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

17 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

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

24 1. The name of the operator;

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

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

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

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

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

18 7. The amount of tax due;

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

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

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

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

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

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

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

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

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

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

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

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

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

5 There shall be deposited into ~~in~~ the Build Illinois Fund
6 in the State Treasury for each State fiscal year 40% of the
7 amount of total net revenue ~~proceeds~~ from the tax imposed by
8 subsection (a) of Section 3. Of the remaining 60%: (i)~~7~~
9 \$5,000,000 shall be deposited into ~~in~~ the Illinois Sports
10 Facilities Fund and credited to the Subsidy Account each
11 fiscal year by making monthly deposits in the amount of 1/8 of
12 \$5,000,000 plus cumulative deficiencies in such deposits for
13 prior months, and (ii) an amount equal to the then applicable
14 Advance Amount ~~additional \$8,000,000~~ shall be deposited into
15 ~~in~~ the Illinois Sports Facilities Fund and credited to the
16 Advance Account each fiscal year by making monthly deposits in
17 the amount of 1/8 of the then applicable Advance Amount
18 ~~\$8,000,000~~ plus any cumulative deficiencies in such deposits
19 for prior months; ~~provided, that for fiscal years ending after~~
20 ~~June 30, 2001, the amount to be so deposited into the Illinois~~
21 ~~Sports Facilities Fund and credited to the Advance Account~~
22 ~~each fiscal year shall be increased from \$8,000,000 to the~~
23 ~~then applicable Advance Amount and the required monthly~~
24 ~~deposits beginning with July 2001 shall be in the amount of 1/8~~
25 ~~of the then applicable Advance Amount plus any cumulative~~
26 ~~deficiencies in those deposits for prior months. (The deposits~~

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

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

19 ~~Of the remaining 60% of the amount of total net proceeds~~
20 ~~prior to August 1, 2011 from the tax imposed by subsection (a)~~
21 ~~of Section 3 after all required deposits in the Illinois~~
22 ~~Sports Facilities Fund, the amount equal to 8% of the net~~
23 ~~revenue realized from this Act plus an amount equal to 8% of~~
24 ~~the net revenue realized from any tax imposed under Section~~
25 ~~4.05 of the Chicago World's Fair 1992 Authority Act during the~~
26 ~~preceding month shall be deposited in the Local Tourism Fund~~

1 ~~each month for purposes authorized by Section 605-705 of the~~
2 ~~Department of Commerce and Economic Opportunity Law (20 ILCS~~
3 ~~605/605-705).~~ Of the remaining 60% of the amount of total net
4 revenue proceeds beginning on August 1, 2011 through June 30,
5 2023, from the tax imposed by subsection (a) of Section 3 after
6 all required deposits into ~~in~~ the Illinois Sports Facilities
7 Fund, an amount equal to 8% of the net revenue realized from
8 this Act ~~plus an amount equal to 8% of the net revenue realized~~
9 ~~from any tax imposed under Section 4.05 of the Chicago World's~~
10 ~~Fair 1992 Authority Act~~ during the preceding month shall be
11 deposited as follows: 18% of such amount shall be deposited
12 into the Chicago Travel Industry Promotion Fund for the
13 purposes described in subsection (n) of Section 5 of the
14 Metropolitan Pier and Exposition Authority Act and the
15 remaining 82% of such amount shall be deposited into the Local
16 Tourism Fund each month for purposes authorized by Section
17 605-705 of the Department of Commerce and Economic Opportunity
18 Law. ~~Beginning on August 1, 1999 and ending on July 31, 2011,~~
19 ~~an amount equal to 4.5% of the net revenue realized from the~~
20 ~~Hotel Operators' Occupation Tax Act during the preceding month~~
21 ~~shall be deposited into the International Tourism Fund for the~~
22 ~~purposes authorized in Section 605-707 of the Department of~~
23 ~~Commerce and Economic Opportunity Law.~~ Beginning on August 1,
24 2011 and through June 30, 2023, an amount equal to 4.5% of the
25 net revenue realized from this Act during the preceding month
26 shall be deposited as follows: 55% of such amount shall be

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

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

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

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

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

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

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

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

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

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

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

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

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

19 (35 ILCS 505/8) (from Ch. 120, par. 424)

20 Sec. 8. Distribution of proceeds of tax. Except as
21 provided in subsection (a-1) of this Section, Section 8a,
22 subdivision (h)(1) of Section 12a, Section 13a.6, and items
23 13, 14, 15, and 16 of Section 15, all money received by the
24 Department under this Act, including payments made to the

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

5 (a) 2 1/2 cents per gallon of the tax collected on special
6 fuel under paragraph (b) of Section 2 and Section 13a of this
7 Act shall be transferred to the State Construction Account
8 Fund in the State Treasury; the remainder of the tax collected
9 on special fuel under paragraph (b) of Section 2 and Section
10 13a of this Act shall be deposited into the Road Fund;

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

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

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

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

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

1 Wednesday in April of each year;

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

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

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

12 (3) refunds provided for in Section 13, refunds for
13 overpayment of decal fees paid under Section 13a.4 of this
14 Act, and refunds provided for under the terms of the
15 International Fuel Tax Agreement referenced in Section
16 14a;

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

1 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000
2 on each July 1 and October 1, or as soon thereafter as may
3 be practical, during the period July 1, 2004 through June
4 30, 2012, and \$30,000,000 on June 1, 2013, or as soon
5 thereafter as may be practical, and \$15,000,000 on July 1
6 and October 1, or as soon thereafter as may be practical,
7 during the period of July 1, 2013 through June 30, 2015,
8 for the administration of the Vehicle Emissions Inspection
9 Law of 2005, to be transferred by the State Comptroller
10 and Treasurer from the Motor Fuel Tax Fund into the
11 Vehicle Inspection Fund;

12 (4.5) beginning on July 1, 2019, the costs of the
13 Environmental Protection Agency for the administration of
14 the Vehicle Emissions Inspection Law of 2005 shall be
15 paid, subject to appropriation, from the Motor Fuel Tax
16 Fund into the Vehicle Inspection Fund; beginning in 2019,
17 no later than December 31 of each year, or as soon
18 thereafter as practical, the State Comptroller shall
19 direct and the State Treasurer shall transfer from the
20 Vehicle Inspection Fund to the Motor Fuel Tax Fund any
21 balance remaining in the Vehicle Inspection Fund in excess
22 of \$2,000,000;

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

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

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

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

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

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

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

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

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

21 (B) 16.74% to the counties of the State having
22 1,000,000 or more inhabitants,

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

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

26 If a township is dissolved under Article 24 of the

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

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

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

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

1 report received from the Secretary of State.

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

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

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

1 6-603 of the Illinois Highway Code, and such tax was levied in
2 an amount which would require extension at a rate of not less
3 than .08% of the value of the taxable property thereof, as
4 equalized or assessed by the Department of Revenue, or, in
5 DuPage County, an amount equal to or greater than \$12,000 per
6 mile of road under the jurisdiction of the road district,
7 whichever is less, such levy shall, however, be deemed a
8 proper compliance with this Section and shall qualify such
9 road district for an allotment under this Section. Beginning
10 in 2011 and thereafter, if any road district has levied a
11 special tax for road purposes under Sections 6-601, 6-602, and
12 6-603 of the Illinois Highway Code, and the tax was levied in
13 an amount that would require extension at a rate of not less
14 than 0.08% of the value of the taxable property of that road
15 district, as equalized or assessed by the Department of
16 Revenue or, in DuPage County, an amount equal to or greater
17 than \$12,000 per mile of road under the jurisdiction of the
18 road district, whichever is less, that levy shall be deemed a
19 proper compliance with this Section and shall qualify such
20 road district for a full, rather than proportionate, allotment
21 under this Section. If the levy for the special tax is less
22 than 0.08% of the value of the taxable property, or, in DuPage
23 County if the levy for the special tax is less than the lesser
24 of (i) 0.08% or (ii) \$12,000 per mile of road under the
25 jurisdiction of the road district, and if the levy for the
26 special tax is more than any other levy for road and bridge

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

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

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

1 its entitlement to a motor fuel tax allotment or, beginning in
2 2011, its entitlement to a full allotment if it levied a road
3 and bridge tax in an amount that will require the extension of
4 the tax against the taxable property in the road district at a
5 rate of not less than 0.08% of the assessed value of the
6 property, based upon the assessment for the year immediately
7 preceding the year in which the tax was levied and as equalized
8 by the Department of Revenue or, in DuPage County, an amount
9 equal to or greater than \$12,000 per mile of road under the
10 jurisdiction of the road district, whichever is less.

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

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

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

3 (Source: P.A. 101-32, eff. 6-28-19; 101-230, eff. 8-9-19;
4 101-493, eff. 8-23-19; 102-16, eff. 6-17-21; 102-558, eff.
5 8-20-21; 102-699, eff. 4-19-22.)

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

9 (40 ILCS 5/1A-112)

10 Sec. 1A-112. Fees.

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

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

12 (b) The annual compliance fee shall be due on June 30 for
13 the following State fiscal year, except that the fee payable
14 in 1997 for fiscal year 1998 shall be due no earlier than 30
15 days following the effective date of this amendatory Act of
16 1997.

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

1 processible medium.

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

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

7 (e) Fees collected under subsection (c) of this Section
8 and money collected under Section 1A-107 shall be deposited
9 into the Technology Management Revolving Fund and credited to
10 the account of the Department's Public Pension Division. This
11 income shall be used exclusively for the purposes set forth in
12 Section 1A-107. Notwithstanding the provisions of Section
13 408.2 of the Illinois Insurance Code, no surplus funds
14 remaining in this account shall be deposited in the Insurance
15 Financial Regulation Fund. All money in this account that the
16 Director certifies is not needed for the purposes set forth in
17 Section 1A-107 of this Code shall be transferred to the Public
18 Pension Regulation Fund.

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

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

24 (40 ILCS 5/2-105.3 new)

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

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

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

5 (40 ILCS 5/2-105.4 new)

6 Sec. 2-105.4. Tier 1 retiree. "Tier 1 retiree" means a
7 former Tier 1 participant who has made the election to retire
8 and has terminated service.

9 (40 ILCS 5/2-121.1) (from Ch. 108 1/2, par. 2-121.1)

10 Sec. 2-121.1. Survivor's annuity; amount ~~annuity~~ ~~amount~~.

11 (a) A surviving spouse shall be entitled to 66 2/3% of the
12 amount of retirement annuity to which the participant or
13 annuitant was entitled on the date of death, without regard to
14 whether the participant had attained age 55 prior to his or her
15 death, subject to a minimum payment of 10% of salary. If a
16 surviving spouse, regardless of age, has in his or her care at
17 the date of death any eligible child or children of the
18 participant, the survivor's annuity shall be the greater of
19 the following: (1) 66 2/3% of the amount of retirement annuity
20 to which the participant or annuitant was entitled on the date
21 of death, or (2) 30% of the participant's salary increased by
22 10% of salary on account of each such child, subject to a total
23 payment for the surviving spouse and children of 50% of
24 salary. If eligible children survive but there is no surviving

1 spouse, or if the surviving spouse dies or becomes
2 disqualified by remarriage while eligible children survive,
3 each eligible child shall be entitled to an annuity of 20% of
4 salary, subject to a maximum total payment for all such
5 children of 50% of salary.

6 However, the survivor's annuity payable under this Section
7 shall not be less than 100% of the amount of retirement annuity
8 to which the participant or annuitant was entitled on the date
9 of death, if he or she is survived by a dependent disabled
10 child.

11 The salary to be used for determining these benefits shall
12 be the salary used for determining the amount of retirement
13 annuity as provided in Section 2-119.01.

14 (b) Upon the death of a participant after the termination
15 of service or upon death of an annuitant, the maximum total
16 payment to a surviving spouse and eligible children, or to
17 eligible children alone if there is no surviving spouse, shall
18 be 75% of the retirement annuity to which the participant or
19 annuitant was entitled, unless there is a dependent disabled
20 child among the survivors.

21 (c) When a child ceases to be an eligible child, the
22 annuity to that child, or to the surviving spouse on account of
23 that child, shall thereupon cease, and the annuity payable to
24 the surviving spouse or other eligible children shall be
25 recalculated if necessary.

26 Upon the ineligibility of the last eligible child, the

1 annuity shall immediately revert to the amount payable upon
2 death of a participant or annuitant who leaves no eligible
3 children. If the surviving spouse is then under age 50, the
4 annuity as revised shall be deferred until the attainment of
5 age 50.

6 (d) Beginning January 1, 1990, every survivor's annuity
7 shall be increased (1) on each January 1 occurring on or after
8 the commencement of the annuity if the deceased member died
9 while receiving a retirement annuity, or (2) in other cases,
10 on each January 1 occurring on or after the first anniversary
11 of the commencement of the annuity, by an amount equal to 3% of
12 the current amount of the annuity, including any previous
13 increases under this Article. Such increases shall apply
14 without regard to whether the deceased member was in service
15 on or after the effective date of this amendatory Act of 1991,
16 but shall not accrue for any period prior to January 1, 1990.

17 (d-5) Notwithstanding any other provision of this Article,
18 the initial survivor's annuity of a survivor of a participant
19 who first becomes a participant on or after January 1, 2011
20 (the effective date of Public Act 96-889) shall be in the
21 amount of 66 2/3% of the amount of the retirement annuity to
22 which the participant or annuitant was entitled on the date of
23 death and shall be increased (1) on each January 1 occurring on
24 or after the commencement of the annuity if the deceased
25 member died while receiving a retirement annuity or (2) in
26 other cases, on each January 1 occurring on or after the first

1 anniversary of the commencement of the annuity, by an amount
2 equal to 3% or the annual unadjusted percentage increase in
3 the Consumer Price Index for All Urban Consumers as determined
4 by the Public Pension Division of the Department of Insurance
5 under subsection (a) of Section 2-108.1, whichever is less, of
6 the survivor's annuity then being paid.

7 The provisions of this subsection (d-5) shall not apply to
8 a survivor's annuity of a survivor of a participant who died in
9 service before January 1, 2023.

10 (e) Notwithstanding any other provision of this Article,
11 beginning January 1, 1990, the minimum survivor's annuity
12 payable to any person who is entitled to receive a survivor's
13 annuity under this Article shall be \$300 per month, without
14 regard to whether or not the deceased participant was in
15 service on the effective date of this amendatory Act of 1989.

16 (f) In the case of a proportional survivor's annuity
17 arising under the Retirement Systems Reciprocal Act where the
18 amount payable by the System on January 1, 1993 is less than
19 \$300 per month, the amount payable by the System shall be
20 increased beginning on that date by a monthly amount equal to
21 \$2 for each full year that has expired since the annuity began.

22 (g) Notwithstanding any other provision of this Code, the
23 survivor's annuity payable to an eligible survivor of a Tier 2
24 participant who died in service prior to January 1, 2023 shall
25 be calculated in accordance with the provisions applicable to
26 the survivors of a deceased Tier 1 participant.

1 Notwithstanding Section 1-103.1, the changes to this Section
2 made by this amendatory Act of the 103rd General Assembly
3 apply without regard to whether the participant was in active
4 service before the effective date of the changes made to this
5 Section by this amendatory Act of the 103rd General Assembly.

6 (Source: P.A. 96-889, eff. 1-1-11; 96-1490, eff. 1-1-11.)

7 (40 ILCS 5/16-132) (from Ch. 108 1/2, par. 16-132)

8 Sec. 16-132. Retirement annuity eligibility. A member who
9 has at least 20 years of creditable service is entitled to a
10 retirement annuity upon or after attainment of age 55. A
11 member who has at least 10 but less than 20 years of creditable
12 service is entitled to a retirement annuity upon or after
13 attainment of age 60. A member who has at least 5 but less than
14 10 years of creditable service is entitled to a retirement
15 annuity upon or after attainment of age 62. A member who (i)
16 has earned during the period immediately preceding the last
17 day of service at least one year of contributing creditable
18 service as an employee of a department as defined in Section
19 14-103.04, (ii) has earned at least 5 years of contributing
20 creditable service as an employee of a department as defined
21 in Section 14-103.04, and (iii) retires on or after January 1,
22 2001 is entitled to a retirement annuity upon or after
23 attainment of an age which, when added to the number of years
24 of his or her total creditable service, equals at least 85.
25 Portions of years shall be counted as decimal equivalents.

1 A member who is eligible to receive a retirement annuity
2 of at least 74.6% of final average salary and will attain age
3 55 on or before December 31 during the year which commences on
4 July 1 shall be deemed to attain age 55 on the preceding June
5 1.

6 A member meeting the above eligibility conditions is
7 entitled to a retirement annuity upon written application to
8 the board setting forth the date the member wishes the
9 retirement annuity to commence. However, the effective date of
10 the retirement annuity shall be no earlier than the day
11 following the last day of creditable service, regardless of
12 the date of official termination of employment; however, upon
13 written application within 6 months after the effective date
14 of the changes made to this Section by this amendatory Act of
15 the 103rd General Assembly by a member or annuitant, the
16 creditable service and earnings received in the last fiscal
17 year of employment may be disregarded when determining the
18 retirement effective date and the retirement benefit ~~except~~
19 ~~that the effective date of a retirement annuity may be after~~
20 ~~the date of official termination of employment~~ as long as such
21 employment is for (1) less than 10 days in length; ~~and~~ (2) less
22 than \$2,500 ~~\$2,000~~ in creditable earnings; and (3) the last
23 fiscal year of employment includes only a fiscal year
24 beginning on or after July 1, 2016 and ending before June
25 30,2023 ~~compensation~~. The retirement effective date may not,
26 as a result of the application of this amendatory Act of the

1 103rd General Assembly, be earlier than July 1, 2016.

2 To be eligible for a retirement annuity, a member shall
3 not be employed as a teacher in the schools included under this
4 System or under Article 17, except (i) as provided in Section
5 16-118 or 16-150.1, (ii) if the member is disabled (in which
6 event, eligibility for salary must cease), or (iii) if the
7 System is required by federal law to commence payment due to
8 the member's age; the changes to this sentence made by this
9 amendatory Act of the 93rd General Assembly apply without
10 regard to whether the member terminated employment before or
11 after its effective date.

12 (Source: P.A. 102-871, eff. 5-13-22.)

13 (40 ILCS 5/2-105.1 rep.)

14 (40 ILCS 5/2-105.2 rep.)

15 Section 5-88. The Illinois Pension Code is amended by
16 repealing Sections 2-105.1 and 2-105.2.

17 Section 5-89. The Innovation Development and Economy Act
18 is amended by changing Sections 20, 30, and 50 as follows:

19 (50 ILCS 470/20)

20 Sec. 20. Approval of STAR bond projects. The governing
21 body of a political subdivision may establish one or more STAR
22 bond projects in any STAR bond district. A STAR bond project
23 which is partially outside the boundaries of a municipality

1 must also be approved by the governing body of the county by
2 resolution.

3 (a) After the establishment of a STAR bond district, the
4 master developer may propose one or more STAR bond projects to
5 a political subdivision and the master developer shall, in
6 cooperation with the political subdivision, prepare a STAR
7 bond project plan in consultation with the planning commission
8 of the political subdivision, if any. The STAR bond project
9 plan may be implemented in separate development stages.

10 (b) Any political subdivision considering a STAR bond
11 project within a STAR bond district shall notify the
12 Department, which shall cause to be prepared an independent
13 feasibility study by a feasibility consultant with certified
14 copies provided to the political subdivision, the Director,
15 and the Department of Commerce and Economic Opportunity. The
16 feasibility study shall include the following:

17 (1) the estimated amount of pledged STAR revenues
18 expected to be collected in each year through the maturity
19 date of the proposed STAR bonds;

20 (2) a statement of how the jobs and taxes obtained
21 from the STAR bond project will contribute significantly
22 to the economic development of the State and region;

23 (3) visitation expectations;

24 (4) the unique quality of the project;

25 (5) an economic impact study;

26 (6) a market study;

1 (7) integration and collaboration with other resources
2 or businesses;

3 (8) the quality of service and experience provided, as
4 measured against national consumer standards for the
5 specific target market;

6 (9) project accountability, measured according to best
7 industry practices;

8 (10) the expected return on State and local investment
9 that the STAR bond project is anticipated to produce; and

10 (11) an anticipated principal and interest payment
11 schedule on the STAR bonds.

12 The feasibility consultant, along with the independent
13 economist and any other consultants commissioned to perform
14 the studies and other analysis required by the feasibility
15 study, shall be selected by the Director with the approval of
16 the political subdivision. The consultants shall be retained
17 by the Director and the Department shall be reimbursed by the
18 master developer for the costs to retain the consultants.

19 The failure to include all information enumerated in this
20 subsection in the feasibility study for a STAR bond project
21 shall not affect the validity of STAR bonds issued pursuant to
22 this Act.

23 (c) If the political subdivision determines the STAR bond
24 project is feasible, the STAR bond project plan shall include:

25 (1) a summary of the feasibility study;

26 (2) a reference to the STAR bond district plan that

1 identifies the STAR bond project area that is set forth in
2 the STAR bond project plan that is being considered;

3 (3) a legal description and map of the STAR bond
4 project area to be developed or redeveloped;

5 (4) a description of the buildings and facilities
6 proposed to be constructed or improved in such STAR bond
7 project area, including destination users and an
8 entertainment user, as applicable;

9 (5) a copy of letters of intent to locate within the
10 STAR bond district signed by both the master developer and
11 the appropriate corporate officer of at least one
12 destination user for the first STAR bond project proposed
13 within the district; and

14 (6) any other information the governing body of the
15 political subdivision deems reasonable and necessary to
16 advise the public of the intent of the STAR bond project
17 plan.

18 (d) Before a political subdivision may hold a public
19 hearing to consider a STAR bond project plan, the political
20 subdivision must apply to the Department for approval of the
21 STAR bond project plan. An application for approval of a STAR
22 bond project plan must not be approved unless all of the
23 components of the feasibility study set forth in items (1)
24 through (11) of subsection (b) have been completed and
25 submitted to the Department for review. In addition to
26 reviewing all of the other elements of the STAR bond project

1 plan required under subsection (c), which must be included in
2 the application (which plan must include a letter or letters
3 of intent as required under subdivision (c)(5) in order to
4 receive Director approval), the Director must review the
5 feasibility study and consider all of the components of the
6 feasibility study set forth in items (1) through (11) of
7 subsection (b) of Section 20, including without limitation the
8 economic impact study and the financial benefit of the
9 proposed STAR bond project to the local, regional, and State
10 economies, the proposed adverse impacts on similar businesses
11 and projects as well as municipalities within the market area,
12 and the net effect of the proposed STAR bond project on the
13 local, regional, and State economies. In addition to the
14 economic impact study, the political subdivision must also
15 submit to the Department, as part of its application, the
16 financial and other information that substantiates the basis
17 for the conclusion of the economic impact study, in the form
18 and manner as required by the Department, so that the
19 Department can verify the results of the study. In addition to
20 any other criteria in this subsection, to approve the STAR
21 bond project plan, the Director must be satisfied that the
22 proposed destination user is in fact a true destination user
23 and also find that the STAR bond project plan is in accordance
24 with the purpose of this Act and the public interest. The
25 Director shall either approve or deny the STAR bond project
26 plan based on the criteria in this subsection. In granting its

1 approval, the Department may require the political subdivision
2 to execute a binding agreement or memorandum of understanding
3 with the State. The terms of the agreement or memorandum may
4 include, among other things, the political subdivision's
5 repayment of the State sales tax increment distributed to it
6 should any violation of the agreement or memorandum or this
7 Act occur.

8 (e) Upon a finding by the planning and zoning commission
9 of the political subdivision that the STAR bond project plan
10 is consistent with the intent of the comprehensive plan for
11 the development of the political subdivision and upon issuance
12 of written approval of the STAR bond project plan from the
13 Director pursuant to subsection (d) of Section 20, the
14 governing body of the political subdivision shall adopt a
15 resolution stating that the political subdivision is
16 considering the adoption of the STAR bond project plan. The
17 resolution shall:

18 (1) give notice that a public hearing will be held to
19 consider the adoption of the STAR bond project plan and
20 fix the date, hour, and place of the public hearing;

21 (2) describe the general boundaries of the STAR bond
22 district within which the STAR bond project will be
23 located and the date of establishment of the STAR bond
24 district;

25 (3) describe the general boundaries of the area
26 proposed to be included within the STAR bond project area;

1 (4) provide that the STAR bond project plan and map of
2 the area to be redeveloped or developed are available for
3 inspection during regular office hours in the offices of
4 the political subdivision; and

5 (5) contain a summary of the terms and conditions of
6 any proposed project development agreement with the
7 political subdivision.

8 (f) A public hearing shall be conducted to consider the
9 adoption of any STAR bond project plan.

10 (1) The date fixed for the public hearing to consider
11 the adoption of the STAR bond project plan shall be not
12 less than 20 nor more than 90 days following the date of
13 the adoption of the resolution fixing the date of the
14 hearing.

15 (2) A copy of the political subdivision's resolution
16 providing for the public hearing shall be sent by
17 certified mail, return receipt requested, to the governing
18 body of the county. A copy of the political subdivision's
19 resolution providing for the public hearing shall be sent
20 by certified mail, return receipt requested, to each
21 person or persons in whose name the general taxes for the
22 last preceding year were paid on each parcel of land lying
23 within the proposed STAR bond project area within 10 days
24 following the date of the adoption of the resolution. The
25 resolution shall be published once in a newspaper of
26 general circulation in the political subdivision not less

1 than one week nor more than 3 weeks preceding the date
2 fixed for the public hearing. A map or aerial photo
3 clearly delineating the area of land proposed to be
4 included within the STAR bond project area shall be
5 published with the resolution.

6 (3) The hearing shall be held at a location that is
7 within 20 miles of the STAR bond district, in a facility
8 that can accommodate a large crowd, and in a facility that
9 is accessible to persons with disabilities.

10 (4) At the public hearing, a representative of the
11 political subdivision or master developer shall present
12 the STAR bond project plan. Following the presentation of
13 the STAR bond project plan, all interested persons shall
14 be given an opportunity to be heard. The governing body
15 may continue the date and time of the public hearing.

16 (g) Upon conclusion of the public hearing, the governing
17 body of the political subdivision may adopt the STAR bond
18 project plan by a resolution approving the STAR bond project
19 plan.

20 (h) After the adoption by the corporate authorities of the
21 political subdivision of a STAR bond project plan, the
22 political subdivision may enter into a project development
23 agreement if the master developer has requested the political
24 subdivision to be a party to the project development agreement
25 pursuant to subsection (b) of Section 25.

26 (i) Within 30 days after the adoption by the political

1 subdivision of a STAR bond project plan, the clerk of the
2 political subdivision shall transmit a copy of the legal
3 description of the land and a list of all new and existing
4 mailing addresses within the STAR bond district, a copy of the
5 resolution adopting the STAR bond project plan, and a map or
6 plat indicating the boundaries of the STAR bond project area
7 to the clerk, treasurer, and governing body of the county and
8 to the Department of Revenue. Within 30 days of creation of any
9 new mailing addresses within a STAR bond district, the clerk
10 of the political subdivision shall provide written notice of
11 such new addresses to the Department of Revenue.

12 If a certified copy of the resolution adopting the STAR
13 bond project plan is filed with the Department on or before the
14 first day of April, the Department, if all other requirements
15 of this subsection are met, shall proceed to collect and
16 allocate any local sales tax increment and any State sales tax
17 increment in accordance with the provisions of this Act as of
18 the first day of July next following the adoption and filing.
19 If a certified copy of the resolution adopting the STAR bond
20 project plan is filed with the Department after April 1 but on
21 or before the first day of October, the Department, if all
22 other requirements of this subsection are met, shall proceed
23 to collect and allocate any local sales tax increment and any
24 State sales tax increment in accordance with the provisions of
25 this Act as of the first day of January next following the
26 adoption and filing.

1 Any substantial changes to a STAR bond project plan as
2 adopted shall be subject to a public hearing following
3 publication of notice thereof in a newspaper of general
4 circulation in the political subdivision and approval by
5 resolution of the governing body of the political subdivision.

6 The Department of Revenue shall not collect or allocate
7 any local sales tax increment or State sales tax increment
8 until the political subdivision also provides, in the manner
9 prescribed by the Department, the boundaries of the STAR bond
10 project area and each address in the STAR bond project area in
11 such a way that the Department can determine by its address
12 whether a business is located in the STAR bond project area.
13 The political subdivision must provide this boundary and
14 address information to the Department on or before April 1 for
15 administration and enforcement under this Act by the
16 Department beginning on the following July 1 and on or before
17 October 1 for administration and enforcement under this Act by
18 the Department beginning on the following January 1. The
19 Department of Revenue shall not administer or enforce any
20 change made to the boundaries of a STAR bond project or any
21 address change, addition, or deletion until the political
22 subdivision reports the boundary change or address change,
23 addition, or deletion to the Department in the manner
24 prescribed by the Department. The political subdivision must
25 provide this boundary change or address change, addition, or
26 deletion information to the Department on or before April 1

1 for administration and enforcement by the Department of the
2 change, addition, or deletion beginning on the following July
3 1 and on or before October 1 for administration and
4 enforcement by the Department of the change, addition, or
5 deletion beginning on the following January 1. If a retailer
6 is incorrectly included or excluded from the list of those
7 located in the STAR bond project, the Department of Revenue
8 shall be held harmless if it reasonably relied on information
9 provided by the political subdivision.

10 (j) Any STAR bond project must be approved by the
11 political subdivision prior to that date which is 23 years
12 from the date of the approval of the STAR bond district,
13 provided however that any amendments to such STAR bond project
14 may occur following such date.

15 (k) Any developer of a STAR bond project shall commence
16 work on the STAR bond project within 3 years from the date of
17 adoption of the STAR bond project plan. If the developer fails
18 to commence work on the STAR bond project within the 3-year
19 period, funding for the project shall cease and the developer
20 of the project or complex shall have one year to appeal to the
21 political subdivision for reapproval of the project and
22 funding. If the project is reapproved, the 3-year period for
23 commencement shall begin again on the date of the reapproval.

24 (l) After the adoption by the corporate authorities of the
25 political subdivision of a STAR bond project plan and approval
26 of the Director pursuant to subsection (d) of Section 20, the

1 political subdivision may authorize the issuance of the STAR
2 bonds in one or more series to finance the STAR bond project in
3 accordance with the provisions of this Act.

4 (m) The maximum maturity of STAR bonds issued to finance a
5 STAR bond project shall not exceed 23 years from the first date
6 of distribution of State sales tax revenues from such STAR
7 bond project to the political subdivision unless the political
8 subdivision extends such maturity by resolution up to a
9 maximum of 35 years from such first distribution date. Any
10 such extension shall require the approval of the Director. In
11 no event shall the maximum maturity date for any STAR bonds
12 exceed that date which is 35 years from the first distribution
13 date of the first STAR bonds issued in a STAR bond district.

14 (Source: P.A. 96-939, eff. 6-24-10.)

15 (50 ILCS 470/30)

16 Sec. 30. STAR bonds; source of payment. Any political
17 subdivision shall have the power to issue STAR bonds in one or
18 more series to finance the undertaking of any STAR bond
19 project in accordance with the provisions of this Act and the
20 Omnibus Bond Acts. STAR bonds may be issued as revenue bonds,
21 alternate bonds, or general obligation bonds as defined in and
22 subject to the procedures provided in the Local Government
23 Debt Reform Act.

24 (a) STAR bonds may be made payable, both as to principal
25 and interest, from the following revenues, which to the extent

1 pledged by each respective political subdivision or other
2 public entity for such purpose shall constitute pledged STAR
3 revenues:

4 (1) revenues of the political subdivision derived from
5 or held in connection with the undertaking and carrying
6 out of any STAR bond project or projects under this Act;

7 (2) available private funds and contributions, grants,
8 tax credits, or other financial assistance from the State
9 or federal government;

10 (3) STAR bond occupation taxes created pursuant to
11 Section 31 and designated as pledged STAR revenues by the
12 political subdivision;

13 (4) all of the local sales tax increment of a
14 municipality, county, or other unit of local government;

15 (5) any special service area taxes collected within
16 the STAR bond district under the Special Service Area Tax
17 Act, may be used for the purposes of funding project costs
18 or paying debt service on STAR bonds in addition to the
19 purposes contained in the special service area plan;

20 (6) all of the State sales tax increment;

21 (7) any other revenues appropriated by the political
22 subdivision; and

23 (8) any combination of these methods.

24 (b) The political subdivision may pledge the pledged STAR
25 revenues to the repayment of STAR bonds prior to,
26 simultaneously with, or subsequent to the issuance of the STAR

1 bonds.

2 (c) Bonds issued as revenue bonds shall not be general
3 obligations of the political subdivision, nor in any event
4 shall they give rise to a charge against its general credit or
5 taxing powers, or be payable out of any funds or properties
6 other than those set forth in subsection (a) and the bonds
7 shall so state on their face.

8 (d) For each STAR bond project financed with STAR bonds
9 payable from the pledged STAR revenues, the political
10 subdivision shall prepare and submit to the Department of
11 Revenue by June 1 of each year a report describing the status
12 of the STAR bond project, any expenditures of the proceeds of
13 STAR bonds that have occurred for the preceding calendar year,
14 and any expenditures of the proceeds of the bonds expected to
15 occur in the future, including the amount of pledged STAR
16 revenue, the amount of revenue that has been spent, the
17 projected amount of the revenue, and the anticipated use of
18 the revenue. Each annual report shall be accompanied by an
19 affidavit of the master developer certifying the contents of
20 the report as true to the best of the master developer's
21 knowledge. The Department of Revenue shall have the right, but
22 not the obligation, to request the Illinois Auditor General to
23 review the annual report and the political subdivision's
24 records containing the source information for the report for
25 the purpose of verifying the report's contents. If the
26 Illinois Auditor General declines the request for review, the

1 Department of Revenue shall have the right to select an
2 independent third-party auditor to conduct an audit of the
3 annual report and the political subdivision's records
4 containing the source information for the report. The
5 reasonable cost of the audit shall be paid by the master
6 developer. The master development agreement shall grant the
7 Department of Revenue and the Illinois Auditor General the
8 right to review the records of the political subdivision
9 containing the source information for the report.

10 (e) There is created in the State treasury a special fund
11 to be known as the STAR Bonds Revenue Fund. As soon as possible
12 after the first day of each month, beginning January 1, 2011,
13 upon certification of the Department of Revenue, the
14 Comptroller shall order transferred, and the Treasurer shall
15 transfer, from the General Revenue Fund to the STAR Bonds
16 Revenue Fund the State sales tax increment for the second
17 preceding month, less 3% of that amount, which shall be
18 transferred into the Tax Compliance and Administration Fund
19 and shall be used by the Department, subject to appropriation,
20 to cover the costs of the Department in administering the
21 Innovation Development and Economy Act. As soon as possible
22 after the first day of each month, beginning January 1, 2011,
23 upon certification of the Department of Revenue, the
24 Comptroller shall order transferred, and the Treasurer shall
25 transfer, from the Local Government Tax Fund to the STAR Bonds
26 Revenue Fund the local sales tax increment for the second

1 preceding month, as provided in Section 6z-18 of the State
2 Finance Act and from the County and Mass Transit District Fund
3 to the STAR Bonds Revenue Fund the local sales tax increment
4 for the second preceding month, as provided in Section 6z-20
5 of the State Finance Act.

6 On or before the 25th day of each calendar month,
7 beginning on January 1, 2011, the Department shall prepare and
8 certify to the Comptroller the disbursement of stated sums of
9 money out of the STAR Bonds Revenue Fund to named
10 municipalities and counties, the municipalities and counties
11 to be those entitled to distribution of taxes or penalties
12 paid to the Department during the second preceding calendar
13 month. The amount to be paid to each municipality or county
14 shall be the amount of the State sales tax increment and the
15 local sales tax increment (not including credit memoranda or
16 the amount transferred into the Tax Compliance and
17 Administration Fund) collected during the second preceding
18 calendar month by the Department from retailers and servicemen
19 on transactions at places of business located within a STAR
20 bond district in that municipality or county, plus an amount
21 the Department determines is necessary to offset any amounts
22 which were erroneously paid to a different taxing body, and
23 not including an amount equal to the amount of refunds made
24 during the second preceding calendar month by the Department,
25 and not including any amount which the Department determines
26 is necessary to offset any amounts which are payable to a

1 different taxing body but were erroneously paid to the
2 municipality or county. Within 10 days after receipt, by the
3 Comptroller, of the disbursement certification to the
4 municipalities and counties, provided for in this Section to
5 be given to the Comptroller by the Department, the Comptroller
6 shall cause the orders to be drawn for the respective amounts
7 in accordance with the directions contained in such
8 certification.

9 When certifying the amount of monthly disbursement to a
10 municipality or county under this subsection, the Department
11 shall increase or decrease that amount by an amount necessary
12 to offset any misallocation of previous disbursements. The
13 offset amount shall be the amount erroneously disbursed within
14 the 6 months preceding the time a misallocation is discovered.

15 The corporate authorities of the political subdivision
16 shall deposit the proceeds for the STAR Bonds Revenue Fund
17 into a special fund of the political subdivision called the
18 "(Name of political subdivision) STAR Bond District Revenue
19 Fund" for the purpose of paying or reimbursing STAR bond
20 project costs and obligations incurred in the payment of those
21 costs.

22 If the political subdivision fails to issue STAR bonds
23 within 180 days after the first distribution to the political
24 subdivision from the STAR Bonds Revenue Fund, the Department
25 of Revenue shall cease distribution of the State sales tax
26 increment to the political subdivision, shall transfer any

1 State sales tax increment in the STAR Bonds Revenue Fund to the
2 General Revenue Fund, and shall cease deposits of State sales
3 tax increment amounts into the STAR Bonds Revenue Fund. The
4 political subdivision shall repay all of the State sales tax
5 increment distributed to the political subdivision to date,
6 which amounts shall be deposited into the General Revenue
7 Fund. If not repaid within 90 days after notice from the State,
8 the Department of Revenue shall withhold distributions to the
9 political subdivision from the Local Government Tax Fund until
10 the excess amount is repaid, which withheld amounts shall be
11 transferred to the General Revenue Fund. At such time as the
12 political subdivision notifies the Department of Revenue in
13 writing that it has issued STAR Bonds in accordance with this
14 Act and provides the Department with a copy of the political
15 subdivision's official statement, bond purchase agreements,
16 indenture, or other evidence of bond sale, the Department of
17 Revenue shall resume deposits of the State sales tax increment
18 into the STAR Bonds Revenue Fund and distribution of the State
19 sales tax increment to the political subdivision in accordance
20 with this Section.

21 (f) As of the seventh anniversary of the first date of
22 distribution of State sales tax revenues from the first STAR
23 bond project in the STAR bond district, and as of every fifth
24 anniversary thereafter until final maturity of all STAR bonds
25 issued in a STAR bond district, the portion of the aggregate
26 proceeds of STAR bonds issued to date that is derived from the

1 State sales tax increment pledged to pay STAR bonds in any STAR
2 bond district shall not exceed 50% of the total development
3 costs in the STAR bond district to date. The Illinois Auditor
4 General shall make the foregoing determination on said seventh
5 anniversary and every 5 years thereafter until final maturity
6 of all STAR bonds issued in a STAR bond district. If at any
7 time after the seventh anniversary of the first date of
8 distribution of State sales tax revenues from the first STAR
9 bond project in the STAR bond district the Illinois Auditor
10 General determines that the portion of the aggregate proceeds
11 of STAR bonds issued to date that is derived from the State
12 sales tax increment pledged to pay STAR bonds in any STAR bond
13 district has exceeded 50% of the total development costs in
14 the STAR bond district, no additional STAR bonds may be issued
15 in the STAR bond district until the percentage is reduced to
16 50% or below. When the percentage has been reduced to 50% or
17 below, the master developer shall have the right, at its own
18 cost, to obtain a new audit prepared by an independent
19 third-party auditor verifying compliance and shall provide
20 such audit to the Illinois Auditor General for review and
21 approval. Upon the Illinois Auditor General's determination
22 from the audit that the percentage has been reduced to 50% or
23 below, STAR bonds may again be issued in the STAR bond
24 district.

25 (g) Notwithstanding the provisions of the Tax Increment
26 Allocation Redevelopment Act, if any portion of property taxes

1 attributable to the increase in equalized assessed value
2 within a STAR bond district are, at the time of formation of
3 the STAR bond district, already subject to tax increment
4 financing under the Tax Increment Allocation Redevelopment
5 Act, then the tax increment for such portion shall be frozen at
6 the base year established in accordance with this Act, and all
7 future incremental increases over the base year shall not be
8 subject to tax increment financing under the Tax Increment
9 Allocation Redevelopment Act. Any party otherwise entitled to
10 receipt of incremental tax revenues through an existing tax
11 increment financing district shall be entitled to continue to
12 receive such revenues up to the amount frozen in the base year.
13 Nothing in this Act shall affect the prior qualification of
14 existing redevelopment project costs incurred that are
15 eligible for reimbursement under the Tax Increment Allocation
16 Redevelopment Act. In such event, prior to approving a STAR
17 bond district, the political subdivision forming the STAR bond
18 district shall take such action as is necessary, including
19 amending the existing tax increment financing district
20 redevelopment plan, to carry out the provisions of this Act.

21 (Source: P.A. 96-939, eff. 6-24-10.)

22 (50 ILCS 470/50)

23 Sec. 50. Reporting taxes. Notwithstanding any other
24 provisions of law to the contrary, the Department of Revenue
25 shall provide a certified report of the State sales tax

1 increment and local sales tax increment from all taxpayers
2 within a STAR bond district to the bond trustee, escrow agent,
3 or paying agent for such bonds upon the written request of the
4 political subdivision on or before the 25th day of each month.
5 Such report shall provide a detailed allocation of State sales
6 tax increment and local sales tax increment from each local
7 sales tax and State sales tax reported to the Department of
8 Revenue.

9 (a) The bond trustee, escrow agent, or paying agent shall
10 keep such sales and use tax reports and the information
11 contained therein confidential, but may use such information
12 for purposes of allocating and depositing the sales and use
13 tax revenues in connection with the bonds used to finance
14 project costs in such STAR bond district. Except as otherwise
15 provided herein, the sales and use tax reports received by the
16 bond trustee, escrow agent, or paying agent shall be subject
17 to the provisions of Chapter 35 of the Illinois Compiled
18 Statutes, including Section 3 of the Retailers' Occupation Tax
19 Act and Section 9 of the Use Tax Act.

20 (b) The political subdivision shall determine when the
21 amount of sales tax and other revenues that have been
22 collected and distributed to the bond debt service or reserve
23 fund is sufficient to satisfy all principal and interest costs
24 to the maturity date or dates of any STAR bond issued by a
25 political subdivision to finance a STAR bond project and shall
26 give the Department of Revenue written notice of such

1 determination. The notice shall include a date certain on
2 which deposits into the STAR Bonds Revenue Fund for that STAR
3 bond project shall terminate and shall be provided to the
4 Department of Revenue at least 60 days prior to that date.
5 Thereafter, all sales tax and other revenues shall be
6 collected and distributed in accordance with applicable law.

7 If the political subdivision fails to give timely notice
8 under this subsection (b), the Department of Revenue, upon
9 discovery of this failure, shall cease distribution of the
10 State sales tax increment to the political subdivision, shall
11 transfer any State sales tax increment in the STAR Bonds
12 Revenue Fund to the General Revenue Fund, and shall cease
13 deposits of State sales tax increment amounts into the STAR
14 Bonds Revenue Fund. Any amount of State sales tax increment
15 distributed to the political subdivision from the STAR Bonds
16 Revenue Fund in excess of the amount sufficient to satisfy all
17 principal and interest costs to the maturity date or dates of
18 any STAR bond issued by the political subdivision to finance a
19 STAR bond project shall be repaid to the Department of Revenue
20 and deposited into the General Revenue Fund. If not repaid
21 within 90 days after notice from the State, the Department of
22 Revenue shall withhold distributions to the political
23 subdivision from the Local Government Tax Fund until the
24 excess amount is repaid, which withheld amounts shall be
25 transferred to the General Revenue Fund.

26 (Source: P.A. 96-939, eff. 6-24-10.)

1 Section 5-90. The Illinois Police Training Act is amended
2 by changing Section 6 as follows:

3 (50 ILCS 705/6) (from Ch. 85, par. 506)

4 Sec. 6. Powers and duties of the Board; selection and
5 certification of schools. The Board shall select and certify
6 schools within the State of Illinois for the purpose of
7 providing basic training for probationary law enforcement
8 officers, probationary county corrections officers, and court
9 security officers and of providing advanced or in-service
10 training for permanent law enforcement officers or permanent
11 county corrections officers, which schools may be either
12 publicly or privately owned and operated. In addition, the
13 Board has the following power and duties:

14 a. To require law enforcement agencies to furnish such
15 reports and information as the Board deems necessary to
16 fully implement this Act.

17 b. To establish appropriate mandatory minimum
18 standards relating to the training of probationary local
19 law enforcement officers or probationary county
20 corrections officers, and in-service training of permanent
21 law enforcement officers.

22 c. To provide appropriate certification to those
23 probationary officers who successfully complete the
24 prescribed minimum standard basic training course.

1 d. To review and approve annual training curriculum
2 for county sheriffs.

3 e. To review and approve applicants to ensure that no
4 applicant is admitted to a certified academy unless the
5 applicant is a person of good character and has not been
6 convicted of, found guilty of, entered a plea of guilty
7 to, or entered a plea of nolo contendere to a felony
8 offense, any of the misdemeanors in Sections 11-1.50,
9 11-6, 11-6.5, 11-6.6, 11-9.1, 11-9.1B, 11-14, 11-14.1,
10 11-30, 12-2, 12-3.2, 12-3.4, 12-3.5, 16-1, 17-1, 17-2,
11 26.5-1, 26.5-2, 26.5-3, 28-3, 29-1, any misdemeanor in
12 violation of any Section of Part E of Title III of the
13 Criminal Code of 1961 or the Criminal Code of 2012, or
14 subsection (a) of Section 17-32 of the Criminal Code of
15 1961 or the Criminal Code of 2012, or Section 5 or 5.2 of
16 the Cannabis Control Act, or a crime involving moral
17 turpitude under the laws of this State or any other state
18 which if committed in this State would be punishable as a
19 felony or a crime of moral turpitude, or any felony or
20 misdemeanor in violation of federal law or the law of any
21 state that is the equivalent of any of the offenses
22 specified therein. The Board may appoint investigators who
23 shall enforce the duties conferred upon the Board by this
24 Act.

25 For purposes of this paragraph e, a person is
26 considered to have been convicted of, found guilty of, or

1 entered a plea of guilty to, plea of nolo contendere to
2 regardless of whether the adjudication of guilt or
3 sentence is withheld or not entered thereon. This includes
4 sentences of supervision, conditional discharge, or first
5 offender probation, or any similar disposition provided
6 for by law.

7 f. To establish statewide standards for minimum
8 standards regarding regular mental health screenings for
9 probationary and permanent police officers, ensuring that
10 counseling sessions and screenings remain confidential.

11 g. To review and ensure all law enforcement officers
12 remain in compliance with this Act, and any administrative
13 rules adopted under this Act.

14 h. To suspend any certificate for a definite period,
15 limit or restrict any certificate, or revoke any
16 certificate.

17 i. The Board and the Panel shall have power to secure
18 by its subpoena and bring before it any person or entity in
19 this State and to take testimony either orally or by
20 deposition or both with the same fees and mileage and in
21 the same manner as prescribed by law in judicial
22 proceedings in civil cases in circuit courts of this
23 State. The Board and the Panel shall also have the power to
24 subpoena the production of documents, papers, files,
25 books, documents, and records, whether in physical or
26 electronic form, in support of the charges and for

1 defense, and in connection with a hearing or
2 investigation.

3 j. The Executive Director, the administrative law
4 judge designated by the Executive Director, and each
5 member of the Board and the Panel shall have the power to
6 administer oaths to witnesses at any hearing that the
7 Board is authorized to conduct under this Act and any
8 other oaths required or authorized to be administered by
9 the Board under this Act.

10 k. In case of the neglect or refusal of any person to
11 obey a subpoena issued by the Board and the Panel, any
12 circuit court, upon application of the Board and the
13 Panel, through the Illinois Attorney General, may order
14 such person to appear before the Board and the Panel give
15 testimony or produce evidence, and any failure to obey
16 such order is punishable by the court as a contempt
17 thereof. This order may be served by personal delivery, by
18 email, or by mail to the address of record or email address
19 of record.

20 l. The Board shall have the power to administer state
21 certification examinations. Any and all records related to
22 these examinations, including, but not limited to, test
23 questions, test formats, digital files, answer responses,
24 answer keys, and scoring information shall be exempt from
25 disclosure.

26 m. To make grants, subject to appropriation, to units

1 of local government and public institutions of higher
2 education for the purposes of hiring and retaining law
3 enforcement officers.

4 n. To make grants, subject to appropriation, to local
5 law enforcement agencies for costs associated with the
6 expansion and support of National Integrated Ballistic
7 Information Network (NIBIN) and other ballistic technology
8 equipment for ballistic testing.

9 (Source: P.A. 101-187, eff. 1-1-20; 101-652, Article 10,
10 Section 10-143, eff. 7-1-21; 101-652, Article 25, Section
11 25-40, eff. 1-1-22; 102-687, eff. 12-17-21; 102-694, eff.
12 1-7-22; 102-1115, eff. 1-9-23.)

13 Section 5-92. The Metropolitan Pier and Exposition
14 Authority Act is amended by changing Section 5 as follows:

15 (70 ILCS 210/5) (from Ch. 85, par. 1225)

16 Sec. 5. The Metropolitan Pier and Exposition Authority
17 shall also have the following rights and powers:

18 (a) To accept from Chicago Park Fair, a corporation,
19 an assignment of whatever sums of money it may have
20 received from the Fair and Exposition Fund, allocated by
21 the Department of Agriculture of the State of Illinois,
22 and Chicago Park Fair is hereby authorized to assign, set
23 over and transfer any of those funds to the Metropolitan
24 Pier and Exposition Authority. The Authority has the right

1 and power hereafter to receive sums as may be distributed
2 to it by the Department of Agriculture of the State of
3 Illinois from the Fair and Exposition Fund pursuant to the
4 provisions of Sections 5, 6i, and 28 of the State Finance
5 Act. All sums received by the Authority shall be held in
6 the sole custody of the secretary-treasurer of the
7 Metropolitan Pier and Exposition Board.

8 (b) To accept the assignment of, assume and execute
9 any contracts heretofore entered into by Chicago Park
10 Fair.

11 (c) To acquire, own, construct, equip, lease, operate
12 and maintain grounds, buildings and facilities to carry
13 out its corporate purposes and duties, and to carry out or
14 otherwise provide for the recreational, cultural,
15 commercial or residential development of Navy Pier, and to
16 fix and collect just, reasonable and nondiscriminatory
17 charges for the use thereof. The charges so collected
18 shall be made available to defray the reasonable expenses
19 of the Authority and to pay the principal of and the
20 interest upon any revenue bonds issued by the Authority.
21 The Authority shall be subject to and comply with the Lake
22 Michigan and Chicago Lakefront Protection Ordinance, the
23 Chicago Building Code, the Chicago Zoning Ordinance, and
24 all ordinances and regulations of the City of Chicago
25 contained in the following Titles of the Municipal Code of
26 Chicago: Businesses, Occupations and Consumer Protection;

1 Health and Safety; Fire Prevention; Public Peace, Morals
2 and Welfare; Utilities and Environmental Protection;
3 Streets, Public Ways, Parks, Airports and Harbors;
4 Electrical Equipment and Installation; Housing and
5 Economic Development (only Chapter 5-4 thereof); and
6 Revenue and Finance (only so far as such Title pertains to
7 the Authority's duty to collect taxes on behalf of the
8 City of Chicago).

9 (d) To enter into contracts treating in any manner
10 with the objects and purposes of this Act.

11 (e) To lease any buildings to the Adjutant General of
12 the State of Illinois for the use of the Illinois National
13 Guard or the Illinois Naval Militia.

14 (f) To exercise the right of eminent domain by
15 condemnation proceedings in the manner provided by the
16 Eminent Domain Act, including, with respect to Site B
17 only, the authority to exercise quick take condemnation by
18 immediate vesting of title under Article 20 of the Eminent
19 Domain Act, to acquire any privately owned real or
20 personal property and, with respect to Site B only, public
21 property used for rail transportation purposes (but no
22 such taking of such public property shall, in the
23 reasonable judgment of the owner, interfere with such rail
24 transportation) for the lawful purposes of the Authority
25 in Site A, at Navy Pier, and at Site B. Just compensation
26 for property taken or acquired under this paragraph shall

1 be paid in money or, notwithstanding any other provision
2 of this Act and with the agreement of the owner of the
3 property to be taken or acquired, the Authority may convey
4 substitute property or interests in property or enter into
5 agreements with the property owner, including leases,
6 licenses, or concessions, with respect to any property
7 owned by the Authority, or may provide for other lawful
8 forms of just compensation to the owner. Any property
9 acquired in condemnation proceedings shall be used only as
10 provided in this Act. Except as otherwise provided by law,
11 the City of Chicago shall have a right of first refusal
12 prior to any sale of any such property by the Authority to
13 a third party other than substitute property. The
14 Authority shall develop and implement a relocation plan
15 for businesses displaced as a result of the Authority's
16 acquisition of property. The relocation plan shall be
17 substantially similar to provisions of the Uniform
18 Relocation Assistance and Real Property Acquisition Act
19 and regulations promulgated under that Act relating to
20 assistance to displaced businesses. To implement the
21 relocation plan the Authority may acquire property by
22 purchase or gift or may exercise the powers authorized in
23 this subsection (f), except the immediate vesting of title
24 under Article 20 of the Eminent Domain Act, to acquire
25 substitute private property within one mile of Site B for
26 the benefit of displaced businesses located on property

1 being acquired by the Authority. However, no such
2 substitute property may be acquired by the Authority
3 unless the mayor of the municipality in which the property
4 is located certifies in writing that the acquisition is
5 consistent with the municipality's land use and economic
6 development policies and goals. The acquisition of
7 substitute property is declared to be for public use. In
8 exercising the powers authorized in this subsection (f),
9 the Authority shall use its best efforts to relocate
10 businesses within the area of McCormick Place or, failing
11 that, within the City of Chicago.

12 (g) To enter into contracts relating to construction
13 projects which provide for the delivery by the contractor
14 of a completed project, structure, improvement, or
15 specific portion thereof, for a fixed maximum price, which
16 contract may provide that the delivery of the project,
17 structure, improvement, or specific portion thereof, for
18 the fixed maximum price is insured or guaranteed by a
19 third party capable of completing the construction.

20 (h) To enter into agreements with any person with
21 respect to the use and occupancy of the grounds,
22 buildings, and facilities of the Authority, including
23 concession, license, and lease agreements on terms and
24 conditions as the Authority determines. Notwithstanding
25 Section 24, agreements with respect to the use and
26 occupancy of the grounds, buildings, and facilities of the

1 Authority for a term of more than one year shall be entered
2 into in accordance with the procurement process provided
3 for in Section 25.1.

4 (i) To enter into agreements with any person with
5 respect to the operation and management of the grounds,
6 buildings, and facilities of the Authority or the
7 provision of goods and services on terms and conditions as
8 the Authority determines.

9 (j) After conducting the procurement process provided
10 for in Section 25.1, to enter into one or more contracts to
11 provide for the design and construction of all or part of
12 the Authority's Expansion Project grounds, buildings, and
13 facilities. Any contract for design and construction of
14 the Expansion Project shall be in the form authorized by
15 subsection (g), shall be for a fixed maximum price not in
16 excess of the funds that are authorized to be made
17 available for those purposes during the term of the
18 contract, and shall be entered into before commencement of
19 construction.

20 (k) To enter into agreements, including project
21 agreements with labor unions, that the Authority deems
22 necessary to complete the Expansion Project or any other
23 construction or improvement project in the most timely and
24 efficient manner and without strikes, picketing, or other
25 actions that might cause disruption or delay and thereby
26 add to the cost of the project.

1 (1) To provide incentives to organizations and
2 entities that agree to make use of the grounds, buildings,
3 and facilities of the Authority for conventions, meetings,
4 or trade shows. The incentives may take the form of
5 discounts from regular fees charged by the Authority,
6 subsidies for or assumption of the costs incurred with
7 respect to the convention, meeting, or trade show, or
8 other inducements. The Authority shall award incentives to
9 attract or retain conventions, meetings, and trade shows
10 under the terms set forth in this subsection (1) from
11 amounts appropriated to the Authority from the
12 Metropolitan Pier and Exposition Authority Incentive Fund
13 for this purpose.

14 No later than May 15 of each year, the Chief Executive
15 Officer of the Metropolitan Pier and Exposition Authority
16 shall certify to the State Comptroller and the State
17 Treasurer the amounts of incentive grant funds used,
18 including incentive grant funds used for future events
19 under the provisions of this Section, during the current
20 fiscal year to provide incentives for conventions,
21 meetings, or trade shows that:

22 (i) have been approved by the Authority, in
23 consultation with an organization meeting the
24 qualifications set out in Section 5.6 of this Act,
25 provided the Authority has entered into a marketing
26 agreement with such an organization,

1 (ii) (A) for fiscal years prior to 2022 and after
2 2024, demonstrate registered attendance (or projected
3 attendance for future events) in excess of 5,000
4 individuals or in excess of 10,000 individuals, as
5 appropriate;

6 (B) for fiscal years 2022 through 2024,
7 demonstrate registered attendance (or projected
8 attendance for future events) in excess of 3,000
9 individuals or in excess of 5,000 individuals, as
10 appropriate; or

11 (C) for fiscal years 2022 and 2023, regardless of
12 registered attendance, demonstrate incurrence of costs
13 associated with mitigation of COVID-19, including, but
14 not limited to, costs for testing and screening,
15 contact tracing and notification, personal protective
16 equipment, and other physical and organizational
17 costs, and

18 (iii) in the case of subparagraphs (A) and (B) of
19 paragraph (ii), but for the incentive, would not have
20 used (or, in the case of a future event, committed to
21 use) the facilities of the Authority for the
22 convention, meeting, or trade show. The State
23 Comptroller may request that the Auditor General
24 conduct an audit of the accuracy of the certification.
25 If the State Comptroller determines by this process of
26 certification that incentive funds, in whole or in

1 part, were disbursed by the Authority by means other
2 than in accordance with the standards of this
3 subsection (1), then any amount transferred to the
4 Metropolitan Pier and Exposition Authority Incentive
5 Fund shall be reduced during the next subsequent
6 transfer in direct proportion to that amount
7 determined to be in violation of the terms set forth in
8 this subsection (1).

9 On July 15, 2012, the Comptroller shall order
10 transferred, and the Treasurer shall transfer, into the
11 Metropolitan Pier and Exposition Authority Incentive Fund
12 from the General Revenue Fund the sum of \$7,500,000 plus
13 an amount equal to the incentive grant funds certified by
14 the Chief Executive Officer as having been lawfully paid
15 under the provisions of this Section in the previous 2
16 fiscal years that have not otherwise been transferred into
17 the Metropolitan Pier and Exposition Authority Incentive
18 Fund, provided that transfers in excess of \$15,000,000
19 shall not be made in any fiscal year.

20 On July 15, 2013, the Comptroller shall order
21 transferred, and the Treasurer shall transfer, into the
22 Metropolitan Pier and Exposition Authority Incentive Fund
23 from the General Revenue Fund the sum of \$7,500,000 plus
24 an amount equal to the incentive grant funds certified by
25 the Chief Executive Officer as having been lawfully paid
26 under the provisions of this Section in the previous

1 fiscal year that have not otherwise been transferred into
2 the Metropolitan Pier and Exposition Authority Incentive
3 Fund, provided that transfers in excess of \$15,000,000
4 shall not be made in any fiscal year.

5 On July 15, 2014, and every year thereafter, the
6 Comptroller shall order transferred, and the Treasurer
7 shall transfer, into the Metropolitan Pier and Exposition
8 Authority Incentive Fund from the General Revenue Fund an
9 amount equal to the incentive grant funds certified by the
10 Chief Executive Officer as (i) having been lawfully paid
11 under the provisions of this Section in the previous
12 fiscal year or incurred by the Authority for a future
13 event under the provisions of this Section and (ii) ~~that~~
14 ~~have~~ not otherwise having been ~~been~~ transferred into the
15 Metropolitan Pier and Exposition Authority Incentive Fund,
16 provided that (1) no transfers with respect to any
17 previous fiscal year shall be made after the transfer has
18 been made with respect to the 2017 fiscal year until the
19 transfer that is made for the 2022 fiscal year and
20 thereafter, and no transfers with respect to any previous
21 fiscal year shall be made after the transfer has been made
22 with respect to the 2026 fiscal year, and (2) transfers in
23 excess of \$15,000,000 shall not be made in any fiscal
24 year.

25 After a transfer has been made under this subsection
26 (1), the Chief Executive Officer shall file a request for

1 payment with the Comptroller evidencing that the incentive
2 grants have been made and the Comptroller shall thereafter
3 order paid, and the Treasurer shall pay, the requested
4 amounts to the Metropolitan Pier and Exposition Authority.

5 Excluding any amounts related to the payment of costs
6 associated with the mitigation of COVID-19 in accordance
7 with this subsection (1), in no case shall more than
8 \$5,000,000 be used in any one year by the Authority for
9 incentives granted to conventions, meetings, or trade
10 shows with a registered attendance (or projected
11 attendance for future events) of (1) more than 5,000 and
12 less than 10,000 prior to the 2022 fiscal year and after
13 the 2024 fiscal year and (2) more than 3,000 and less than
14 5,000 for fiscal years 2022 through 2024. Amounts in the
15 Metropolitan Pier and Exposition Authority Incentive Fund
16 shall only be used by the Authority for incentives paid to
17 attract or retain conventions, meetings, and trade shows
18 as provided in this subsection (1).

19 "Future event" means a convention, meeting, or trade show
20 that executed an agreement during the fiscal year to use the
21 facilities of the Authority after fiscal year 2026; provided
22 that the agreement is entered into with the Authority or with
23 an organization that meets the qualifications set out in
24 Section 5.6 of this Act and that has entered into a marketing
25 agreement with the Authority.

26 (1-5) The Village of Rosemont shall provide incentives

1 from amounts transferred into the Convention Center
2 Support Fund to retain and attract conventions, meetings,
3 or trade shows to the Donald E. Stephens Convention Center
4 under the terms set forth in this subsection (1-5).

5 No later than May 15 of each year, the Mayor of the
6 Village of Rosemont or his or her designee shall certify
7 to the State Comptroller and the State Treasurer the
8 amounts of incentive grant funds used during the previous
9 fiscal year to provide incentives for conventions,
10 meetings, or trade shows that (1) have been approved by
11 the Village, (2) demonstrate registered attendance in
12 excess of 5,000 individuals, and (3) but for the
13 incentive, would not have used the Donald E. Stephens
14 Convention Center facilities for the convention, meeting,
15 or trade show. The State Comptroller may request that the
16 Auditor General conduct an audit of the accuracy of the
17 certification.

18 If the State Comptroller determines by this process of
19 certification that incentive funds, in whole or in part,
20 were disbursed by the Village by means other than in
21 accordance with the standards of this subsection (1-5),
22 then the amount transferred to the Convention Center
23 Support Fund shall be reduced during the next subsequent
24 transfer in direct proportion to that amount determined to
25 be in violation of the terms set forth in this subsection
26 (1-5).

1 On July 15, 2012, and each year thereafter, the
2 Comptroller shall order transferred, and the Treasurer
3 shall transfer, into the Convention Center Support Fund
4 from the General Revenue Fund the amount of \$5,000,000 for
5 (i) incentives to attract large conventions, meetings, and
6 trade shows to the Donald E. Stephens Convention Center,
7 and (ii) to be used by the Village of Rosemont for the
8 repair, maintenance, and improvement of the Donald E.
9 Stephens Convention Center and for debt service on debt
10 instruments issued for those purposes by the village. No
11 later than 30 days after the transfer, the Comptroller
12 shall order paid, and the Treasurer shall pay, to the
13 Village of Rosemont the amounts transferred.

14 (m) To enter into contracts with any person conveying
15 the naming rights or other intellectual property rights
16 with respect to the grounds, buildings, and facilities of
17 the Authority.

18 (n) To enter into grant agreements with the Chicago
19 Convention and Tourism Bureau providing for the marketing
20 of the convention facilities to large and small
21 conventions, meetings, and trade shows and the promotion
22 of the travel industry in the City of Chicago, provided
23 such agreements meet the requirements of Section 5.6 of
24 this Act. Receipts of the Authority from the increase in
25 the airport departure tax authorized in subsection (f) of
26 Section 13 of this Act by Public Act 96-898 and, subject to

1 appropriation to the Authority, funds deposited in the
2 Chicago Travel Industry Promotion Fund pursuant to Section
3 6 of the Hotel Operators' Occupation Tax Act shall be
4 granted to the Bureau for such purposes.

5 For Fiscal Year 2023 only, the Department of Commerce
6 and Economic Opportunity shall enter into the grant
7 agreements described in this subsection in place of the
8 Authority. The grant agreements entered into by the
9 Department and the Bureau under this subsection are not
10 subject to the matching funds requirements or the other
11 terms and conditions of Section 605-705 of the Department
12 of Commerce and Economic Opportunity Law of the Civil
13 Administrative Code of Illinois. Subject to appropriation,
14 funds transferred into the Chicago Travel Industry
15 Promotion Fund pursuant to subsection (f) of Section
16 6z-121 of the State Finance Act shall be granted to the
17 Bureau for the purposes described in this subsection. The
18 Department shall have authority to make expenditures from
19 the Chicago Travel Industry Promotion Fund solely for the
20 purpose of providing grants to the Bureau.

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

22 Section 5-95. The School Code is amended by adding
23 Sections 2-3.196 and 2-3.197 and by changing Sections 2-3.186,
24 10-22.36, 18-8.15, and 27-23.1 as follows:

1 (105 ILCS 5/2-3.186)

2 Sec. 2-3.186. Freedom Schools; grant program.

3 (a) The General Assembly recognizes and values the
4 contributions that Freedom Schools make to enhance the lives
5 of Black students. The General Assembly makes all of the
6 following findings:

7 (1) The fundamental goal of the Freedom Schools of the
8 1960s was to provide quality education for all students,
9 to motivate active civic engagement, and to empower
10 disenfranchised communities. The renowned and progressive
11 curriculum of Freedom Schools allowed students of all ages
12 to experience a new and liberating form of education that
13 directly related to the imperatives of their lives, their
14 communities, and the Freedom Movement.

15 (2) Freedom Schools continue to demonstrate the proven
16 benefits of critical civic engagement and
17 intergenerational effects by providing historically
18 disadvantaged students, including African American
19 students and other students of color, with quality
20 instruction that fosters student confidence, critical
21 thinking, and social and emotional development.

22 (3) Freedom Schools offer culturally relevant learning
23 opportunities with the academic and social supports that
24 Black children need by utilizing quality teaching,
25 challenging and engaging curricula, wrap-around supports,
26 a positive school climate, and strong ties to family and

1 community. Freedom Schools have a clear focus on results.

2 (4) Public schools serve a foundational role in the
3 education of over 2,000,000 students in this State.

4 (b) The State Board of Education shall establish a Freedom
5 School network to supplement the learning taking place in
6 public schools by awarding one or more grants as set forth in
7 subsection (e) to create Freedom Schools ~~creating a 6 week~~
8 ~~summer program with an organization~~ with a mission to improve
9 the odds for children in poverty by ~~that operates Freedom~~
10 ~~Schools in multiple states~~ using a research-based and
11 multicultural curriculum for disenfranchised communities most
12 affected by the opportunity gap and learning loss caused by
13 the pandemic, and by expanding the teaching of African
14 American history, developing leadership skills, and providing
15 an understanding of the tenets of the civil rights movement.
16 The teachers in Freedom Schools must be from the local
17 community, with an emphasis on historically disadvantaged
18 youth, including African American students and other students
19 of color, so that (i) these individuals have access to ~~summer~~
20 jobs and teaching experiences that serve as a long-term
21 pipeline to educational careers and the hiring of minority
22 educators in public schools, (ii) these individuals are
23 elevated as content experts and community leaders, and (iii)
24 Freedom School students have access to both mentorship and
25 equitable educational resources.

26 (c) A Freedom School shall intentionally and imaginatively

1 implement strategies that focus on all of the following:

2 (1) Racial justice and equity.

3 (2) Transparency and building trusting relationships.

4 (3) Self-determination and governance.

5 (4) Building on community strengths and community
6 wisdom.

7 (5) Utilizing current data, best practices, and
8 evidence.

9 (6) Shared leadership and collaboration.

10 (7) A reflective learning culture.

11 (8) A whole-child approach to education.

12 (9) Literacy.

13 (d) The State Board of Education, in the establishment of
14 Freedom Schools, shall strive for authentic parent and
15 community engagement during the development of Freedom Schools
16 and their curriculum. Authentic parent and community
17 engagement includes all of the following:

18 (1) A shared responsibility that values equal
19 partnerships between families and professionals.

20 (2) Ensuring that students and families who are
21 directly impacted by Freedom School policies and practices
22 are the decision-makers in the creation, design,
23 implementation, and assessment of those policies and
24 practices.

25 (3) Genuine respect for the culture and diversity of
26 families.

1 (4) Relationships that center around the goal of
2 supporting family well-being and children's development
3 and learning.

4 (e) Subject to appropriation, the State Board of Education
5 shall establish and implement a grant program to provide
6 grants to public schools, public community colleges, and
7 not-for-profit, community-based organizations to facilitate
8 improved educational outcomes for historically disadvantaged
9 students, including African American students and other
10 students of color in grades pre-kindergarten through 12 in
11 alignment with the integrity and practices of the Freedom
12 School model established during the civil rights movement.
13 Grant recipients under the program may include, but are not
14 limited to, entities that work with the Children's Defense
15 Fund or offer established programs with proven results and
16 outcomes. The State Board of Education shall award grants to
17 eligible entities that demonstrate a likelihood of reasonable
18 success in achieving the goals identified in the grant
19 application, including, but not limited to, all of the
20 following:

21 (1) Engaging, culturally relevant, and challenging
22 curricula.

23 (2) High-quality teaching.

24 (3) Wrap-around supports and opportunities.

25 (4) Positive discipline practices, such as restorative
26 justice.

1 (5) Inclusive leadership.

2 (f) The Freedom Schools Fund is created as a special fund
3 in the State treasury. The Fund shall consist of
4 appropriations from the General Revenue Fund, grant funds from
5 the federal government, and donations from educational and
6 private foundations. All money in the Fund shall be used,
7 subject to appropriation, by the State Board of Education for
8 the purposes of this Section and to support related
9 activities.

10 (g) The State Board of Education may adopt any rules
11 necessary to implement this Section.

12 (Source: P.A. 101-654, eff. 3-8-21; 102-209, eff. 11-30-21

13 (See Section 5 of P.A. 102-671 for effective date of P.A.
14 102-209).)

15 (105 ILCS 5/2-3.196 new)

16 Sec. 2-3.196. Teacher Vacancy Grant Pilot Program.

17 (a) Subject to appropriation, beginning in Fiscal Year
18 2024, the State Board of Education shall administer a 3-year
19 Teacher Vacancy Grant Pilot Program for the allocation of
20 formula grant funds to school districts to support the
21 reduction of unfilled teaching positions throughout the State.
22 The State Board shall identify which districts are eligible to
23 apply for a 3-year grant under this Section by reviewing the
24 State Board's Fiscal Year 2023 annual unfilled teaching
25 positions report to determine which districts designated as

1 Tier 1, Tier 2, and Tier 3 under Section 18-8.15 have the
2 greatest need for funds. Based on the National Center for
3 Education Statistics locale classifications, 60% of eligible
4 districts shall be rural districts and 40% of eligible
5 districts shall be urban districts. Continued funding for the
6 grant in Fiscal Year 2025 and Fiscal Year 2026 is subject to
7 appropriation. The State Board shall post, on its website,
8 information about the grant program and the list of identified
9 districts that are eligible to apply for a grant under this
10 subsection.

11 (b) A school district that is determined to be eligible
12 for a grant under subsection (a) and that chooses to
13 participate in the program must submit an application to the
14 State Board that describes the relevant context for the need
15 for teacher vacancy support, suspected causes of teacher
16 vacancies in the district, and the district's plan in
17 utilizing grant funds to reduce unfilled teaching positions
18 throughout the district. If an eligible school district
19 chooses not to participate in the program, the State Board
20 shall identify a potential replacement district by using the
21 same methodology described in subsection (a).

22 (c) Grant funds awarded under this Section may be used for
23 financial incentives to support the recruitment and hiring of
24 teachers, programs and incentives to strengthen teacher
25 pipelines, or investments to sustain teachers and reduce
26 attrition among teachers. Grant funds shall be used only for

1 the purposes outlined in the district's application to the
2 State Board to reduce unfilled teaching positions. Grant funds
3 shall not be used for any purposes not approved by the State
4 Board.

5 (d) A school district that receives grant funds under this
6 Section shall submit an annual report to the State Board that
7 includes, but is not limited to, a summary of all grant-funded
8 activities implemented to reduce unfilled teaching positions,
9 progress towards reducing unfilled teaching positions, the
10 number of unfilled teaching positions in the district in the
11 preceding fiscal year, the number of new teachers hired during
12 the program, the teacher attrition rate, the number of
13 individuals participating in any programs designed to reduce
14 attrition, the number of teachers retained using support of
15 the grant funds, participation in any strategic pathway
16 programs created under the program, and the number of and
17 participation in any new pathways into teaching positions
18 created under the program.

19 (e) No later than March 1, 2027, the State Board shall
20 submit a report to the Governor and the General Assembly on the
21 efficacy of the pilot program that includes a summary of the
22 information received under subsection (d) and an overview of
23 its activities to support grantees.

24 (105 ILCS 5/2-3.197 new)

25 Sec. 2-3.197. Imagination Library of Illinois; grant

1 program. To promote the development of a comprehensive
2 statewide initiative for encouraging preschool age children to
3 develop a love of reading and learning, the State Board of
4 Education is authorized to develop, fund, support, promote,
5 and operate the Imagination Library of Illinois Program, which
6 is hereby established. For purposes of this Section, "State
7 program" means the Imagination Library of Illinois Program.

8 (a) State program funds shall be used to provide, through
9 Dolly Parton's Imagination Library, one age-appropriate book,
10 per month, to each registered child from birth to age 5 in
11 participating counties. Books shall be sent monthly to each
12 registered child's home at no cost to families. Subject to an
13 annual appropriation, the State Board of Education shall
14 contribute the State's matching funds per the cost-sharing
15 framework established by Dolly Parton's Imagination Library
16 for the State program. The State program shall contribute the
17 50% match of funds required of local programs participating in
18 Dolly Parton's Imagination Library. Local program partners
19 shall match the State program funds to provide the remaining
20 50% match of funds required by Dolly Parton's Imagination
21 Library.

22 (1) The Imagination Library of Illinois Fund is hereby
23 created as a special fund in the State Treasury. The State
24 Board of Education may accept gifts, grants, awards,
25 donations, matching contributions, appropriations,
26 interest income, public or private bequests, and cost

1 sharings from any individuals, businesses, governments, or
2 other third-party sources, and any federal funds. All
3 moneys received under this Section shall be deposited into
4 the Imagination Library of Illinois Fund. Any moneys that
5 are unobligated or unexpended at the end of a fiscal year
6 shall remain in the Imagination Library of Illinois Fund,
7 shall not lapse into the General Revenue Fund, and shall
8 be available to the Board for expenditure in the next
9 fiscal year, subject to appropriation. Notwithstanding any
10 other law to the contrary, this Fund is not subject to
11 sweeps, administrative chargebacks, or any other fiscal or
12 budgetary maneuver that in any way would transfer any
13 amount from this Fund into any other fund of the State.

14 (2) Moneys received under this Section are subject to
15 appropriation by the General Assembly and may only be
16 expended for purposes consistent with the conditions under
17 which the moneys were received, including, but not limited
18 to, the following:

19 (i) Moneys in the Fund shall be used to provide
20 age-appropriate books on a monthly basis, at home, to
21 each child registered in the Imagination Library of
22 Illinois Program, from birth through their fifth
23 birthday, at no cost to families, through Dolly
24 Parton's Imagination Library.

25 (ii) Subject to availability, moneys in the Fund
26 shall be allocated to qualified local entities that

1 provide a dollar-for-dollar match for the program. As
2 used in this Section, "qualified local entity" means
3 any existing or new local Dolly Parton's Imagination
4 Library affiliate.

5 (iii) Moneys in the Fund may be used by the State
6 Board of Education to pay for administrative expenses
7 of the State program, including associated operating
8 expenses of the State Board of Education or any
9 nonprofit entity that coordinates the State program
10 pursuant to subsection (b).

11 (b) The State Board of Education shall coordinate with a
12 nonprofit entity qualified under Section 501(c)(3) of the
13 Internal Revenue Code to operate the State program. That
14 organization must be organized solely to promote and encourage
15 reading by the children of the State, for the purpose of
16 implementing this Section.

17 (c) The State Board of Education shall provide oversight
18 of the nonprofit entity that operates the State program
19 pursuant to subsection (b) to ensure the nonprofit entity does
20 all of the following:

21 (1) Promotes the statewide development of local Dolly
22 Parton's Imagination Library programs.

23 (2) Advances and strengthens local Dolly Parton's
24 Imagination Library programs with the goal of increasing
25 enrollment.

26 (3) Develops community engagement.

1 (4) Develops, promotes, and coordinates a public
2 awareness campaign to make donors aware of the opportunity
3 to donate to the affiliate programs and make the public
4 aware of the opportunity to register eligible children to
5 receive books through the program.

6 (5) Administers the local match requirement and
7 coordinates the collection and remittance of local program
8 costs for books and mailing.

9 (6) Develops statewide marketing and communication
10 plans.

11 (7) Solicits donations, gifts, and other funding from
12 statewide partners to financially support local Dolly
13 Parton's Imagination Library programs.

14 (8) Identifies and applies for available grant awards.

15 (d) The State Board of Education shall make publicly
16 available on an annual basis information regarding the number
17 of local programs that exist, where the local programs are
18 located, the number of children that are enrolled in the
19 program, the number of books that have been provided, and
20 those entities or organizations that serve as local partners.

21 (e) The State Board of Education may adopt rules as may be
22 needed for the administration of the Imagination Library of
23 Illinois Program.

24 (105 ILCS 5/10-22.36) (from Ch. 122, par. 10-22.36)

25 Sec. 10-22.36. Buildings for school purposes.

1 (a) To build or purchase a building for school classroom
2 or instructional purposes upon the approval of a majority of
3 the voters upon the proposition at a referendum held for such
4 purpose or in accordance with Section 17-2.11, 19-3.5, or
5 19-3.10. The board may initiate such referendum by resolution.
6 The board shall certify the resolution and proposition to the
7 proper election authority for submission in accordance with
8 the general election law.

9 The questions of building one or more new buildings for
10 school purposes or office facilities, and issuing bonds for
11 the purpose of borrowing money to purchase one or more
12 buildings or sites for such buildings or office sites, to
13 build one or more new buildings for school purposes or office
14 facilities or to make additions and improvements to existing
15 school buildings, may be combined into one or more
16 propositions on the ballot.

17 Before erecting, or purchasing or remodeling such a
18 building the board shall submit the plans and specifications
19 respecting heating, ventilating, lighting, seating, water
20 supply, toilets and safety against fire to the regional
21 superintendent of schools having supervision and control over
22 the district, for approval in accordance with Section 2-3.12.

23 Notwithstanding any of the foregoing, no referendum shall
24 be required if the purchase, construction, or building of any
25 such building (1) occurs while the building is being leased by
26 the school district or (2) is paid with (A) funds derived from

1 the sale or disposition of other buildings, land, or
2 structures of the school district or (B) funds received (i) as
3 a grant under the School Construction Law or (ii) as gifts or
4 donations, provided that no funds to purchase, construct, or
5 build such building, other than lease payments, are derived
6 from the district's bonded indebtedness or the tax levy of the
7 district.

8 Notwithstanding any of the foregoing, no referendum shall
9 be required if the purchase, construction, or building of any
10 such building is paid with funds received from the County
11 School Facility and Resources Occupation Tax Law under Section
12 5-1006.7 of the Counties Code or from the proceeds of bonds or
13 other debt obligations secured by revenues obtained from that
14 Law.

15 Notwithstanding any of the foregoing, for Decatur School
16 District Number 61, no referendum shall be required if at
17 least 50% of the cost of the purchase, construction, or
18 building of any such building is paid, or will be paid, with
19 funds received or expected to be received as part of, or
20 otherwise derived from, any COVID-19 pandemic relief program
21 or funding source, including, but not limited to, Elementary
22 and Secondary School Emergency Relief Fund grant proceeds.

23 (b) Notwithstanding the provisions of subsection (a), for
24 any school district: (i) that is a tier 1 school, (ii) that has
25 a population of less than 50,000 inhabitants, (iii) whose
26 student population is between 5,800 and 6,300, (iv) in which

1 57% to 62% of students are low-income, and (v) whose average
2 district spending is between \$10,000 to \$12,000 per pupil,
3 until July 1, 2025, no referendum shall be required if at least
4 50% of the cost of the purchase, construction, or building of
5 any such building is paid, or will be paid, with funds received
6 or expected to be received as part of, or otherwise derived
7 from, the federal Consolidated Appropriations Act and the
8 federal American Rescue Plan Act of 2021.

9 For this subsection (b), the school board must hold at
10 least 2 public hearings, the sole purpose of which shall be to
11 discuss the decision to construct a school building and to
12 receive input from the community. The notice of each public
13 hearing that sets forth the time, date, place, and name or
14 description of the school building that the school board is
15 considering constructing must be provided at least 10 days
16 prior to the hearing by publication on the school board's
17 Internet website.

18 (c) Notwithstanding the provisions of subsection (a) and
19 (b), for Cahokia Community Unit School District 187, no
20 referendum shall be required for the lease of any building for
21 school or educational purposes if the cost is paid or will be
22 paid with funds available at the time of the lease in the
23 district's existing fund balances to fund the lease of a
24 building during the 2023-2024 or 2024-2025 school year.

25 For the purposes of this subsection (c), the school board
26 must hold at least 2 public hearings, the sole purpose of which

1 shall be to discuss the decision to lease a school building and
2 to receive input from the community. The notice of each public
3 hearing that sets forth the time, date, place, and name or
4 description of the school building that the school board is
5 considering leasing must be provided at least 10 days prior to
6 the hearing by publication on the school district's website.

7 (Source: P.A. 101-455, eff. 8-23-19; 102-16, eff. 6-17-21;
8 102-699, eff. 7-1-22.)

9 (105 ILCS 5/18-8.15)

10 Sec. 18-8.15. Evidence-Based Funding for student success
11 for the 2017-2018 and subsequent school years.

12 (a) General provisions.

13 (1) The purpose of this Section is to ensure that, by
14 June 30, 2027 and beyond, this State has a kindergarten
15 through grade 12 public education system with the capacity
16 to ensure the educational development of all persons to
17 the limits of their capacities in accordance with Section
18 1 of Article X of the Constitution of the State of
19 Illinois. To accomplish that objective, this Section
20 creates a method of funding public education that is
21 evidence-based; is sufficient to ensure every student
22 receives a meaningful opportunity to learn irrespective of
23 race, ethnicity, sexual orientation, gender, or
24 community-income level; and is sustainable and
25 predictable. When fully funded under this Section, every

1 school shall have the resources, based on what the
2 evidence indicates is needed, to:

3 (A) provide all students with a high quality
4 education that offers the academic, enrichment, social
5 and emotional support, technical, and career-focused
6 programs that will allow them to become competitive
7 workers, responsible parents, productive citizens of
8 this State, and active members of our national
9 democracy;

10 (B) ensure all students receive the education they
11 need to graduate from high school with the skills
12 required to pursue post-secondary education and
13 training for a rewarding career;

14 (C) reduce, with a goal of eliminating, the
15 achievement gap between at-risk and non-at-risk
16 students by raising the performance of at-risk
17 students and not by reducing standards; and

18 (D) ensure this State satisfies its obligation to
19 assume the primary responsibility to fund public
20 education and simultaneously relieve the
21 disproportionate burden placed on local property taxes
22 to fund schools.

23 (2) The Evidence-Based Funding formula under this
24 Section shall be applied to all Organizational Units in
25 this State. The Evidence-Based Funding formula outlined in
26 this Act is based on the formula outlined in Senate Bill 1

1 of the 100th General Assembly, as passed by both
2 legislative chambers. As further defined and described in
3 this Section, there are 4 major components of the
4 Evidence-Based Funding model:

5 (A) First, the model calculates a unique Adequacy
6 Target for each Organizational Unit in this State that
7 considers the costs to implement research-based
8 activities, the unit's student demographics, and
9 regional wage differences.

10 (B) Second, the model calculates each
11 Organizational Unit's Local Capacity, or the amount
12 each Organizational Unit is assumed to contribute
13 toward its Adequacy Target from local resources.

14 (C) Third, the model calculates how much funding
15 the State currently contributes to the Organizational
16 Unit and adds that to the unit's Local Capacity to
17 determine the unit's overall current adequacy of
18 funding.

19 (D) Finally, the model's distribution method
20 allocates new State funding to those Organizational
21 Units that are least well-funded, considering both
22 Local Capacity and State funding, in relation to their
23 Adequacy Target.

24 (3) An Organizational Unit receiving any funding under
25 this Section may apply those funds to any fund so received
26 for which that Organizational Unit is authorized to make

1 expenditures by law.

2 (4) As used in this Section, the following terms shall
3 have the meanings ascribed in this paragraph (4):

4 "Adequacy Target" is defined in paragraph (1) of
5 subsection (b) of this Section.

6 "Adjusted EAV" is defined in paragraph (4) of
7 subsection (d) of this Section.

8 "Adjusted Local Capacity Target" is defined in
9 paragraph (3) of subsection (c) of this Section.

10 "Adjusted Operating Tax Rate" means a tax rate for all
11 Organizational Units, for which the State Superintendent
12 shall calculate and subtract for the Operating Tax Rate a
13 transportation rate based on total expenses for
14 transportation services under this Code, as reported on
15 the most recent Annual Financial Report in Pupil
16 Transportation Services, function 2550 in both the
17 Education and Transportation funds and functions 4110 and
18 4120 in the Transportation fund, less any corresponding
19 fiscal year State of Illinois scheduled payments excluding
20 net adjustments for prior years for regular, vocational,
21 or special education transportation reimbursement pursuant
22 to Section 29-5 or subsection (b) of Section 14-13.01 of
23 this Code divided by the Adjusted EAV. If an
24 Organizational Unit's corresponding fiscal year State of
25 Illinois scheduled payments excluding net adjustments for
26 prior years for regular, vocational, or special education

1 transportation reimbursement pursuant to Section 29-5 or
2 subsection (b) of Section 14-13.01 of this Code exceed the
3 total transportation expenses, as defined in this
4 paragraph, no transportation rate shall be subtracted from
5 the Operating Tax Rate.

6 "Allocation Rate" is defined in paragraph (3) of
7 subsection (g) of this Section.

8 "Alternative School" means a public school that is
9 created and operated by a regional superintendent of
10 schools and approved by the State Board.

11 "Applicable Tax Rate" is defined in paragraph (1) of
12 subsection (d) of this Section.

13 "Assessment" means any of those benchmark, progress
14 monitoring, formative, diagnostic, and other assessments,
15 in addition to the State accountability assessment, that
16 assist teachers' needs in understanding the skills and
17 meeting the needs of the students they serve.

18 "Assistant principal" means a school administrator
19 duly endorsed to be employed as an assistant principal in
20 this State.

21 "At-risk student" means a student who is at risk of
22 not meeting the Illinois Learning Standards or not
23 graduating from elementary or high school and who
24 demonstrates a need for vocational support or social
25 services beyond that provided by the regular school
26 program. All students included in an Organizational Unit's

1 Low-Income Count, as well as all English learner and
2 disabled students attending the Organizational Unit, shall
3 be considered at-risk students under this Section.

4 "Average Student Enrollment" or "ASE" for fiscal year
5 2018 means, for an Organizational Unit, the greater of the
6 average number of students (grades K through 12) reported
7 to the State Board as enrolled in the Organizational Unit
8 on October 1 in the immediately preceding school year,
9 plus the pre-kindergarten students who receive special
10 education services of 2 or more hours a day as reported to
11 the State Board on December 1 in the immediately preceding
12 school year, or the average number of students (grades K
13 through 12) reported to the State Board as enrolled in the
14 Organizational Unit on October 1, plus the
15 pre-kindergarten students who receive special education
16 services of 2 or more hours a day as reported to the State
17 Board on December 1, for each of the immediately preceding
18 3 school years. For fiscal year 2019 and each subsequent
19 fiscal year, "Average Student Enrollment" or "ASE" means,
20 for an Organizational Unit, the greater of the average
21 number of students (grades K through 12) reported to the
22 State Board as enrolled in the Organizational Unit on
23 October 1 and March 1 in the immediately preceding school
24 year, plus the pre-kindergarten students who receive
25 special education services as reported to the State Board
26 on October 1 and March 1 in the immediately preceding

1 school year, or the average number of students (grades K
2 through 12) reported to the State Board as enrolled in the
3 Organizational Unit on October 1 and March 1, plus the
4 pre-kindergarten students who receive special education
5 services as reported to the State Board on October 1 and
6 March 1, for each of the immediately preceding 3 school
7 years. For the purposes of this definition, "enrolled in
8 the Organizational Unit" means the number of students
9 reported to the State Board who are enrolled in schools
10 within the Organizational Unit that the student attends or
11 would attend if not placed or transferred to another
12 school or program to receive needed services. For the
13 purposes of calculating "ASE", all students, grades K
14 through 12, excluding those attending kindergarten for a
15 half day and students attending an alternative education
16 program operated by a regional office of education or
17 intermediate service center, shall be counted as 1.0. All
18 students attending kindergarten for a half day shall be
19 counted as 0.5, unless in 2017 by June 15 or by March 1 in
20 subsequent years, the school district reports to the State
21 Board of Education the intent to implement full-day
22 kindergarten district-wide for all students, then all
23 students attending kindergarten shall be counted as 1.0.
24 Special education pre-kindergarten students shall be
25 counted as 0.5 each. If the State Board does not collect or
26 has not collected both an October 1 and March 1 enrollment

1 count by grade or a December 1 collection of special
2 education pre-kindergarten students as of August 31, 2017
3 (the effective date of Public Act 100-465), it shall
4 establish such collection for all future years. For any
5 year in which a count by grade level was collected only
6 once, that count shall be used as the single count
7 available for computing a 3-year average ASE. Funding for
8 programs operated by a regional office of education or an
9 intermediate service center must be calculated using the
10 Evidence-Based Funding formula under this Section for the
11 2019-2020 school year and each subsequent school year
12 until separate adequacy formulas are developed and adopted
13 for each type of program. ASE for a program operated by a
14 regional office of education or an intermediate service
15 center must be determined by the March 1 enrollment for
16 the program. For the 2019-2020 school year, the ASE used
17 in the calculation must be the first-year ASE and, in that
18 year only, the assignment of students served by a regional
19 office of education or intermediate service center shall
20 not result in a reduction of the March enrollment for any
21 school district. For the 2020-2021 school year, the ASE
22 must be the greater of the current-year ASE or the 2-year
23 average ASE. Beginning with the 2021-2022 school year, the
24 ASE must be the greater of the current-year ASE or the
25 3-year average ASE. School districts shall submit the data
26 for the ASE calculation to the State Board within 45 days

1 of the dates required in this Section for submission of
2 enrollment data in order for it to be included in the ASE
3 calculation. For fiscal year 2018 only, the ASE
4 calculation shall include only enrollment taken on October
5 1. In recognition of the impact of COVID-19, the
6 definition of "Average Student Enrollment" or "ASE" shall
7 be adjusted for calculations under this Section for fiscal
8 years 2022 through 2024. For fiscal years 2022 through
9 2024, the enrollment used in the calculation of ASE
10 representing the 2020-2021 school year shall be the
11 greater of the enrollment for the 2020-2021 school year or
12 the 2019-2020 school year.

13 "Base Funding Guarantee" is defined in paragraph (10)
14 of subsection (g) of this Section.

15 "Base Funding Minimum" is defined in subsection (e) of
16 this Section.

17 "Base Tax Year" means the property tax levy year used
18 to calculate the Budget Year allocation of primary State
19 aid.

20 "Base Tax Year's Extension" means the product of the
21 equalized assessed valuation utilized by the county clerk
22 in the Base Tax Year multiplied by the limiting rate as
23 calculated by the county clerk and defined in PTELL.

24 "Bilingual Education Allocation" means the amount of
25 an Organizational Unit's final Adequacy Target
26 attributable to bilingual education divided by the

1 Organizational Unit's final Adequacy Target, the product
2 of which shall be multiplied by the amount of new funding
3 received pursuant to this Section. An Organizational
4 Unit's final Adequacy Target attributable to bilingual
5 education shall include all additional investments in
6 English learner students' adequacy elements.

7 "Budget Year" means the school year for which primary
8 State aid is calculated and awarded under this Section.

9 "Central office" means individual administrators and
10 support service personnel charged with managing the
11 instructional programs, business and operations, and
12 security of the Organizational Unit.

13 "Comparable Wage Index" or "CWI" means a regional cost
14 differentiation metric that measures systemic, regional
15 variations in the salaries of college graduates who are
16 not educators. The CWI utilized for this Section shall,
17 for the first 3 years of Evidence-Based Funding
18 implementation, be the CWI initially developed by the
19 National Center for Education Statistics, as most recently
20 updated by Texas A & M University. In the fourth and
21 subsequent years of Evidence-Based Funding implementation,
22 the State Superintendent shall re-determine the CWI using
23 a similar methodology to that identified in the Texas A & M
24 University study, with adjustments made no less frequently
25 than once every 5 years.

26 "Computer technology and equipment" means computers

1 servers, notebooks, network equipment, copiers, printers,
2 instructional software, security software, curriculum
3 management courseware, and other similar materials and
4 equipment.

5 "Computer technology and equipment investment
6 allocation" means the final Adequacy Target amount of an
7 Organizational Unit assigned to Tier 1 or Tier 2 in the
8 prior school year attributable to the additional \$285.50
9 per student computer technology and equipment investment
10 grant divided by the Organizational Unit's final Adequacy
11 Target, the result of which shall be multiplied by the
12 amount of new funding received pursuant to this Section.
13 An Organizational Unit assigned to a Tier 1 or Tier 2 final
14 Adequacy Target attributable to the received computer
15 technology and equipment investment grant shall include
16 all additional investments in computer technology and
17 equipment adequacy elements.

18 "Core subject" means mathematics; science; reading,
19 English, writing, and language arts; history and social
20 studies; world languages; and subjects taught as Advanced
21 Placement in high schools.

22 "Core teacher" means a regular classroom teacher in
23 elementary schools and teachers of a core subject in
24 middle and high schools.

25 "Core Intervention teacher (tutor)" means a licensed
26 teacher providing one-on-one or small group tutoring to

1 students struggling to meet proficiency in core subjects.

2 "CPPRT" means corporate personal property replacement
3 tax funds paid to an Organizational Unit during the
4 calendar year one year before the calendar year in which a
5 school year begins, pursuant to "An Act in relation to the
6 abolition of ad valorem personal property tax and the
7 replacement of revenues lost thereby, and amending and
8 repealing certain Acts and parts of Acts in connection
9 therewith", certified August 14, 1979, as amended (Public
10 Act 81-1st S.S.-1).

11 "EAV" means equalized assessed valuation as defined in
12 paragraph (2) of subsection (d) of this Section and
13 calculated in accordance with paragraph (3) of subsection
14 (d) of this Section.

15 "ECI" means the Bureau of Labor Statistics' national
16 employment cost index for civilian workers in educational
17 services in elementary and secondary schools on a
18 cumulative basis for the 12-month calendar year preceding
19 the fiscal year of the Evidence-Based Funding calculation.

20 "EIS Data" means the employment information system
21 data maintained by the State Board on educators within
22 Organizational Units.

23 "Employee benefits" means health, dental, and vision
24 insurance offered to employees of an Organizational Unit,
25 the costs associated with the statutorily required payment
26 of the normal cost of the Organizational Unit's teacher

1 pensions, Social Security employer contributions, and
2 Illinois Municipal Retirement Fund employer contributions.

3 "English learner" or "EL" means a child included in
4 the definition of "English learners" under Section 14C-2
5 of this Code participating in a program of transitional
6 bilingual education or a transitional program of
7 instruction meeting the requirements and program
8 application procedures of Article 14C of this Code. For
9 the purposes of collecting the number of EL students
10 enrolled, the same collection and calculation methodology
11 as defined above for "ASE" shall apply to English
12 learners, with the exception that EL student enrollment
13 shall include students in grades pre-kindergarten through
14 12.

15 "Essential Elements" means those elements, resources,
16 and educational programs that have been identified through
17 academic research as necessary to improve student success,
18 improve academic performance, close achievement gaps, and
19 provide for other per student costs related to the
20 delivery and leadership of the Organizational Unit, as
21 well as the maintenance and operations of the unit, and
22 which are specified in paragraph (2) of subsection (b) of
23 this Section.

24 "Evidence-Based Funding" means State funding provided
25 to an Organizational Unit pursuant to this Section.

26 "Extended day" means academic and enrichment programs

1 provided to students outside the regular school day before
2 and after school or during non-instructional times during
3 the school day.

4 "Extension Limitation Ratio" means a numerical ratio
5 in which the numerator is the Base Tax Year's Extension
6 and the denominator is the Preceding Tax Year's Extension.

7 "Final Percent of Adequacy" is defined in paragraph
8 (4) of subsection (f) of this Section.

9 "Final Resources" is defined in paragraph (3) of
10 subsection (f) of this Section.

11 "Full-time equivalent" or "FTE" means the full-time
12 equivalency compensation for staffing the relevant
13 position at an Organizational Unit.

14 "Funding Gap" is defined in paragraph (1) of
15 subsection (g).

16 "Hybrid District" means a partial elementary unit
17 district created pursuant to Article 11E of this Code.

18 "Instructional assistant" means a core or special
19 education, non-licensed employee who assists a teacher in
20 the classroom and provides academic support to students.

21 "Instructional facilitator" means a qualified teacher
22 or licensed teacher leader who facilitates and coaches
23 continuous improvement in classroom instruction; provides
24 instructional support to teachers in the elements of
25 research-based instruction or demonstrates the alignment
26 of instruction with curriculum standards and assessment

1 tools; develops or coordinates instructional programs or
2 strategies; develops and implements training; chooses
3 standards-based instructional materials; provides
4 teachers with an understanding of current research; serves
5 as a mentor, site coach, curriculum specialist, or lead
6 teacher; or otherwise works with fellow teachers, in
7 collaboration, to use data to improve instructional
8 practice or develop model lessons.

9 "Instructional materials" means relevant
10 instructional materials for student instruction,
11 including, but not limited to, textbooks, consumable
12 workbooks, laboratory equipment, library books, and other
13 similar materials.

14 "Laboratory School" means a public school that is
15 created and operated by a public university and approved
16 by the State Board.

17 "Librarian" means a teacher with an endorsement as a
18 library information specialist or another individual whose
19 primary responsibility is overseeing library resources
20 within an Organizational Unit.

21 "Limiting rate for Hybrid Districts" means the
22 combined elementary school and high school limiting rates.

23 "Local Capacity" is defined in paragraph (1) of
24 subsection (c) of this Section.

25 "Local Capacity Percentage" is defined in subparagraph
26 (A) of paragraph (2) of subsection (c) of this Section.

1 "Local Capacity Ratio" is defined in subparagraph (B)
2 of paragraph (2) of subsection (c) of this Section.

3 "Local Capacity Target" is defined in paragraph (2) of
4 subsection (c) of this Section.

5 "Low-Income Count" means, for an Organizational Unit
6 in a fiscal year, the higher of the average number of
7 students for the prior school year or the immediately
8 preceding 3 school years who, as of July 1 of the
9 immediately preceding fiscal year (as determined by the
10 Department of Human Services), are eligible for at least
11 one of the following low-income programs: Medicaid, the
12 Children's Health Insurance Program, Temporary Assistance
13 for Needy Families (TANF), or the Supplemental Nutrition
14 Assistance Program, excluding pupils who are eligible for
15 services provided by the Department of Children and Family
16 Services. Until such time that grade level low-income
17 populations become available, grade level low-income
18 populations shall be determined by applying the low-income
19 percentage to total student enrollments by grade level.
20 The low-income percentage is determined by dividing the
21 Low-Income Count by the Average Student Enrollment. The
22 low-income percentage for programs operated by a regional
23 office of education or an intermediate service center must
24 be set to the weighted average of the low-income
25 percentages of all of the school districts in the service
26 region. The weighted low-income percentage is the result

1 of multiplying the low-income percentage of each school
2 district served by the regional office of education or
3 intermediate service center by each school district's
4 Average Student Enrollment, summarizing those products and
5 dividing the total by the total Average Student Enrollment
6 for the service region.

7 "Maintenance and operations" means custodial services,
8 facility and ground maintenance, facility operations,
9 facility security, routine facility repairs, and other
10 similar services and functions.

11 "Minimum Funding Level" is defined in paragraph (9) of
12 subsection (g) of this Section.

13 "New Property Tax Relief Pool Funds" means, for any
14 given fiscal year, all State funds appropriated under
15 Section 2-3.170 of this Code.

16 "New State Funds" means, for a given school year, all
17 State funds appropriated for Evidence-Based Funding in
18 excess of the amount needed to fund the Base Funding
19 Minimum for all Organizational Units in that school year.

20 "Nurse" means an individual licensed as a certified
21 school nurse, in accordance with the rules established for
22 nursing services by the State Board, who is an employee of
23 and is available to provide health care-related services
24 for students of an Organizational Unit.

25 "Operating Tax Rate" means the rate utilized in the
26 previous year to extend property taxes for all purposes,

1 except Bond and Interest, Summer School, Rent, Capital
2 Improvement, and Vocational Education Building purposes.
3 For Hybrid Districts, the Operating Tax Rate shall be the
4 combined elementary and high school rates utilized in the
5 previous year to extend property taxes for all purposes,
6 except Bond and Interest, Summer School, Rent, Capital
7 Improvement, and Vocational Education Building purposes.

8 "Organizational Unit" means a Laboratory School or any
9 public school district that is recognized as such by the
10 State Board and that contains elementary schools typically
11 serving kindergarten through 5th grades, middle schools
12 typically serving 6th through 8th grades, high schools
13 typically serving 9th through 12th grades, a program
14 established under Section 2-3.66 or 2-3.41, or a program
15 operated by a regional office of education or an
16 intermediate service center under Article 13A or 13B. The
17 General Assembly acknowledges that the actual grade levels
18 served by a particular Organizational Unit may vary
19 slightly from what is typical.

20 "Organizational Unit CWI" is determined by calculating
21 the CWI in the region and original county in which an
22 Organizational Unit's primary administrative office is
23 located as set forth in this paragraph, provided that if
24 the Organizational Unit CWI as calculated in accordance
25 with this paragraph is less than 0.9, the Organizational
26 Unit CWI shall be increased to 0.9. Each county's current

1 CWI value shall be adjusted based on the CWI value of that
2 county's neighboring Illinois counties, to create a
3 "weighted adjusted index value". This shall be calculated
4 by summing the CWI values of all of a county's adjacent
5 Illinois counties and dividing by the number of adjacent
6 Illinois counties, then taking the weighted value of the
7 original county's CWI value and the adjacent Illinois
8 county average. To calculate this weighted value, if the
9 number of adjacent Illinois counties is greater than 2,
10 the original county's CWI value will be weighted at 0.25
11 and the adjacent Illinois county average will be weighted
12 at 0.75. If the number of adjacent Illinois counties is 2,
13 the original county's CWI value will be weighted at 0.33
14 and the adjacent Illinois county average will be weighted
15 at 0.66. The greater of the county's current CWI value and
16 its weighted adjusted index value shall be used as the
17 Organizational Unit CWI.

18 "Preceding Tax Year" means the property tax levy year
19 immediately preceding the Base Tax Year.

20 "Preceding Tax Year's Extension" means the product of
21 the equalized assessed valuation utilized by the county
22 clerk in the Preceding Tax Year multiplied by the
23 Operating Tax Rate.

24 "Preliminary Percent of Adequacy" is defined in
25 paragraph (2) of subsection (f) of this Section.

26 "Preliminary Resources" is defined in paragraph (2) of

1 subsection (f) of this Section.

2 "Principal" means a school administrator duly endorsed
3 to be employed as a principal in this State.

4 "Professional development" means training programs for
5 licensed staff in schools, including, but not limited to,
6 programs that assist in implementing new curriculum
7 programs, provide data focused or academic assessment data
8 training to help staff identify a student's weaknesses and
9 strengths, target interventions, improve instruction,
10 encompass instructional strategies for English learner,
11 gifted, or at-risk students, address inclusivity, cultural
12 sensitivity, or implicit bias, or otherwise provide
13 professional support for licensed staff.

14 "Prototypical" means 450 special education
15 pre-kindergarten and kindergarten through grade 5 students
16 for an elementary school, 450 grade 6 through 8 students
17 for a middle school, and 600 grade 9 through 12 students
18 for a high school.

19 "PTELL" means the Property Tax Extension Limitation
20 Law.

21 "PTELL EAV" is defined in paragraph (4) of subsection
22 (d) of this Section.

23 "Pupil support staff" means a nurse, psychologist,
24 social worker, family liaison personnel, or other staff
25 member who provides support to at-risk or struggling
26 students.

1 "Real Receipts" is defined in paragraph (1) of
2 subsection (d) of this Section.

3 "Regionalization Factor" means, for a particular
4 Organizational Unit, the figure derived by dividing the
5 Organizational Unit CWI by the Statewide Weighted CWI.

6 "School counselor" means a licensed school counselor
7 who provides guidance and counseling support for students
8 within an Organizational Unit.

9 "School site staff" means the primary school secretary
10 and any additional clerical personnel assigned to a
11 school.

12 "Special education" means special educational
13 facilities and services, as defined in Section 14-1.08 of
14 this Code.

15 "Special Education Allocation" means the amount of an
16 Organizational Unit's final Adequacy Target attributable
17 to special education divided by the Organizational Unit's
18 final Adequacy Target, the product of which shall be
19 multiplied by the amount of new funding received pursuant
20 to this Section. An Organizational Unit's final Adequacy
21 Target attributable to special education shall include all
22 special education investment adequacy elements.

23 "Specialist teacher" means a teacher who provides
24 instruction in subject areas not included in core
25 subjects, including, but not limited to, art, music,
26 physical education, health, driver education,

1 career-technical education, and such other subject areas
2 as may be mandated by State law or provided by an
3 Organizational Unit.

4 "Specially Funded Unit" means an Alternative School,
5 safe school, Department of Juvenile Justice school,
6 special education cooperative or entity recognized by the
7 State Board as a special education cooperative,
8 State-approved charter school, or alternative learning
9 opportunities program that received direct funding from
10 the State Board during the 2016-2017 school year through
11 any of the funding sources included within the calculation
12 of the Base Funding Minimum or Glenwood Academy.

13 "Supplemental Grant Funding" means supplemental
14 general State aid funding received by an Organizational
15 Unit during the 2016-2017 school year pursuant to
16 subsection (H) of Section 18-8.05 of this Code (now
17 repealed).

18 "State Adequacy Level" is the sum of the Adequacy
19 Targets of all Organizational Units.

20 "State Board" means the State Board of Education.

21 "State Superintendent" means the State Superintendent
22 of Education.

23 "Statewide Weighted CWI" means a figure determined by
24 multiplying each Organizational Unit CWI times the ASE for
25 that Organizational Unit creating a weighted value,
26 summing all Organizational Units' weighted values, and

1 dividing by the total ASE of all Organizational Units,
2 thereby creating an average weighted index.

3 "Student activities" means non-credit producing
4 after-school programs, including, but not limited to,
5 clubs, bands, sports, and other activities authorized by
6 the school board of the Organizational Unit.

7 "Substitute teacher" means an individual teacher or
8 teaching assistant who is employed by an Organizational
9 Unit and is temporarily serving the Organizational Unit on
10 a per diem or per period-assignment basis to replace
11 another staff member.

12 "Summer school" means academic and enrichment programs
13 provided to students during the summer months outside of
14 the regular school year.

15 "Supervisory aide" means a non-licensed staff member
16 who helps in supervising students of an Organizational
17 Unit, but does so outside of the classroom, in situations
18 such as, but not limited to, monitoring hallways and
19 playgrounds, supervising lunchrooms, or supervising
20 students when being transported in buses serving the
21 Organizational Unit.

22 "Target Ratio" is defined in paragraph (4) of
23 subsection (g).

24 "Tier 1", "Tier 2", "Tier 3", and "Tier 4" are defined
25 in paragraph (3) of subsection (g).

26 "Tier 1 Aggregate Funding", "Tier 2 Aggregate

1 Funding", "Tier 3 Aggregate Funding", and "Tier 4
2 Aggregate Funding" are defined in paragraph (1) of
3 subsection (g).

4 (b) Adequacy Target calculation.

5 (1) Each Organizational Unit's Adequacy Target is the
6 sum of the Organizational Unit's cost of providing
7 Essential Elements, as calculated in accordance with this
8 subsection (b), with the salary amounts in the Essential
9 Elements multiplied by a Regionalization Factor calculated
10 pursuant to paragraph (3) of this subsection (b).

11 (2) The Essential Elements are attributable on a pro
12 rata basis related to defined subgroups of the ASE of each
13 Organizational Unit as specified in this paragraph (2),
14 with investments and FTE positions pro rata funded based
15 on ASE counts in excess of or less than the thresholds set
16 forth in this paragraph (2). The method for calculating
17 attributable pro rata costs and the defined subgroups
18 thereto are as follows:

19 (A) Core class size investments. Each
20 Organizational Unit shall receive the funding required
21 to support that number of FTE core teacher positions
22 as is needed to keep the respective class sizes of the
23 Organizational Unit to the following maximum numbers:

24 (i) For grades kindergarten through 3, the
25 Organizational Unit shall receive funding required
26 to support one FTE core teacher position for every

1 15 Low-Income Count students in those grades and
2 one FTE core teacher position for every 20
3 non-Low-Income Count students in those grades.

4 (ii) For grades 4 through 12, the
5 Organizational Unit shall receive funding required
6 to support one FTE core teacher position for every
7 20 Low-Income Count students in those grades and
8 one FTE core teacher position for every 25
9 non-Low-Income Count students in those grades.

10 The number of non-Low-Income Count students in a
11 grade shall be determined by subtracting the
12 Low-Income students in that grade from the ASE of the
13 Organizational Unit for that grade.

14 (B) Specialist teacher investments. Each
15 Organizational Unit shall receive the funding needed
16 to cover that number of FTE specialist teacher
17 positions that correspond to the following
18 percentages:

19 (i) if the Organizational Unit operates an
20 elementary or middle school, then 20.00% of the
21 number of the Organizational Unit's core teachers,
22 as determined under subparagraph (A) of this
23 paragraph (2); and

24 (ii) if such Organizational Unit operates a
25 high school, then 33.33% of the number of the
26 Organizational Unit's core teachers.

1 (C) Instructional facilitator investments. Each
2 Organizational Unit shall receive the funding needed
3 to cover one FTE instructional facilitator position
4 for every 200 combined ASE of pre-kindergarten
5 children with disabilities and all kindergarten
6 through grade 12 students of the Organizational Unit.

7 (D) Core intervention teacher (tutor) investments.
8 Each Organizational Unit shall receive the funding
9 needed to cover one FTE teacher position for each
10 prototypical elementary, middle, and high school.

11 (E) Substitute teacher investments. Each
12 Organizational Unit shall receive the funding needed
13 to cover substitute teacher costs that is equal to
14 5.70% of the minimum pupil attendance days required
15 under Section 10-19 of this Code for all full-time
16 equivalent core, specialist, and intervention
17 teachers, school nurses, special education teachers
18 and instructional assistants, instructional
19 facilitators, and summer school and extended day
20 teacher positions, as determined under this paragraph
21 (2), at a salary rate of 33.33% of the average salary
22 for grade K through 12 teachers and 33.33% of the
23 average salary of each instructional assistant
24 position.

25 (F) Core school counselor investments. Each
26 Organizational Unit shall receive the funding needed

1 to cover one FTE school counselor for each 450
2 combined ASE of pre-kindergarten children with
3 disabilities and all kindergarten through grade 5
4 students, plus one FTE school counselor for each 250
5 grades 6 through 8 ASE middle school students, plus
6 one FTE school counselor for each 250 grades 9 through
7 12 ASE high school students.

8 (G) Nurse investments. Each Organizational Unit
9 shall receive the funding needed to cover one FTE
10 nurse for each 750 combined ASE of pre-kindergarten
11 children with disabilities and all kindergarten
12 through grade 12 students across all grade levels it
13 serves.

14 (H) Supervisory aide investments. Each
15 Organizational Unit shall receive the funding needed
16 to cover one FTE for each 225 combined ASE of
17 pre-kindergarten children with disabilities and all
18 kindergarten through grade 5 students, plus one FTE
19 for each 225 ASE middle school students, plus one FTE
20 for each 200 ASE high school students.

21 (I) Librarian investments. Each Organizational
22 Unit shall receive the funding needed to cover one FTE
23 librarian for each prototypical elementary school,
24 middle school, and high school and one FTE aide or
25 media technician for every 300 combined ASE of
26 pre-kindergarten children with disabilities and all

1 kindergarten through grade 12 students.

2 (J) Principal investments. Each Organizational
3 Unit shall receive the funding needed to cover one FTE
4 principal position for each prototypical elementary
5 school, plus one FTE principal position for each
6 prototypical middle school, plus one FTE principal
7 position for each prototypical high school.

8 (K) Assistant principal investments. Each
9 Organizational Unit shall receive the funding needed
10 to cover one FTE assistant principal position for each
11 prototypical elementary school, plus one FTE assistant
12 principal position for each prototypical middle
13 school, plus one FTE assistant principal position for
14 each prototypical high school.

15 (L) School site staff investments. Each
16 Organizational Unit shall receive the funding needed
17 for one FTE position for each 225 ASE of
18 pre-kindergarten children with disabilities and all
19 kindergarten through grade 5 students, plus one FTE
20 position for each 225 ASE middle school students, plus
21 one FTE position for each 200 ASE high school
22 students.

23 (M) Gifted investments. Each Organizational Unit
24 shall receive \$40 per kindergarten through grade 12
25 ASE.

26 (N) Professional development investments. Each

1 Organizational Unit shall receive \$125 per student of
2 the combined ASE of pre-kindergarten children with
3 disabilities and all kindergarten through grade 12
4 students for trainers and other professional
5 development-related expenses for supplies and
6 materials.

7 (O) Instructional material investments. Each
8 Organizational Unit shall receive \$190 per student of
9 the combined ASE of pre-kindergarten children with
10 disabilities and all kindergarten through grade 12
11 students to cover instructional material costs.

12 (P) Assessment investments. Each Organizational
13 Unit shall receive \$25 per student of the combined ASE
14 of pre-kindergarten children with disabilities and all
15 kindergarten through grade 12 students to cover
16 assessment costs.

17 (Q) Computer technology and equipment investments.
18 Each Organizational Unit shall receive \$285.50 per
19 student of the combined ASE of pre-kindergarten
20 children with disabilities and all kindergarten
21 through grade 12 students to cover computer technology
22 and equipment costs. For the 2018-2019 school year and
23 subsequent school years, Organizational Units assigned
24 to Tier 1 and Tier 2 in the prior school year shall
25 receive an additional \$285.50 per student of the
26 combined ASE of pre-kindergarten children with

1 disabilities and all kindergarten through grade 12
2 students to cover computer technology and equipment
3 costs in the Organizational Unit's Adequacy Target.
4 The State Board may establish additional requirements
5 for Organizational Unit expenditures of funds received
6 pursuant to this subparagraph (Q), including a
7 requirement that funds received pursuant to this
8 subparagraph (Q) may be used only for serving the
9 technology needs of the district. It is the intent of
10 Public Act 100-465 that all Tier 1 and Tier 2 districts
11 receive the addition to their Adequacy Target in the
12 following year, subject to compliance with the
13 requirements of the State Board.

14 (R) Student activities investments. Each
15 Organizational Unit shall receive the following
16 funding amounts to cover student activities: \$100 per
17 kindergarten through grade 5 ASE student in elementary
18 school, plus \$200 per ASE student in middle school,
19 plus \$675 per ASE student in high school.

20 (S) Maintenance and operations investments. Each
21 Organizational Unit shall receive \$1,038 per student
22 of the combined ASE of pre-kindergarten children with
23 disabilities and all kindergarten through grade 12
24 students for day-to-day maintenance and operations
25 expenditures, including salary, supplies, and
26 materials, as well as purchased services, but

1 excluding employee benefits. The proportion of salary
2 for the application of a Regionalization Factor and
3 the calculation of benefits is equal to \$352.92.

4 (T) Central office investments. Each
5 Organizational Unit shall receive \$742 per student of
6 the combined ASE of pre-kindergarten children with
7 disabilities and all kindergarten through grade 12
8 students to cover central office operations, including
9 administrators and classified personnel charged with
10 managing the instructional programs, business and
11 operations of the school district, and security
12 personnel. The proportion of salary for the
13 application of a Regionalization Factor and the
14 calculation of benefits is equal to \$368.48.

15 (U) Employee benefit investments. Each
16 Organizational Unit shall receive 30% of the total of
17 all salary-calculated elements of the Adequacy Target,
18 excluding substitute teachers and student activities
19 investments, to cover benefit costs. For central
20 office and maintenance and operations investments, the
21 benefit calculation shall be based upon the salary
22 proportion of each investment. If at any time the
23 responsibility for funding the employer normal cost of
24 teacher pensions is assigned to school districts, then
25 that amount certified by the Teachers' Retirement
26 System of the State of Illinois to be paid by the

1 Organizational Unit for the preceding school year
2 shall be added to the benefit investment. For any
3 fiscal year in which a school district organized under
4 Article 34 of this Code is responsible for paying the
5 employer normal cost of teacher pensions, then that
6 amount of its employer normal cost plus the amount for
7 retiree health insurance as certified by the Public
8 School Teachers' Pension and Retirement Fund of
9 Chicago to be paid by the school district for the
10 preceding school year that is statutorily required to
11 cover employer normal costs and the amount for retiree
12 health insurance shall be added to the 30% specified
13 in this subparagraph (U). The Teachers' Retirement
14 System of the State of Illinois and the Public School
15 Teachers' Pension and Retirement Fund of Chicago shall
16 submit such information as the State Superintendent
17 may require for the calculations set forth in this
18 subparagraph (U).

19 (V) Additional investments in low-income students.
20 In addition to and not in lieu of all other funding
21 under this paragraph (2), each Organizational Unit
22 shall receive funding based on the average teacher
23 salary for grades K through 12 to cover the costs of:

24 (i) one FTE intervention teacher (tutor)
25 position for every 125 Low-Income Count students;

26 (ii) one FTE pupil support staff position for

1 every 125 Low-Income Count students;

2 (iii) one FTE extended day teacher position
3 for every 120 Low-Income Count students; and

4 (iv) one FTE summer school teacher position
5 for every 120 Low-Income Count students.

6 (W) Additional investments in English learner
7 students. In addition to and not in lieu of all other
8 funding under this paragraph (2), each Organizational
9 Unit shall receive funding based on the average
10 teacher salary for grades K through 12 to cover the
11 costs of:

12 (i) one FTE intervention teacher (tutor)
13 position for every 125 English learner students;

14 (ii) one FTE pupil support staff position for
15 every 125 English learner students;

16 (iii) one FTE extended day teacher position
17 for every 120 English learner students;

18 (iv) one FTE summer school teacher position
19 for every 120 English learner students; and

20 (v) one FTE core teacher position for every
21 100 English learner students.

22 (X) Special education investments. Each
23 Organizational Unit shall receive funding based on the
24 average teacher salary for grades K through 12 to
25 cover special education as follows:

26 (i) one FTE teacher position for every 141

1 combined ASE of pre-kindergarten children with
2 disabilities and all kindergarten through grade 12
3 students;

4 (ii) one FTE instructional assistant for every
5 141 combined ASE of pre-kindergarten children with
6 disabilities and all kindergarten through grade 12
7 students; and

8 (iii) one FTE psychologist position for every
9 1,000 combined ASE of pre-kindergarten children
10 with disabilities and all kindergarten through
11 grade 12 students.

12 (3) For calculating the salaries included within the
13 Essential Elements, the State Superintendent shall
14 annually calculate average salaries to the nearest dollar
15 using the employment information system data maintained by
16 the State Board, limited to public schools only and
17 excluding special education and vocational cooperatives,
18 schools operated by the Department of Juvenile Justice,
19 and charter schools, for the following positions:

20 (A) Teacher for grades K through 8.

21 (B) Teacher for grades 9 through 12.

22 (C) Teacher for grades K through 12.

23 (D) School counselor for grades K through 8.

24 (E) School counselor for grades 9 through 12.

25 (F) School counselor for grades K through 12.

26 (G) Social worker.

- 1 (H) Psychologist.
2 (I) Librarian.
3 (J) Nurse.
4 (K) Principal.
5 (L) Assistant principal.

6 For the purposes of this paragraph (3), "teacher"
7 includes core teachers, specialist and elective teachers,
8 instructional facilitators, tutors, special education
9 teachers, pupil support staff teachers, English learner
10 teachers, extended day teachers, and summer school
11 teachers. Where specific grade data is not required for
12 the Essential Elements, the average salary for
13 corresponding positions shall apply. For substitute
14 teachers, the average teacher salary for grades K through
15 12 shall apply.

16 For calculating the salaries included within the
17 Essential Elements for positions not included within EIS
18 Data, the following salaries shall be used in the first
19 year of implementation of Evidence-Based Funding:

- 20 (i) school site staff, \$30,000; and
21 (ii) non-instructional assistant, instructional
22 assistant, library aide, library media tech, or
23 supervisory aide: \$25,000.

24 In the second and subsequent years of implementation
25 of Evidence-Based Funding, the amounts in items (i) and
26 (ii) of this paragraph (3) shall annually increase by the

1 ECI.

2 The salary amounts for the Essential Elements
3 determined pursuant to subparagraphs (A) through (L), (S)
4 and (T), and (V) through (X) of paragraph (2) of
5 subsection (b) of this Section shall be multiplied by a
6 Regionalization Factor.

7 (c) Local Capacity calculation.

8 (1) Each Organizational Unit's Local Capacity
9 represents an amount of funding it is assumed to
10 contribute toward its Adequacy Target for purposes of the
11 Evidence-Based Funding formula calculation. "Local
12 Capacity" means either (i) the Organizational Unit's Local
13 Capacity Target as calculated in accordance with paragraph
14 (2) of this subsection (c) if its Real Receipts are equal
15 to or less than its Local Capacity Target or (ii) the
16 Organizational Unit's Adjusted Local Capacity, as
17 calculated in accordance with paragraph (3) of this
18 subsection (c) if Real Receipts are more than its Local
19 Capacity Target.

20 (2) "Local Capacity Target" means, for an
21 Organizational Unit, that dollar amount that is obtained
22 by multiplying its Adequacy Target by its Local Capacity
23 Ratio.

24 (A) An Organizational Unit's Local Capacity
25 Percentage is the conversion of the Organizational
26 Unit's Local Capacity Ratio, as such ratio is

1 determined in accordance with subparagraph (B) of this
2 paragraph (2), into a cumulative distribution
3 resulting in a percentile ranking to determine each
4 Organizational Unit's relative position to all other
5 Organizational Units in this State. The calculation of
6 Local Capacity Percentage is described in subparagraph
7 (C) of this paragraph (2).

8 (B) An Organizational Unit's Local Capacity Ratio
9 in a given year is the percentage obtained by dividing
10 its Adjusted EAV or PTELL EAV, whichever is less, by
11 its Adequacy Target, with the resulting ratio further
12 adjusted as follows:

13 (i) for Organizational Units serving grades
14 kindergarten through 12 and Hybrid Districts, no
15 further adjustments shall be made;

16 (ii) for Organizational Units serving grades
17 kindergarten through 8, the ratio shall be
18 multiplied by 9/13;

19 (iii) for Organizational Units serving grades
20 9 through 12, the Local Capacity Ratio shall be
21 multiplied by 4/13; and

22 (iv) for an Organizational Unit with a
23 different grade configuration than those specified
24 in items (i) through (iii) of this subparagraph
25 (B), the State Superintendent shall determine a
26 comparable adjustment based on the grades served.

1 (C) The Local Capacity Percentage is equal to the
2 percentile ranking of the district. Local Capacity
3 Percentage converts each Organizational Unit's Local
4 Capacity Ratio to a cumulative distribution resulting
5 in a percentile ranking to determine each
6 Organizational Unit's relative position to all other
7 Organizational Units in this State. The Local Capacity
8 Percentage cumulative distribution resulting in a
9 percentile ranking for each Organizational Unit shall
10 be calculated using the standard normal distribution
11 of the score in relation to the weighted mean and
12 weighted standard deviation and Local Capacity Ratios
13 of all Organizational Units. If the value assigned to
14 any Organizational Unit is in excess of 90%, the value
15 shall be adjusted to 90%. For Laboratory Schools, the
16 Local Capacity Percentage shall be set at 10% in
17 recognition of the absence of EAV and resources from
18 the public university that are allocated to the
19 Laboratory School. For programs operated by a regional
20 office of education or an intermediate service center,
21 the Local Capacity Percentage must be set at 10% in
22 recognition of the absence of EAV and resources from
23 school districts that are allocated to the regional
24 office of education or intermediate service center.
25 The weighted mean for the Local Capacity Percentage
26 shall be determined by multiplying each Organizational

1 Unit's Local Capacity Ratio times the ASE for the unit
2 creating a weighted value, summing the weighted values
3 of all Organizational Units, and dividing by the total
4 ASE of all Organizational Units. The weighted standard
5 deviation shall be determined by taking the square
6 root of the weighted variance of all Organizational
7 Units' Local Capacity Ratio, where the variance is
8 calculated by squaring the difference between each
9 unit's Local Capacity Ratio and the weighted mean,
10 then multiplying the variance for each unit times the
11 ASE for the unit to create a weighted variance for each
12 unit, then summing all units' weighted variance and
13 dividing by the total ASE of all units.

14 (D) For any Organizational Unit, the
15 Organizational Unit's Adjusted Local Capacity Target
16 shall be reduced by either (i) the school board's
17 remaining contribution pursuant to paragraph (ii) of
18 subsection (b-4) of Section 16-158 of the Illinois
19 Pension Code in a given year or (ii) the board of
20 education's remaining contribution pursuant to
21 paragraph (iv) of subsection (b) of Section 17-129 of
22 the Illinois Pension Code absent the employer normal
23 cost portion of the required contribution and amount
24 allowed pursuant to subdivision (3) of Section
25 17-142.1 of the Illinois Pension Code in a given year.
26 In the preceding sentence, item (i) shall be certified

1 to the State Board of Education by the Teachers'
2 Retirement System of the State of Illinois and item
3 (ii) shall be certified to the State Board of
4 Education by the Public School Teachers' Pension and
5 Retirement Fund of the City of Chicago.

6 (3) If an Organizational Unit's Real Receipts are more
7 than its Local Capacity Target, then its Local Capacity
8 shall equal an Adjusted Local Capacity Target as
9 calculated in accordance with this paragraph (3). The
10 Adjusted Local Capacity Target is calculated as the sum of
11 the Organizational Unit's Local Capacity Target and its
12 Real Receipts Adjustment. The Real Receipts Adjustment
13 equals the Organizational Unit's Real Receipts less its
14 Local Capacity Target, with the resulting figure
15 multiplied by the Local Capacity Percentage.

16 As used in this paragraph (3), "Real Percent of
17 Adequacy" means the sum of an Organizational Unit's Real
18 Receipts, CPPRT, and Base Funding Minimum, with the
19 resulting figure divided by the Organizational Unit's
20 Adequacy Target.

21 (d) Calculation of Real Receipts, EAV, and Adjusted EAV
22 for purposes of the Local Capacity calculation.

23 (1) An Organizational Unit's Real Receipts are the
24 product of its Applicable Tax Rate and its Adjusted EAV.
25 An Organizational Unit's Applicable Tax Rate is its
26 Adjusted Operating Tax Rate for property within the

1 Organizational Unit.

2 (2) The State Superintendent shall calculate the
3 equalized assessed valuation, or EAV, of all taxable
4 property of each Organizational Unit as of September 30 of
5 the previous year in accordance with paragraph (3) of this
6 subsection (d). The State Superintendent shall then
7 determine the Adjusted EAV of each Organizational Unit in
8 accordance with paragraph (4) of this subsection (d),
9 which Adjusted EAV figure shall be used for the purposes
10 of calculating Local Capacity.

11 (3) To calculate Real Receipts and EAV, the Department
12 of Revenue shall supply to the State Superintendent the
13 value as equalized or assessed by the Department of
14 Revenue of all taxable property of every Organizational
15 Unit, together with (i) the applicable tax rate used in
16 extending taxes for the funds of the Organizational Unit
17 as of September 30 of the previous year and (ii) the
18 limiting rate for all Organizational Units subject to
19 property tax extension limitations as imposed under PTELL.

20 (A) The Department of Revenue shall add to the
21 equalized assessed value of all taxable property of
22 each Organizational Unit situated entirely or
23 partially within a county that is or was subject to the
24 provisions of Section 15-176 or 15-177 of the Property
25 Tax Code (i) an amount equal to the total amount by
26 which the homestead exemption allowed under Section

1 15-176 or 15-177 of the Property Tax Code for real
2 property situated in that Organizational Unit exceeds
3 the total amount that would have been allowed in that
4 Organizational Unit if the maximum reduction under
5 Section 15-176 was (I) \$4,500 in Cook County or \$3,500
6 in all other counties in tax year 2003 or (II) \$5,000
7 in all counties in tax year 2004 and thereafter and
8 (ii) an amount equal to the aggregate amount for the
9 taxable year of all additional exemptions under
10 Section 15-175 of the Property Tax Code for owners
11 with a household income of \$30,000 or less. The county
12 clerk of any county that is or was subject to the
13 provisions of Section 15-176 or 15-177 of the Property
14 Tax Code shall annually calculate and certify to the
15 Department of Revenue for each Organizational Unit all
16 homestead exemption amounts under Section 15-176 or
17 15-177 of the Property Tax Code and all amounts of
18 additional exemptions under Section 15-175 of the
19 Property Tax Code for owners with a household income
20 of \$30,000 or less. It is the intent of this
21 subparagraph (A) that if the general homestead
22 exemption for a parcel of property is determined under
23 Section 15-176 or 15-177 of the Property Tax Code
24 rather than Section 15-175, then the calculation of
25 EAV shall not be affected by the difference, if any,
26 between the amount of the general homestead exemption

1 allowed for that parcel of property under Section
2 15-176 or 15-177 of the Property Tax Code and the
3 amount that would have been allowed had the general
4 homestead exemption for that parcel of property been
5 determined under Section 15-175 of the Property Tax
6 Code. It is further the intent of this subparagraph
7 (A) that if additional exemptions are allowed under
8 Section 15-175 of the Property Tax Code for owners
9 with a household income of less than \$30,000, then the
10 calculation of EAV shall not be affected by the
11 difference, if any, because of those additional
12 exemptions.

13 (B) With respect to any part of an Organizational
14 Unit within a redevelopment project area in respect to
15 which a municipality has adopted tax increment
16 allocation financing pursuant to the Tax Increment
17 Allocation Redevelopment Act, Division 74.4 of Article
18 11 of the Illinois Municipal Code, or the Industrial
19 Jobs Recovery Law, Division 74.6 of Article 11 of the
20 Illinois Municipal Code, no part of the current EAV of
21 real property located in any such project area that is
22 attributable to an increase above the total initial
23 EAV of such property shall be used as part of the EAV
24 of the Organizational Unit, until such time as all
25 redevelopment project costs have been paid, as
26 provided in Section 11-74.4-8 of the Tax Increment

1 Allocation Redevelopment Act or in Section 11-74.6-35
2 of the Industrial Jobs Recovery Law. For the purpose
3 of the EAV of the Organizational Unit, the total
4 initial EAV or the current EAV, whichever is lower,
5 shall be used until such time as all redevelopment
6 project costs have been paid.

7 (B-5) The real property equalized assessed
8 valuation for a school district shall be adjusted by
9 subtracting from the real property value, as equalized
10 or assessed by the Department of Revenue, for the
11 district an amount computed by dividing the amount of
12 any abatement of taxes under Section 18-170 of the
13 Property Tax Code by 3.00% for a district maintaining
14 grades kindergarten through 12, by 2.30% for a
15 district maintaining grades kindergarten through 8, or
16 by 1.05% for a district maintaining grades 9 through
17 12 and adjusted by an amount computed by dividing the
18 amount of any abatement of taxes under subsection (a)
19 of Section 18-165 of the Property Tax Code by the same
20 percentage rates for district type as specified in
21 this subparagraph (B-5).

22 (C) For Organizational Units that are Hybrid
23 Districts, the State Superintendent shall use the
24 lesser of the adjusted equalized assessed valuation
25 for property within the partial elementary unit
26 district for elementary purposes, as defined in

1 Article 11E of this Code, or the adjusted equalized
2 assessed valuation for property within the partial
3 elementary unit district for high school purposes, as
4 defined in Article 11E of this Code.

5 (D) If a school district's boundaries span
6 multiple counties, then the Department of Revenue
7 shall send to the State Board, for the purposes of
8 calculating Evidence-Based Funding, the limiting rate
9 and individual rates by purpose for the county that
10 contains the majority of the school district's
11 equalized assessed valuation.

12 (4) An Organizational Unit's Adjusted EAV shall be the
13 average of its EAV over the immediately preceding 3 years
14 or the lesser of its EAV in the immediately preceding year
15 or the average of its EAV over the immediately preceding 3
16 years if the EAV in the immediately preceding year has
17 declined by 10% or more when comparing the 2 most recent
18 years. In the event of Organizational Unit reorganization,
19 consolidation, or annexation, the Organizational Unit's
20 Adjusted EAV for the first 3 years after such change shall
21 be as follows: the most current EAV shall be used in the
22 first year, the average of a 2-year EAV or its EAV in the
23 immediately preceding year if the EAV declines by 10% or
24 more when comparing the 2 most recent years for the second
25 year, and the lesser of a 3-year average EAV or its EAV in
26 the immediately preceding year if the Adjusted EAV

1 declines by 10% or more when comparing the 2 most recent
2 years for the third year. For any school district whose
3 EAV in the immediately preceding year is used in
4 calculations, in the following year, the Adjusted EAV
5 shall be the average of its EAV over the immediately
6 preceding 2 years or the immediately preceding year if
7 that year represents a decline of 10% or more when
8 comparing the 2 most recent years.

9 "PTELL EAV" means a figure calculated by the State
10 Board for Organizational Units subject to PTELL as
11 described in this paragraph (4) for the purposes of
12 calculating an Organizational Unit's Local Capacity Ratio.
13 Except as otherwise provided in this paragraph (4), the
14 PTELL EAV of an Organizational Unit shall be equal to the
15 product of the equalized assessed valuation last used in
16 the calculation of general State aid under Section 18-8.05
17 of this Code (now repealed) or Evidence-Based Funding
18 under this Section and the Organizational Unit's Extension
19 Limitation Ratio. If an Organizational Unit has approved
20 or does approve an increase in its limiting rate, pursuant
21 to Section 18-190 of the Property Tax Code, affecting the
22 Base Tax Year, the PTELL EAV shall be equal to the product
23 of the equalized assessed valuation last used in the
24 calculation of general State aid under Section 18-8.05 of
25 this Code (now repealed) or Evidence-Based Funding under
26 this Section multiplied by an amount equal to one plus the

1 percentage increase, if any, in the Consumer Price Index
2 for All Urban Consumers for all items published by the
3 United States Department of Labor for the 12-month
4 calendar year preceding the Base Tax Year, plus the
5 equalized assessed valuation of new property, annexed
6 property, and recovered tax increment value and minus the
7 equalized assessed valuation of disconnected property.

8 As used in this paragraph (4), "new property" and
9 "recovered tax increment value" shall have the meanings
10 set forth in the Property Tax Extension Limitation Law.

11 (e) Base Funding Minimum calculation.

12 (1) For the 2017-2018 school year, the Base Funding
13 Minimum of an Organizational Unit or a Specially Funded
14 Unit shall be the amount of State funds distributed to the
15 Organizational Unit or Specially Funded Unit during the
16 2016-2017 school year prior to any adjustments and
17 specified appropriation amounts described in this
18 paragraph (1) from the following Sections, as calculated
19 by the State Superintendent: Section 18-8.05 of this Code
20 (now repealed); Section 5 of Article 224 of Public Act
21 99-524 (equity grants); Section 14-7.02b of this Code
22 (funding for children requiring special education
23 services); Section 14-13.01 of this Code (special
24 education facilities and staffing), except for
25 reimbursement of the cost of transportation pursuant to
26 Section 14-13.01; Section 14C-12 of this Code (English

1 learners); and Section 18-4.3 of this Code (summer
2 school), based on an appropriation level of \$13,121,600.
3 For a school district organized under Article 34 of this
4 Code, the Base Funding Minimum also includes (i) the funds
5 allocated to the school district pursuant to Section 1D-1
6 of this Code attributable to funding programs authorized
7 by the Sections of this Code listed in the preceding
8 sentence and (ii) the difference between (I) the funds
9 allocated to the school district pursuant to Section 1D-1
10 of this Code attributable to the funding programs
11 authorized by Section 14-7.02 (non-public special
12 education reimbursement), subsection (b) of Section
13 14-13.01 (special education transportation), Section 29-5
14 (transportation), Section 2-3.80 (agricultural
15 education), Section 2-3.66 (truants' alternative
16 education), Section 2-3.62 (educational service centers),
17 and Section 14-7.03 (special education - orphanage) of
18 this Code and Section 15 of the Childhood Hunger Relief
19 Act (free breakfast program) and (II) the school
20 district's actual expenditures for its non-public special
21 education, special education transportation,
22 transportation programs, agricultural education, truants'
23 alternative education, services that would otherwise be
24 performed by a regional office of education, special
25 education orphanage expenditures, and free breakfast, as
26 most recently calculated and reported pursuant to

1 subsection (f) of Section 1D-1 of this Code. The Base
2 Funding Minimum for Glenwood Academy shall be \$952,014
3 ~~\$625,500~~. For programs operated by a regional office of
4 education or an intermediate service center, the Base
5 Funding Minimum must be the total amount of State funds
6 allocated to those programs in the 2018-2019 school year
7 and amounts provided pursuant to Article 34 of Public Act
8 100-586 and Section 3-16 of this Code. All programs
9 established after June 5, 2019 (the effective date of
10 Public Act 101-10) and administered by a regional office
11 of education or an intermediate service center must have
12 an initial Base Funding Minimum set to an amount equal to
13 the first-year ASE multiplied by the amount of per pupil
14 funding received in the previous school year by the lowest
15 funded similar existing program type. If the enrollment
16 for a program operated by a regional office of education
17 or an intermediate service center is zero, then it may not
18 receive Base Funding Minimum funds for that program in the
19 next fiscal year, and those funds must be distributed to
20 Organizational Units under subsection (g).

21 (2) For the 2018-2019 and subsequent school years, the
22 Base Funding Minimum of Organizational Units and Specially
23 Funded Units shall be the sum of (i) the amount of
24 Evidence-Based Funding for the prior school year, (ii) the
25 Base Funding Minimum for the prior school year, and (iii)
26 any amount received by a school district pursuant to

1 Section 7 of Article 97 of Public Act 100-21.

2 For the 2022-2023 school year, the Base Funding
3 Minimum of Organizational Units shall be the amounts
4 recalculated by the State Board of Education for Fiscal
5 Year 2019 through Fiscal Year 2022 that were necessary due
6 to average student enrollment errors for districts
7 organized under Article 34 of this Code, plus the Fiscal
8 Year 2022 property tax relief grants provided under
9 Section 2-3.170 of this Code, ensuring each Organizational
10 Unit has the correct amount of resources for Fiscal Year
11 2023 Evidence-Based Funding calculations and that Fiscal
12 Year 2023 Evidence-Based Funding Distributions are made in
13 accordance with this Section.

14 (3) Subject to approval by the General Assembly as
15 provided in this paragraph (3), an Organizational Unit
16 that meets all of the following criteria, as determined by
17 the State Board, shall have District Intervention Money
18 added to its Base Funding Minimum at the time the Base
19 Funding Minimum is calculated by the State Board:

20 (A) The Organizational Unit is operating under an
21 Independent Authority under Section 2-3.25f-5 of this
22 Code for a minimum of 4 school years or is subject to
23 the control of the State Board pursuant to a court
24 order for a minimum of 4 school years.

25 (B) The Organizational Unit was designated as a
26 Tier 1 or Tier 2 Organizational Unit in the previous

1 school year under paragraph (3) of subsection (g) of
2 this Section.

3 (C) The Organizational Unit demonstrates
4 sustainability through a 5-year financial and
5 strategic plan.

6 (D) The Organizational Unit has made sufficient
7 progress and achieved sufficient stability in the
8 areas of governance, academic growth, and finances.

9 As part of its determination under this paragraph (3),
10 the State Board may consider the Organizational Unit's
11 summative designation, any accreditations of the
12 Organizational Unit, or the Organizational Unit's
13 financial profile, as calculated by the State Board.

14 If the State Board determines that an Organizational
15 Unit has met the criteria set forth in this paragraph (3),
16 it must submit a report to the General Assembly, no later
17 than January 2 of the fiscal year in which the State Board
18 makes its determination, on the amount of District
19 Intervention Money to add to the Organizational Unit's
20 Base Funding Minimum. The General Assembly must review the
21 State Board's report and may approve or disapprove, by
22 joint resolution, the addition of District Intervention
23 Money. If the General Assembly fails to act on the report
24 within 40 calendar days from the receipt of the report,
25 the addition of District Intervention Money is deemed
26 approved. If the General Assembly approves the amount of

1 District Intervention Money to be added to the
2 Organizational Unit's Base Funding Minimum, the District
3 Intervention Money must be added to the Base Funding
4 Minimum annually thereafter.

5 For the first 4 years following the initial year that
6 the State Board determines that an Organizational Unit has
7 met the criteria set forth in this paragraph (3) and has
8 received funding under this Section, the Organizational
9 Unit must annually submit to the State Board, on or before
10 November 30, a progress report regarding its financial and
11 strategic plan under subparagraph (C) of this paragraph
12 (3). The plan shall include the financial data from the
13 past 4 annual financial reports or financial audits that
14 must be presented to the State Board by November 15 of each
15 year and the approved budget financial data for the
16 current year. The plan shall be developed according to the
17 guidelines presented to the Organizational Unit by the
18 State Board. The plan shall further include financial
19 projections for the next 3 fiscal years and include a
20 discussion and financial summary of the Organizational
21 Unit's facility needs. If the Organizational Unit does not
22 demonstrate sufficient progress toward its 5-year plan or
23 if it has failed to file an annual financial report, an
24 annual budget, a financial plan, a deficit reduction plan,
25 or other financial information as required by law, the
26 State Board may establish a Financial Oversight Panel

1 under Article 1H of this Code. However, if the
2 Organizational Unit already has a Financial Oversight
3 Panel, the State Board may extend the duration of the
4 Panel.

5 (f) Percent of Adequacy and Final Resources calculation.

6 (1) The Evidence-Based Funding formula establishes a
7 Percent of Adequacy for each Organizational Unit in order
8 to place such units into tiers for the purposes of the
9 funding distribution system described in subsection (g) of
10 this Section. Initially, an Organizational Unit's
11 Preliminary Resources and Preliminary Percent of Adequacy
12 are calculated pursuant to paragraph (2) of this
13 subsection (f). Then, an Organizational Unit's Final
14 Resources and Final Percent of Adequacy are calculated to
15 account for the Organizational Unit's poverty
16 concentration levels pursuant to paragraphs (3) and (4) of
17 this subsection (f).

18 (2) An Organizational Unit's Preliminary Resources are
19 equal to the sum of its Local Capacity Target, CPPRT, and
20 Base Funding Minimum. An Organizational Unit's Preliminary
21 Percent of Adequacy is the lesser of (i) its Preliminary
22 Resources divided by its Adequacy Target or (ii) 100%.

23 (3) Except for Specially Funded Units, an
24 Organizational Unit's Final Resources are equal to the sum
25 of its Local Capacity, CPPRT, and Adjusted Base Funding
26 Minimum. The Base Funding Minimum of each Specially Funded

1 Unit shall serve as its Final Resources, except that the
2 Base Funding Minimum for State-approved charter schools
3 shall not include any portion of general State aid
4 allocated in the prior year based on the per capita
5 tuition charge times the charter school enrollment.

6 (4) An Organizational Unit's Final Percent of Adequacy
7 is its Final Resources divided by its Adequacy Target. An
8 Organizational Unit's Adjusted Base Funding Minimum is
9 equal to its Base Funding Minimum less its Supplemental
10 Grant Funding, with the resulting figure added to the
11 product of its Supplemental Grant Funding and Preliminary
12 Percent of Adequacy.

13 (g) Evidence-Based Funding formula distribution system.

14 (1) In each school year under the Evidence-Based
15 Funding formula, each Organizational Unit receives funding
16 equal to the sum of its Base Funding Minimum and the unit's
17 allocation of New State Funds determined pursuant to this
18 subsection (g). To allocate New State Funds, the
19 Evidence-Based Funding formula distribution system first
20 places all Organizational Units into one of 4 tiers in
21 accordance with paragraph (3) of this subsection (g),
22 based on the Organizational Unit's Final Percent of
23 Adequacy. New State Funds are allocated to each of the 4
24 tiers as follows: Tier 1 Aggregate Funding equals 50% of
25 all New State Funds, Tier 2 Aggregate Funding equals 49%
26 of all New State Funds, Tier 3 Aggregate Funding equals

1 0.9% of all New State Funds, and Tier 4 Aggregate Funding
2 equals 0.1% of all New State Funds. Each Organizational
3 Unit within Tier 1 or Tier 2 receives an allocation of New
4 State Funds equal to its tier Funding Gap, as defined in
5 the following sentence, multiplied by the tier's
6 Allocation Rate determined pursuant to paragraph (4) of
7 this subsection (g). For Tier 1, an Organizational Unit's
8 Funding Gap equals the tier's Target Ratio, as specified
9 in paragraph (5) of this subsection (g), multiplied by the
10 Organizational Unit's Adequacy Target, with the resulting
11 amount reduced by the Organizational Unit's Final
12 Resources. For Tier 2, an Organizational Unit's Funding
13 Gap equals the tier's Target Ratio, as described in
14 paragraph (5) of this subsection (g), multiplied by the
15 Organizational Unit's Adequacy Target, with the resulting
16 amount reduced by the Organizational Unit's Final
17 Resources and its Tier 1 funding allocation. To determine
18 the Organizational Unit's Funding Gap, the resulting
19 amount is then multiplied by a factor equal to one minus
20 the Organizational Unit's Local Capacity Target
21 percentage. Each Organizational Unit within Tier 3 or Tier
22 4 receives an allocation of New State Funds equal to the
23 product of its Adequacy Target and the tier's Allocation
24 Rate, as specified in paragraph (4) of this subsection
25 (g).

26 (2) To ensure equitable distribution of dollars for

1 all Tier 2 Organizational Units, no Tier 2 Organizational
2 Unit shall receive fewer dollars per ASE than any Tier 3
3 Organizational Unit. Each Tier 2 and Tier 3 Organizational
4 Unit shall have its funding allocation divided by its ASE.
5 Any Tier 2 Organizational Unit with a funding allocation
6 per ASE below the greatest Tier 3 allocation per ASE shall
7 get a funding allocation equal to the greatest Tier 3
8 funding allocation per ASE multiplied by the
9 Organizational Unit's ASE. Each Tier 2 Organizational
10 Unit's Tier 2 funding allocation shall be multiplied by
11 the percentage calculated by dividing the original Tier 2
12 Aggregate Funding by the sum of all Tier 2 Organizational
13 Units' Tier 2 funding allocation after adjusting
14 districts' funding below Tier 3 levels.

15 (3) Organizational Units are placed into one of 4
16 tiers as follows:

17 (A) Tier 1 consists of all Organizational Units,
18 except for Specially Funded Units, with a Percent of
19 Adequacy less than the Tier 1 Target Ratio. The Tier 1
20 Target Ratio is the ratio level that allows for Tier 1
21 Aggregate Funding to be distributed, with the Tier 1
22 Allocation Rate determined pursuant to paragraph (4)
23 of this subsection (g).

24 (B) Tier 2 consists of all Tier 1 Units and all
25 other Organizational Units, except for Specially
26 Funded Units, with a Percent of Adequacy of less than

1 0.90.

2 (C) Tier 3 consists of all Organizational Units,
3 except for Specially Funded Units, with a Percent of
4 Adequacy of at least 0.90 and less than 1.0.

5 (D) Tier 4 consists of all Organizational Units
6 with a Percent of Adequacy of at least 1.0.

7 (4) The Allocation Rates for Tiers 1 through 4 are
8 determined as follows:

9 (A) The Tier 1 Allocation Rate is 30%.

10 (B) The Tier 2 Allocation Rate is the result of the
11 following equation: Tier 2 Aggregate Funding, divided
12 by the sum of the Funding Gaps for all Tier 2
13 Organizational Units, unless the result of such
14 equation is higher than 1.0. If the result of such
15 equation is higher than 1.0, then the Tier 2
16 Allocation Rate is 1.0.

17 (C) The Tier 3 Allocation Rate is the result of the
18 following equation: Tier 3 Aggregate Funding, divided
19 by the sum of the Adequacy Targets of all Tier 3
20 Organizational Units.

21 (D) The Tier 4 Allocation Rate is the result of the
22 following equation: Tier 4 Aggregate Funding, divided
23 by the sum of the Adequacy Targets of all Tier 4
24 Organizational Units.

25 (5) A tier's Target Ratio is determined as follows:

26 (A) The Tier 1 Target Ratio is the ratio level that

1 allows for Tier 1 Aggregate Funding to be distributed
2 with the Tier 1 Allocation Rate.

3 (B) The Tier 2 Target Ratio is 0.90.

4 (C) The Tier 3 Target Ratio is 1.0.

5 (6) If, at any point, the Tier 1 Target Ratio is
6 greater than 90%, then all Tier 1 funding shall be
7 allocated to Tier 2 and no Tier 1 Organizational Unit's
8 funding may be identified.

9 (7) In the event that all Tier 2 Organizational Units
10 receive funding at the Tier 2 Target Ratio level, any
11 remaining New State Funds shall be allocated to Tier 3 and
12 Tier 4 Organizational Units.

13 (8) If any Specially Funded Units, excluding Glenwood
14 Academy, recognized by the State Board do not qualify for
15 direct funding following the implementation of Public Act
16 100-465 from any of the funding sources included within
17 the definition of Base Funding Minimum, the unqualified
18 portion of the Base Funding Minimum shall be transferred
19 to one or more appropriate Organizational Units as
20 determined by the State Superintendent based on the prior
21 year ASE of the Organizational Units.

22 (8.5) If a school district withdraws from a special
23 education cooperative, the portion of the Base Funding
24 Minimum that is attributable to the school district may be
25 redistributed to the school district upon withdrawal. The
26 school district and the cooperative must include the

1 amount of the Base Funding Minimum that is to be
2 reapportioned in their withdrawal agreement and notify the
3 State Board of the change with a copy of the agreement upon
4 withdrawal.

5 (9) The Minimum Funding Level is intended to establish
6 a target for State funding that will keep pace with
7 inflation and continue to advance equity through the
8 Evidence-Based Funding formula. The target for State
9 funding of New Property Tax Relief Pool Funds is
10 \$50,000,000 for State fiscal year 2019 and subsequent
11 State fiscal years. The Minimum Funding Level is equal to
12 \$350,000,000. In addition to any New State Funds, no more
13 than \$50,000,000 New Property Tax Relief Pool Funds may be
14 counted toward the Minimum Funding Level. If the sum of
15 New State Funds and applicable New Property Tax Relief
16 Pool Funds are less than the Minimum Funding Level, then
17 funding for tiers shall be reduced in the following
18 manner:

19 (A) First, Tier 4 funding shall be reduced by an
20 amount equal to the difference between the Minimum
21 Funding Level and New State Funds until such time as
22 Tier 4 funding is exhausted.

23 (B) Next, Tier 3 funding shall be reduced by an
24 amount equal to the difference between the Minimum
25 Funding Level and New State Funds and the reduction in
26 Tier 4 funding until such time as Tier 3 funding is

1 exhausted.

2 (C) Next, Tier 2 funding shall be reduced by an
3 amount equal to the difference between the Minimum
4 Funding Level and New State Funds and the reduction in
5 Tier 4 and Tier 3.

6 (D) Finally, Tier 1 funding shall be reduced by an
7 amount equal to the difference between the Minimum
8 Funding level and New State Funds and the reduction in
9 Tier 2, 3, and 4 funding. In addition, the Allocation
10 Rate for Tier 1 shall be reduced to a percentage equal
11 to the Tier 1 Allocation Rate set by paragraph (4) of
12 this subsection (g), multiplied by the result of New
13 State Funds divided by the Minimum Funding Level.

14 (9.5) For State fiscal year 2019 and subsequent State
15 fiscal years, if New State Funds exceed \$300,000,000, then
16 any amount in excess of \$300,000,000 shall be dedicated
17 for purposes of Section 2-3.170 of this Code up to a
18 maximum of \$50,000,000.

19 (10) In the event of a decrease in the amount of the
20 appropriation for this Section in any fiscal year after
21 implementation of this Section, the Organizational Units
22 receiving Tier 1 and Tier 2 funding, as determined under
23 paragraph (3) of this subsection (g), shall be held
24 harmless by establishing a Base Funding Guarantee equal to
25 the per pupil kindergarten through grade 12 funding
26 received in accordance with this Section in the prior

1 fiscal year. Reductions shall be made to the Base Funding
2 Minimum of Organizational Units in Tier 3 and Tier 4 on a
3 per pupil basis equivalent to the total number of the ASE
4 in Tier 3-funded and Tier 4-funded Organizational Units
5 divided by the total reduction in State funding. The Base
6 Funding Minimum as reduced shall continue to be applied to
7 Tier 3 and Tier 4 Organizational Units and adjusted by the
8 relative formula when increases in appropriations for this
9 Section resume. In no event may State funding reductions
10 to Organizational Units in Tier 3 or Tier 4 exceed an
11 amount that would be less than the Base Funding Minimum
12 established in the first year of implementation of this
13 Section. If additional reductions are required, all school
14 districts shall receive a reduction by a per pupil amount
15 equal to the aggregate additional appropriation reduction
16 divided by the total ASE of all Organizational Units.

17 (11) The State Superintendent shall make minor
18 adjustments to the distribution formula set forth in this
19 subsection (g) to account for the rounding of percentages
20 to the nearest tenth of a percentage and dollar amounts to
21 the nearest whole dollar.

22 (h) State Superintendent administration of funding and
23 district submission requirements.

24 (1) The State Superintendent shall, in accordance with
25 appropriations made by the General Assembly, meet the
26 funding obligations created under this Section.

1 (2) The State Superintendent shall calculate the
2 Adequacy Target for each Organizational Unit under this
3 Section. No Evidence-Based Funding shall be distributed
4 within an Organizational Unit without the approval of the
5 unit's school board.

6 (3) Annually, the State Superintendent shall calculate
7 and report to each Organizational Unit the unit's
8 aggregate financial adequacy amount, which shall be the
9 sum of the Adequacy Target for each Organizational Unit.
10 The State Superintendent shall calculate and report
11 separately for each Organizational Unit the unit's total
12 State funds allocated for its students with disabilities.
13 The State Superintendent shall calculate and report
14 separately for each Organizational Unit the amount of
15 funding and applicable FTE calculated for each Essential
16 Element of the unit's Adequacy Target.

17 (4) Annually, the State Superintendent shall calculate
18 and report to each Organizational Unit the amount the unit
19 must expend on special education and bilingual education
20 and computer technology and equipment for Organizational
21 Units assigned to Tier 1 or Tier 2 that received an
22 additional \$285.50 per student computer technology and
23 equipment investment grant to their Adequacy Target
24 pursuant to the unit's Base Funding Minimum, Special
25 Education Allocation, Bilingual Education Allocation, and
26 computer technology and equipment investment allocation.

1 (5) Moneys distributed under this Section shall be
2 calculated on a school year basis, but paid on a fiscal
3 year basis, with payments beginning in August and
4 extending through June. Unless otherwise provided, the
5 moneys appropriated for each fiscal year shall be
6 distributed in 22 equal payments at least 2 times monthly
7 to each Organizational Unit. If moneys appropriated for
8 any fiscal year are distributed other than monthly, the
9 distribution shall be on the same basis for each
10 Organizational Unit.

11 (6) Any school district that fails, for any given
12 school year, to maintain school as required by law or to
13 maintain a recognized school is not eligible to receive
14 Evidence-Based Funding. In case of non-recognition of one
15 or more attendance centers in a school district otherwise
16 operating recognized schools, the claim of the district
17 shall be reduced in the proportion that the enrollment in
18 the attendance center or centers bears to the enrollment
19 of the school district. "Recognized school" means any
20 public school that meets the standards for recognition by
21 the State Board. A school district or attendance center
22 not having recognition status at the end of a school term
23 is entitled to receive State aid payments due upon a legal
24 claim that was filed while it was recognized.

25 (7) School district claims filed under this Section
26 are subject to Sections 18-9 and 18-12 of this Code,

1 except as otherwise provided in this Section.

2 (8) Each fiscal year, the State Superintendent shall
3 calculate for each Organizational Unit an amount of its
4 Base Funding Minimum and Evidence-Based Funding that shall
5 be deemed attributable to the provision of special
6 educational facilities and services, as defined in Section
7 14-1.08 of this Code, in a manner that ensures compliance
8 with maintenance of State financial support requirements
9 under the federal Individuals with Disabilities Education
10 Act. An Organizational Unit must use such funds only for
11 the provision of special educational facilities and
12 services, as defined in Section 14-1.08 of this Code, and
13 must comply with any expenditure verification procedures
14 adopted by the State Board.

15 (9) All Organizational Units in this State must submit
16 annual spending plans by the end of September of each year
17 to the State Board as part of the annual budget process,
18 which shall describe how each Organizational Unit will
19 utilize the Base Funding Minimum and Evidence-Based
20 Funding it receives from this State under this Section
21 with specific identification of the intended utilization
22 of Low-Income, English learner, and special education
23 resources. Additionally, the annual spending plans of each
24 Organizational Unit shall describe how the Organizational
25 Unit expects to achieve student growth and how the
26 Organizational Unit will achieve State education goals, as

1 defined by the State Board. The State Superintendent may,
2 from time to time, identify additional requisites for
3 Organizational Units to satisfy when compiling the annual
4 spending plans required under this subsection (h). The
5 format and scope of annual spending plans shall be
6 developed by the State Superintendent and the State Board
7 of Education. School districts that serve students under
8 Article 14C of this Code shall continue to submit
9 information as required under Section 14C-12 of this Code.

10 (10) No later than January 1, 2018, the State
11 Superintendent shall develop a 5-year strategic plan for
12 all Organizational Units to help in planning for adequacy
13 funding under this Section. The State Superintendent shall
14 submit the plan to the Governor and the General Assembly,
15 as provided in Section 3.1 of the General Assembly
16 Organization Act. The plan shall include recommendations
17 for:

18 (A) a framework for collaborative, professional,
19 innovative, and 21st century learning environments
20 using the Evidence-Based Funding model;

21 (B) ways to prepare and support this State's
22 educators for successful instructional careers;

23 (C) application and enhancement of the current
24 financial accountability measures, the approved State
25 plan to comply with the federal Every Student Succeeds
26 Act, and the Illinois Balanced Accountability Measures

1 in relation to student growth and elements of the
2 Evidence-Based Funding model; and

3 (D) implementation of an effective school adequacy
4 funding system based on projected and recommended
5 funding levels from the General Assembly.

6 (11) On an annual basis, the State Superintendent must
7 recalibrate all of the following per pupil elements of the
8 Adequacy Target and applied to the formulas, based on the
9 study of average expenses and as reported in the most
10 recent annual financial report:

11 (A) Gifted under subparagraph (M) of paragraph (2)
12 of subsection (b).

13 (B) Instructional materials under subparagraph (O)
14 of paragraph (2) of subsection (b).

15 (C) Assessment under subparagraph (P) of paragraph
16 (2) of subsection (b).

17 (D) Student activities under subparagraph (R) of
18 paragraph (2) of subsection (b).

19 (E) Maintenance and operations under subparagraph
20 (S) of paragraph (2) of subsection (b).

21 (F) Central office under subparagraph (T) of
22 paragraph (2) of subsection (b).

23 (i) Professional Review Panel.

24 (1) A Professional Review Panel is created to study
25 and review topics related to the implementation and effect
26 of Evidence-Based Funding, as assigned by a joint

1 resolution or Public Act of the General Assembly or a
2 motion passed by the State Board of Education. The Panel
3 must provide recommendations to and serve the Governor,
4 the General Assembly, and the State Board. The State
5 Superintendent or his or her designee must serve as a
6 voting member and chairperson of the Panel. The State
7 Superintendent must appoint a vice chairperson from the
8 membership of the Panel. The Panel must advance
9 recommendations based on a three-fifths majority vote of
10 Panel members present and voting. A minority opinion may
11 also accompany any recommendation of the Panel. The Panel
12 shall be appointed by the State Superintendent, except as
13 otherwise provided in paragraph (2) of this subsection (i)
14 and include the following members:

15 (A) Two appointees that represent district
16 superintendents, recommended by a statewide
17 organization that represents district superintendents.

18 (B) Two appointees that represent school boards,
19 recommended by a statewide organization that
20 represents school boards.

21 (C) Two appointees from districts that represent
22 school business officials, recommended by a statewide
23 organization that represents school business
24 officials.

25 (D) Two appointees that represent school
26 principals, recommended by a statewide organization

1 that represents school principals.

2 (E) Two appointees that represent teachers,
3 recommended by a statewide organization that
4 represents teachers.

5 (F) Two appointees that represent teachers,
6 recommended by another statewide organization that
7 represents teachers.

8 (G) Two appointees that represent regional
9 superintendents of schools, recommended by
10 organizations that represent regional superintendents.

11 (H) Two independent experts selected solely by the
12 State Superintendent.

13 (I) Two independent experts recommended by public
14 universities in this State.

15 (J) One member recommended by a statewide
16 organization that represents parents.

17 (K) Two representatives recommended by collective
18 impact organizations that represent major metropolitan
19 areas or geographic areas in Illinois.

20 (L) One member from a statewide organization
21 focused on research-based education policy to support
22 a school system that prepares all students for
23 college, a career, and democratic citizenship.

24 (M) One representative from a school district
25 organized under Article 34 of this Code.

26 The State Superintendent shall ensure that the

1 membership of the Panel includes representatives from
2 school districts and communities reflecting the
3 geographic, socio-economic, racial, and ethnic diversity
4 of this State. The State Superintendent shall additionally
5 ensure that the membership of the Panel includes
6 representatives with expertise in bilingual education and
7 special education. Staff from the State Board shall staff
8 the Panel.

9 (2) In addition to those Panel members appointed by
10 the State Superintendent, 4 members of the General
11 Assembly shall be appointed as follows: one member of the
12 House of Representatives appointed by the Speaker of the
13 House of Representatives, one member of the Senate
14 appointed by the President of the Senate, one member of
15 the House of Representatives appointed by the Minority
16 Leader of the House of Representatives, and one member of
17 the Senate appointed by the Minority Leader of the Senate.
18 There shall be one additional member appointed by the
19 Governor. All members appointed by legislative leaders or
20 the Governor shall be non-voting, ex officio members.

21 (3) The Panel must study topics at the direction of
22 the General Assembly or State Board of Education, as
23 provided under paragraph (1). The Panel may also study the
24 following topics at the direction of the chairperson:

25 (A) The format and scope of annual spending plans
26 referenced in paragraph (9) of subsection (h) of this

1 Section.

2 (B) The Comparable Wage Index under this Section.

3 (C) Maintenance and operations, including capital
4 maintenance and construction costs.

5 (D) "At-risk student" definition.

6 (E) Benefits.

7 (F) Technology.

8 (G) Local Capacity Target.

9 (H) Funding for Alternative Schools, Laboratory
10 Schools, safe schools, and alternative learning
11 opportunities programs.

12 (I) Funding for college and career acceleration
13 strategies.

14 (J) Special education investments.

15 (K) Early childhood investments, in collaboration
16 with the Illinois Early Learning Council.

17 (4) (Blank).

18 (5) Within 5 years after the implementation of this
19 Section, and every 5 years thereafter, the Panel shall
20 complete an evaluative study of the entire Evidence-Based
21 Funding model, including an assessment of whether or not
22 the formula is achieving State goals. The Panel shall
23 report to the State Board, the General Assembly, and the
24 Governor on the findings of the study.

25 (6) (Blank).

26 (7) To ensure that (i) the Adequacy Target calculation

1 under subsection (b) accurately reflects the needs of
2 students living in poverty or attending schools located in
3 areas of high poverty, (ii) racial equity within the
4 Evidence-Based Funding formula is explicitly explored and
5 advanced, and (iii) the funding goals of the formula
6 distribution system established under this Section are
7 sufficient to provide adequate funding for every student
8 and to fully fund every school in this State, the Panel
9 shall review the Essential Elements under paragraph (2) of
10 subsection (b). The Panel shall consider all of the
11 following in its review:

12 (A) The financial ability of school districts to
13 provide instruction in a foreign language to every
14 student and whether an additional Essential Element
15 should be added to the formula to ensure that every
16 student has access to instruction in a foreign
17 language.

18 (B) The adult-to-student ratio for each Essential
19 Element in which a ratio is identified. The Panel
20 shall consider whether the ratio accurately reflects
21 the staffing needed to support students living in
22 poverty or who have traumatic backgrounds.

23 (C) Changes to the Essential Elements that may be
24 required to better promote racial equity and eliminate
25 structural racism within schools.

26 (D) The impact of investing \$350,000,000 in

1 additional funds each year under this Section and an
2 estimate of when the school system will become fully
3 funded under this level of appropriation.

4 (E) Provide an overview of alternative funding
5 structures that would enable the State to become fully
6 funded at an earlier date.

7 (F) The potential to increase efficiency and to
8 find cost savings within the school system to expedite
9 the journey to a fully funded system.

10 (G) The appropriate levels for reenrolling and
11 graduating high-risk high school students who have
12 been previously out of school. These outcomes shall
13 include enrollment, attendance, skill gains, credit
14 gains, graduation or promotion to the next grade
15 level, and the transition to college, training, or
16 employment, with an emphasis on progressively
17 increasing the overall attendance.

18 (H) The evidence-based or research-based practices
19 that are shown to reduce the gaps and disparities
20 experienced by African American students in academic
21 achievement and educational performance, including
22 practices that have been shown to reduce disparities
23 in disciplinary rates, drop-out rates, graduation
24 rates, college matriculation rates, and college
25 completion rates.

26 On or before December 31, 2021, the Panel shall report

1 to the State Board, the General Assembly, and the Governor
2 on the findings of its review. This paragraph (7) is
3 inoperative on and after July 1, 2022.

4 (8) On or before April 1, 2024, the Panel must submit a
5 report to the General Assembly on annual adjustments to
6 Glenwood Academy's base-funding minimum in a similar
7 fashion to school districts under this Section.

8 (j) References. Beginning July 1, 2017, references in
9 other laws to general State aid funds or calculations under
10 Section 18-8.05 of this Code (now repealed) shall be deemed to
11 be references to evidence-based model formula funds or
12 calculations under this Section.

13 (Source: P.A. 101-10, eff. 6-5-19; 101-17, eff. 6-14-19;
14 101-643, eff. 6-18-20; 101-654, eff. 3-8-21; 102-33, eff.
15 6-25-21; 102-197, eff. 7-30-21; 102-558, eff. 8-20-21;
16 102-699, eff. 4-19-22; 102-782, eff. 1-1-23; 102-813, eff.
17 5-13-22; 102-894, eff. 5-20-22; revised 12-13-22.)

18 (105 ILCS 5/27-23.1) (from Ch. 122, par. 27-23.1)

19 Sec. 27-23.1. Parenting education.

20 (a) The State Board of Education must assist each school
21 district that offers an evidence-based parenting education
22 model. School districts may provide instruction in parenting
23 education for grades 6 through 12 and include such instruction
24 in the courses of study regularly taught therein. School
25 districts may give regular school credit for satisfactory

1 completion by the student of such courses.

2 As used in this subsection (a), "parenting education"
3 means and includes instruction in the following:

4 (1) Child growth and development, including prenatal
5 development.

6 (2) Childbirth and child care.

7 (3) Family structure, function and management.

8 (4) Prenatal and postnatal care for mothers and
9 infants.

10 (5) Prevention of child abuse.

11 (6) The physical, mental, emotional, social, economic
12 and psychological aspects of interpersonal and family
13 relationships.

14 (7) Parenting skill development.

15 The State Board of Education shall assist those districts
16 offering parenting education instruction, upon request, in
17 developing instructional materials, training teachers, and
18 establishing appropriate time allotments for each of the areas
19 included in such instruction.

20 School districts may offer parenting education courses
21 during that period of the day which is not part of the regular
22 school day. Residents of the school district may enroll in
23 such courses. The school board may establish fees and collect
24 such charges as may be necessary for attendance at such
25 courses in an amount not to exceed the per capita cost of the
26 operation thereof, except that the board may waive all or part

1 of such charges if it determines that the individual is
2 indigent or that the educational needs of the individual
3 requires his or her attendance at such courses.

4 (b) Beginning with the 2019-2020 school year, from
5 appropriations made for the purposes of this Section, the
6 State Board of Education shall implement and administer a
7 7-year ~~3-year~~ pilot program supporting the health and wellness
8 student-learning requirement by utilizing a unit of
9 instruction on parenting education in participating school
10 districts that maintain grades 9 through 12, to be determined
11 by the participating school districts. The program is
12 encouraged to include, but is not be limited to, instruction
13 on (i) family structure, function, and management, (ii) the
14 prevention of child abuse, (iii) the physical, mental,
15 emotional, social, economic, and psychological aspects of
16 interpersonal and family relationships, and (iv) parenting
17 education competency development that is aligned to the social
18 and emotional learning standards of the student's grade level.
19 Instruction under this subsection (b) may be included in the
20 Comprehensive Health Education Program set forth under Section
21 3 of the Critical Health Problems and Comprehensive Health
22 Education Act. The State Board of Education is authorized to
23 make grants to school districts that apply to participate in
24 the pilot program under this subsection (b). The State Board
25 of Education shall by rule provide for the form of the
26 application and criteria to be used and applied in selecting

1 participating urban, suburban, and rural school districts. The
2 provisions of this subsection (b), other than this sentence,
3 are inoperative at the conclusion of the pilot program.

4 (Source: P.A. 100-1043, eff. 8-23-18.)

5 Section 5-100. The School Construction Law is amended by
6 changing Section 5-300 as follows:

7 (105 ILCS 230/5-300)

8 Sec. 5-300. Early childhood construction grants.

9 (a) The Capital Development Board is authorized to make
10 grants to public school districts and not-for-profit entities
11 for early childhood construction projects, except that in
12 fiscal year 2024 those grants may be made only to public school
13 districts. These grants shall be paid out of moneys
14 appropriated for that purpose from the School Construction
15 Fund, the Build Illinois Bond Fund, or the Rebuild Illinois
16 Projects Fund. No grants may be awarded to entities providing
17 services within private residences. A public school district
18 or other eligible entity must provide local matching funds in
19 the following manner:

20 (1) A public school district assigned to Tier 1 under
21 Section 18-8.15 of the School Code or any other eligible
22 entity in an area encompassed by that district must
23 provide local matching funds in an amount equal to 3% of
24 the grant awarded under this Section.

1 (2) A public school district assigned to Tier 2 under
2 Section 18-8.15 of the School Code or any other eligible
3 entity in an area encompassed by that district must
4 provide local matching funds in an amount equal to 7.5% of
5 the grant awarded under this Section.

6 (3) A public school district assigned to Tier 3 under
7 Section 18-8.15 of the School Code or any other eligible
8 entity in an area encompassed by that district must
9 provide local matching funds in an amount equal to 8.75%
10 of the grant awarded under this Section.

11 (4) A public school district assigned to Tier 4 under
12 Section 18-8.15 of the School Code or any other eligible
13 entity in an area encompassed by that district must
14 provide local matching funds in an amount equal to 10% of
15 the grant awarded under this Section.

16 A public school district or other eligible entity has no
17 entitlement to a grant under this Section.

18 (b) The Capital Development Board shall adopt rules to
19 implement this Section. These rules need not be the same as the
20 rules for school construction project grants or school
21 maintenance project grants. The rules may specify:

22 (1) the manner of applying for grants;

23 (2) project eligibility requirements;

24 (3) restrictions on the use of grant moneys;

25 (4) the manner in which school districts and other
26 eligible entities must account for the use of grant

1 moneys;

2 (5) requirements that new or improved facilities be
3 used for early childhood and other related programs for a
4 period of at least 10 years; and

5 (6) any other provision that the Capital Development
6 Board determines to be necessary or useful for the
7 administration of this Section.

8 (b-5) When grants are made to non-profit corporations for
9 the acquisition or construction of new facilities, the Capital
10 Development Board or any State agency it so designates shall
11 hold title to or place a lien on the facility for a period of
12 10 years after the date of the grant award, after which title
13 to the facility shall be transferred to the non-profit
14 corporation or the lien shall be removed, provided that the
15 non-profit corporation has complied with the terms of its
16 grant agreement. When grants are made to non-profit
17 corporations for the purpose of renovation or rehabilitation,
18 if the non-profit corporation does not comply with item (5) of
19 subsection (b) of this Section, the Capital Development Board
20 or any State agency it so designates shall recover the grant
21 pursuant to the procedures outlined in the Illinois Grant
22 Funds Recovery Act.

23 (c) The Capital Development Board, in consultation with
24 the State Board of Education, shall establish standards for
25 the determination of priority needs concerning early childhood
26 projects based on projects located in communities in the State

1 with the greatest underserved population of young children,
2 utilizing Census data and other reliable local early childhood
3 service data.

4 (d) In each school year in which early childhood
5 construction project grants are awarded, 20% of the total
6 amount awarded shall be awarded to a school district with a
7 population of more than 500,000, provided that the school
8 district complies with the requirements of this Section and
9 the rules adopted under this Section.

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

11 Section 5-104. The Public Community College Act is amended
12 by changing Section 2-16.02 as follows:

13 (110 ILCS 805/2-16.02) (from Ch. 122, par. 102-16.02)

14 Sec. 2-16.02. Grants. Any community college district that
15 maintains a community college recognized by the State Board
16 shall receive, when eligible, grants enumerated in this
17 Section. Funded semester credit hours or other measures or
18 both as specified by the State Board shall be used to
19 distribute grants to community colleges. Funded semester
20 credit hours shall be defined, for purposes of this Section,
21 as the greater of (1) the number of semester credit hours, or
22 equivalent, in all funded instructional categories of students
23 who have been certified as being in attendance at midterm
24 during the respective terms of the base fiscal year or (2) the

1 average of semester credit hours, or equivalent, in all funded
2 instructional categories of students who have been certified
3 as being in attendance at midterm during the respective terms
4 of the base fiscal year and the 2 prior fiscal years. For
5 purposes of this Section, "base fiscal year" means the fiscal
6 year 2 years prior to the fiscal year for which the grants are
7 appropriated. Such students shall have been residents of
8 Illinois and shall have been enrolled in courses that are part
9 of instructional program categories approved by the State
10 Board and that are applicable toward an associate degree or
11 certificate. Courses that are eligible for reimbursement are
12 those courses for which the district pays 50% or more of the
13 program costs from unrestricted revenue sources, with the
14 exception of dual credit courses and courses offered by
15 contract with the Department of Corrections in correctional
16 institutions. For the purposes of this Section, "unrestricted
17 revenue sources" means those revenues in which the provider of
18 the revenue imposes no financial limitations upon the district
19 as it relates to the expenditure of the funds. Except for
20 Fiscal Year 2012, base operating grants shall be paid based on
21 rates per funded semester credit hour or equivalent calculated
22 by the State Board for funded instructional categories using
23 cost of instruction, enrollment, inflation, and other relevant
24 factors. For Fiscal Year 2012, the allocations for base
25 operating grants to community college districts shall be the
26 same as they were in Fiscal Year 2011, reduced or increased

1 proportionately according to the appropriation for base
2 operating grants for Fiscal Year 2012.

3 Equalization grants shall be calculated by the State Board
4 by determining a local revenue factor for each district by:

5 (A) adding (1) each district's Corporate Personal Property
6 Replacement Fund allocations from the base fiscal year or the
7 average of the base fiscal year and prior year, whichever is
8 less, divided by the applicable statewide average tax rate to

9 (2) the district's most recently audited year's equalized
10 assessed valuation or the average of the most recently audited
11 year and prior year, whichever is less, (B) then dividing by

12 the district's audited full-time equivalent resident students
13 for the base fiscal year or the average for the base fiscal
14 year and the 2 prior fiscal years, whichever is greater, and

15 (C) then multiplying by the applicable statewide average tax
16 rate. The State Board shall calculate a statewide weighted
17 average threshold by applying the same methodology to the

18 totals of all districts' Corporate Personal Property Tax
19 Replacement Fund allocations, equalized assessed valuations,
20 and audited full-time equivalent district resident students
21 and multiplying by the applicable statewide average tax rate.

22 The difference between the statewide weighted average
23 threshold and the local revenue factor, multiplied by the
24 number of full-time equivalent resident students, shall
25 determine the amount of equalization funding that each
26 district is eligible to receive. A percentage factor, as

1 determined by the State Board, may be applied to the statewide
2 threshold as a method for allocating equalization funding. A
3 minimum equalization grant of an amount per district as
4 determined by the State Board shall be established for any
5 community college district which qualifies for an equalization
6 grant based upon the preceding criteria, but becomes
7 ineligible for equalization funding, or would have received a
8 grant of less than the minimum equalization grant, due to
9 threshold prorations applied to reduce equalization funding.
10 As of July 1, 2013, a community college district eligible to
11 receive an equalization grant based upon the preceding
12 criteria must maintain a minimum required combined in-district
13 tuition and universal fee rate per semester credit hour equal
14 to 70% of the State-average combined rate, as determined by
15 the State Board, or the total revenue received by the
16 community college district from combined in-district tuition
17 and universal fees must be at least 30% of the total revenue
18 received by the community college district, as determined by
19 the State Board, for equalization funding. As of July 1, 2004,
20 a community college district must maintain a minimum required
21 operating tax rate equal to at least 95% of its maximum
22 authorized tax rate to qualify for equalization funding. This
23 95% minimum tax rate requirement shall be based upon the
24 maximum operating tax rate as limited by the Property Tax
25 Extension Limitation Law.

26 The State Board shall distribute such other grants as may

1 be authorized or appropriated by the General Assembly. The
2 State Board may adopt any rules necessary for the purposes of
3 implementing and distributing funds pursuant to an authorized
4 or appropriated grant.

5 Each community college district entitled to State grants
6 under this Section must submit a report of its enrollment to
7 the State Board not later than 30 days following the end of
8 each semester or term in a format prescribed by the State
9 Board. These semester credit hours, or equivalent, shall be
10 certified by each district on forms provided by the State
11 Board. Each district's certified semester credit hours, or
12 equivalent, are subject to audit pursuant to Section 3-22.1.

13 The State Board shall certify, prepare, and submit monthly
14 vouchers to the State Comptroller setting forth an amount
15 equal to one-twelfth of the grants approved by the State Board
16 for base operating grants and equalization grants. The State
17 Board shall prepare and submit to the State Comptroller
18 vouchers for payments of other grants as appropriated by the
19 General Assembly. If the amount appropriated for grants is
20 different from the amount provided for such grants under this
21 Act, the grants shall be proportionately reduced or increased
22 accordingly.

23 For the purposes of this Section, "resident student" means
24 a student in a community college district who maintains
25 residency in that district or meets other residency
26 definitions established by the State Board, and who was

1 enrolled either in one of the approved instructional program
2 categories in that district, or in another community college
3 district to which the resident's district is paying tuition
4 under Section 6-2 or with which the resident's district has
5 entered into a cooperative agreement in lieu of such tuition.
6 Students shall be classified as residents of the community
7 college district without meeting the 30-day residency
8 requirement of the district if they are currently residing in
9 the district and are youth (i) who are currently under the
10 legal guardianship of the Illinois Department of Children and
11 Family Services or have recently been emancipated from the
12 Department and (ii) who had previously met the 30-day
13 residency requirement of the district but who had a placement
14 change into a new community college district. The student, a
15 caseworker or other personnel of the Department, or the
16 student's attorney or guardian ad litem appointed under the
17 Juvenile Court Act of 1987 shall provide the district with
18 proof of current in-district residency.

19 For the purposes of this Section, a "full-time equivalent"
20 student is equal to 30 semester credit hours.

21 The Illinois Community College Board Contracts and Grants
22 Fund is hereby created in the State Treasury. Items of income
23 to this fund shall include any grants, awards, endowments, or
24 like proceeds, and where appropriate, other funds made
25 available through contracts with governmental, public, and
26 private agencies or persons. The General Assembly shall from

1 time to time make appropriations payable from such fund for
2 the support, improvement, and expenses of the State Board and
3 Illinois community college districts.

4 (Source: P.A. 99-845, eff. 1-1-17; 100-884, eff. 1-1-19.)

5 Section 5-105. The Higher Education Student Assistance Act
6 is amended by changing Sections 35 and 65.100 as follows:

7 (110 ILCS 947/35)

8 Sec. 35. Monetary award program.

9 (a) The Commission shall, each year, receive and consider
10 applications for grant assistance under this Section. Subject
11 to a separate appropriation for such purposes, an applicant is
12 eligible for a grant under this Section when the Commission
13 finds that the applicant:

14 (1) is a resident of this State and a citizen or
15 permanent resident of the United States;

16 (2) is enrolled or has been accepted for enrollment in
17 a qualified institution for the purpose of obtaining a
18 degree, certificate, or other credential offered by the
19 institution, as applicable; and

20 (3) in the absence of grant assistance, will be
21 deterred by financial considerations from completing an
22 educational program at the qualified institution of his or
23 her choice.

24 (b) The Commission shall award renewals only upon the

1 student's application and upon the Commission's finding that
2 the applicant:

3 (1) has remained a student in good standing;

4 (2) remains a resident of this State; and

5 (3) is in a financial situation that continues to
6 warrant assistance.

7 (c) All grants shall be applicable only to tuition and
8 necessary fee costs. The Commission shall determine the grant
9 amount for each student, which shall not exceed the smallest
10 of the following amounts:

11 (1) subject to appropriation, \$5,468 for fiscal year
12 2009, \$5,968 for fiscal year 2010, \$6,468 for fiscal year
13 2011 and each fiscal year thereafter through fiscal year
14 2022, ~~and~~ \$8,508 for fiscal year 2023, and \$10,896 for
15 fiscal year 2024 and each fiscal year thereafter, or such
16 lesser amount as the Commission finds to be available,
17 during an academic year;

18 (2) the amount which equals 2 semesters or 3 quarters
19 tuition and other necessary fees required generally by the
20 institution of all full-time undergraduate students; or

21 (3) such amount as the Commission finds to be
22 appropriate in view of the applicant's financial
23 resources.

24 Subject to appropriation, the maximum grant amount for
25 students not subject to subdivision (1) of this subsection (c)
26 must be increased by the same percentage as any increase made

1 by law to the maximum grant amount under subdivision (1) of
2 this subsection (c).

3 "Tuition and other necessary fees" as used in this Section
4 include the customary charge for instruction and use of
5 facilities in general, and the additional fixed fees charged
6 for specified purposes, which are required generally of
7 nongrant recipients for each academic period for which the
8 grant applicant actually enrolls, but do not include fees
9 payable only once or breakage fees and other contingent
10 deposits which are refundable in whole or in part. The
11 Commission may prescribe, by rule not inconsistent with this
12 Section, detailed provisions concerning the computation of
13 tuition and other necessary fees.

14 (d) No applicant, including those presently receiving
15 scholarship assistance under this Act, is eligible for
16 monetary award program consideration under this Act after
17 receiving a baccalaureate degree or the equivalent of 135
18 semester credit hours of award payments.

19 (d-5) In this subsection (d-5), "renewing applicant" means
20 a student attending an institution of higher learning who
21 received a Monetary Award Program grant during the prior
22 academic year. Beginning with the processing of applications
23 for the 2020-2021 academic year, the Commission shall annually
24 publish a priority deadline date for renewing applicants.
25 Subject to appropriation, a renewing applicant who files by
26 the published priority deadline date shall receive a grant if

1 he or she continues to meet the eligibility requirements under
2 this Section. A renewing applicant's failure to apply by the
3 priority deadline date established under this subsection (d-5)
4 shall not disqualify him or her from receiving a grant if
5 sufficient funding is available to provide awards after that
6 date.

7 (e) The Commission, in determining the number of grants to
8 be offered, shall take into consideration past experience with
9 the rate of grant funds unclaimed by recipients. The
10 Commission shall notify applicants that grant assistance is
11 contingent upon the availability of appropriated funds.

12 (e-5) The General Assembly finds and declares that it is
13 an important purpose of the Monetary Award Program to
14 facilitate access to college both for students who pursue
15 postsecondary education immediately following high school and
16 for those who pursue postsecondary education later in life,
17 particularly Illinoisans who are dislocated workers with
18 financial need and who are seeking to improve their economic
19 position through education. For the 2015-2016 and 2016-2017
20 academic years, the Commission shall give additional and
21 specific consideration to the needs of dislocated workers with
22 the intent of allowing applicants who are dislocated workers
23 an opportunity to secure financial assistance even if applying
24 later than the general pool of applicants. The Commission's
25 consideration shall include, in determining the number of
26 grants to be offered, an estimate of the resources needed to

1 serve dislocated workers who apply after the Commission
2 initially suspends award announcements for the upcoming
3 regular academic year, but prior to the beginning of that
4 academic year. For the purposes of this subsection (e-5), a
5 dislocated worker is defined as in the federal Workforce
6 Innovation and Opportunity Act.

7 (f) (Blank).

8 (g) The Commission shall determine the eligibility of and
9 make grants to applicants enrolled at qualified for-profit
10 institutions in accordance with the criteria set forth in this
11 Section. The eligibility of applicants enrolled at such
12 for-profit institutions shall be limited as follows:

13 (1) Beginning with the academic year 1997, only to
14 eligible first-time freshmen and first-time transfer
15 students who have attained an associate degree.

16 (2) Beginning with the academic year 1998, only to
17 eligible freshmen students, transfer students who have
18 attained an associate degree, and students who receive a
19 grant under paragraph (1) for the academic year 1997 and
20 whose grants are being renewed for the academic year 1998.

21 (3) Beginning with the academic year 1999, to all
22 eligible students.

23 (h) The Commission may award a grant to an eligible
24 applicant enrolled at an Illinois public institution of higher
25 learning in a program that will culminate in the award of an
26 occupational or career and technical certificate as that term

1 is defined in 23 Ill. Adm. Code 1501.301.

2 (i) The Commission may adopt rules to implement this
3 Section.

4 (Source: P.A. 101-81, eff. 7-12-19; 102-699, eff. 4-19-22.)

5 (110 ILCS 947/65.100)

6 (Section scheduled to be repealed on October 1, 2024)

7 Sec. 65.100. AIM HIGH Grant Pilot Program.

8 (a) The General Assembly makes all of the following
9 findings:

10 (1) Both access and affordability are important
11 aspects of the Illinois Public Agenda for College and
12 Career Success report.

13 (2) This State is in the top quartile with respect to
14 the percentage of family income needed to pay for college.

15 (3) Research suggests that as loan amounts increase,
16 rather than an increase in grant amounts, the probability
17 of college attendance decreases.

18 (4) There is further research indicating that
19 socioeconomic status may affect the willingness of
20 students to use loans to attend college.

21 (5) Strategic use of tuition discounting can decrease
22 the amount of loans that students must use to pay for
23 tuition.

24 (6) A modest, individually tailored tuition discount
25 can make the difference in a student choosing to attend

1 college and enhance college access for low-income and
2 middle-income families.

3 (7) Even if the federally calculated financial need
4 for college attendance is met, the federally determined
5 Expected Family Contribution can still be a daunting
6 amount.

7 (8) This State is the second largest exporter of
8 students in the country.

9 (9) When talented Illinois students attend
10 universities in this State, the State and those
11 universities benefit.

12 (10) State universities in other states have adopted
13 pricing and incentives that allow many Illinois residents
14 to pay less to attend an out-of-state university than to
15 remain in this State for college.

16 (11) Supporting Illinois student attendance at
17 Illinois public universities can assist in State efforts
18 to maintain and educate a highly trained workforce.

19 (12) Modest tuition discounts that are individually
20 targeted and tailored can result in enhanced revenue for
21 public universities.

22 (13) By increasing a public university's capacity to
23 strategically use tuition discounting, the public
24 university will be capable of creating enhanced tuition
25 revenue by increasing enrollment yields.

26 (b) In this Section:

1 "Eligible applicant" means a student from any high school
2 in this State, whether or not recognized by the State Board of
3 Education, who is engaged in a program of study that in due
4 course will be completed by the end of the school year and who
5 meets all of the qualifications and requirements under this
6 Section.

7 "Tuition and other necessary fees" includes the customary
8 charge for instruction and use of facilities in general and
9 the additional fixed fees charged for specified purposes that
10 are required generally of non-grant recipients for each
11 academic period for which the grant applicant actually
12 enrolls, but does not include fees payable only once or
13 breakage fees and other contingent deposits that are
14 refundable in whole or in part. The Commission may adopt, by
15 rule not inconsistent with this Section, detailed provisions
16 concerning the computation of tuition and other necessary
17 fees.

18 (c) Beginning with the 2019-2020 academic year, each
19 public university may establish a merit-based scholarship
20 pilot program known as the AIM HIGH Grant Pilot Program. Each
21 year, the Commission shall receive and consider applications
22 from public universities under this Section. Subject to
23 appropriation and any tuition waiver limitation established by
24 the Board of Higher Education, a public university campus may
25 award a grant to a student under this Section if it finds that
26 the applicant meets all of the following criteria:

1 (1) He or she is a resident of this State and a citizen
2 or eligible noncitizen of the United States.

3 (2) He or she files a Free Application for Federal
4 Student Aid and demonstrates financial need with a
5 household income no greater than 8 ~~6~~ times the poverty
6 guidelines updated periodically in the Federal Register by
7 the U.S. Department of Health and Human Services under the
8 authority of 42 U.S.C. 9902(2). The household income of
9 the applicant at the time of initial application shall be
10 deemed to be the household income of the applicant for the
11 duration of the pilot program.

12 (3) He or she meets the minimum cumulative grade point
13 average or ACT or SAT college admissions test score, as
14 determined by the public university campus.

15 (4) He or she is enrolled in a public university as an
16 undergraduate student on a full-time basis.

17 (5) He or she has not yet received a baccalaureate
18 degree or the equivalent of 135 semester credit hours.

19 (6) He or she is not incarcerated.

20 (7) He or she is not in default on any student loan or
21 does not owe a refund or repayment on any State or federal
22 grant or scholarship.

23 (8) Any other reasonable criteria, as determined by
24 the public university campus.

25 (d) Each public university campus shall determine grant
26 renewal criteria consistent with the requirements under this

1 Section.

2 (e) Each participating public university campus shall post
3 on its Internet website criteria and eligibility requirements
4 for receiving awards that use funds under this Section that
5 include a range in the sizes of these individual awards. The
6 criteria and amounts must also be reported to the Commission
7 and the Board of Higher Education, who shall post the
8 information on their respective Internet websites.

9 (f) After enactment of an appropriation for this Program,
10 the Commission shall determine an allocation of funds to each
11 public university in an amount proportionate to the number of
12 undergraduate students who are residents of this State and
13 citizens or eligible noncitizens of the United States and who
14 were enrolled at each public university campus in the previous
15 academic year. All applications must be made to the Commission
16 on or before a date determined by the Commission and on forms
17 that the Commission shall provide to each public university
18 campus. The form of the application and the information
19 required shall be determined by the Commission and shall
20 include, without limitation, the total public university
21 campus funds used to match funds received from the Commission
22 in the previous academic year under this Section, if any, the
23 total enrollment of undergraduate students who are residents
24 of this State from the previous academic year, and any
25 supporting documents as the Commission deems necessary. Each
26 public university campus shall match the amount of funds

1 received by the Commission with financial aid for eligible
2 students.

3 A public university in which an average of at least 49% of
4 the students seeking a bachelor's degree or certificate
5 received a Pell Grant over the prior 3 academic years, as
6 reported to the Commission, shall match 20% of the amount of
7 funds awarded in a given academic year with non-loan financial
8 aid for eligible students. A public university in which an
9 average of less than 49% of the students seeking a bachelor's
10 degree or certificate received a Pell Grant over the prior 3
11 academic years, as reported to the Commission, shall match 60%
12 of the amount of funds awarded in a given academic year with
13 non-loan financial aid for eligible students.

14 A public university campus is not required to claim its
15 entire allocation. The Commission shall make available to all
16 public universities, on a date determined by the Commission,
17 any unclaimed funds and the funds must be made available to
18 those public university campuses in the proportion determined
19 under this subsection (f), excluding from the calculation
20 those public university campuses not claiming their full
21 allocations.

22 Each public university campus may determine the award
23 amounts for eligible students on an individual or broad basis,
24 but, subject to renewal eligibility, each renewed award may
25 not be less than the amount awarded to the eligible student in
26 his or her first year attending the public university campus.

1 Notwithstanding this limitation, a renewal grant may be
2 reduced due to changes in the student's cost of attendance,
3 including, but not limited to, if a student reduces the number
4 of credit hours in which he or she is enrolled, but remains a
5 full-time student, or switches to a course of study with a
6 lower tuition rate.

7 An eligible applicant awarded grant assistance under this
8 Section is eligible to receive other financial aid. Total
9 grant aid to the student from all sources may not exceed the
10 total cost of attendance at the public university campus.

11 (g) All money allocated to a public university campus
12 under this Section may be used only for financial aid purposes
13 for students attending the public university campus during the
14 academic year, not including summer terms. Notwithstanding any
15 other provision of law to the contrary, any funds received by a
16 public university campus under this Section that are not
17 granted to students in the academic year for which the funds
18 are received may be retained by the public university campus
19 for expenditure on students participating in the Program or
20 students eligible to participate in the Program.

21 (h) Each public university campus that establishes a
22 Program under this Section must annually report to the
23 Commission, on or before a date determined by the Commission,
24 the number of undergraduate students enrolled at that campus
25 who are residents of this State.

26 (i) Each public university campus must report to the

1 Commission the total non-loan financial aid amount given by
2 the public university campus to undergraduate students in the
3 2017-2018 academic year, not including the summer term. To be
4 eligible to receive funds under the Program, a public
5 university campus may not decrease the total amount of
6 non-loan financial aid it gives to undergraduate students, not
7 including any funds received from the Commission under this
8 Section or any funds used to match grant awards under this
9 Section, to an amount lower than the reported amount for the
10 2017-2018 academic year, not including the summer term.

11 (j) On or before a date determined by the Commission, each
12 public university campus that participates in the Program
13 under this Section shall annually submit a report to the
14 Commission with all of the following information:

15 (1) The Program's impact on tuition revenue and
16 enrollment goals and increase in access and affordability
17 at the public university campus.

18 (2) Total funds received by the public university
19 campus under the Program.

20 (3) Total non-loan financial aid awarded to
21 undergraduate students attending the public university
22 campus.

23 (4) Total amount of funds matched by the public
24 university campus.

25 (5) Total amount of claimed and unexpended funds
26 retained by the public university campus.

1 (6) The percentage of total financial aid distributed
2 under the Program by the public university campus.

3 (7) The total number of students receiving grants from
4 the public university campus under the Program and those
5 students' grade level, race, gender, income level, family
6 size, Monetary Award Program eligibility, Pell Grant
7 eligibility, and zip code of residence and the amount of
8 each grant award. This information shall include unit
9 record data on those students regarding variables
10 associated with the parameters of the public university's
11 Program, including, but not limited to, a student's ACT or
12 SAT college admissions test score, high school or
13 university cumulative grade point average, or program of
14 study.

15 On or before October 1, 2020 and annually on or before
16 October 1 thereafter, the Commission shall submit a report
17 with the findings under this subsection (j) and any other
18 information regarding the AIM HIGH Grant Pilot Program to (i)
19 the Governor, (ii) the Speaker of the House of
20 Representatives, (iii) the Minority Leader of the House of
21 Representatives, (iv) the President of the Senate, and (v) the
22 Minority Leader of the Senate. The reports to the General
23 Assembly shall be filed with the Clerk of the House of
24 Representatives and the Secretary of the Senate in electronic
25 form only, in the manner that the Clerk and the Secretary shall
26 direct. The Commission's report may not disaggregate data to a

1 level that may disclose personally identifying information of
2 individual students.

3 The sharing and reporting of student data under this
4 subsection (j) must be in accordance with the requirements
5 under the federal Family Educational Rights and Privacy Act of
6 1974 and the Illinois School Student Records Act. All parties
7 must preserve the confidentiality of the information as
8 required by law. The names of the grant recipients under this
9 Section are not subject to disclosure under the Freedom of
10 Information Act.

11 Public university campuses that fail to submit a report
12 under this subsection (j) or that fail to adhere to any other
13 requirements under this Section may not be eligible for
14 distribution of funds under the Program for the next academic
15 year, but may be eligible for distribution of funds for each
16 academic year thereafter.

17 (k) The Commission shall adopt rules to implement this
18 Section.

19 (l) This Section is repealed on October 1, 2024.

20 (Source: P.A. 100-587, eff. 6-4-18; 100-1015, eff. 8-21-18;
21 100-1183, eff. 4-4-19; 101-81, eff. 7-12-19; 101-613, eff.
22 6-1-20; 101-643, eff. 6-18-20; 101-654, eff. 3-8-21.)

23 Section 5-110. If and only if House Bill 2041 of the 103rd
24 General Assembly becomes law, then the Private College Act is
25 amended by adding Section 14.12 as follows:

1 (110 ILCS 1005/14.12 new)

2 Sec. 14.12. Transfer of Fund Balance. On the effective
3 date of this Section, or as soon thereafter as practical, the
4 State Comptroller shall direct and the State Treasurer shall
5 transfer the remaining balance from the Private College
6 Academic Quality Assurance Fund into the Academic Quality
7 Assurance Fund. Upon completion of the transfer, the Private
8 College Academic Quality Assurance Fund is dissolved, and any
9 future deposits due to that Fund and any outstanding
10 obligations or liabilities of that Fund pass to the Academic
11 Quality Assurance Fund. This Section is repealed on January 1,
12 2024.

13 Section 5-120. The Illinois Health Benefits Exchange Law
14 is amended by adding Section 5-30 as follows:

15 (215 ILCS 122/5-30 new)

16 Sec. 5-30. Transfers from Insurance Producer
17 Administration Fund. During fiscal year 2024 only, at the
18 direction of and upon notification from the Director of
19 Insurance, the State Comptroller shall direct and the State
20 Treasurer shall transfer up to a total of \$10,000,000 from the
21 Insurance Producer Administration Fund to the Illinois Health
22 Benefits Exchange Fund. This Section is repealed on January 1,
23 2025.

1 Section 5-121. The Auction License Act is amended by
2 changing Section 10-50 as follows:

3 (225 ILCS 407/10-50)

4 (Section scheduled to be repealed on January 1, 2030)

5 Sec. 10-50. Fees; disposition of funds.

6 (a) The Department shall establish by rule a schedule of
7 fees for the administration and maintenance of this Act. Such
8 fees shall be nonrefundable.

9 (b) Prior to July 1, 2023, all fees collected under this
10 Act shall be deposited into the General Professions Dedicated
11 Fund and appropriated to the Department for the ordinary and
12 contingent expenses of the Department in the administration of
13 this Act. Beginning on July 1, 2023, all fees, fines,
14 penalties, or other monies received or collected pursuant to
15 this Act shall be deposited in the Division of Real Estate
16 General Fund. On or after July 1, 2023, at the direction of the
17 Department, the Comptroller shall direct and the Treasurer
18 shall transfer the remaining balance of funds collected under
19 this Act from the General Professions Dedicated Fund to the
20 Division of Real Estate General Fund.

21 (Source: P.A. 102-970, eff. 5-27-22.)

22 Section 5-123. The Illinois Horse Racing Act of 1975 is
23 amended by changing Sections 30 and 31 as follows:

1 (230 ILCS 5/30) (from Ch. 8, par. 37-30)

2 Sec. 30. (a) The General Assembly declares that it is the
3 policy of this State to encourage the breeding of thoroughbred
4 horses in this State and the ownership of such horses by
5 residents of this State in order to provide for: sufficient
6 numbers of high quality thoroughbred horses to participate in
7 thoroughbred racing meetings in this State, and to establish
8 and preserve the agricultural and commercial benefits of such
9 breeding and racing industries to the State of Illinois. It is
10 the intent of the General Assembly to further this policy by
11 the provisions of this Act.

12 (b) Each organization licensee conducting a thoroughbred
13 racing meeting pursuant to this Act shall provide at least two
14 races each day limited to Illinois conceived and foaled horses
15 or Illinois foaled horses or both. A minimum of 6 races shall
16 be conducted each week limited to Illinois conceived and
17 foaled or Illinois foaled horses or both. No horses shall be
18 permitted to start in such races unless duly registered under
19 the rules of the Department of Agriculture.

20 (c) Conditions of races under subsection (b) shall be
21 commensurate with past performance, quality, and class of
22 Illinois conceived and foaled and Illinois foaled horses
23 available. If, however, sufficient competition cannot be had
24 among horses of that class on any day, the races may, with
25 consent of the Board, be eliminated for that day and

1 substitute races provided.

2 (d) There is hereby created a special fund of the State
3 Treasury to be known as the Illinois Thoroughbred Breeders
4 Fund.

5 Beginning on June 28, 2019 (the effective date of Public
6 Act 101-31) ~~this amendatory Act of the 101st General Assembly,~~
7 the Illinois Thoroughbred Breeders Fund shall become a
8 non-appropriated trust fund held separate from State moneys.
9 Expenditures from this Fund shall no longer be subject to
10 appropriation.

11 Except as provided in subsection (g) of Section 27 of this
12 Act, 8.5% of all the monies received by the State as privilege
13 taxes on Thoroughbred racing meetings shall be paid into the
14 Illinois Thoroughbred Breeders Fund.

15 Notwithstanding any provision of law to the contrary,
16 amounts deposited into the Illinois Thoroughbred Breeders Fund
17 from revenues generated by gaming pursuant to an organization
18 gaming license issued under the Illinois Gambling Act after
19 June 28, 2019 (the effective date of Public Act 101-31) ~~this~~
20 ~~amendatory Act of the 101st General Assembly~~ shall be in
21 addition to tax and fee amounts paid under this Section for
22 calendar year 2019 and thereafter.

23 (e) The Illinois Thoroughbred Breeders Fund shall be
24 administered by the Department of Agriculture with the advice
25 and assistance of the Advisory Board created in subsection (f)
26 of this Section.

1 (f) The Illinois Thoroughbred Breeders Fund Advisory Board
2 shall consist of the Director of the Department of
3 Agriculture, who shall serve as Chairman; a member of the
4 Illinois Racing Board, designated by it; 2 representatives of
5 the organization licensees conducting thoroughbred racing
6 meetings, recommended by them; 2 representatives of the
7 Illinois Thoroughbred Breeders and Owners Foundation,
8 recommended by it; one representative of the Horsemen's
9 Benevolent Protective Association; and one representative from
10 the Illinois Thoroughbred Horsemen's Association. Advisory
11 Board members shall serve for 2 years commencing January 1 of
12 each odd numbered year. If representatives of the organization
13 licensees conducting thoroughbred racing meetings, the
14 Illinois Thoroughbred Breeders and Owners Foundation, the
15 Horsemen's Benevolent Protection Association, and the Illinois
16 Thoroughbred Horsemen's Association have not been recommended
17 by January 1, of each odd numbered year, the Director of the
18 Department of Agriculture shall make an appointment for the
19 organization failing to so recommend a member of the Advisory
20 Board. Advisory Board members shall receive no compensation
21 for their services as members but shall be reimbursed for all
22 actual and necessary expenses and disbursements incurred in
23 the execution of their official duties.

24 (g) Monies expended from the Illinois Thoroughbred
25 Breeders Fund shall be expended by the Department of
26 Agriculture, with the advice and assistance of the Illinois

1 Thoroughbred Breeders Fund Advisory Board, for the following
2 purposes only:

3 (1) To provide purse supplements to owners of horses
4 participating in races limited to Illinois conceived and
5 foaled and Illinois foaled horses. Any such purse
6 supplements shall not be included in and shall be paid in
7 addition to any purses, stakes, or breeders' awards
8 offered by each organization licensee as determined by
9 agreement between such organization licensee and an
10 organization representing the horsemen. No monies from the
11 Illinois Thoroughbred Breeders Fund shall be used to
12 provide purse supplements for claiming races in which the
13 minimum claiming price is less than \$7,500.

14 (2) To provide stakes and awards to be paid to the
15 owners of the winning horses in certain races limited to
16 Illinois conceived and foaled and Illinois foaled horses
17 designated as stakes races.

18 (2.5) To provide an award to the owner or owners of an
19 Illinois conceived and foaled or Illinois foaled horse
20 that wins a maiden special weight, an allowance, overnight
21 handicap race, or claiming race with claiming price of
22 \$10,000 or more providing the race is not restricted to
23 Illinois conceived and foaled or Illinois foaled horses.
24 Awards shall also be provided to the owner or owners of
25 Illinois conceived and foaled and Illinois foaled horses
26 that place second or third in those races. To the extent

1 that additional moneys are required to pay the minimum
2 additional awards of 40% of the purse the horse earns for
3 placing first, second or third in those races for Illinois
4 foaled horses and of 60% of the purse the horse earns for
5 placing first, second or third in those races for Illinois
6 conceived and foaled horses, those moneys shall be
7 provided from the purse account at the track where earned.

8 (3) To provide stallion awards to the owner or owners
9 of any stallion that is duly registered with the Illinois
10 Thoroughbred Breeders Fund Program whose duly registered
11 Illinois conceived and foaled offspring wins a race
12 conducted at an Illinois thoroughbred racing meeting other
13 than a claiming race, provided that the stallion stood
14 service within Illinois at the time the offspring was
15 conceived and that the stallion did not stand for service
16 outside of Illinois at any time during the year in which
17 the offspring was conceived.

18 (4) To provide \$75,000 annually for purses to be
19 distributed to county fairs that provide for the running
20 of races during each county fair exclusively for the
21 thoroughbreds conceived and foaled in Illinois. The
22 conditions of the races shall be developed by the county
23 fair association and reviewed by the Department with the
24 advice and assistance of the Illinois Thoroughbred
25 Breeders Fund Advisory Board. There shall be no wagering
26 of any kind on the running of Illinois conceived and

1 foaled races at county fairs.

2 (4.1) To provide purse money for an Illinois stallion
3 stakes program.

4 (5) No less than 90% of all monies expended from the
5 Illinois Thoroughbred Breeders Fund shall be expended for
6 the purposes in (1), (2), (2.5), (3), (4), (4.1), and (5)
7 as shown above.

8 (6) To provide for educational programs regarding the
9 thoroughbred breeding industry.

10 (7) To provide for research programs concerning the
11 health, development and care of the thoroughbred horse.

12 (8) To provide for a scholarship and training program
13 for students of equine veterinary medicine.

14 (9) To provide for dissemination of public information
15 designed to promote the breeding of thoroughbred horses in
16 Illinois.

17 (10) To provide for all expenses incurred in the
18 administration of the Illinois Thoroughbred Breeders Fund.

19 (h) The Illinois Thoroughbred Breeders Fund is not subject
20 to administrative charges or chargebacks, including, but not
21 limited to, those authorized under Section 8h of the State
22 Finance Act.

23 (i) A sum equal to 13% of the first prize money of every
24 purse won by an Illinois foaled or Illinois conceived and
25 foaled horse in races not limited to Illinois foaled horses or
26 Illinois conceived and foaled horses, or both, shall be paid

1 by the organization licensee conducting the horse race
2 meeting. Such sum shall be paid 50% from the organization
3 licensee's share of the money wagered and 50% from the purse
4 account as follows: 11 1/2% to the breeder of the winning horse
5 and 1 1/2% to the organization representing thoroughbred
6 breeders and owners who representative serves on the Illinois
7 Thoroughbred Breeders Fund Advisory Board for verifying the
8 amounts of breeders' awards earned, ensuring their
9 distribution in accordance with this Act, and servicing and
10 promoting the Illinois thoroughbred horse racing industry.
11 Beginning in the calendar year in which an organization
12 licensee that is eligible to receive payments under paragraph
13 (13) of subsection (g) of Section 26 of this Act begins to
14 receive funds from gaming pursuant to an organization gaming
15 license issued under the Illinois Gambling Act, a sum equal to
16 21 1/2% of the first prize money of every purse won by an
17 Illinois foaled or an Illinois conceived and foaled horse in
18 races not limited to an Illinois conceived and foaled horse,
19 or both, shall be paid 30% from the organization licensee's
20 account and 70% from the purse account as follows: 20% to the
21 breeder of the winning horse and 1 1/2% to the organization
22 representing thoroughbred breeders and owners whose
23 representatives serve on the Illinois Thoroughbred Breeders
24 Fund Advisory Board for verifying the amounts of breeders'
25 awards earned, ensuring their distribution in accordance with
26 this Act, and servicing and promoting the Illinois

1 Thoroughbred racing industry. The organization representing
2 thoroughbred breeders and owners shall cause all expenditures
3 of monies received under this subsection (i) to be audited at
4 least annually by a registered public accountant. The
5 organization shall file copies of each annual audit with the
6 Racing Board, the Clerk of the House of Representatives and
7 the Secretary of the Senate, and shall make copies of each
8 annual audit available to the public upon request and upon
9 payment of the reasonable cost of photocopying the requested
10 number of copies. Such payments shall not reduce any award to
11 the owner of the horse or reduce the taxes payable under this
12 Act. Upon completion of its racing meet, each organization
13 licensee shall deliver to the organization representing
14 thoroughbred breeders and owners whose representative serves
15 on the Illinois Thoroughbred Breeders Fund Advisory Board a
16 listing of all the Illinois foaled and the Illinois conceived
17 and foaled horses which won breeders' awards and the amount of
18 such breeders' awards under this subsection to verify accuracy
19 of payments and assure proper distribution of breeders' awards
20 in accordance with the provisions of this Act. Such payments
21 shall be delivered by the organization licensee within 30 days
22 of the end of each race meeting.

23 (j) A sum equal to 13% of the first prize money won in
24 every race limited to Illinois foaled horses or Illinois
25 conceived and foaled horses, or both, shall be paid in the
26 following manner by the organization licensee conducting the

1 horse race meeting, 50% from the organization licensee's share
2 of the money wagered and 50% from the purse account as follows:
3 11 1/2% to the breeders of the horses in each such race which
4 are the official first, second, third, and fourth finishers
5 and 1 1/2% to the organization representing thoroughbred
6 breeders and owners whose representatives serve on the
7 Illinois Thoroughbred Breeders Fund Advisory Board for
8 verifying the amounts of breeders' awards earned, ensuring
9 their proper distribution in accordance with this Act, and
10 servicing and promoting the Illinois horse racing industry.
11 Beginning in the calendar year in which an organization
12 licensee that is eligible to receive payments under paragraph
13 (13) of subsection (g) of Section 26 of this Act begins to
14 receive funds from gaming pursuant to an organization gaming
15 license issued under the Illinois Gambling Act, a sum of 21
16 1/2% of every purse in a race limited to Illinois foaled horses
17 or Illinois conceived and foaled horses, or both, shall be
18 paid by the organization licensee conducting the horse race
19 meeting. Such sum shall be paid 30% from the organization
20 licensee's account and 70% from the purse account as follows:
21 20% to the breeders of the horses in each such race who are
22 official first, second, third and fourth finishers and 1 1/2%
23 to the organization representing thoroughbred breeders and
24 owners whose representatives serve on the Illinois
25 Thoroughbred Breeders Fund Advisory Board for verifying the
26 amounts of breeders' awards earned, ensuring their proper

1 distribution in accordance with this Act, and servicing and
2 promoting the Illinois thoroughbred horse racing industry. The
3 organization representing thoroughbred breeders and owners
4 shall cause all expenditures of moneys received under this
5 subsection (j) to be audited at least annually by a registered
6 public accountant. The organization shall file copies of each
7 annual audit with the Racing Board, the Clerk of the House of
8 Representatives and the Secretary of the Senate, and shall
9 make copies of each annual audit available to the public upon
10 request and upon payment of the reasonable cost of
11 photocopying the requested number of copies. The copies of the
12 audit to the General Assembly shall be filed with the Clerk of
13 the House of Representatives and the Secretary of the Senate
14 in electronic form only, in the manner that the Clerk and the
15 Secretary shall direct.

16 The amounts paid to the breeders in accordance with this
17 subsection shall be distributed as follows:

18 (1) 60% of such sum shall be paid to the breeder of the
19 horse which finishes in the official first position;

20 (2) 20% of such sum shall be paid to the breeder of the
21 horse which finishes in the official second position;

22 (3) 15% of such sum shall be paid to the breeder of the
23 horse which finishes in the official third position; and

24 (4) 5% of such sum shall be paid to the breeder of the
25 horse which finishes in the official fourth position.

26 Such payments shall not reduce any award to the owners of a

1 horse or reduce the taxes payable under this Act. Upon
2 completion of its racing meet, each organization licensee
3 shall deliver to the organization representing thoroughbred
4 breeders and owners whose representative serves on the
5 Illinois Thoroughbred Breeders Fund Advisory Board a listing
6 of all the Illinois foaled and the Illinois conceived and
7 foaled horses which won breeders' awards and the amount of
8 such breeders' awards in accordance with the provisions of
9 this Act. Such payments shall be delivered by the organization
10 licensee within 30 days of the end of each race meeting.

11 (k) The term "breeder", as used herein, means the owner of
12 the mare at the time the foal is dropped. An "Illinois foaled
13 horse" is a foal dropped by a mare which enters this State on
14 or before December 1, in the year in which the horse is bred,
15 provided the mare remains continuously in this State until its
16 foal is born. An "Illinois foaled horse" also means a foal born
17 of a mare in the same year as the mare enters this State on or
18 before March 1, and remains in this State at least 30 days
19 after foaling, is bred back during the season of the foaling to
20 an Illinois Registered Stallion (unless a veterinarian
21 certifies that the mare should not be bred for health
22 reasons), and is not bred to a stallion standing in any other
23 state during the season of foaling. An "Illinois foaled horse"
24 also means a foal born in Illinois of a mare purchased at
25 public auction subsequent to the mare entering this State on
26 or before March 1 of the foaling year providing the mare is

1 owned solely by one or more Illinois residents or an Illinois
2 entity that is entirely owned by one or more Illinois
3 residents.

4 (1) The Department of Agriculture shall, by rule, with the
5 advice and assistance of the Illinois Thoroughbred Breeders
6 Fund Advisory Board:

7 (1) Qualify stallions for Illinois breeding; such
8 stallions to stand for service within the State of
9 Illinois at the time of a foal's conception. Such stallion
10 must not stand for service at any place outside the State
11 of Illinois during the calendar year in which the foal is
12 conceived. The Department of Agriculture may assess and
13 collect an application fee of up to \$500 for the
14 registration of Illinois-eligible stallions. All fees
15 collected are to be held in trust accounts for the
16 purposes set forth in this Act and in accordance with
17 Section 205-15 of the Department of Agriculture Law.

18 (2) Provide for the registration of Illinois conceived
19 and foaled horses and Illinois foaled horses. No such
20 horse shall compete in the races limited to Illinois
21 conceived and foaled horses or Illinois foaled horses or
22 both unless registered with the Department of Agriculture.
23 The Department of Agriculture may prescribe such forms as
24 are necessary to determine the eligibility of such horses.
25 The Department of Agriculture may assess and collect
26 application fees for the registration of Illinois-eligible

1 foals. All fees collected are to be held in trust accounts
2 for the purposes set forth in this Act and in accordance
3 with Section 205-15 of the Department of Agriculture Law.
4 No person shall knowingly prepare or cause preparation of
5 an application for registration of such foals containing
6 false information.

7 (m) The Department of Agriculture, with the advice and
8 assistance of the Illinois Thoroughbred Breeders Fund Advisory
9 Board, shall provide that certain races limited to Illinois
10 conceived and foaled and Illinois foaled horses be stakes
11 races and determine the total amount of stakes and awards to be
12 paid to the owners of the winning horses in such races.

13 In determining the stakes races and the amount of awards
14 for such races, the Department of Agriculture shall consider
15 factors, including but not limited to, the amount of money
16 transferred into ~~appropriated for~~ the Illinois Thoroughbred
17 Breeders Fund ~~program~~, organization licensees' contributions,
18 availability of stakes caliber horses as demonstrated by past
19 performances, whether the race can be coordinated into the
20 proposed racing dates within organization licensees' racing
21 dates, opportunity for colts and fillies and various age
22 groups to race, public wagering on such races, and the
23 previous racing schedule.

24 (n) The Board and the organization licensee shall notify
25 the Department of the conditions and minimum purses for races
26 limited to Illinois conceived and foaled and Illinois foaled

1 horses conducted for each organization licensee conducting a
2 thoroughbred racing meeting. The Department of Agriculture
3 with the advice and assistance of the Illinois Thoroughbred
4 Breeders Fund Advisory Board may allocate monies for purse
5 supplements for such races. In determining whether to allocate
6 money and the amount, the Department of Agriculture shall
7 consider factors, including but not limited to, the amount of
8 money transferred into ~~appropriated for~~ the Illinois
9 Thoroughbred Breeders Fund ~~program~~, the number of races that
10 may occur, and the organization licensee's purse structure.

11 (o) (Blank).

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

13 (230 ILCS 5/31) (from Ch. 8, par. 37-31)

14 Sec. 31. (a) The General Assembly declares that it is the
15 policy of this State to encourage the breeding of standardbred
16 horses in this State and the ownership of such horses by
17 residents of this State in order to provide for: sufficient
18 numbers of high quality standardbred horses to participate in
19 harness racing meetings in this State, and to establish and
20 preserve the agricultural and commercial benefits of such
21 breeding and racing industries to the State of Illinois. It is
22 the intent of the General Assembly to further this policy by
23 the provisions of this Section of this Act.

24 (b) Each organization licensee conducting a harness racing
25 meeting pursuant to this Act shall provide for at least two

1 races each race program limited to Illinois conceived and
2 foaled horses. A minimum of 6 races shall be conducted each
3 week limited to Illinois conceived and foaled horses. No
4 horses shall be permitted to start in such races unless duly
5 registered under the rules of the Department of Agriculture.

6 (b-5) Organization licensees, not including the Illinois
7 State Fair or the DuQuoin State Fair, shall provide stake
8 races and early closer races for Illinois conceived and foaled
9 horses so that purses distributed for such races shall be no
10 less than 17% of total purses distributed for harness racing
11 in that calendar year in addition to any stakes payments and
12 starting fees contributed by horse owners.

13 (b-10) Each organization licensee conducting a harness
14 racing meeting pursuant to this Act shall provide an owner
15 award to be paid from the purse account equal to 12% of the
16 amount earned by Illinois conceived and foaled horses
17 finishing in the first 3 positions in races that are not
18 restricted to Illinois conceived and foaled horses. The owner
19 awards shall not be paid on races below the \$10,000 claiming
20 class.

21 (c) Conditions of races under subsection (b) shall be
22 commensurate with past performance, quality and class of
23 Illinois conceived and foaled horses available. If, however,
24 sufficient competition cannot be had among horses of that
25 class on any day, the races may, with consent of the Board, be
26 eliminated for that day and substitute races provided.

1 (d) There is hereby created a special fund of the State
2 Treasury to be known as the Illinois Standardbred Breeders
3 Fund. Beginning on June 28, 2019 (the effective date of Public
4 Act 101-31), the Illinois Standardbred Breeders Fund shall
5 become a non-appropriated trust fund held separate and apart
6 from State moneys. Expenditures from this Fund shall no longer
7 be subject to appropriation.

8 During the calendar year 1981, and each year thereafter,
9 except as provided in subsection (g) of Section 27 of this Act,
10 eight and one-half per cent of all the monies received by the
11 State as privilege taxes on harness racing meetings shall be
12 paid into the Illinois Standardbred Breeders Fund.

13 (e) Notwithstanding any provision of law to the contrary,
14 amounts deposited into the Illinois Standardbred Breeders Fund
15 from revenues generated by gaming pursuant to an organization
16 gaming license issued under the Illinois Gambling Act after
17 June 28, 2019 (the effective date of Public Act 101-31) shall
18 be in addition to tax and fee amounts paid under this Section
19 for calendar year 2019 and thereafter. The Illinois
20 Standardbred Breeders Fund shall be administered by the
21 Department of Agriculture with the assistance and advice of
22 the Advisory Board created in subsection (f) of this Section.

23 (f) The Illinois Standardbred Breeders Fund Advisory Board
24 is hereby created. The Advisory Board shall consist of the
25 Director of the Department of Agriculture, who shall serve as
26 Chairman; the Superintendent of the Illinois State Fair; a

1 member of the Illinois Racing Board, designated by it; a
2 representative of the largest association of Illinois
3 standardbred owners and breeders, recommended by it; a
4 representative of a statewide association representing
5 agricultural fairs in Illinois, recommended by it, such
6 representative to be from a fair at which Illinois conceived
7 and foaled racing is conducted; a representative of the
8 organization licensees conducting harness racing meetings,
9 recommended by them; a representative of the Breeder's
10 Committee of the association representing the largest number
11 of standardbred owners, breeders, trainers, caretakers, and
12 drivers, recommended by it; and a representative of the
13 association representing the largest number of standardbred
14 owners, breeders, trainers, caretakers, and drivers,
15 recommended by it. Advisory Board members shall serve for 2
16 years commencing January 1 of each odd numbered year. If
17 representatives of the largest association of Illinois
18 standardbred owners and breeders, a statewide association of
19 agricultural fairs in Illinois, the association representing
20 the largest number of standardbred owners, breeders, trainers,
21 caretakers, and drivers, a member of the Breeder's Committee
22 of the association representing the largest number of
23 standardbred owners, breeders, trainers, caretakers, and
24 drivers, and the organization licensees conducting harness
25 racing meetings have not been recommended by January 1 of each
26 odd numbered year, the Director of the Department of

1 Agriculture shall make an appointment for the organization
2 failing to so recommend a member of the Advisory Board.
3 Advisory Board members shall receive no compensation for their
4 services as members but shall be reimbursed for all actual and
5 necessary expenses and disbursements incurred in the execution
6 of their official duties.

7 (g) Monies expended from the Illinois Standardbred
8 Breeders Fund shall be expended by the Department of
9 Agriculture, with the assistance and advice of the Illinois
10 Standardbred Breeders Fund Advisory Board for the following
11 purposes only:

12 1. To provide purses for races limited to Illinois
13 conceived and foaled horses at the State Fair and the
14 DuQuoin State Fair.

15 2. To provide purses for races limited to Illinois
16 conceived and foaled horses at county fairs.

17 3. To provide purse supplements for races limited to
18 Illinois conceived and foaled horses conducted by
19 associations conducting harness racing meetings.

20 4. No less than 75% of all monies in the Illinois
21 Standardbred Breeders Fund shall be expended for purses in
22 1, 2, and 3 as shown above.

23 5. In the discretion of the Department of Agriculture
24 to provide awards to harness breeders of Illinois
25 conceived and foaled horses which win races conducted by
26 organization licensees conducting harness racing meetings.

1 A breeder is the owner of a mare at the time of conception.
2 No more than 10% of all moneys transferred into ~~monies~~
3 ~~appropriated from~~ the Illinois Standardbred Breeders Fund
4 shall be expended for such harness breeders awards. No
5 more than 25% of the amount expended for harness breeders
6 awards shall be expended for expenses incurred in the
7 administration of such harness breeders awards.

8 6. To pay for the improvement of racing facilities
9 located at the State Fair and County fairs.

10 7. To pay the expenses incurred in the administration
11 of the Illinois Standardbred Breeders Fund.

12 8. To promote the sport of harness racing, including
13 grants up to a maximum of \$7,500 per fair per year for
14 conducting pari-mutuel wagering during the advertised
15 dates of a county fair.

16 9. To pay up to \$50,000 annually for the Department of
17 Agriculture to conduct drug testing at county fairs racing
18 standardbred horses.

19 (h) The Illinois Standardbred Breeders Fund is not subject
20 to administrative charges or chargebacks, including, but not
21 limited to, those authorized under Section 8h of the State
22 Finance Act.

23 (i) A sum equal to 13% of the first prize money of the
24 gross purse won by an Illinois conceived and foaled horse
25 shall be paid 50% by the organization licensee conducting the
26 horse race meeting to the breeder of such winning horse from

1 the organization licensee's account and 50% from the purse
2 account of the licensee. Such payment shall not reduce any
3 award to the owner of the horse or reduce the taxes payable
4 under this Act. Such payment shall be delivered by the
5 organization licensee at the end of each quarter.

6 (j) The Department of Agriculture shall, by rule, with the
7 assistance and advice of the Illinois Standardbred Breeders
8 Fund Advisory Board:

9 1. Qualify stallions for Illinois Standardbred
10 Breeders Fund breeding. Such stallion shall stand for
11 service at and within the State of Illinois at the time of
12 a foal's conception, and such stallion must not stand for
13 service at any place outside the State of Illinois during
14 that calendar year in which the foal is conceived.
15 However, on and after January 1, 2018, semen from an
16 Illinois stallion may be transported outside the State of
17 Illinois.

18 2. Provide for the registration of Illinois conceived
19 and foaled horses and no such horse shall compete in the
20 races limited to Illinois conceived and foaled horses
21 unless registered with the Department of Agriculture. The
22 Department of Agriculture may prescribe such forms as may
23 be necessary to determine the eligibility of such horses.
24 No person shall knowingly prepare or cause preparation of
25 an application for registration of such foals containing
26 false information. A mare (dam) must be in the State at

1 least 30 days prior to foaling or remain in the State at
2 least 30 days at the time of foaling. However, the
3 requirement that a mare (dam) must be in the State at least
4 30 days before foaling or remain in the State at least 30
5 days at the time of foaling shall not be in effect from
6 January 1, 2018 until January 1, 2022. Beginning with the
7 1996 breeding season and for foals of 1997 and thereafter,
8 a foal conceived by transported semen may be eligible for
9 Illinois conceived and foaled registration provided all
10 breeding and foaling requirements are met. The stallion
11 must be qualified for Illinois Standardbred Breeders Fund
12 breeding at the time of conception. The foal must be
13 dropped in Illinois and properly registered with the
14 Department of Agriculture in accordance with this Act.
15 However, from January 1, 2018 until January 1, 2022, the
16 requirement for a mare to be inseminated within the State
17 of Illinois and the requirement for a foal to be dropped in
18 Illinois are inapplicable.

19 3. Provide that at least a 5-day racing program shall
20 be conducted at the State Fair each year, unless an
21 alternate racing program is requested by the Illinois
22 Standardbred Breeders Fund Advisory Board, which program
23 shall include at least the following races limited to
24 Illinois conceived and foaled horses: (a) a 2-year-old
25 Trot and Pace, and Filly Division of each; (b) a
26 3-year-old Trot and Pace, and Filly Division of each; (c)

1 an aged Trot and Pace, and Mare Division of each.

2 4. Provide for the payment of nominating, sustaining
3 and starting fees for races promoting the sport of harness
4 racing and for the races to be conducted at the State Fair
5 as provided in subsection (j) 3 of this Section provided
6 that the nominating, sustaining and starting payment
7 required from an entrant shall not exceed 2% of the purse
8 of such race. All nominating, sustaining and starting
9 payments shall be held for the benefit of entrants and
10 shall be paid out as part of the respective purses for such
11 races. Nominating, sustaining and starting fees shall be
12 held in trust accounts for the purposes as set forth in
13 this Act and in accordance with Section 205-15 of the
14 Department of Agriculture Law.

15 5. Provide for the registration with the Department of
16 Agriculture of Colt Associations or county fairs desiring
17 to sponsor races at county fairs.

18 6. Provide for the promotion of producing standardbred
19 racehorses by providing a bonus award program for owners
20 of 2-year-old horses that win multiple major stakes races
21 that are limited to Illinois conceived and foaled horses.

22 (k) The Department of Agriculture, with the advice and
23 assistance of the Illinois Standardbred Breeders Fund Advisory
24 Board, may allocate monies for purse supplements for such
25 races. In determining whether to allocate money and the
26 amount, the Department of Agriculture shall consider factors,

1 including, but not limited to, the amount of money transferred
2 into ~~appropriated for~~ the Illinois Standardbred Breeders Fund
3 ~~program~~, the number of races that may occur, and an
4 organization licensee's purse structure. The organization
5 licensee shall notify the Department of Agriculture of the
6 conditions and minimum purses for races limited to Illinois
7 conceived and foaled horses to be conducted by each
8 organization licensee conducting a harness racing meeting for
9 which purse supplements have been negotiated.

10 (l) All races held at county fairs and the State Fair which
11 receive funds from the Illinois Standardbred Breeders Fund
12 shall be conducted in accordance with the rules of the United
13 States Trotting Association unless otherwise modified by the
14 Department of Agriculture.

15 (m) At all standardbred race meetings held or conducted
16 under authority of a license granted by the Board, and at all
17 standardbred races held at county fairs which are approved by
18 the Department of Agriculture or at the Illinois or DuQuoin
19 State Fairs, no one shall jog, train, warm up or drive a
20 standardbred horse unless he or she is wearing a protective
21 safety helmet, with the chin strap fastened and in place,
22 which meets the standards and requirements as set forth in the
23 1984 Standard for Protective Headgear for Use in Harness
24 Racing and Other Equestrian Sports published by the Snell
25 Memorial Foundation, or any standards and requirements for
26 headgear the Illinois Racing Board may approve. Any other

1 standards and requirements so approved by the Board shall
2 equal or exceed those published by the Snell Memorial
3 Foundation. Any equestrian helmet bearing the Snell label
4 shall be deemed to have met those standards and requirements.
5 (Source: P.A. 101-31, eff. 6-28-19; 101-157, eff. 7-26-19;
6 102-558, eff. 8-20-21; 102-689, eff. 12-17-21.)

7 Section 5-125. The Illinois Public Aid Code is amended by
8 changing Section 12-10.7a as follows:

9 (305 ILCS 5/12-10.7a)

10 Sec. 12-10.7a. The Money Follows the Person Budget
11 Transfer Fund is hereby created as a special fund in the State
12 treasury.

13 (a) Notwithstanding any State law to the contrary, the
14 following moneys shall be deposited into the Fund:

15 (1) enhanced federal financial participation funds
16 related to any spending under a Money Follows the Person
17 demonstration project or initiative, as approved by the
18 federal Centers for Medicare and Medicaid Services ~~on May~~
19 ~~14, 2007,~~ and ~~as~~ codified at 20 ILCS 2407/51 et seq.,
20 regardless of whether such spending occurred from the
21 Money Follows the Person Budget Transfer Fund;

22 (2) federal financial participation funds related to
23 any spending under a Money Follows the Person
24 demonstration project or initiative, as approved by the

1 federal Centers for Medicare and Medicaid Services ~~on May~~
2 ~~14, 2007,~~ and ~~as~~ codified at 20 ILCS 2407/51 et seq., that
3 occurred from the Money Follows the Person Budget Transfer
4 Fund;

5 (2.5) other federal funds awarded for a Money Follows
6 the Person demonstration project or initiative, as
7 approved by the federal Centers for Medicare and Medicaid
8 Services and codified at 20 ILCS 2407/51 et seq.;

9 (3) deposits made via the voucher-warrant process from
10 institutional long-term care appropriations to the
11 Department of Healthcare and Family Services and
12 institutional developmentally disabled long-term care
13 appropriations to the Department of Human Services;

14 (4) deposits made via the voucher-warrant process from
15 appropriation lines used to fund community-based services
16 for individuals eligible for nursing facility level of
17 care to the Department of Human Services, the Department
18 on Aging, or the Department of Healthcare and Family
19 Services;

20 (5) interest earned on moneys in the Fund; and

21 (6) all other moneys received by the Fund from any
22 source.

23 (b) Subject to appropriation, moneys in the Fund may be
24 used by the Department of Healthcare and Family Services for
25 reimbursement or payment for:

26 (1) expenses related to rebalancing long-term care

1 services between institutional and community-based
2 settings as authorized under a Money Follows the Person
3 demonstration project or initiative, as approved by the
4 federal Centers for Medicare and Medicaid Services ~~on May~~
5 ~~14, 2007~~, and ~~as~~ codified at 20 ILCS 2407/51 et seq.,
6 including, but not limited to, reimbursement to other
7 entities of State government for related expenditures;

8 (2) expenses for community-based services for
9 individuals eligible for nursing facility level of care in
10 the Department of Human Services, the Department on Aging,
11 or the Department of Healthcare and Family Services to the
12 extent the expenses reimbursed or paid are in excess of
13 the amounts budgeted to those Departments each fiscal year
14 for persons transitioning out of institutional long-term
15 care settings under a Money Follows the Person
16 demonstration project or initiative, as approved by the
17 federal Centers for Medicare and Medicaid Services ~~on May~~
18 ~~14, 2007~~, and ~~as~~ codified at 20 ILCS 2407/51 et seq.;

19 (3) expenses for institutional long-term care services
20 at the Department of Healthcare and Family Services to the
21 extent that the expenses reimbursed or paid are for
22 services in excess of the amount budgeted to the
23 Department each fiscal year for persons who had or
24 otherwise were expected to transition out of institutional
25 long-term care settings under a Money Follows the Person
26 demonstration project or initiative, as approved by the

1 federal Centers for Medicare and Medicaid Services ~~on May~~
2 ~~14, 2007,~~ and ~~as~~ codified at 20 ILCS 2407/51 et seq.; and

3 (4) expenses, including operational, administrative,
4 and refund expenses, necessary to implement and operate a
5 Money Follows the Person demonstration project or
6 initiative, as approved by the federal Centers for
7 Medicare and Medicaid Services ~~on May 14, 2007,~~ and ~~as~~
8 codified at 20 ILCS 2407/51 et seq.

9 Expenses reimbursed or paid on behalf of other agencies by
10 the Department of Healthcare and Family Services under this
11 subsection shall be pursuant to an interagency agreement and
12 allowable under a Money Follows the Person demonstration
13 project or initiative, as approved by the federal Centers for
14 Medicare and Medicaid Services ~~on May 14, 2007,~~ and ~~as~~
15 codified at 20 ILCS 2407/51 et seq.

16 (Source: P.A. 95-744, eff. 7-18-08.)

17 Section 5-127. The Early Mental Health and Addictions
18 Treatment Act is amended by adding Section 15 as follows:

19 (305 ILCS 65/15 new)

20 Sec. 15. Availability of naloxone formulations. The
21 Department of Human Services shall, as part of the fiscal year
22 2024 Drug Overdose Prevention Program, make all FDA-approved
23 formulations of naloxone that are cleared through the
24 Minnesota Multistate Contracting Alliance for Pharmacy, and

1 for which the manufacturer can set up a system for receiving,
2 tracking, and distribution, available to eligible Drug
3 Overdose Prevention Program participants and applicants.

4 Section 5-130. The Cannabis Regulation and Tax Act is
5 amended by changing Section 7-10 as follows:

6 (410 ILCS 705/7-10)

7 Sec. 7-10. Cannabis Business Development Fund.

8 (a) There is created in the State treasury a special fund,
9 which shall be held separate and apart from all other State
10 moneys, to be known as the Cannabis Business Development Fund.
11 The Cannabis Business Development Fund shall be exclusively
12 used for the following purposes:

13 (1) to provide low-interest rate loans to Qualified
14 Social Equity Applicants to pay for ordinary and necessary
15 expenses to start and operate a cannabis business
16 establishment permitted by this Act;

17 (2) to provide grants to Qualified Social Equity
18 Applicants to pay for ordinary and necessary expenses to
19 start and operate a cannabis business establishment
20 permitted by this Act;

21 (3) to compensate the Department of Commerce and
22 Economic Opportunity for any costs related to the
23 provision of low-interest loans and grants to Qualified
24 Social Equity Applicants;

1 (4) to pay for outreach that may be provided or
2 targeted to attract and support Social Equity Applicants
3 and Qualified Social Equity Applicants;

4 (5) (blank);

5 (6) to conduct any study or research concerning the
6 participation of minorities, women, veterans, or people
7 with disabilities in the cannabis industry, including,
8 without limitation, barriers to such individuals entering
9 the industry as equity owners of cannabis business
10 establishments;

11 (7) (blank); and

12 (8) to assist with job training and technical
13 assistance for residents in Disproportionately Impacted
14 Areas.

15 (b) All moneys collected under Sections 15-15 and 15-20
16 for Early Approval Adult Use Dispensing Organization Licenses
17 issued before January 1, 2021 and remunerations made as a
18 result of transfers of permits awarded to Qualified Social
19 Equity Applicants shall be deposited into the Cannabis
20 Business Development Fund.

21 (c) (Blank). ~~As soon as practical after July 1, 2019, the~~
22 ~~Comptroller shall order and the Treasurer shall transfer~~
23 ~~\$12,000,000 from the Compassionate Use of Medical Cannabis~~
24 ~~Fund to the Cannabis Business Development Fund.~~

25 (c-5) In addition to any other transfers that may be
26 provided for by law, on July 1, 2023, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State
2 Treasurer shall transfer the sum of \$40,000,000 from the
3 Compassionate Use of Medical Cannabis Fund to the Cannabis
4 Business Development Fund.

5 (d) Notwithstanding any other law to the contrary, the
6 Cannabis Business Development Fund is not subject to sweeps,
7 administrative charge-backs, or any other fiscal or budgetary
8 maneuver that would in any way transfer any amounts from the
9 Cannabis Business Development Fund into any other fund of the
10 State.

11 (Source: P.A. 101-27, eff. 6-25-19; 101-593, eff. 12-4-19.)

12 Section 5-135. The Environmental Protection Act is amended
13 by changing Sections 22.15 and 57.11 as follows:

14 (415 ILCS 5/22.15)

15 Sec. 22.15. Solid Waste Management Fund; fees.

16 (a) There is hereby created within the State Treasury a
17 special fund to be known as the Solid Waste Management Fund, to
18 be constituted from the fees collected by the State pursuant
19 to this Section, from repayments of loans made from the Fund
20 for solid waste projects, from registration fees collected
21 pursuant to the Consumer Electronics Recycling Act, and from
22 amounts transferred into the Fund pursuant to Public Act
23 100-433. Moneys received by either the Agency or the
24 Department of Commerce and Economic Opportunity in repayment

1 of loans made pursuant to the Illinois Solid Waste Management
2 Act shall be deposited into the General Revenue Fund.

3 (b) The Agency shall assess and collect a fee in the amount
4 set forth herein from the owner or operator of each sanitary
5 landfill permitted or required to be permitted by the Agency
6 to dispose of solid waste if the sanitary landfill is located
7 off the site where such waste was produced and if such sanitary
8 landfill is owned, controlled, and operated by a person other
9 than the generator of such waste. The Agency shall deposit all
10 fees collected into the Solid Waste Management Fund. If a site
11 is contiguous to one or more landfills owned or operated by the
12 same person, the volumes permanently disposed of by each
13 landfill shall be combined for purposes of determining the fee
14 under this subsection. Beginning on July 1, 2018, and on the
15 first day of each month thereafter during fiscal years 2019
16 through 2024 ~~2023~~, the State Comptroller shall direct and
17 State Treasurer shall transfer an amount equal to 1/12 of
18 \$5,000,000 per fiscal year from the Solid Waste Management
19 Fund to the General Revenue Fund.

20 (1) If more than 150,000 cubic yards of non-hazardous
21 solid waste is permanently disposed of at a site in a
22 calendar year, the owner or operator shall either pay a
23 fee of 95 cents per cubic yard or, alternatively, the
24 owner or operator may weigh the quantity of the solid
25 waste permanently disposed of with a device for which
26 certification has been obtained under the Weights and

1 Measures Act and pay a fee of \$2.00 per ton of solid waste
2 permanently disposed of. In no case shall the fee
3 collected or paid by the owner or operator under this
4 paragraph exceed \$1.55 per cubic yard or \$3.27 per ton.

5 (2) If more than 100,000 cubic yards but not more than
6 150,000 cubic yards of non-hazardous waste is permanently
7 disposed of at a site in a calendar year, the owner or
8 operator shall pay a fee of \$52,630.

9 (3) If more than 50,000 cubic yards but not more than
10 100,000 cubic yards of non-hazardous solid waste is
11 permanently disposed of at a site in a calendar year, the
12 owner or operator shall pay a fee of \$23,790.

13 (4) If more than 10,000 cubic yards but not more than
14 50,000 cubic yards of non-hazardous solid waste is
15 permanently disposed of at a site in a calendar year, the
16 owner or operator shall pay a fee of \$7,260.

17 (5) If not more than 10,000 cubic yards of
18 non-hazardous solid waste is permanently disposed of at a
19 site in a calendar year, the owner or operator shall pay a
20 fee of \$1050.

21 (c) (Blank).

22 (d) The Agency shall establish rules relating to the
23 collection of the fees authorized by this Section. Such rules
24 shall include, but not be limited to:

25 (1) necessary records identifying the quantities of
26 solid waste received or disposed;

1 (2) the form and submission of reports to accompany
2 the payment of fees to the Agency;

3 (3) the time and manner of payment of fees to the
4 Agency, which payments shall not be more often than
5 quarterly; and

6 (4) procedures setting forth criteria establishing
7 when an owner or operator may measure by weight or volume
8 during any given quarter or other fee payment period.

9 (e) Pursuant to appropriation, all monies in the Solid
10 Waste Management Fund shall be used by the Agency for the
11 purposes set forth in this Section and in the Illinois Solid
12 Waste Management Act, including for the costs of fee
13 collection and administration, and for the administration of
14 the Consumer Electronics Recycling Act and the Drug Take-Back
15 Act.

16 (f) The Agency is authorized to enter into such agreements
17 and to promulgate such rules as are necessary to carry out its
18 duties under this Section and the Illinois Solid Waste
19 Management Act.

20 (g) On the first day of January, April, July, and October
21 of each year, beginning on July 1, 1996, the State Comptroller
22 and Treasurer shall transfer \$500,000 from the Solid Waste
23 Management Fund to the Hazardous Waste Fund. Moneys
24 transferred under this subsection (g) shall be used only for
25 the purposes set forth in item (1) of subsection (d) of Section
26 22.2.

1 (h) The Agency is authorized to provide financial
2 assistance to units of local government for the performance of
3 inspecting, investigating, and enforcement activities pursuant
4 to subsection (r) of Section 4 ~~Section 4(r)~~ at nonhazardous
5 solid waste disposal sites.

6 (i) The Agency is authorized to conduct household waste
7 collection and disposal programs.

8 (j) A unit of local government, as defined in the Local
9 Solid Waste Disposal Act, in which a solid waste disposal
10 facility is located may establish a fee, tax, or surcharge
11 with regard to the permanent disposal of solid waste. All
12 fees, taxes, and surcharges collected under this subsection
13 shall be utilized for solid waste management purposes,
14 including long-term monitoring and maintenance of landfills,
15 planning, implementation, inspection, enforcement and other
16 activities consistent with the Solid Waste Management Act and
17 the Local Solid Waste Disposal Act, or for any other
18 environment-related purpose, including, but not limited to, an
19 environment-related public works project, but not for the
20 construction of a new pollution control facility other than a
21 household hazardous waste facility. However, the total fee,
22 tax or surcharge imposed by all units of local government
23 under this subsection (j) upon the solid waste disposal
24 facility shall not exceed:

25 (1) 60¢ per cubic yard if more than 150,000 cubic
26 yards of non-hazardous solid waste is permanently disposed

1 of at the site in a calendar year, unless the owner or
2 operator weighs the quantity of the solid waste received
3 with a device for which certification has been obtained
4 under the Weights and Measures Act, in which case the fee
5 shall not exceed \$1.27 per ton of solid waste permanently
6 disposed of.

7 (2) \$33,350 if more than 100,000 cubic yards, but not
8 more than 150,000 cubic yards, of non-hazardous waste is
9 permanently disposed of at the site in a calendar year.

10 (3) \$15,500 if more than 50,000 cubic yards, but not
11 more than 100,000 cubic yards, of non-hazardous solid
12 waste is permanently disposed of at the site in a calendar
13 year.

14 (4) \$4,650 if more than 10,000 cubic yards, but not
15 more than 50,000 cubic yards, of non-hazardous solid waste
16 is permanently disposed of at the site in a calendar year.

17 (5) \$650 if not more than 10,000 cubic yards of
18 non-hazardous solid waste is permanently disposed of at
19 the site in a calendar year.

20 The corporate authorities of the unit of local government
21 may use proceeds from the fee, tax, or surcharge to reimburse a
22 highway commissioner whose road district lies wholly or
23 partially within the corporate limits of the unit of local
24 government for expenses incurred in the removal of
25 nonhazardous, nonfluid municipal waste that has been dumped on
26 public property in violation of a State law or local

1 ordinance.

2 For the disposal of solid waste from general construction
3 or demolition debris recovery facilities as defined in
4 subsection (a-1) of Section 3.160, the total fee, tax, or
5 surcharge imposed by all units of local government under this
6 subsection (j) upon the solid waste disposal facility shall
7 not exceed 50% of the applicable amount set forth above. A unit
8 of local government, as defined in the Local Solid Waste
9 Disposal Act, in which a general construction or demolition
10 debris recovery facility is located may establish a fee, tax,
11 or surcharge on the general construction or demolition debris
12 recovery facility with regard to the permanent disposal of
13 solid waste by the general construction or demolition debris
14 recovery facility at a solid waste disposal facility, provided
15 that such fee, tax, or surcharge shall not exceed 50% of the
16 applicable amount set forth above, based on the total amount
17 of solid waste transported from the general construction or
18 demolition debris recovery facility for disposal at solid
19 waste disposal facilities, and the unit of local government
20 and fee shall be subject to all other requirements of this
21 subsection (j).

22 A county or Municipal Joint Action Agency that imposes a
23 fee, tax, or surcharge under this subsection may use the
24 proceeds thereof to reimburse a municipality that lies wholly
25 or partially within its boundaries for expenses incurred in
26 the removal of nonhazardous, nonfluid municipal waste that has

1 been dumped on public property in violation of a State law or
2 local ordinance.

3 If the fees are to be used to conduct a local sanitary
4 landfill inspection or enforcement program, the unit of local
5 government must enter into a written delegation agreement with
6 the Agency pursuant to subsection (r) of Section 4. The unit of
7 local government and the Agency shall enter into such a
8 written delegation agreement within 60 days after the
9 establishment of such fees. At least annually, the Agency
10 shall conduct an audit of the expenditures made by units of
11 local government from the funds granted by the Agency to the
12 units of local government for purposes of local sanitary
13 landfill inspection and enforcement programs, to ensure that
14 the funds have been expended for the prescribed purposes under
15 the grant.

16 The fees, taxes or surcharges collected under this
17 subsection (j) shall be placed by the unit of local government
18 in a separate fund, and the interest received on the moneys in
19 the fund shall be credited to the fund. The monies in the fund
20 may be accumulated over a period of years to be expended in
21 accordance with this subsection.

22 A unit of local government, as defined in the Local Solid
23 Waste Disposal Act, shall prepare and post on its website, in
24 April of each year, a report that details spending plans for
25 monies collected in accordance with this subsection. The
26 report will at a minimum include the following:

1 (1) The total monies collected pursuant to this
2 subsection.

3 (2) The most current balance of monies collected
4 pursuant to this subsection.

5 (3) An itemized accounting of all monies expended for
6 the previous year pursuant to this subsection.

7 (4) An estimation of monies to be collected for the
8 following 3 years pursuant to this subsection.

9 (5) A narrative detailing the general direction and
10 scope of future expenditures for one, 2 and 3 years.

11 The exemptions granted under Sections 22.16 and 22.16a,
12 and under subsection (k) of this Section, shall be applicable
13 to any fee, tax or surcharge imposed under this subsection
14 (j); except that the fee, tax or surcharge authorized to be
15 imposed under this subsection (j) may be made applicable by a
16 unit of local government to the permanent disposal of solid
17 waste after December 31, 1986, under any contract lawfully
18 executed before June 1, 1986 under which more than 150,000
19 cubic yards (or 50,000 tons) of solid waste is to be
20 permanently disposed of, even though the waste is exempt from
21 the fee imposed by the State under subsection (b) of this
22 Section pursuant to an exemption granted under Section 22.16.

23 (k) In accordance with the findings and purposes of the
24 Illinois Solid Waste Management Act, beginning January 1, 1989
25 the fee under subsection (b) and the fee, tax or surcharge
26 under subsection (j) shall not apply to:

1 (1) waste which is hazardous waste;
2 (2) waste which is pollution control waste;
3 (3) waste from recycling, reclamation or reuse
4 processes which have been approved by the Agency as being
5 designed to remove any contaminant from wastes so as to
6 render such wastes reusable, provided that the process
7 renders at least 50% of the waste reusable; the exemption
8 set forth in this paragraph (3) of this subsection (k)
9 shall not apply to general construction or demolition
10 debris recovery facilities as defined in subsection (a-1)
11 of Section 3.160;

12 (4) non-hazardous solid waste that is received at a
13 sanitary landfill and composted or recycled through a
14 process permitted by the Agency; or

15 (5) any landfill which is permitted by the Agency to
16 receive only demolition or construction debris or
17 landscape waste.

18 (Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20;
19 102-16, eff. 6-17-21; 102-310, eff. 8-6-21; 102-444, eff.
20 8-20-21; 102-699, eff. 4-19-22; 102-813, eff. 5-13-22;
21 102-1055, eff. 6-10-22; revised 8-25-22.)

22 (415 ILCS 5/57.11)

23 Sec. 57.11. Underground Storage Tank Fund; creation.

24 (a) There is hereby created in the State Treasury a
25 special fund to be known as the Underground Storage Tank Fund.

1 There shall be deposited into the Underground Storage Tank
2 Fund all moneys received by the Office of the State Fire
3 Marshal as fees for underground storage tanks under Sections 4
4 and 5 of the Gasoline Storage Act, fees pursuant to the Motor
5 Fuel Tax Law, and beginning July 1, 2013, payments pursuant to
6 the Use Tax Act, the Service Use Tax Act, the Service
7 Occupation Tax Act, and the Retailers' Occupation Tax Act. All
8 amounts held in the Underground Storage Tank Fund shall be
9 invested at interest by the State Treasurer. All income earned
10 from the investments shall be deposited into the Underground
11 Storage Tank Fund no less frequently than quarterly. In
12 addition to any other transfers that may be provided for by
13 law, beginning on July 1, 2018 and on the first day of each
14 month thereafter during fiscal years 2019 through 2024 ~~2023~~
15 only, the State Comptroller shall direct and the State
16 Treasurer shall transfer an amount equal to 1/12 of
17 \$10,000,000 from the Underground Storage Tank Fund to the
18 General Revenue Fund. Moneys in the Underground Storage Tank
19 Fund, pursuant to appropriation, may be used by the Agency and
20 the Office of the State Fire Marshal for the following
21 purposes:

22 (1) To take action authorized under Section 57.12 to
23 recover costs under Section 57.12.

24 (2) To assist in the reduction and mitigation of
25 damage caused by leaks from underground storage tanks,
26 including but not limited to, providing alternative water

1 supplies to persons whose drinking water has become
2 contaminated as a result of those leaks.

3 (3) To be used as a matching amount towards federal
4 assistance relative to the release of petroleum from
5 underground storage tanks.

6 (4) For the costs of administering activities of the
7 Agency and the Office of the State Fire Marshal relative
8 to the Underground Storage Tank Fund.

9 (5) For payment of costs of corrective action incurred
10 by and indemnification to operators of underground storage
11 tanks as provided in this Title.

12 (6) For a total of 2 demonstration projects in amounts
13 in excess of a \$10,000 deductible charge designed to
14 assess the viability of corrective action projects at
15 sites which have experienced contamination from petroleum
16 releases. Such demonstration projects shall be conducted
17 in accordance with the provision of this Title.

18 (7) Subject to appropriation, moneys in the
19 Underground Storage Tank Fund may also be used by the
20 Department of Revenue for the costs of administering its
21 activities relative to the Fund and for refunds provided
22 for in Section 13a.8 of the Motor Fuel Tax Law.

23 (b) Moneys in the Underground Storage Tank Fund may,
24 pursuant to appropriation, be used by the Office of the State
25 Fire Marshal or the Agency to take whatever emergency action
26 is necessary or appropriate to assure that the public health

1 or safety is not threatened whenever there is a release or
2 substantial threat of a release of petroleum from an
3 underground storage tank and for the costs of administering
4 its activities relative to the Underground Storage Tank Fund.

5 (c) Beginning July 1, 1993, the Governor shall certify to
6 the State Comptroller and State Treasurer the monthly amount
7 necessary to pay debt service on State obligations issued
8 pursuant to Section 6 of the General Obligation Bond Act. On
9 the last day of each month, the Comptroller shall order
10 transferred and the Treasurer shall transfer from the
11 Underground Storage Tank Fund to the General Obligation Bond
12 Retirement and Interest Fund the amount certified by the
13 Governor, plus any cumulative deficiency in those transfers
14 for prior months.

15 (d) Except as provided in subsection (c) of this Section,
16 the Underground Storage Tank Fund is not subject to
17 administrative charges authorized under Section 8h of the
18 State Finance Act that would in any way transfer any funds from
19 the Underground Storage Tank Fund into any other fund of the
20 State.

21 (e) Each fiscal year, subject to appropriation, the Agency
22 may commit up to \$10,000,000 of the moneys in the Underground
23 Storage Tank Fund to the payment of corrective action costs
24 for legacy sites that meet one or more of the following
25 criteria as a result of the underground storage tank release:

26 (i) the presence of free product, (ii) contamination within a

1 regulated recharge area, a wellhead protection area, or the
2 setback zone of a potable water supply well, (iii)
3 contamination extending beyond the boundaries of the site
4 where the release occurred, or (iv) such other criteria as may
5 be adopted in Agency rules.

6 (1) Fund moneys committed under this subsection (e)
7 shall be held in the Fund for payment of the corrective
8 action costs for which the moneys were committed.

9 (2) The Agency may adopt rules governing the
10 commitment of Fund moneys under this subsection (e).

11 (3) This subsection (e) does not limit the use of Fund
12 moneys at legacy sites as otherwise provided under this
13 Title.

14 (4) For the purposes of this subsection (e), the term
15 "legacy site" means a site for which (i) an underground
16 storage tank release was reported prior to January 1,
17 2005, (ii) the owner or operator has been determined
18 eligible to receive payment from the Fund for corrective
19 action costs, and (iii) the Agency did not receive any
20 applications for payment prior to January 1, 2010.

21 (f) Beginning July 1, 2013, if the amounts deposited into
22 the Fund from moneys received by the Office of the State Fire
23 Marshal as fees for underground storage tanks under Sections 4
24 and 5 of the Gasoline Storage Act and as fees pursuant to the
25 Motor Fuel Tax Law during a State fiscal year are sufficient to
26 pay all claims for payment by the fund received during that

1 State fiscal year, then the amount of any payments into the
2 fund pursuant to the Use Tax Act, the Service Use Tax Act, the
3 Service Occupation Tax Act, and the Retailers' Occupation Tax
4 Act during that State fiscal year shall be deposited as
5 follows: 75% thereof shall be paid into the State treasury and
6 25% shall be reserved in a special account and used only for
7 the transfer to the Common School Fund as part of the monthly
8 transfer from the General Revenue Fund in accordance with
9 Section 8a of the State Finance Act.

10 (Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20;
11 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

12 Section 5-140. The Electric Vehicle Rebate Act is amended
13 by changing Section 40 as follows:

14 (415 ILCS 120/40)

15 Sec. 40. Appropriations from the Electric Vehicle Rebate
16 Fund.

17 (a) ~~User Fees Funds.~~ The Agency shall estimate the amount
18 of user fees expected to be collected under Section 35 of this
19 Act for each fiscal year. User fee funds shall be deposited
20 into and distributed from the Electric Vehicle Rebate
21 ~~Alternate Fuels~~ Fund in the following manner:

22 (1) Through fiscal year 2023, ~~In each of fiscal years~~
23 ~~1999, 2000, 2001, 2002, and 2003,~~ an amount not to exceed
24 ~~\$200,000,~~ and beginning in fiscal year 2004 an annual

1 amount not to exceed \$225,000~~7~~ may be appropriated to the
2 Agency from the Electric Vehicle Rebate ~~Alternate Fuels~~
3 Fund to pay its costs of administering the programs
4 authorized by Section 27 of this Act. Beginning in fiscal
5 year 2024 and in each fiscal year thereafter, an annual
6 amount not to exceed \$600,000 may be appropriated to the
7 Agency from the Electric Vehicle Rebate Fund to pay its
8 costs of administering the programs authorized by Section
9 27 of this Act. An Up to \$200,000 may be appropriated to
10 the Office of the Secretary of State in each of fiscal
11 years 1999, 2000, 2001, 2002, and 2003 from the Alternate
12 Fuels Fund to pay the Secretary of State's costs of
13 administering the programs authorized under this Act.
14 Beginning in fiscal year 2004 and in each fiscal year
15 thereafter, an amount not to exceed \$225,000 may be
16 appropriated to the Secretary of State from the Electric
17 Vehicle Rebate ~~Alternate Fuels~~ Fund to pay the Secretary
18 of State's costs of administering the programs authorized
19 under this Act.

20 (2) In fiscal year 2022 and each fiscal year
21 thereafter, after appropriation of the amounts authorized
22 by item (1) of subsection (a) of this Section, the
23 remaining moneys estimated to be collected during each
24 fiscal year shall be appropriated.

25 (3) (Blank).

26 (4) Moneys appropriated to fund the programs

1 authorized in Sections 25 and 30 shall be expended only
2 after they have been collected and deposited into the
3 Electric Vehicle Rebate ~~Alternate Fuels~~ Fund.

4 (b) ~~General Revenue Fund Appropriations.~~ General Revenue
5 Fund amounts appropriated to and deposited into the Electric
6 Vehicle Rebate Fund shall be distributed from the Electric
7 Vehicle Rebate Fund to fund the program authorized in Section
8 27.

9 (Source: P.A. 102-662, eff. 9-15-21.)

10 Section 5-145. The Fire Investigation Act is amended by
11 changing Section 13.1 as follows:

12 (425 ILCS 25/13.1) (from Ch. 127 1/2, par. 17.1)

13 Sec. 13.1. Fire Prevention Fund.

14 (a) There shall be a special fund in the State Treasury
15 known as the Fire Prevention Fund.

16 (b) The following moneys shall be deposited into the Fund:

17 (1) Moneys received by the Department of Insurance
18 under Section 12 of this Act.

19 (2) All fees and reimbursements received by the
20 Office.

21 (3) All receipts from boiler and pressure vessel
22 certification, as provided in Section 13 of the Boiler and
23 Pressure Vessel Safety Act.

24 (4) Such other moneys as may be provided by law.

1 (c) The moneys in the Fire Prevention Fund shall be used,
2 subject to appropriation, for the following purposes:

3 (1) Of the moneys deposited into the fund under
4 Section 12 of this Act, 12.5% shall be available for the
5 maintenance of the Illinois Fire Service Institute and the
6 expenses, facilities, and structures incident thereto, and
7 for making transfers into the General Obligation Bond
8 Retirement and Interest Fund for debt service requirements
9 on bonds issued by the State of Illinois after January 1,
10 1986 for the purpose of constructing a training facility
11 for use by the Institute. An additional 2.5% of the moneys
12 deposited into the Fire Prevention Fund shall be available
13 to the Illinois Fire Service Institute for support of the
14 Cornerstone Training Program.

15 (2) Of the moneys deposited into the Fund under
16 Section 12 of this Act, 10% shall be available for the
17 maintenance of the Chicago Fire Department Training
18 Program and the expenses, facilities, and structures
19 incident thereto, in addition to any moneys payable from
20 the Fund to the City of Chicago pursuant to the Illinois
21 Fire Protection Training Act.

22 (3) For making payments to local governmental agencies
23 and individuals pursuant to Section 10 of the Illinois
24 Fire Protection Training Act.

25 (4) For the maintenance and operation of the Office of
26 the State Fire Marshal, and the expenses incident thereto.

1 (4.5) For the maintenance, operation, and capital
2 expenses of the Mutual Aid Box Alarm System (MABAS).

3 (4.6) For grants awarded by the Small Fire-fighting
4 and Ambulance Service Equipment Grant Program established
5 by Section 2.7 of the State Fire Marshal Act.

6 (4.7) For grants awarded under the Fire Station
7 Rehabilitation and Construction Grant Program established
8 by Section 2.8 of the State Fire Marshal Act.

9 (5) For any other purpose authorized by law.

10 (c-5) As soon as possible after April 8, 2008 (the
11 effective date of Public Act 95-717), the Comptroller shall
12 order the transfer and the Treasurer shall transfer \$2,000,000
13 from the Fire Prevention Fund to the Fire Service and Small
14 Equipment Fund, \$9,000,000 from the Fire Prevention Fund to
15 the Fire Truck Revolving Loan Fund, and \$4,000,000 from the
16 Fire Prevention Fund to the Ambulance Revolving Loan Fund.
17 Beginning on July 1, 2008, each month, or as soon as practical
18 thereafter, an amount equal to \$2 from each fine received
19 shall be transferred from the Fire Prevention Fund to the Fire
20 Service and Small Equipment Fund, an amount equal to \$1.50
21 from each fine received shall be transferred from the Fire
22 Prevention Fund to the Fire Truck Revolving Loan Fund, and an
23 amount equal to \$4 from each fine received shall be
24 transferred from the Fire Prevention Fund to the Ambulance
25 Revolving Loan Fund. These moneys shall be transferred from
26 the moneys deposited into the Fire Prevention Fund pursuant to

1 Public Act 95-154, together with not more than 25% of any
2 unspent appropriations from the prior fiscal year. These
3 moneys may be allocated to the Fire Truck Revolving Loan Fund,
4 Ambulance Revolving Loan Fund, and Fire Service and Small
5 Equipment Fund at the discretion of the Office for the purpose
6 of implementation of this Act.

7 (d) Any portion of the Fire Prevention Fund remaining
8 unexpended at the end of any fiscal year which is not needed
9 for the maintenance and expenses of the Office or the
10 maintenance and expenses of the Illinois Fire Service
11 Institute shall remain in the Fire Prevention Fund for the
12 exclusive and restricted uses provided in subsections (c) and
13 (c-5) of this Section.

14 (e) The Office shall keep on file an itemized statement of
15 all expenses incurred which are payable from the Fund, other
16 than expenses incurred by the Illinois Fire Service Institute,
17 and shall approve all vouchers issued therefor before they are
18 submitted to the State Comptroller for payment. Such vouchers
19 shall be allowed and paid in the same manner as other claims
20 against the State.

21 (Source: P.A. 101-82, eff. 1-1-20; 102-558, eff. 8-20-21.)

22 Section 5-150. The Open Space Lands Acquisition and
23 Development Act is amended by changing Section 3 as follows:

24 (525 ILCS 35/3) (from Ch. 85, par. 2103)

1 Sec. 3. From appropriations made from the Capital
2 Development Fund, Build Illinois Bond Fund or other available
3 or designated funds for such purposes, the Department shall
4 make grants to local governments as financial assistance for
5 the capital development and improvement of park, recreation or
6 conservation areas, marinas and shorelines, including planning
7 and engineering costs, and for the acquisition of open space
8 lands, including acquisition of easements and other property
9 interests less than fee simple ownership if the Department
10 determines that such property interests are sufficient to
11 carry out the purposes of this Act, subject to the conditions
12 and limitations set forth in this Act.

13 No more than 10% of the amount so appropriated for any
14 fiscal year may be committed or expended on any one project
15 described in an application under this Act.

16 Except for grants awarded from new appropriations in
17 fiscal year 2023 and fiscal year 2024, any grant under this Act
18 to a local government shall be conditioned upon the state
19 providing assistance on a 50/50 matching basis for the
20 acquisition of open space lands and for capital development
21 and improvement proposals. However, a local government defined
22 as "distressed" under criteria adopted by the Department
23 through administrative rule shall be eligible for assistance
24 up to 90% for the acquisition of open space lands and for
25 capital development and improvement proposals, provided that
26 no more than 10% of the amount appropriated under this Act in

1 any fiscal year is made available as grants to distressed
2 local governments. For grants awarded from new appropriations
3 in fiscal year 2023 and fiscal year 2024 only, a local
4 government defined as "distressed" is eligible for assistance
5 up to 100% for the acquisition of open space lands and for
6 capital development and improvement proposals. The Department
7 may make more than 10% of the amount appropriated in fiscal
8 year 2023 and fiscal year 2024 available as grants to
9 distressed local governments.

10 An advance payment of a minimum of 50% of any grant made to
11 a unit of local government under this Act must be paid to the
12 unit of local government at the time the Department awards the
13 grant. A unit of local government may opt out of the advanced
14 payment option at the time of the award of the grant. The
15 remainder of the grant shall be distributed to the local
16 government quarterly on a reimbursement basis. The Department
17 shall consider an applicant's request for an extension to a
18 grant under this Act if (i) the advanced payment is expended or
19 legally obligated within the 2 years required by Section 5 of
20 the Illinois Grant Funds Recovery Act or (ii) no advanced
21 payment was made.

22 (Source: P.A. 102-200, eff. 7-30-21; 102-699, eff. 4-19-22.)

23 Section 5-153. The Illinois Highway Code is amended by
24 changing Section 6-901 as follows:

1 (605 ILCS 5/6-901) (from Ch. 121, par. 6-901)

2 Sec. 6-901. Annually, the General Assembly shall
3 appropriate to the Department of Transportation from the road
4 fund, the general revenue fund, any other State funds or a
5 combination of those funds, \$60,000,000 ~~\$15,000,000~~ for
6 apportionment to counties for the use of road districts for
7 the construction of bridges 20 feet or more in length, as
8 provided in Sections 6-902 through 6-905.

9 The Department of Transportation shall apportion among the
10 several counties of this State for the use of road districts
11 the amounts appropriated under this Section. The amount
12 apportioned to a county shall be in the proportion which the
13 total mileage of township or district roads in the county
14 bears to the total mileage of all township and district roads
15 in the State. Each county shall allocate to the several road
16 districts in the county the funds so apportioned to the
17 county. The allocation to road districts shall be made in the
18 same manner and be subject to the same conditions and
19 qualifications as are provided by Section 8 of the "Motor Fuel
20 Tax Law", approved March 25, 1929, as amended, with respect to
21 the allocation to road districts of the amount allotted from
22 the Motor Fuel Tax Fund for apportionment to counties for the
23 use of road districts, but no allocation shall be made to any
24 road district that has not levied taxes for road and bridge
25 purposes and for bridge construction purposes at the maximum
26 rates permitted by Sections 6-501, 6-508 and 6-512 of this

1 Act, without referendum. "Road district" and "township or
2 district road" have the meanings ascribed to those terms in
3 this Act.

4 Road districts in counties in which a property tax
5 extension limitation is imposed under the Property Tax
6 Extension Limitation Law that are made ineligible for receipt
7 of this appropriation due to the imposition of a property tax
8 extension limitation may become eligible if, at the time the
9 property tax extension limitation was imposed, the road
10 district was levying at the required rate and continues to
11 levy the maximum allowable amount after the imposition of the
12 property tax extension limitation. The road district also
13 becomes eligible if it levies at or above the rate required for
14 eligibility by Section 8 of the Motor Fuel Tax Law.

15 The amounts apportioned under this Section for allocation
16 to road districts may be used only for bridge construction as
17 provided in this Division. So much of those amounts as are not
18 obligated under Sections 6-902 through 6-904 and for which
19 local funds have not been committed under Section 6-905 within
20 48 months of the date when such apportionment is made lapses
21 and shall not be paid to the county treasurer for distribution
22 to road districts.

23 (Source: P.A. 96-366, eff. 1-1-10.)

24 Section 5-155. The Illinois Vehicle Code is amended by
25 changing Sections 3-626, 3-658, 3-667, and 3-692 as follows:

1 (625 ILCS 5/3-626)

2 Sec. 3-626. Korean War Veteran license plates.

3 (a) In addition to any other special license plate, the
4 Secretary, upon receipt of all applicable fees and
5 applications made in the form prescribed by the Secretary of
6 State, may issue special registration plates designated as
7 Korean War Veteran license plates to residents of Illinois who
8 participated in the United States Armed Forces during the
9 Korean War. The special plate issued under this Section shall
10 be affixed only to passenger vehicles of the first division,
11 motorcycles, motor vehicles of the second division weighing
12 not more than 8,000 pounds, and recreational vehicles as
13 defined by Section 1-169 of this Code. Plates issued under
14 this Section shall expire according to the staggered
15 multi-year procedure established by Section 3-414.1 of this
16 Code.

17 (b) The design, color, and format of the plates shall be
18 wholly within the discretion of the Secretary of State. The
19 Secretary may, in his or her discretion, allow the plates to be
20 issued as vanity plates or personalized in accordance with
21 Section 3-405.1 of this Code. The plates are not required to
22 designate "Land Of Lincoln", as prescribed in subsection (b)
23 of Section 3-412 of this Code. The Secretary shall prescribe
24 the eligibility requirements and, in his or her discretion,
25 shall approve and prescribe stickers or decals as provided

1 under Section 3-412.

2 (c) (Blank).

3 (d) The Korean War Memorial Construction Fund is created
4 as a special fund in the State treasury. All moneys in the
5 Korean War Memorial Construction Fund shall, subject to
6 appropriation, be used by the Department of Veterans' Affairs
7 to provide grants for construction of the Korean War Memorial
8 to be located at Oak Ridge Cemetery in Springfield, Illinois.
9 Upon the completion of the Memorial, the Department of
10 Veterans' Affairs shall certify to the State Treasurer that
11 the construction of the Memorial has been completed. At the
12 direction of and upon notification of the Secretary of State,
13 the State Comptroller shall direct and ~~Upon the certification~~
14 ~~by the Department of Veterans' Affairs,~~ the State Treasurer
15 shall transfer all moneys in the Fund and any future deposits
16 into the Fund into the Secretary of State Special License
17 Plate Fund. Upon completion of the transfer, the Korean War
18 Memorial Construction Fund is dissolved.

19 (e) An individual who has been issued Korean War Veteran
20 license plates for a vehicle and who has been approved for
21 benefits under the Senior Citizens and Persons with
22 Disabilities Property Tax Relief Act shall pay the original
23 issuance and the regular annual fee for the registration of
24 the vehicle as provided in Section 3-806.3 of this Code.

25 (Source: P.A. 99-127, eff. 1-1-16; 99-143, eff. 7-27-15;
26 99-642, eff. 7-28-16; 100-143, eff. 1-1-18.)

1 (625 ILCS 5/3-658)

2 Sec. 3-658. Professional Sports Teams license plates.

3 (a) The Secretary, upon receipt of an application made in
4 the form prescribed by the Secretary, may issue special
5 registration plates designated as Professional Sports Teams
6 license plates. The special plates issued under this Section
7 shall be affixed only to passenger vehicles of the first
8 division, motorcycles, and motor vehicles of the second
9 division weighing not more than 8,000 pounds. Plates issued
10 under this Section shall expire according to the multi-year
11 procedure established by Section 3-414.1 of this Code.

12 (b) The design and color of the plates is wholly within the
13 discretion of the Secretary, except that the plates shall,
14 subject to the permission of the applicable team owner,
15 display the logo of the Chicago Bears, the Chicago Bulls, the
16 Chicago Blackhawks, the Chicago Cubs, the Chicago White Sox,
17 the Chicago Sky, the Chicago Red Stars, the Chicago Fire, or
18 the St. Louis Cardinals, at the applicant's option. The
19 Secretary may allow the plates to be issued as vanity or
20 personalized plates under Section 3-405.1 of the Code. The
21 Secretary shall prescribe stickers or decals as provided under
22 Section 3-412 of this Code.

23 (c) An applicant for the special plate shall be charged a
24 \$40 fee for original issuance in addition to the appropriate
25 registration fee. Until July 1, 2023, of ~~of~~ this fee, \$25 shall

1 be deposited into the Professional Sports Teams Education Fund
2 and \$15 shall be deposited into the Secretary of State Special
3 License Plate Fund, to be used by the Secretary to help defray
4 the administrative processing costs. Beginning July 1, 2023,
5 of this fee, \$25 shall be deposited into the Common School Fund
6 and \$15 shall be deposited into the Secretary of State Special
7 License Plate Fund, to be used by the Secretary to help defray
8 the administrative processing costs.

9 For each registration renewal period, a \$27 fee, in
10 addition to the appropriate registration fee, shall be
11 charged. Until July 1, 2023, of ~~of~~ this fee, \$25 shall be
12 deposited into the Professional Sports Teams Education Fund
13 and \$2 shall be deposited into the Secretary of State Special
14 License Plate Fund. Beginning July 1, 2023, of this fee, \$25
15 shall be deposited into the Common School Fund and \$2 shall be
16 deposited into the Secretary of State Special License Plate
17 Fund.

18 (d) The Professional Sports Teams Education Fund is
19 created as a special fund in the State treasury. Until July 1,
20 2023, the ~~The~~ Comptroller shall order transferred and the
21 Treasurer shall transfer all moneys in the Professional Sports
22 Teams Education Fund to the Common School Fund every 6 months.

23 (e) On July 1, 2023, or as soon thereafter as practical,
24 the State Comptroller shall direct and the State Treasurer
25 shall transfer the remaining balance from the Professional
26 Sports Teams Education Fund into the Common School Fund. Upon

1 completion of the transfer, the Professional Sports Teams
2 Education Fund is dissolved, and any future deposits due to
3 that Fund and any outstanding obligations or liabilities of
4 that Fund shall pass to the Common School Fund.

5 (Source: P.A. 102-1099, eff. 1-1-23.)

6 (625 ILCS 5/3-667)

7 Sec. 3-667. Korean Service license plates.

8 (a) In addition to any other special license plate, the
9 Secretary, upon receipt of all applicable fees and
10 applications made in the form prescribed by the Secretary of
11 State, may issue special registration plates designated as
12 Korean Service license plates to residents of Illinois who, on
13 or after July 27, 1954, participated in the United States
14 Armed Forces in Korea. The special plate issued under this
15 Section shall be affixed only to passenger vehicles of the
16 first division, motorcycles, motor vehicles of the second
17 division weighing not more than 8,000 pounds, and recreational
18 vehicles as defined by Section 1-169 of this Code. Plates
19 issued under this Section shall expire according to the
20 staggered multi-year procedure established by Section 3-414.1
21 of this Code.

22 (b) The design, color, and format of the plates shall be
23 wholly within the discretion of the Secretary of State. The
24 Secretary may, in his or her discretion, allow the plates to be
25 issued as vanity or personalized plates in accordance with

1 Section 3-405.1 of this Code. The plates are not required to
2 designate "Land of Lincoln", as prescribed in subsection (b)
3 of Section 3-412 of this Code. The Secretary shall prescribe
4 the eligibility requirements and, in his or her discretion,
5 shall approve and prescribe stickers or decals as provided
6 under Section 3-412.

7 (c) (Blank). ~~An applicant shall be charged a \$2 fee for~~
8 ~~original issuance in addition to the applicable registration~~
9 ~~fee. This additional fee shall be deposited into the Korean~~
10 ~~War Memorial Construction Fund a special fund in the State~~
11 ~~treasury.~~

12 (d) An individual who has been issued Korean Service
13 license plates for a vehicle and who has been approved for
14 benefits under the Senior Citizens and Persons with
15 Disabilities Property Tax Relief Act shall pay the original
16 issuance and the regular annual fee for the registration of
17 the vehicle as provided in Section 3-806.3 of this Code in
18 addition to the fees specified in subsection (c) of this
19 Section.

20 (Source: P.A. 99-143, eff. 7-27-15.)

21 (625 ILCS 5/3-692)

22 Sec. 3-692. Soil and Water Conservation District Plates.

23 (a) In addition to any other special license plate, the
24 Secretary, upon receipt of all applicable fees and
25 applications made in the form prescribed by the Secretary of

1 State, may issue Soil and Water Conservation District license
2 plates. The special Soil and Water Conservation District plate
3 issued under this Section shall be affixed only to passenger
4 vehicles of the first division and motor vehicles of the
5 second division weighing not more than 8,000 pounds. Plates
6 issued under this Section shall expire according to the
7 staggered multi-year procedure established by Section 3-414.1
8 of this Code.

9 (b) The design, color, and format of the plates shall be
10 wholly within the discretion of the Secretary of State.
11 Appropriate documentation, as determined by the Secretary,
12 must accompany each application. The Secretary, in his or her
13 discretion, shall approve and prescribe stickers or decals as
14 provided under Section 3-412.

15 (c) An applicant for the special plate shall be charged a
16 \$40 fee for original issuance in addition to the appropriate
17 registration fee. Of this fee, \$25 shall be deposited into the
18 Soil and Water Conservation District Fund and \$15 shall be
19 deposited into the Secretary of State Special License Plate
20 Fund, to be used by the Secretary to help defray the
21 administrative processing costs. For each registration renewal
22 period, a \$27 fee, in addition to the appropriate registration
23 fee, shall be charged. Of this fee, \$25 shall be deposited into
24 the Soil and Water Conservation District Fund and \$2 shall be
25 deposited into the Secretary of State Special License Plate
26 Fund.

1 (d) The Soil and Water Conservation District Fund is
2 created as a special fund in the State treasury. All money in
3 the Soil and Water Conservation District Fund shall be paid,
4 subject to appropriation by the General Assembly and
5 distribution by the Secretary, as grants to Illinois soil and
6 water conservation districts for projects that conserve and
7 restore soil and water in Illinois. All interest earned on
8 moneys in the Fund shall be deposited into the Fund. The Fund
9 shall not be subject to administrative charges or chargebacks,
10 such as but not limited to those authorized under Section 8h of
11 the State Finance Act.

12 (e) Notwithstanding any other provision of law, on July 1,
13 2023, or as soon thereafter as practical, the State
14 Comptroller shall direct and the State Treasurer shall
15 transfer the remaining balance from the Soil and Water
16 Conservation District Fund into the Partners for Conservation
17 Fund. Upon completion of the transfers, the Soil and Water
18 Conservation District Fund is dissolved, and any future
19 deposits due to that Fund and any outstanding obligations or
20 liabilities of that Fund shall pass to the Partners for
21 Conservation Fund.

22 (f) This Section is repealed on January 1, 2024.

23 (Source: P.A. 96-1377, eff. 1-1-11; 97-333, eff. 8-12-11;
24 97-409, eff. 1-1-12.)

25 Section 5-160. The Unified Code of Corrections is amended

1 by changing Sections 3-12-3a, 3-12-6, and 3-12-13 as follows:

2 (730 ILCS 5/3-12-3a) (from Ch. 38, par. 1003-12-3a)

3 Sec. 3-12-3a. Contracts, leases, and business agreements.

4 (a) The Department shall promulgate such rules and
5 policies as it deems necessary to establish, manage, and
6 operate its Illinois Correctional Industries division for the
7 purpose of utilizing committed persons in the manufacture of
8 food stuffs, finished goods or wares. To the extent not
9 inconsistent with the function and role of the ICI, the
10 Department may enter into a contract, lease, or other type of
11 business agreement, not to exceed 20 years, with any private
12 corporation, partnership, person, or other business entity for
13 the purpose of utilizing committed persons in the provision of
14 services or for any other business or commercial enterprise
15 deemed by the Department to be consistent with proper training
16 and rehabilitation of committed persons.

17 Beginning in ~~In~~ fiscal year ~~years~~ 2021 ~~through 2023~~, the
18 Department shall oversee the Illinois Correctional Industries
19 accounting processes and budget requests to the General
20 Assembly, other budgetary processes, audits by the Office of
21 the Auditor General, and computer processes. Beginning in ~~For~~
22 fiscal year ~~years~~ 2021 ~~through 2023~~, the spending authority of
23 Illinois Correctional Industries shall no longer be separate
24 and apart from the Department's budget and appropriations, and
25 the Department shall control its accounting processes,

1 budgets, audits and computer processes in accordance with any
2 Department rules and policies.

3 (b) The Department shall be permitted to construct
4 buildings on State property for the purposes identified in
5 subsection (a) and to lease for a period not to exceed 20 years
6 any building or portion thereof on State property for the
7 purposes identified in subsection (a).

8 (c) Any contract or other business agreement referenced in
9 subsection (a) shall include a provision requiring that all
10 committed persons assigned receive in connection with their
11 assignment such vocational training and/or apprenticeship
12 programs as the Department deems appropriate.

13 (d) Committed persons assigned in accordance with this
14 Section shall be compensated in accordance with the provisions
15 of Section 3-12-5.

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

18 (730 ILCS 5/3-12-6) (from Ch. 38, par. 1003-12-6)

19 Sec. 3-12-6. Programs. Through its Illinois Correctional
20 Industries division, the Department may ~~shall~~ establish
21 commercial, business, and manufacturing programs for the
22 production ~~sale~~ of finished goods and processed food and
23 beverages to the State, its political units, agencies, and
24 other public institutions. Illinois Correctional Industries
25 may ~~shall~~ establish, operate, and maintain manufacturing and

1 food and beverage production in the Department facilities and
2 provide food for the Department institutions and for the
3 mental health and developmental disabilities institutions of
4 the Department of Human Services and the institutions of the
5 Department of Veterans' Affairs.

6 Illinois Correctional Industries shall be administered by
7 a chief executive officer. The chief executive officer shall
8 report to the Director of the Department or the Director's
9 designee. The chief executive officer shall administer the
10 commercial and business programs of ICI for inmate workers in
11 the custody of the Department of Corrections.

12 The chief executive officer shall have such assistants as
13 are required for programming ~~sales staff~~, manufacturing,
14 budget, ~~fiscal, accounting, computer, human services~~, and
15 personnel as necessary to run its ~~commercial and business~~
16 programs.

17 ~~Illinois Correctional Industries shall have a financial~~
18 ~~officer who shall report to the chief executive officer. The~~
19 ~~financial officer shall: (i) assist in the development and~~
20 ~~presentation of the Department budget submission; (ii) manage~~
21 ~~and control the spending authority of ICI; and (iii) provide~~
22 ~~oversight of the financial activities of ICI, both internally~~
23 ~~and through coordination with the Department fiscal operations~~
24 ~~personnel, including accounting processes, budget submissions,~~
25 ~~other budgetary processes, audits by the Office of the Auditor~~
26 ~~General, and computer processes. For fiscal years 2021 through~~

1 ~~2023, the financial officer shall coordinate and cooperate~~
2 ~~with the Department's chief financial officer to perform the~~
3 ~~functions listed in this paragraph.~~

4 Illinois Correctional Industries shall be located in
5 Springfield. The chief executive officer of Illinois
6 Correctional Industries shall assign personnel to teach ~~direct~~
7 the production of goods and shall employ committed persons
8 assigned by the facility chief administrative officer. The
9 Department of Corrections may direct such other vocational
10 programs as it deems necessary for the rehabilitation of
11 inmates, which shall be separate and apart from, and not in
12 conflict with, programs of Illinois Correctional Industries.

13 (Source: P.A. 101-636, eff. 6-10-20; 102-16, eff. 6-17-21;
14 102-699, eff. 4-19-22.)

15 (730 ILCS 5/3-12-13) (from Ch. 38, par. 1003-12-13)

16 Sec. 3-12-13. Sale of Property. Whenever a responsible
17 officer of the Correctional Industries Division of the
18 Department seeks to dispose of property pursuant to the "State
19 Property Control Act", proceeds received by the Administrator
20 under that Act from the sale of property under the control of
21 the Division of Correctional Industries of the Department
22 shall be deposited into the General Revenue Fund ~~Working~~
23 ~~Capital Revolving Fund of the Correction Industries Division~~
24 ~~if such property was originally purchased with funds~~
25 ~~therefrom.~~

1 (Source: P.A. 81-1507.)

2 (730 ILCS 5/3-12-11 rep.)

3 Section 5-165. The Unified Code of Corrections is amended
4 by repealing Section 3-12-11.

5 Section 5-167. The Illinois Crime Reduction Act of 2009 is
6 amended by changing Section 20 as follows:

7 (730 ILCS 190/20)

8 Sec. 20. Adult Redeploy Illinois.

9 (a) Purpose. When offenders are accurately assessed for
10 risk, assets, and needs, it is possible to identify which
11 people should be sent to prison and which people can be
12 effectively supervised in the locality. By providing financial
13 incentives to counties or judicial circuits to create
14 effective local-level evidence-based services, it is possible
15 to reduce crime and recidivism at a lower cost to taxpayers.
16 Based on this model, this Act hereby creates the Adult
17 Redeploy Illinois program for probation-eligible offenders in
18 order to increase public safety and encourage the successful
19 local supervision of eligible offenders and their
20 reintegration into the locality.

21 (b) The Adult Redeploy Illinois program shall reallocate
22 State funds to local jurisdictions that successfully establish
23 a process to assess offenders and provide a continuum of

1 locally based sanctions and treatment alternatives for
2 offenders who would be incarcerated in a State facility if
3 those local services and sanctions did not exist. The
4 allotment of funds shall be based on a formula that rewards
5 local jurisdictions for the establishment or expansion of
6 local supervision programs and requires them to pay the amount
7 determined in subsection (e) if incarceration targets as
8 defined in subsection (e) are not met.

9 (c) Each county or circuit participating in the Adult
10 Redeploy Illinois program shall create a local plan describing
11 how it will protect public safety and reduce the county or
12 circuit's utilization of incarceration in State facilities or
13 local county jails by the creation or expansion of
14 individualized services or programs.

15 (d) Based on the local plan, a county or circuit shall
16 enter into an agreement with the Adult Redeploy Oversight
17 Board described in subsection (e) to reduce the number of
18 commitments of probation-eligible offenders to State
19 correctional facilities from that county or circuit. The
20 agreement shall include a pledge from the county or circuit to
21 reduce their commitments by 25% of the level of commitments
22 from the average number of commitments for the past 3 years of
23 eligible offenders. In return, the county or circuit shall
24 receive, based upon a formula described in subsection (e),
25 funds to redeploy for local programming for offenders who
26 would otherwise be incarcerated such as management and

1 supervision, electronic monitoring, and drug testing. The
2 county or circuit shall also be penalized, as described in
3 subsection (e), for failure to reach the goal of reduced
4 commitments stipulated in the agreement.

5 (d-5) Subject to appropriation to the Illinois Criminal
6 Justice Information Authority, the Adult Redeploy Illinois
7 Oversight Board described in subsection (e) may provide grant
8 funds to qualified organizations that can assist local
9 jurisdictions in training, development, and technical
10 assistance.

11 (e) Adult Redeploy Illinois Oversight Board; members;
12 responsibilities.

13 (1) The Secretary of Human Services and the Director
14 of Corrections shall within 3 months after January 1, 2010
15 (the effective date of Public Act 96-761) ~~this Act~~ convene
16 and act as co-chairs of an oversight board to oversee the
17 Adult Redeploy Program. The Board shall include, but not
18 be limited to, designees from the Prisoner Review Board,
19 Office of the Attorney General, Illinois Criminal Justice
20 Information Authority, and Sentencing Policy Advisory
21 Council; the Cook County State's Attorney or a designee; a
22 State's Attorney selected by the President of the Illinois
23 State's Attorneys Association; the State Appellate
24 Defender or a designee; the Cook County Public Defender or
25 a designee; a representative of Cook County Adult
26 Probation, a representative of DuPage County Adult

1 Probation; a representative of Sangamon County Adult
2 Probation; and 4 representatives from non-governmental
3 organizations, including service providers. Members shall
4 serve without compensation but shall be reimbursed for
5 actual expenses incurred in the performance of their
6 duties.

7 (2) The Oversight Board shall within one year after
8 January 1, 2010 (the effective date of Public Act 96-761)
9 ~~this Act:~~

10 (A) Develop a process to solicit applications from
11 and identify jurisdictions to be included in the Adult
12 Redeploy Illinois program.

13 (B) Define categories of membership for local
14 entities to participate in the creation and oversight
15 of the local Adult Redeploy Illinois program.

16 (C) Develop a formula for the allotment of funds
17 to local jurisdictions for local and community-based
18 services in lieu of commitment to the Department of
19 Corrections and a penalty amount for failure to reach
20 the goal of reduced commitments stipulated in the
21 plans.

22 (D) Develop a standard format for the local plan
23 to be submitted by the local entity created in each
24 county or circuit.

25 (E) Identify and secure resources sufficient to
26 support the administration and evaluation of Adult

1 Redeploy Illinois.

2 (F) Develop a process to support ongoing
3 monitoring and evaluation of Adult Redeploy Illinois.

4 (G) Review local plans and proposed agreements and
5 approve the distribution of resources.

6 (H) Develop a performance measurement system that
7 includes but is not limited to the following key
8 performance indicators: recidivism, rate of
9 revocations, employment rates, education achievement,
10 successful completion of substance abuse treatment
11 programs, and payment of victim restitution. Each
12 county or circuit shall include the performance
13 measurement system in its local plan and provide data
14 annually to evaluate its success.

15 (I) Report annually the results of the performance
16 measurements on a timely basis to the Governor and
17 General Assembly.

18 (3) The Oversight Board shall:

19 (A) Develop a process to solicit grant
20 applications from eligible training, development, and
21 technical assistance organizations.

22 (B) Review grant applications and proposed grant
23 agreements and approve the distribution of resources.

24 (C) Develop a process to support ongoing
25 monitoring of training, development, and technical
26 assistance grantees.

1 (Source: P.A. 100-999, eff. 1-1-19.)

2 Section 5-170. The Revised Uniform Unclaimed Property Act
3 is amended by changing Section 15-801 as follows:

4 (765 ILCS 1026/15-801)

5 Sec. 15-801. Deposit of funds by administrator.

6 (a) Except as otherwise provided in this Section, the
7 administrator shall deposit in the Unclaimed Property Trust
8 Fund all funds received under this Act, including proceeds
9 from the sale of property under Article 7. The administrator
10 may deposit any amount in the Unclaimed Property Trust Fund
11 into the State Pensions Fund during the fiscal year at his or
12 her discretion; however, he or she shall, on April 15 and
13 October 15 of each year, deposit any amount in the Unclaimed
14 Property Trust Fund exceeding \$2,500,000 into the State
15 Pensions Fund. If on either April 15 or October 15, the
16 administrator determines that a balance of \$2,500,000 is
17 insufficient for the prompt payment of unclaimed property
18 claims authorized under this Act, the administrator may retain
19 more than \$2,500,000 in the Unclaimed Property Trust Fund in
20 order to ensure the prompt payment of claims. Beginning in
21 State fiscal year 2025 ~~2024~~, all amounts that are deposited
22 into the State Pensions Fund from the Unclaimed Property Trust
23 Fund shall be apportioned to the designated retirement systems
24 as provided in subsection (c-6) of Section 8.12 of the State

1 Finance Act to reduce their actuarial reserve deficiencies.

2 (b) The administrator shall make prompt payment of claims
3 he or she duly allows as provided for in this Act from the
4 Unclaimed Property Trust Fund. This shall constitute an
5 irrevocable and continuing appropriation of all amounts in the
6 Unclaimed Property Trust Fund necessary to make prompt payment
7 of claims duly allowed by the administrator pursuant to this
8 Act.

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

11 Section 5-175. The Line of Duty Compensation Act is
12 amended by changing Section 3 as follows:

13 (820 ILCS 315/3) (from Ch. 48, par. 283)

14 Sec. 3. Duty death benefit.

15 (a) If a claim therefor is made within 2 years ~~one year~~ of
16 the date of death of a law enforcement officer, civil defense
17 worker, civil air patrol member, paramedic, fireman, chaplain,
18 or State employee killed in the line of duty, or if a claim
19 therefor is made within 2 years of the date of death of an
20 Armed Forces member killed in the line of duty, compensation
21 shall be paid to the person designated by the law enforcement
22 officer, civil defense worker, civil air patrol member,
23 paramedic, fireman, chaplain, State employee, or Armed Forces
24 member. However, if the Armed Forces member was killed in the

1 line of duty before October 18, 2004, the claim must be made
2 within one year of October 18, 2004. In addition, if a death
3 occurred after December 31, 2016 and before January 1, 2021,
4 the claim may be made no later than December 31, 2022
5 notwithstanding any other deadline established under this Act
6 with respect to filing a claim for a duty death benefit.

7 (b) The amount of compensation, except for an Armed Forces
8 member, shall be \$10,000 if the death in the line of duty
9 occurred prior to January 1, 1974; \$20,000 if such death
10 occurred after December 31, 1973 and before July 1, 1983;
11 \$50,000 if such death occurred on or after July 1, 1983 and
12 before January 1, 1996; \$100,000 if the death occurred on or
13 after January 1, 1996 and before May 18, 2001; \$118,000 if the
14 death occurred on or after May 18, 2001 and before July 1,
15 2002; and \$259,038 if the death occurred on or after July 1,
16 2002 and before January 1, 2003. For an Armed Forces member
17 killed in the line of duty (i) at any time before January 1,
18 2005, the compensation is \$259,038 plus amounts equal to the
19 increases for 2003 and 2004 determined under subsection (c)
20 and (ii) on or after January 1, 2005, the compensation is the
21 amount determined under item (i) plus the applicable increases
22 for 2005 and thereafter determined under subsection (c).

23 (c) Except as provided in subsection (b), for deaths
24 occurring on or after January 1, 2003, the death compensation
25 rate for death in the line of duty occurring in a particular
26 calendar year shall be the death compensation rate for death

1 occurring in the previous calendar year (or in the case of
2 deaths occurring in 2003, the rate in effect on December 31,
3 2002) increased by a percentage thereof equal to the
4 percentage increase, if any, in the index known as the
5 Consumer Price Index for All Urban Consumers: U.S. city
6 average, unadjusted, for all items, as published by the United
7 States Department of Labor, Bureau of Labor Statistics, for
8 the 12 months ending with the month of June of that previous
9 calendar year.

10 (d) If no beneficiary is designated or if no designated
11 beneficiary survives at the death of the law enforcement
12 officer, civil defense worker, civil air patrol member,
13 paramedic, fireman, chaplain, or State employee killed in the
14 line of duty, the compensation shall be paid in accordance
15 with a legally binding will left by the law enforcement
16 officer, civil defense worker, civil air patrol member,
17 paramedic, fireman, chaplain, or State employee. If the law
18 enforcement officer, civil defense worker, civil air patrol
19 member, paramedic, fireman, chaplain, or State employee did
20 not leave a legally binding will, the compensation shall be
21 paid as follows:

22 (1) when there is a surviving spouse, the entire sum
23 shall be paid to the spouse;

24 (2) when there is no surviving spouse, but a surviving
25 descendant of the decedent, the entire sum shall be paid
26 to the decedent's descendants per stirpes;

1 (3) when there is neither a surviving spouse nor a
2 surviving descendant, the entire sum shall be paid to the
3 parents of the decedent in equal parts, allowing to the
4 surviving parent, if one is dead, the entire sum; and

5 (4) when there is no surviving spouse, descendant or
6 parent of the decedent, but there are surviving brothers
7 or sisters, or descendants of a brother or sister, who
8 were receiving their principal support from the decedent
9 at his death, the entire sum shall be paid, in equal parts,
10 to the dependent brothers or sisters or dependent
11 descendant of a brother or sister. Dependency shall be
12 determined by the Court of Claims based upon the
13 investigation and report of the Attorney General.

14 The changes made to this subsection (d) by this amendatory Act
15 of the 94th General Assembly apply to any pending case as long
16 as compensation has not been paid to any party before the
17 effective date of this amendatory Act of the 94th General
18 Assembly.

19 (d-1) For purposes of subsection (d), in the case of a
20 person killed in the line of duty who was born out of wedlock
21 and was not an adoptive child at the time of the person's
22 death, a person shall be deemed to be a parent of the person
23 killed in the line of duty only if that person would be an
24 eligible parent, as defined in Section 2-2 of the Probate Act
25 of 1975, of the person killed in the line of duty. This
26 subsection (d-1) applies to any pending claim if compensation

1 was not paid to the claimant of the pending claim before the
2 effective date of this amendatory Act of the 94th General
3 Assembly.

4 (d-2) If no beneficiary is designated or if no designated
5 beneficiary survives at the death of the Armed Forces member
6 killed in the line of duty, the compensation shall be paid in
7 entirety according to the designation made on the most recent
8 version of the Armed Forces member's Servicemembers' Group
9 Life Insurance Election and Certificate ("SGLI").

10 If no SGLI form exists at the time of the Armed Forces
11 member's death, the compensation shall be paid in accordance
12 with a legally binding will left by the Armed Forces member.

13 If no SGLI form exists for the Armed Forces member and the
14 Armed Forces member did not leave a legally binding will, the
15 compensation shall be paid to the persons and in the priority
16 as set forth in paragraphs (1) through (4) of subsection (d) of
17 this Section.

18 This subsection (d-2) applies to any pending case as long
19 as compensation has not been paid to any party before the
20 effective date of this amendatory Act of the 94th General
21 Assembly.

22 (e) If there is no beneficiary designated or if no
23 designated beneficiary survives at the death of the law
24 enforcement officer, civil defense worker, civil air patrol
25 member, paramedic, fireman, chaplain, State employee, or Armed
26 Forces member killed in the line of duty and there is no other

1 person or entity to whom compensation is payable under this
2 Section, no compensation shall be payable under this Act.

3 (f) No part of such compensation may be paid to any other
4 person for any efforts in securing such compensation.

5 (g) This amendatory Act of the 93rd General Assembly
6 applies to claims made on or after October 18, 2004 with
7 respect to an Armed Forces member killed in the line of duty.

8 (h) In any case for which benefits have not been paid
9 within 6 months of the claim being filed in accordance with
10 this Section, which is pending as of the effective date of this
11 amendatory Act of the 96th General Assembly, and in which
12 there are 2 or more beneficiaries, at least one of whom would
13 receive at least a portion of the total benefit regardless of
14 the manner in which the Court of Claims resolves the claim, the
15 Court shall direct the Comptroller to pay the minimum amount
16 of money which the determinate beneficiary would receive
17 together with all interest payment penalties which have
18 accrued on that portion of the award being paid within 30 days
19 of the effective date of this amendatory Act of the 96th
20 General Assembly. For purposes of this subsection (h),
21 "determinate beneficiary" means the beneficiary who would
22 receive any portion of the total benefit claimed regardless of
23 the manner in which the Court of Claims adjudicates the claim.

24 (i) The Court of Claims shall ensure that all individuals
25 who have filed an application to claim the duty death benefit
26 for a deceased member of the Armed Forces pursuant to this

1 Section or for a fireman pursuant to this Section, or their
2 designated representative, shall have access, on a timely
3 basis and in an efficient manner, to all information related
4 to the court's consideration, processing, or adjudication of
5 the claim, including, but not limited to, the following:

6 (1) a reliable estimate of when the Court of Claims
7 will adjudicate the claim, or if the Court cannot estimate
8 when it will adjudicate the claim, a full written
9 explanation of the reasons for this inability; and

10 (2) a reliable estimate, based upon consultation with
11 the Comptroller, of when the benefit will be paid to the
12 claimant.

13 (j) The Court of Claims shall send written notice to all
14 claimants within 2 weeks of the initiation of a claim
15 indicating whether or not the application is complete. For
16 purposes of this subsection (j), an application is complete if
17 a claimant has submitted to the Court of Claims all documents
18 and information the Court requires for adjudicating and paying
19 the benefit amount. For purposes of this subsection (j), a
20 claim for the duty death benefit is initiated when a claimant
21 submits any of the application materials required for
22 adjudicating the claim to the Court of Claims. In the event a
23 claimant's application is incomplete, the Court shall include
24 in its written notice a list of the information or documents
25 which the claimant must submit in order for the application to
26 be complete. In no case may the Court of Claims deny a claim

1 and subsequently re-adjudicate the same claim for the purpose
2 of evading or reducing the interest penalty payment amount
3 payable to any claimant.

4 (Source: P.A. 102-215, eff. 7-30-21.)

5 ARTICLE 10.

6 Section 10-2. The Department of Human Services Act is
7 amended by adding Section 80-45 as follows:

8 (20 ILCS 1305/80-45 new)

9 Sec. 80-45. Funding Agent and Administration.

10 (a) The Department shall act as funding agent under the
11 terms of the Illinois Affordable Housing Act and shall
12 administer other appropriations for the use of the Illinois
13 Housing Development Authority.

14 (b) The Department may enter into contracts,
15 intergovernmental agreements, grants, cooperative agreements,
16 memoranda of understanding, or other instruments with any
17 federal, State, or local government agency as necessary to
18 fulfill its role as funding agent in compliance with State and
19 federal law. The Department and the Department of Revenue
20 shall coordinate, in consultation with the Illinois Housing
21 Development Authority, the transition of the funding agent
22 role, including the transfer of any and all books, records, or
23 documents, in whatever form stored, necessary to the

1 Department's execution of the duties of the funding agent, and
2 the Department may submit to the Governor's Office of
3 Management and Budget requests for exception pursuant to
4 Section 55 of the Grant Accountability and Transparency Act.
5 Notwithstanding Section 5 of the Grant Funds Recovery Act, for
6 State fiscal years 2023 and 2024 only, in order to accomplish
7 the transition of the funding agent role to the Department,
8 grant funds may be made available for expenditure by a grantee
9 for a period of 3 years from the date the funds were
10 distributed by the State.

11 Section 10-3. The State Finance Act is amended by changing
12 Section 6z-20.1 as follows:

13 (30 ILCS 105/6z-20.1)

14 Sec. 6z-20.1. The State Aviation Program Fund and the
15 Sound-Reducing Windows and Doors Replacement Fund.

16 (a) The State Aviation Program Fund is created in the
17 State Treasury. Moneys in the Fund shall be used by the
18 Department of Transportation for the purposes of administering
19 a State Aviation Program. Subject to appropriation, the moneys
20 shall be used for the purpose of distributing grants to units
21 of local government to be used for airport-related purposes.
22 Grants to units of local government from the Fund shall be
23 distributed proportionately based on equal part enplanements,
24 total cargo, and airport operations. With regard to

1 enplanements that occur within a municipality with a
2 population of over 500,000, grants shall be distributed only
3 to the municipality.

4 (b) For grants to a unit of government other than a
5 municipality with a population of more than 500,000,
6 "airport-related purposes" means the capital or operating
7 costs of: (1) an airport; (2) a local airport system; or (3)
8 any other local facility that is owned or operated by the
9 person or entity that owns or operates the airport that is
10 directly and substantially related to the air transportation
11 of passengers or property as provided in 49 U.S.C. 47133,
12 including (i) the replacement of sound-reducing windows and
13 doors installed under the Residential Sound Insulation Program
14 and (ii) in-home air quality monitoring testing in residences
15 in which windows or doors were installed under the Residential
16 Sound Insulation Program.

17 (c) For grants to a municipality with a population of more
18 than 500,000, "airport-related purposes" means the capital
19 costs of: (1) an airport; (2) a local airport system; or (3)
20 any other local facility that (i) is owned or operated by a
21 person or entity that owns or operates an airport and (ii) is
22 directly and substantially related to the air transportation
23 of passengers or property, as provided in 49 U.S.C. 47133. For
24 grants to a municipality with a population of more than
25 500,000, "airport-related purposes" also means costs,
26 including administrative costs, associated with the

1 replacement of sound-reducing windows and doors installed
2 under the Residential Sound Insulation Program.

3 (d) In each State fiscal year, \$9,500,000 ~~the first~~
4 ~~\$7,500,000~~ attributable to a municipality with a population of
5 more than 500,000, as provided in subsection (a) of this
6 Section, shall be transferred to the Sound-Reducing Windows
7 and Doors Replacement Fund, a special fund created in the
8 State Treasury. Subject to appropriation, the moneys in the
9 Fund shall be used solely for costs, including administrative
10 costs, associated with the mechanical repairs and the
11 replacement of sound-reducing windows and doors installed
12 under the Residential Sound Insulation Program. Any amounts
13 attributable to a municipality with a population of more than
14 500,000 in excess of \$7,500,000 in each State fiscal year
15 shall be distributed among the airports in that municipality
16 based on the same formula as prescribed in subsection (a) to be
17 used for airport-related purposes.

18 (Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

19 Section 10-4. The Illinois Grant Funds Recovery Act is
20 amended by changing Section 5 as follows:

21 (30 ILCS 705/5) (from Ch. 127, par. 2305)

22 Sec. 5. Time limit on expenditure of grant funds. Subject
23 to the restriction of Section 35 of the State Finance Act, no
24 grant funds may be made available for expenditure by a grantee

1 for a period longer than 2 years, except where such grant funds
2 are disbursed in reimbursement of costs previously incurred by
3 the grantee and except as otherwise provided in subsection (d)
4 of Section 5-200 of the School Construction Law and in
5 subsection (b) of Section 80-45 of the Department of Human
6 Services Act. Any grant funds not expended or legally
7 obligated by the end of the grant agreement, or during the time
8 limitation to grant fund expenditures set forth in this
9 Section, must be returned to the grantor agency within 45
10 days, if the funds are not already on deposit with the grantor
11 agency or the State Treasurer. Such returned funds shall be
12 deposited into the fund from which the original grant
13 disbursement to the grantee was made.

14 (Source: P.A. 99-606, eff. 7-22-16.)

15 Section 10-5. The Illinois Public Aid Code is amended by
16 changing Sections 12-4.7 and 12-10.10 as follows:

17 (305 ILCS 5/12-4.7) (from Ch. 23, par. 12-4.7)

18 Sec. 12-4.7. Co-operation with other agencies. Make use
19 of, aid and co-operate with State and local governmental
20 agencies, and co-operate with and assist other governmental
21 and private agencies and organizations engaged in welfare
22 functions.

23 This grant of authority includes the powers necessary for
24 the Department of Healthcare and Family Services to administer

1 the Illinois Health and Human Services Innovation Incubator
2 (HHSi2) project. The Department of Healthcare and Family
3 Services shall cochair with the Governor's Office of
4 Management and Budget an Executive Steering Committee of
5 partner State agencies to coordinate the HHSi2 project. The
6 powers and duties of the Executive Steering Committee shall be
7 established by intergovernmental agreement. In addition, the
8 Department of Healthcare and Family Services is authorized,
9 without limitation, to enter into agreements with federal
10 agencies, to create and implement the HHSi2 Shared
11 Interoperability Platform, and to create all Implementation
12 Advance Planning documents for the HHSi2 project.

13 (Source: P.A. 92-111, eff. 1-1-02.)

14 (305 ILCS 5/12-10.10)

15 Sec. 12-10.10. HFS ~~DHS~~ Technology Initiative Fund.

16 (a) The HFS ~~DHS~~ Technology Initiative Fund is hereby
17 created as a trust fund within the State treasury with the
18 State Treasurer as the ex-officio custodian of the Fund.

19 (b) The Department of Healthcare and Family ~~Human~~ Services
20 may accept and receive grants, awards, gifts, ~~and~~ bequests, or
21 other moneys from any source, public or private, in support of
22 information technology initiatives. Those moneys ~~Moneys~~
23 received in support of information technology initiatives, and
24 any interest earned thereon, shall be deposited into the HFS
25 ~~DHS~~ Technology Initiative Fund.

1 (c) Moneys in the Fund may be used by the Department of
2 Healthcare and Family ~~Human~~ Services for the purpose of making
3 grants associated with the development and implementation of
4 information technology projects or paying for operational
5 expenses of the Department of Healthcare and Family ~~Human~~
6 Services related to such projects. The Department of
7 Healthcare and Family Services may use moneys in the Fund to
8 pay for administrative, operational, and project expenses of
9 the Illinois Health and Human Services Innovation Incubator
10 (HHSi2) project. Notwithstanding any provision of law to the
11 contrary, the Department of Human Services shall have the
12 authority to satisfy all Fiscal Year 2023 outstanding
13 expenditure obligations or liabilities payable from the Fund
14 pursuant to Section 25 of the State Finance Act.

15 (d) The Department of Healthcare and Family ~~Human~~
16 Services, in consultation with the Department of Innovation
17 and Technology, shall use the funds deposited into ~~in~~ the HFS
18 ~~DHS~~ Technology Initiative Fund to pay for information
19 technology solutions either provided by Department of
20 Innovation and Technology or arranged or coordinated by the
21 Department of Innovation and Technology.

22 (Source: P.A. 100-611, eff. 7-20-18; 101-275, eff. 8-9-19.)

23 Section 10-10. The Illinois Affordable Housing Act is
24 amended by changing Sections 3 and 5 as follows:

1 (310 ILCS 65/3) (from Ch. 67 1/2, par. 1253)

2 Sec. 3. Definitions. As used in this Act:

3 (a) "Program" means the Illinois Affordable Housing
4 Program.

5 (b) "Trust Fund" means the Illinois Affordable Housing
6 Trust Fund.

7 (b-5) "Capital Fund" means the Illinois Affordable Housing
8 Capital Fund.

9 (c) "Low-income household" means a single person, family
10 or unrelated persons living together whose adjusted income is
11 more than 50%, but less than 80%, of the median income of the
12 area of residence, adjusted for family size, as such adjusted
13 income and median income for the area are determined from time
14 to time by the United States Department of Housing and Urban
15 Development for purposes of Section 8 of the United States
16 Housing Act of 1937.

17 (d) "Very low-income household" means a single person,
18 family or unrelated persons living together whose adjusted
19 income is not more than 50% of the median income of the area of
20 residence, adjusted for family size, as such adjusted income
21 and median income for the area are determined from time to time
22 by the United States Department of Housing and Urban
23 Development for purposes of Section 8 of the United States
24 Housing Act of 1937.

25 (e) "Affordable housing" means residential housing that,
26 so long as the same is occupied by low-income households or

1 very low-income households, requires payment of monthly
2 housing costs, including utilities other than telephone, of no
3 more than 30% of the maximum allowable income as stated for
4 such households as defined in this Section.

5 (f) "Multi-family housing" means a building or buildings
6 providing housing to 5 or more households.

7 (g) "Single-family housing" means a building containing
8 one to 4 dwelling units, including a mobile home as defined in
9 subsection (b) of Section 3 of the Mobile Home Landlord and
10 Tenant Rights Act, as amended.

11 (h) "Community-based organization" means a not-for-profit
12 entity whose governing body includes a majority of members who
13 reside in the community served by the organization.

14 (i) "Advocacy organization" means a not-for-profit
15 organization which conducts, in part or in whole, activities
16 to influence public policy on behalf of low-income or very
17 low-income households.

18 (j) "Program Administrator" means the Illinois Housing
19 Development Authority.

20 (k) "Funding Agent" means the Illinois Department of Human
21 Services Revenue.

22 (l) "Commission" means the Affordable Housing Advisory
23 Commission.

24 (m) "Congregate housing" means a building or structure in
25 which 2 or more households, inclusive, share common living
26 areas and may share child care, cleaning, cooking and other

1 household responsibilities.

2 (n) "Eligible applicant" means a proprietorship,
3 partnership, for-profit corporation, not-for-profit
4 corporation or unit of local government which seeks to use
5 fund assets as provided in this Article.

6 (o) "Moderate income household" means a single person,
7 family or unrelated persons living together whose adjusted
8 income is more than 80% but less than 120% of the median income
9 of the area of residence, adjusted for family size, as such
10 adjusted income and median income for the area are determined
11 from time to time by the United States Department of Housing
12 and Urban Development for purposes of Section 8 of the United
13 States Housing Act of 1937.

14 (p) "Affordable Housing Program Trust Fund Bonds or Notes"
15 means the bonds or notes issued by the Program Administrator
16 under the Illinois Housing Development Act to further the
17 purposes of this Act.

18 (q) "Trust Fund Moneys" means all moneys, deposits,
19 revenues, income, interest, dividends, receipts, taxes,
20 proceeds and other amounts or funds deposited or to be
21 deposited into ~~in~~ the Trust Fund pursuant to Section 5(b) of
22 this Act and any proceeds, investments or increase thereof.

23 (r) "Program Escrow" means accounts, except those accounts
24 relating to any Affordable Housing Program Trust Fund Bonds or
25 Notes, designated by the Program Administrator, into which
26 Trust Fund Moneys are deposited.

1 (s) "Common household pet" means a domesticated animal,
2 such as a dog (*canis lupus familiaris*) or cat (*felis catus*),
3 which is commonly kept in the home for pleasure rather than for
4 commercial purposes.

5 (Source: P.A. 102-283, eff. 1-1-22.)

6 (310 ILCS 65/5) (from Ch. 67 1/2, par. 1255)

7 Sec. 5. Illinois Affordable Housing Trust Fund.

8 (a) There is hereby created the Illinois Affordable
9 Housing Trust Fund, hereafter referred to in this Act as the
10 "Trust Fund" to be held as a separate fund within the State
11 Treasury and to be administered by the Program Administrator.
12 The purpose of the Trust Fund is to finance projects of the
13 Illinois Affordable Housing Program as authorized and approved
14 by the Program Administrator. The Funding Agent shall
15 establish, within the Trust Fund, a General Account, a Bond
16 Account, a Commitment Account and a Development Credits
17 Account. The Funding Agent shall authorize distribution of
18 Trust Fund moneys to the Program Administrator or a payee
19 designated by the Program Administrator for purposes
20 authorized by this Act. After receipt of the Trust Fund moneys
21 by the Program Administrator or designated payee, the Program
22 Administrator shall ensure that all those moneys are expended
23 for a public purpose and only as authorized by this Act.

24 (b) Except as otherwise provided in Section 8(c) of this
25 Act, there shall be deposited in the Trust Fund such amounts as

1 may become available under the provisions of this Act,
2 including, but not limited to:

3 (1) all receipts, including dividends, principal and
4 interest repayments attributable to any loans or
5 agreements funded from the Trust Fund;

6 (2) all proceeds of assets of whatever nature received
7 by the Program Administrator, and attributable to default
8 with respect to loans or agreements funded from the Trust
9 Fund;

10 (3) any appropriations, grants or gifts of funds or
11 property, or financial or other aid from any federal or
12 State agency or body, local government or any other public
13 organization or private individual made to the Trust Fund;

14 (4) any income received as a result of the investment
15 of moneys in the Trust Fund;

16 (5) all fees or charges collected by the Program
17 Administrator or Funding Agent pursuant to this Act;

18 (6) amounts as provided in Section 31-35 of the Real
19 Estate Transfer Tax Law ~~an amount equal to one half of all~~
20 ~~proceeds collected by the Funding Agent pursuant to~~
21 ~~Section 3 of the Real Estate Transfer Tax Act, as amended;~~

22 (7) other funds as appropriated by the General
23 Assembly; and

24 (8) any income, less costs and fees associated with
25 the Program Escrow, received by the Program Administrator
26 that is derived from Trust Fund Moneys held in the Program

1 Escrow prior to expenditure of such Trust Fund Moneys.

2 (c) Additional Trust Fund Purpose: Receipt and use of
3 federal funding for programs responding to the COVID-19 public
4 health emergency. Notwithstanding any other provision of this
5 Act or any other law limiting or directing the use of the Trust
6 Fund, the Trust Fund may receive, directly or indirectly,
7 federal funds from the Homeowner Assistance Fund authorized
8 under Section 3206 of the federal American Rescue Plan Act of
9 2021 (Public Law 117-2). Any such funds shall be deposited
10 into a Homeowner Assistance Account which shall be established
11 within the Trust Fund by the Funding Agent so that such funds
12 can be accounted for separately from other funds in the Trust
13 Fund. Such funds may be used only in the manner and for the
14 purposes authorized in Section 3206 of the American Rescue
15 Plan Act of 2021 and in related federal guidance. Also, the
16 Trust Fund may receive, directly or indirectly, federal funds
17 from the Emergency Rental Assistance Program authorized under
18 Section 3201 of the federal American Rescue Plan Act of 2021
19 and Section 501 of Subtitle A of Title V of Division N of the
20 Consolidated Appropriations Act, 2021 (Public Law 116-260).
21 Any such funds shall be deposited into an Emergency Rental
22 Assistance Account which shall be established within the Trust
23 Fund by the Funding Agent so that such funds can be accounted
24 for separately from other funds in the Trust Fund. Such funds
25 may be used only in the manner and for the purposes authorized
26 in Section 3201 of the American Rescue Plan Act of 2021 and in

1 related federal guidance. Expenditures under this subsection
2 (c) are subject to annual appropriation to the Funding Agent.
3 Unless used in this subsection (c), the defined terms set
4 forth in Section 3 shall not apply to funds received pursuant
5 to the American Rescue Plan Act of 2021. Notwithstanding any
6 other provision of this Act or any other law limiting or
7 directing the use of the Trust Fund, funds received under the
8 American Rescue Plan Act of 2021 are not subject to the terms
9 and provisions of this Act except as specifically set forth in
10 this subsection (c).

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

12 ARTICLE 15.

13 Section 15-5. The Illinois Administrative Procedure Act is
14 amended by adding Sections 5-45.42 and 5-45.43 as follows:

15 (5 ILCS 100/5-45.42 new)

16 Sec. 5-45.42. Emergency rulemaking; Mental Health and
17 Developmental Disabilities Administrative Act. To provide for
18 the expeditious and timely implementation of the changes made
19 to Section 74 of the Mental Health and Developmental
20 Disabilities Administrative Act by this amendatory Act of the
21 103rd General Assembly, emergency rules implementing the
22 changes made to that Section by this amendatory Act of the
23 103rd General Assembly may be adopted in accordance with

1 Section 5-45 by the Department of Human Services or other
2 department essential to the implementation of the changes. The
3 adoption of emergency rules authorized by Section 5-45 and
4 this Section is deemed to be necessary for the public
5 interest, safety, and welfare.

6 This Section is repealed one year after the effective date
7 of this Section.

8 (5 ILCS 100/5-45.43 new)

9 Sec. 5-45.43. Emergency rulemaking; Illinois Public Aid
10 Code. To provide for the expeditious and timely implementation
11 of the changes made to the Illinois Public Aid Code by this
12 amendatory Act of the 103rd General Assembly, emergency rules
13 implementing the changes made to that Code by this amendatory
14 Act of the 103rd General Assembly may be adopted in accordance
15 with Section 5-45 by the Department of Healthcare and Family
16 Services or other department essential to the implementation
17 of the changes. The adoption of emergency rules authorized by
18 Section 5-45 and this Section is deemed to be necessary for the
19 public interest, safety, and welfare.

20 This Section is repealed one year after the effective date
21 of this Section.

22 Section 15-10. The Mental Health and Developmental
23 Disabilities Administrative Act is amended by changing Section
24 74 as follows:

1 (20 ILCS 1705/74)

2 Sec. 74. Rates and reimbursements.

3 (a) Within 30 days after July 6, 2017 (the effective date
4 of Public Act 100-23), the Department shall increase rates and
5 reimbursements to fund a minimum of a \$0.75 per hour wage
6 increase for front-line personnel, including, but not limited
7 to, direct support professionals, aides, front-line
8 supervisors, qualified intellectual disabilities
9 professionals, nurses, and non-administrative support staff
10 working in community-based provider organizations serving
11 individuals with developmental disabilities. The Department
12 shall adopt rules, including emergency rules under subsection
13 (y) of Section 5-45 of the Illinois Administrative Procedure
14 Act, to implement the provisions of this Section.

15 (b) Rates and reimbursements. Within 30 days after June 4,
16 2018 (the effective date of Public Act 100-587) ~~this~~
17 ~~amendatory Act of the 100th General Assembly~~, the Department
18 shall increase rates and reimbursements to fund a minimum of a
19 \$0.50 per hour wage increase for front-line personnel,
20 including, but not limited to, direct support professionals,
21 aides, front-line supervisors, qualified intellectual
22 disabilities professionals, nurses, and non-administrative
23 support staff working in community-based provider
24 organizations serving individuals with developmental
25 disabilities. The Department shall adopt rules, including

1 emergency rules under subsection (bb) of Section 5-45 of the
2 Illinois Administrative Procedure Act, to implement the
3 provisions of this Section.

4 (c) Rates and reimbursements. Within 30 days after June 5,
5 2019 (the effective date of Public Act 101-10) ~~this amendatory~~
6 ~~Act of the 101st General Assembly~~, subject to federal
7 approval, the Department shall increase rates and
8 reimbursements in effect on June 30, 2019 for community-based
9 providers for persons with Developmental Disabilities by 3.5%
10 The Department shall adopt rules, including emergency rules
11 under subsection (jj) of Section 5-45 of the Illinois
12 Administrative Procedure Act, to implement the provisions of
13 this Section, including wage increases for direct care staff.

14 (d) For community-based providers serving persons with
15 intellectual/developmental disabilities, subject to federal
16 approval of any relevant Waiver Amendment, the rates taking
17 effect for services delivered on or after January 1, 2022,
18 shall include an increase in the rate methodology sufficient
19 to provide a \$1.50 per hour wage increase for direct support
20 professionals in residential settings and sufficient to
21 provide wages for all residential non-executive direct care
22 staff, excluding direct support professionals, at the federal
23 Department of Labor, Bureau of Labor Statistics' average wage
24 as defined in rule by the Department.

25 The establishment of and any changes to the rate
26 methodologies for community-based services provided to persons

1 with intellectual/developmental disabilities are subject to
2 federal approval of any relevant Waiver Amendment and shall be
3 defined in rule by the Department. The Department shall adopt
4 rules, including emergency rules as authorized by Section 5-45
5 of the Illinois Administrative Procedure Act, to implement the
6 provisions of this subsection (d).

7 (e) For community-based providers serving persons with
8 intellectual/developmental disabilities, subject to federal
9 approval of any relevant Waiver Amendment, the rates taking
10 effect for services delivered on or after January 1, 2023,
11 shall include an increase in the rate methodology sufficient
12 to provide a \$1.00 per hour wage increase for all direct
13 support professionals ~~personnel~~ and all other frontline
14 personnel who are not subject to the Bureau of Labor
15 Statistics' average wage increases, who work in residential
16 and community day services settings, with at least \$0.50 of
17 those funds to be provided as a direct increase to base wages,
18 with the remaining \$0.50 to be used flexibly for base wage
19 increases. In addition, the rates taking effect for services
20 delivered on or after January 1, 2023 shall include an
21 increase sufficient to provide wages for all residential
22 non-executive direct care staff, excluding direct support
23 professionals ~~personnel~~, at the federal Department of Labor,
24 Bureau of Labor Statistics' average wage as defined in rule by
25 the Department.

26 The establishment of and any changes to the rate

1 methodologies for community-based services provided to persons
2 with intellectual/developmental disabilities are subject to
3 federal approval of any relevant Waiver Amendment and shall be
4 defined in rule by the Department. The Department shall adopt
5 rules, including emergency rules as authorized by Section 5-45
6 of the Illinois Administrative Procedure Act, to implement the
7 provisions of this subsection.

8 (f) For community-based providers serving persons with
9 intellectual/developmental disabilities, subject to federal
10 approval of any relevant Waiver Amendment, the rates taking
11 effect for services delivered on or after January 1, 2024
12 shall include an increase in the rate methodology sufficient
13 to provide a \$2.50 per hour wage increase for all direct
14 support professionals and all other frontline personnel who
15 are not subject to the Bureau of Labor Statistics' average
16 wage increases and who work in residential and community day
17 services settings. At least \$1.25 of the per hour wage
18 increase shall be provided as a direct increase to base wages,
19 and the remaining \$1.25 of the per hour wage increase shall be
20 used flexibly for base wage increases. In addition, the rates
21 taking effect for services delivered on or after January 1,
22 2024 shall include an increase sufficient to provide wages for
23 all residential non-executive direct care staff, excluding
24 direct support professionals, at the federal Department of
25 Labor, Bureau of Labor Statistics' average wage as defined in
26 rule by the Department.

1 The establishment of and any changes to the rate
2 methodologies for community-based services provided to persons
3 with intellectual/developmental disabilities are subject to
4 federal approval of any relevant Waiver Amendment and shall be
5 defined in rule by the Department. The Department shall adopt
6 rules, including emergency rules as authorized by Section 5-45
7 of the Illinois Administrative Procedure Act, to implement the
8 provisions of this subsection.

9 (Source: P.A. 101-10, eff. 6-5-19; 102-16, eff. 6-17-21;
10 102-699, eff. 4-19-22; 102-830, eff. 1-1-23; revised
11 12-13-22.)

12 Section 15-15. The Illinois Public Aid Code is amended by
13 changing Sections 5-5.4, 5-5.7a, and 12-4.11 and by adding
14 Section 9A-17 as follows:

15 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

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

21 (1) Provide for the determination of a facility's payment
22 for nursing facility or ICF/DD services on a prospective
23 basis. The amount of the payment rate for all nursing
24 facilities certified by the Department of Public Health under

1 the ID/DD Community Care Act or the Nursing Home Care Act as
2 Intermediate Care for the Developmentally Disabled facilities,
3 Long Term Care for Under Age 22 facilities, Skilled Nursing
4 facilities, or Intermediate Care facilities under the medical
5 assistance program shall be prospectively established annually
6 on the basis of historical, financial, and statistical data
7 reflecting actual costs from prior years, which shall be
8 applied to the current rate year and updated for inflation,
9 except that the capital cost element for newly constructed
10 facilities shall be based upon projected budgets. The annually
11 established payment rate shall take effect on July 1 in 1984
12 and subsequent years. No rate increase and no update for
13 inflation shall be provided on or after July 1, 1994, unless
14 specifically provided for in this Section. The changes made by
15 Public Act 93-841 extending the duration of the prohibition
16 against a rate increase or update for inflation are effective
17 retroactive to July 1, 2004.

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

1 defined by the Department. For facilities licensed by the
2 Department of Public Health under the Nursing Home Care Act as
3 Intermediate Care Facilities for the Developmentally Disabled
4 or Long Term Care for Under Age 22 facilities, the rates taking
5 effect on January 1, 2006 shall include an increase of 3%. For
6 facilities licensed by the Department of Public Health under
7 the Nursing Home Care Act as Intermediate Care Facilities for
8 the Developmentally Disabled or Long Term Care for Under Age
9 22 facilities, the rates taking effect on January 1, 2009
10 shall include an increase sufficient to provide a \$0.50 per
11 hour wage increase for non-executive staff. For facilities
12 licensed by the Department of Public Health under the ID/DD
13 Community Care Act as ID/DD Facilities the rates taking effect
14 within 30 days after July 6, 2017 (the effective date of Public
15 Act 100-23) shall include an increase sufficient to provide a
16 \$0.75 per hour wage increase for non-executive staff. The
17 Department shall adopt rules, including emergency rules under
18 subsection (y) of Section 5-45 of the Illinois Administrative
19 Procedure Act, to implement the provisions of this paragraph.
20 For facilities licensed by the Department of Public Health
21 under the ID/DD Community Care Act as ID/DD Facilities and
22 under the MC/DD Act as MC/DD Facilities, the rates taking
23 effect within 30 days after June 5, 2019 (the effective date of
24 Public Act 101-10) ~~this amendatory Act of the 100th General~~
25 ~~Assembly~~ shall include an increase sufficient to provide a
26 \$0.50 per hour wage increase for non-executive front-line

1 personnel, including, but not limited to, direct support
2 persons, aides, front-line supervisors, qualified intellectual
3 disabilities professionals, nurses, and non-administrative
4 support staff. The Department shall adopt rules, including
5 emergency rules under subsection (bb) of Section 5-45 of the
6 Illinois Administrative Procedure Act, to implement the
7 provisions of this paragraph.

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

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

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

5 For facilities licensed by the Department of Public Health
6 under the Nursing Home Care Act as skilled nursing facilities
7 or intermediate care facilities, a new payment methodology
8 must be implemented for the nursing component of the rate
9 effective July 1, 2003. The Department of Public Aid (now
10 Healthcare and Family Services) shall develop the new payment
11 methodology using the Minimum Data Set (MDS) as the instrument
12 to collect information concerning nursing home resident
13 condition necessary to compute the rate. The Department shall
14 develop the new payment methodology to meet the unique needs
15 of Illinois nursing home residents while remaining subject to
16 the appropriations provided by the General Assembly. A
17 transition period from the payment methodology in effect on
18 June 30, 2003 to the payment methodology in effect on July 1,
19 2003 shall be provided for a period not exceeding 3 years and
20 184 days after implementation of the new payment methodology
21 as follows:

22 (A) For a facility that would receive a lower nursing
23 component rate per patient day under the new system than
24 the facility received effective on the date immediately
25 preceding the date that the Department implements the new
26 payment methodology, the nursing component rate per

1 patient day for the facility shall be held at the level in
2 effect on the date immediately preceding the date that the
3 Department implements the new payment methodology until a
4 higher nursing component rate of reimbursement is achieved
5 by that facility.

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

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

17 For facilities licensed by the Department of Public Health
18 under the Nursing Home Care Act as Intermediate Care for the
19 Developmentally Disabled facilities or Long Term Care for
20 Under Age 22 facilities, the rates taking effect on March 1,
21 2001 shall include a statewide increase of 7.85%, as defined
22 by the Department.

23 Notwithstanding any other provision of this Section, for
24 facilities licensed by the Department of Public Health under
25 the Nursing Home Care Act as skilled nursing facilities or
26 intermediate care facilities, except facilities participating

1 in the Department's demonstration program pursuant to the
2 provisions of Title 77, Part 300, Subpart T of the Illinois
3 Administrative Code, the numerator of the ratio used by the
4 Department of Healthcare and Family Services to compute the
5 rate payable under this Section using the Minimum Data Set
6 (MDS) methodology shall incorporate the following annual
7 amounts as the additional funds appropriated to the Department
8 specifically to pay for rates based on the MDS nursing
9 component methodology in excess of the funding in effect on
10 December 31, 2006:

11 (i) For rates taking effect January 1, 2007,
12 \$60,000,000.

13 (ii) For rates taking effect January 1, 2008,
14 \$110,000,000.

15 (iii) For rates taking effect January 1, 2009,
16 \$194,000,000.

17 (iv) For rates taking effect April 1, 2011, or the
18 first day of the month that begins at least 45 days after
19 February 16, 2011 (the effective date of Public Act
20 96-1530) ~~this amendatory Act of the 96th General Assembly,~~
21 \$416,500,000 or an amount as may be necessary to complete
22 the transition to the MDS methodology for the nursing
23 component of the rate. Increased payments under this item
24 (iv) are not due and payable, however, until (i) the
25 methodologies described in this paragraph are approved by
26 the federal government in an appropriate State Plan

1 amendment and (ii) the assessment imposed by Section 5B-2
2 of this Code is determined to be a permissible tax under
3 Title XIX of the Social Security Act.

4 Notwithstanding any other provision of this Section, for
5 facilities licensed by the Department of Public Health under
6 the Nursing Home Care Act as skilled nursing facilities or
7 intermediate care facilities, the support component of the
8 rates taking effect on January 1, 2008 shall be computed using
9 the most recent cost reports on file with the Department of
10 Healthcare and Family Services no later than April 1, 2005,
11 updated for inflation to January 1, 2006.

12 For facilities licensed by the Department of Public Health
13 under the Nursing Home Care Act as Intermediate Care for the
14 Developmentally Disabled facilities or Long Term Care for
15 Under Age 22 facilities, the rates taking effect on April 1,
16 2002 shall include a statewide increase of 2.0%, as defined by
17 the Department. This increase terminates on July 1, 2002;
18 beginning July 1, 2002 these rates are reduced to the level of
19 the rates in effect on March 31, 2002, as defined by the
20 Department.

21 For facilities licensed by the Department of Public Health
22 under the Nursing Home Care Act as skilled nursing facilities
23 or intermediate care facilities, the rates taking effect on
24 July 1, 2001 shall be computed using the most recent cost
25 reports on file with the Department of Public Aid no later than
26 April 1, 2000, updated for inflation to January 1, 2001. For

1 rates effective July 1, 2001 only, rates shall be the greater
2 of the rate computed for July 1, 2001 or the rate effective on
3 June 30, 2001.

4 Notwithstanding any other provision of this Section, for
5 facilities licensed by the Department of Public Health under
6 the Nursing Home Care Act as skilled nursing facilities or
7 intermediate care facilities, the Illinois Department shall
8 determine by rule the rates taking effect on July 1, 2002,
9 which shall be 5.9% less than the rates in effect on June 30,
10 2002.

11 Notwithstanding any other provision of this Section, for
12 facilities licensed by the Department of Public Health under
13 the Nursing Home Care Act as skilled nursing facilities or
14 intermediate care facilities, if the payment methodologies
15 required under Section 5A-12 and the waiver granted under 42
16 CFR 433.68 are approved by the United States Centers for
17 Medicare and Medicaid Services, the rates taking effect on
18 July 1, 2004 shall be 3.0% greater than the rates in effect on
19 June 30, 2004. These rates shall take effect only upon
20 approval and implementation of the payment methodologies
21 required under Section 5A-12.

22 Notwithstanding any other provisions of this Section, for
23 facilities licensed by the Department of Public Health under
24 the Nursing Home Care Act as skilled nursing facilities or
25 intermediate care facilities, the rates taking effect on
26 January 1, 2005 shall be 3% more than the rates in effect on

1 December 31, 2004.

2 Notwithstanding any other provision of this Section, for
3 facilities licensed by the Department of Public Health under
4 the Nursing Home Care Act as skilled nursing facilities or
5 intermediate care facilities, effective January 1, 2009, the
6 per diem support component of the rates effective on January
7 1, 2008, computed using the most recent cost reports on file
8 with the Department of Healthcare and Family Services no later
9 than April 1, 2005, updated for inflation to January 1, 2006,
10 shall be increased to the amount that would have been derived
11 using standard Department of Healthcare and Family Services
12 methods, procedures, and inflators.

13 Notwithstanding any other provisions of this Section, for
14 facilities licensed by the Department of Public Health under
15 the Nursing Home Care Act as intermediate care facilities that
16 are federally defined as Institutions for Mental Disease, or
17 facilities licensed by the Department of Public Health under
18 the Specialized Mental Health Rehabilitation Act of 2013, a
19 socio-development component rate equal to 6.6% of the
20 facility's nursing component rate as of January 1, 2006 shall
21 be established and paid effective July 1, 2006. The
22 socio-development component of the rate shall be increased by
23 a factor of 2.53 on the first day of the month that begins at
24 least 45 days after January 11, 2008 (the effective date of
25 Public Act 95-707). As of August 1, 2008, the
26 socio-development component rate shall be equal to 6.6% of the

1 facility's nursing component rate as of January 1, 2006,
2 multiplied by a factor of 3.53. For services provided on or
3 after April 1, 2011, or the first day of the month that begins
4 at least 45 days after February 16, 2011 (the effective date of
5 Public Act 96-1530) ~~this amendatory Act of the 96th General~~
6 ~~Assembly~~, whichever is later, the Illinois Department may by
7 rule adjust these socio-development component rates, and may
8 use different adjustment methodologies for those facilities
9 participating, and those not participating, in the Illinois
10 Department's demonstration program pursuant to the provisions
11 of Title 77, Part 300, Subpart T of the Illinois
12 Administrative Code, but in no case may such rates be
13 diminished below those in effect on August 1, 2008.

14 For facilities licensed by the Department of Public Health
15 under the Nursing Home Care Act as Intermediate Care for the
16 Developmentally Disabled facilities or as long-term care
17 facilities for residents under 22 years of age, the rates
18 taking effect on July 1, 2003 shall include a statewide
19 increase of 4%, as defined by the Department.

20 For facilities licensed by the Department of Public Health
21 under the Nursing Home Care Act as Intermediate Care for the
22 Developmentally Disabled facilities or Long Term Care for
23 Under Age 22 facilities, the rates taking effect on the first
24 day of the month that begins at least 45 days after January 11,
25 2008 (the effective date of Public Act 95-707) ~~this amendatory~~
26 ~~Act of the 95th General Assembly~~ shall include a statewide

1 increase of 2.5%, as defined by the Department.

2 Notwithstanding any other provision of this Section, for
3 facilities licensed by the Department of Public Health under
4 the Nursing Home Care Act as skilled nursing facilities or
5 intermediate care facilities, effective January 1, 2005,
6 facility rates shall be increased by the difference between
7 (i) a facility's per diem property, liability, and malpractice
8 insurance costs as reported in the cost report filed with the
9 Department of Public Aid and used to establish rates effective
10 July 1, 2001 and (ii) those same costs as reported in the
11 facility's 2002 cost report. These costs shall be passed
12 through to the facility without caps or limitations, except
13 for adjustments required under normal auditing procedures.

14 Rates established effective each July 1 shall govern
15 payment for services rendered throughout that fiscal year,
16 except that rates established on July 1, 1996 shall be
17 increased by 6.8% for services provided on or after January 1,
18 1997. Such rates will be based upon the rates calculated for
19 the year beginning July 1, 1990, and for subsequent years
20 thereafter until June 30, 2001 shall be based on the facility
21 cost reports for the facility fiscal year ending at any point
22 in time during the previous calendar year, updated to the
23 midpoint of the rate year. The cost report shall be on file
24 with the Department no later than April 1 of the current rate
25 year. Should the cost report not be on file by April 1, the
26 Department shall base the rate on the latest cost report filed

1 by each skilled care facility and intermediate care facility,
2 updated to the midpoint of the current rate year. In
3 determining rates for services rendered on and after July 1,
4 1985, fixed time shall not be computed at less than zero. The
5 Department shall not make any alterations of regulations which
6 would reduce any component of the Medicaid rate to a level
7 below what that component would have been utilizing in the
8 rate effective on July 1, 1984.

9 (2) Shall take into account the actual costs incurred by
10 facilities in providing services for recipients of skilled
11 nursing and intermediate care services under the medical
12 assistance program.

13 (3) Shall take into account the medical and psycho-social
14 characteristics and needs of the patients.

15 (4) Shall take into account the actual costs incurred by
16 facilities in meeting licensing and certification standards
17 imposed and prescribed by the State of Illinois, any of its
18 political subdivisions or municipalities and by the U.S.
19 Department of Health and Human Services pursuant to Title XIX
20 of the Social Security Act.

21 The Department of Healthcare and Family Services shall
22 develop precise standards for payments to reimburse nursing
23 facilities for any utilization of appropriate rehabilitative
24 personnel for the provision of rehabilitative services which
25 is authorized by federal regulations, including reimbursement
26 for services provided by qualified therapists or qualified

1 assistants, and which is in accordance with accepted
2 professional practices. Reimbursement also may be made for
3 utilization of other supportive personnel under appropriate
4 supervision.

5 The Department shall develop enhanced payments to offset
6 the additional costs incurred by a facility serving
7 exceptional need residents and shall allocate at least
8 \$4,000,000 of the funds collected from the assessment
9 established by Section 5B-2 of this Code for such payments.
10 For the purpose of this Section, "exceptional needs" means,
11 but need not be limited to, ventilator care and traumatic
12 brain injury care. The enhanced payments for exceptional need
13 residents under this paragraph are not due and payable,
14 however, until (i) the methodologies described in this
15 paragraph are approved by the federal government in an
16 appropriate State Plan amendment and (ii) the assessment
17 imposed by Section 5B-2 of this Code is determined to be a
18 permissible tax under Title XIX of the Social Security Act.

19 Beginning January 1, 2014 the methodologies for
20 reimbursement of nursing facility services as provided under
21 this Section 5-5.4 shall no longer be applicable for services
22 provided on or after January 1, 2014.

23 No payment increase under this Section for the MDS
24 methodology, exceptional care residents, or the
25 socio-development component rate established by Public Act
26 96-1530 of the 96th General Assembly and funded by the

1 assessment imposed under Section 5B-2 of this Code shall be
2 due and payable until after the Department notifies the
3 long-term care providers, in writing, that the payment
4 methodologies to long-term care providers required under this
5 Section have been approved by the Centers for Medicare and
6 Medicaid Services of the U.S. Department of Health and Human
7 Services and the waivers under 42 CFR 433.68 for the
8 assessment imposed by this Section, if necessary, have been
9 granted by the Centers for Medicare and Medicaid Services of
10 the U.S. Department of Health and Human Services. Upon
11 notification to the Department of approval of the payment
12 methodologies required under this Section and the waivers
13 granted under 42 CFR 433.68, all increased payments otherwise
14 due under this Section prior to the date of notification shall
15 be due and payable within 90 days of the date federal approval
16 is received.

17 On and after July 1, 2012, the Department shall reduce any
18 rate of reimbursement for services or other payments or alter
19 any methodologies authorized by this Code to reduce any rate
20 of reimbursement for services or other payments in accordance
21 with Section 5-5e.

22 For facilities licensed by the Department of Public Health
23 under the ID/DD Community Care Act as ID/DD Facilities and
24 under the MC/DD Act as MC/DD Facilities, subject to federal
25 approval, the rates taking effect for services delivered on or
26 after August 1, 2019 shall be increased by 3.5% over the rates

1 in effect on June 30, 2019. The Department shall adopt rules,
2 including emergency rules under subsection (ii) of Section
3 5-45 of the Illinois Administrative Procedure Act, to
4 implement the provisions of this Section, including wage
5 increases for direct care staff.

6 For facilities licensed by the Department of Public Health
7 under the ID/DD Community Care Act as ID/DD Facilities and
8 under the MC/DD Act as MC/DD Facilities, subject to federal
9 approval, the rates taking effect on the latter of the
10 approval date of the State Plan Amendment for these facilities
11 or the Waiver Amendment for the home and community-based
12 services settings shall include an increase sufficient to
13 provide a \$0.26 per hour wage increase to the base wage for
14 non-executive staff. The Department shall adopt rules,
15 including emergency rules as authorized by Section 5-45 of the
16 Illinois Administrative Procedure Act, to implement the
17 provisions of this Section, including wage increases for
18 direct care staff.

19 For facilities licensed by the Department of Public Health
20 under the ID/DD Community Care Act as ID/DD Facilities and
21 under the MC/DD Act as MC/DD Facilities, subject to federal
22 approval of the State Plan Amendment and the Waiver Amendment
23 for the home and community-based services settings, the rates
24 taking effect for the services delivered on or after July 1,
25 2020 shall include an increase sufficient to provide a \$1.00
26 per hour wage increase for non-executive staff. For services

1 delivered on or after January 1, 2021, subject to federal
2 approval of the State Plan Amendment and the Waiver Amendment
3 for the home and community-based services settings, shall
4 include an increase sufficient to provide a \$0.50 per hour
5 increase for non-executive staff. The Department shall adopt
6 rules, including emergency rules as authorized by Section 5-45
7 of the Illinois Administrative Procedure Act, to implement the
8 provisions of this Section, including wage increases for
9 direct care staff.

10 For facilities licensed by the Department of Public Health
11 under the ID/DD Community Care Act as ID/DD Facilities and
12 under the MC/DD Act as MC/DD Facilities, subject to federal
13 approval of the State Plan Amendment, the rates taking effect
14 for the residential services delivered on or after July 1,
15 2021, shall include an increase sufficient to provide a \$0.50
16 per hour increase for aides in the rate methodology. For
17 facilities licensed by the Department of Public Health under
18 the ID/DD Community Care Act as ID/DD Facilities and under the
19 MC/DD Act as MC/DD Facilities, subject to federal approval of
20 the State Plan Amendment, the rates taking effect for the
21 residential services delivered on or after January 1, 2022
22 shall include an increase sufficient to provide a \$1.00 per
23 hour increase for aides in the rate methodology. In addition,
24 for residential services delivered on or after January 1, 2022
25 such rates shall include an increase sufficient to provide
26 wages for all residential non-executive direct care staff,

1 excluding aides, at the federal Department of Labor, Bureau of
2 Labor Statistics' average wage as defined in rule by the
3 Department. The Department shall adopt rules, including
4 emergency rules as authorized by Section 5-45 of the Illinois
5 Administrative Procedure Act, to implement the provisions of
6 this Section.

7 For facilities licensed by the Department of Public Health
8 under the ID/DD Community Care Act as ID/DD facilities and
9 under the MC/DD Act as MC/DD facilities, subject to federal
10 approval of the State Plan Amendment, the rates taking effect
11 for services delivered on or after January 1, 2023, shall
12 include a \$1.00 per hour wage increase for all direct support
13 personnel and all other frontline personnel who are not
14 subject to the Bureau of Labor Statistics' average wage
15 increases, who work in residential and community day services
16 settings, with at least \$0.50 of those funds to be provided as
17 a direct increase to all aide base wages, with the remaining
18 \$0.50 to be used flexibly for base wage increases to the rate
19 methodology for aides. In addition, for residential services
20 delivered on or after January 1, 2023 the rates shall include
21 an increase sufficient to provide wages for all residential
22 non-executive direct care staff, excluding aides, at the
23 federal Department of Labor, Bureau of Labor Statistics'
24 average wage as determined by the Department. Also, for
25 services delivered on or after January 1, 2023, the rates will
26 include adjustments to employment-related expenses as defined

1 in rule by the Department. The Department shall adopt rules,
2 including emergency rules as authorized by Section 5-45 of the
3 Illinois Administrative Procedure Act, to implement the
4 provisions of this Section.

5 For facilities licensed by the Department of Public Health
6 under the ID/DD Community Care Act as ID/DD facilities and
7 under the MC/DD Act as MC/DD facilities, subject to federal
8 approval of the State Plan Amendment, the rates taking effect
9 for services delivered on or after January 1, 2024 shall
10 include a \$2.50 per hour wage increase for all direct support
11 personnel and all other frontline personnel who are not
12 subject to the Bureau of Labor Statistics' average wage
13 increases and who work in residential and community day
14 services settings. At least \$1.25 of the per hour wage
15 increase shall be provided as a direct increase to all aide
16 base wages, and the remaining \$1.25 of the per hour wage
17 increase shall be used flexibly for base wage increases to the
18 rate methodology for aides. In addition, for residential
19 services delivered on or after January 1, 2024, the rates
20 shall include an increase sufficient to provide wages for all
21 residential non-executive direct care staff, excluding aides,
22 at the federal Department of Labor, Bureau of Labor
23 Statistics' average wage as determined by the Department.
24 Also, for services delivered on or after January 1, 2024, the
25 rates will include adjustments to employment-related expenses
26 as defined in rule by the Department. The Department shall

1 adopt rules, including emergency rules as authorized by
2 Section 5-45 of the Illinois Administrative Procedure Act, to
3 implement the provisions of this Section.

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

6 (305 ILCS 5/5-5.7a)

7 Sec. 5-5.7a. Pandemic related stability payments for
8 health care providers. Notwithstanding other provisions of
9 law, and in accordance with the Illinois Emergency Management
10 Agency, the Department of Healthcare and Family Services shall
11 develop a process to distribute pandemic related stability
12 payments, from federal sources dedicated for such purposes, to
13 health care providers that are providing care to recipients
14 under the Medical Assistance Program. For provider types
15 serving residents who are recipients of medical assistance
16 under this Code and are funded by other State agencies, the
17 Department will coordinate the distribution process of the
18 pandemic related stability payments. Federal sources dedicated
19 to pandemic related payments include, but are not limited to,
20 funds distributed to the State of Illinois from the
21 Coronavirus Relief Fund pursuant to the Coronavirus Aid,
22 Relief, and Economic Security Act ("CARES Act") and from the
23 Coronavirus State Fiscal Recovery Fund pursuant to Section
24 9901 of the American Rescue Plan Act of 2021, that are
25 appropriated to the Department during Fiscal Years 2020, 2021,

1 and 2022 for purposes permitted by those federal laws and
2 related federal guidance.

3 (1) Pandemic related stability payments for these
4 providers shall be separate and apart from any rate
5 methodology otherwise defined in this Code to the extent
6 permitted in accordance with Section 5001 of the CARES Act
7 and Section 9901 of the American Rescue Plan Act of 2021
8 and any related federal guidance.

9 (2) Payments made from moneys received from the
10 Coronavirus Relief Fund shall be used exclusively for
11 expenses incurred by the providers that are eligible for
12 reimbursement from the Coronavirus Relief Fund in
13 accordance with Section 5001 of the CARES Act and related
14 federal guidance. Payments made from moneys received from
15 the Coronavirus State Fiscal Recovery Fund shall be used
16 exclusively for purposes permitted by Section 9901 of the
17 American Rescue Plan Act of 2021 and related federal
18 guidance.

19 (3) All providers receiving pandemic related stability
20 payments shall attest in a format to be created by the
21 Department and be able to demonstrate that their expenses
22 are pandemic related, were not part of their annual
23 budgets established before March 1, 2020.

24 (4) Pandemic related stability payments will be
25 distributed based on a schedule and framework to be
26 established by the Department with recognition of the

1 pandemic related acuity of the situation for each
2 provider, taking into account the factors including, but
3 not limited to, the following:

4 (A) the impact of the pandemic on patients served,
5 impact on staff, and shortages of the personal
6 protective equipment necessary for infection control
7 efforts for all providers;

8 (B) COVID-19 positivity rates among staff, or
9 patients, or both;

10 (C) pandemic related workforce challenges and
11 costs associated with temporary wage increases
12 associated with pandemic related hazard pay programs,
13 or costs associated with which providers do not have
14 enough staff to adequately provide care and protection
15 to the residents and other staff;

16 (D) providers with significant reductions in
17 utilization that result in corresponding reductions in
18 revenue as a result of the pandemic, including, but
19 not limited to, the cancellation or postponement of
20 elective procedures and visits;

21 (E) pandemic related payments received directly by
22 the providers through other federal resources;

23 (F) current efforts to respond to and provide
24 services to communities disproportionately impacted by
25 the COVID-19 public health emergency, including
26 low-income and socially vulnerable communities that

1 have seen the most severe health impacts and
2 exacerbated health inequities along racial, ethnic,
3 and socioeconomic lines; and

4 (G) provider needs for capital improvements to
5 existing facilities, including upgrades to HVAC and
6 ventilation systems and capital improvements for
7 enhancing infection control or reducing crowding,
8 which may include bed-buybacks.

9 (5) Pandemic related stability payments made from
10 moneys received from the Coronavirus Relief Fund will be
11 distributed to providers based on a methodology to be
12 administered by the Department with amounts determined by
13 a calculation of total federal pandemic related funds
14 appropriated by the Illinois General Assembly for this
15 purpose. Providers receiving the pandemic related
16 stability payments will attest to their increased costs,
17 declining revenues, and receipt of additional pandemic
18 related funds directly from the federal government.

19 (6) Of the payments provided for by this Section made
20 from moneys received from the Coronavirus Relief Fund, a
21 minimum of 30% shall be allotted for health care providers
22 that serve the ZIP codes located in the most
23 disproportionately impacted areas of Illinois, based on
24 positive COVID-19 cases based on data collected by the
25 Department of Public Health and provided to the Department
26 of Healthcare and Family Services.

1 (7) From funds appropriated, directly or indirectly,
2 from moneys received by the State from the Coronavirus
3 State Fiscal Recovery Fund for Fiscal Years 2021 and 2022,
4 the Department shall expend such funds only for purposes
5 permitted by Section 9901 of the American Rescue Plan Act
6 of 2021 and related federal guidance. Such expenditures
7 may include, but are not limited to: payments to providers
8 for costs incurred due to the COVID-19 public health
9 emergency; unreimbursed costs for testing and treatment of
10 uninsured Illinois residents; costs of COVID-19 mitigation
11 and prevention; medical expenses related to aftercare or
12 extended care for COVID-19 patients with longer term
13 symptoms and effects; costs of behavioral health care;
14 costs of public health and safety staff; and expenditures
15 permitted in order to address (i) disparities in public
16 health outcomes, (ii) nursing and other essential health
17 care workforce investments, (iii) exacerbation of
18 pre-existing disparities, and (iv) promoting healthy
19 childhood environments.

20 (8) From funds appropriated, directly or indirectly,
21 from moneys received by the State from the Coronavirus
22 State Fiscal Recovery Fund for Fiscal Years 2022 and 2023,
23 the Department shall establish a program for making
24 payments to long term care service providers and
25 facilities, for purposes related to financial support for
26 workers in the long term care industry, but only as

1 permitted by either the CARES Act or Section 9901 of the
2 American Rescue Plan Act of 2021 and related federal
3 guidance, including, but not limited to the following:
4 monthly amounts of \$25,000,000 per month for July 2021,
5 August 2021, and September 2021 where at least 50% of the
6 funds in July shall be passed directly to front line
7 workers and an additional 12.5% more in each of the next 2
8 months; financial support programs for providers enhancing
9 direct care staff recruitment efforts through the payment
10 of education expenses; and financial support programs for
11 providers offering enhanced and expanded training for all
12 levels of the long term care healthcare workforce to
13 achieve better patient outcomes, such as training on
14 infection control, proper personal protective equipment,
15 best practices in quality of care, and culturally
16 competent patient communications. The Department shall
17 have the authority to audit and potentially recoup funds
18 not utilized as outlined and attested.

19 (8.5) From funds appropriated, directly or indirectly,
20 from moneys received by the State from the Coronavirus
21 State Fiscal Recovery Fund, the Department shall establish
22 a grant program to provide premium pay and retention
23 incentives to front line workers at facilities licensed by
24 the Department of Public Health under the Nursing Home
25 Care Act as skilled nursing facilities or intermediate
26 care facilities.

1 (A) Awards pursuant to this program shall comply
2 with the requirements of Section 9901 of the American
3 Rescue Plan Act of 2021 and all related federal
4 guidance. Awards shall be scaled based on a process
5 determined by the Department. The amount awarded to
6 each recipient shall not exceed \$3.17 per nursing
7 hour. Awards shall be for eligible expenditures
8 incurred no earlier than May 1, 2022 and no later than
9 June 30, 2023.

10 (B) Financial assistance under this paragraph
11 (8.5) shall be expended ~~only~~ for:

12 (i) premium pay for eligible workers, which
13 must be in addition to any wages or remuneration
14 the eligible worker has already received and shall
15 be subject to the other requirements and
16 limitations set forth in the American Rescue Plan
17 Act of 2021 and related federal guidance; and

18 (ii) retention incentives paid to eligible
19 workers that are necessary for the facility to
20 respond to the impacts of the public health
21 emergency.

22 (C) Upon receipt of funds, recipients shall
23 distribute funds such that eligible workers receive an
24 amount up to \$13 per hour but no more than \$25,000 for
25 the duration of the program. Recipients shall provide
26 a written certification to the Department

1 acknowledging compliance with this paragraph.

2 (D) No portion of these funds shall be spent on
3 volunteer or temporary staff, and these funds shall
4 not be used to make retroactive premium payments
5 before the effective date of this amendatory Act of
6 the 102nd General Assembly.

7 (E) The Department shall require each recipient
8 under this paragraph to submit appropriate
9 documentation acknowledging compliance with State and
10 federal law. For purposes of this paragraph, "eligible
11 worker" means a permanent staff member, regardless of
12 union affiliation, of a facility licensed by the
13 Department of Public Health under the Nursing Home
14 Care Act as a skilled nursing facility or intermediate
15 care facility engaged in "essential work", as defined
16 by Section 9901 of the American Rescue Plan Act of 2021
17 and related federal guidance, and (1) whose total pay
18 is below 150% of the average annual wage for all
19 occupations in the worker's county of residence, as
20 defined by the Bureau of Labor Statistics Occupational
21 Employment and Wage Statistics, or (2) is not exempt
22 from the federal Fair Labor Standards Act overtime
23 provisions.

24 (9) From funds appropriated, directly or indirectly,
25 from moneys received by the State from the Coronavirus
26 State Fiscal Recovery Fund for Fiscal Years 2022 through

1 2024 the Department shall establish programs for making
2 payments to facilities licensed under the Nursing Home
3 Care Act and facilities licensed under the Specialized
4 Mental Health Rehabilitation Act of 2013. To the extent
5 permitted by Section 9901 of the American Rescue Plan Act
6 of 2021 and related federal guidance, the programs shall
7 provide:

8 (A) Payments for making permanent improvements to
9 resident rooms in order to improve resident outcomes
10 and infection control. Funds may be used to reduce bed
11 capacity and room occupancy. To be eligible for
12 funding, a facility must submit an application to the
13 Department as prescribed by the Department and as
14 published on its website. A facility may need to
15 receive approval from the Health Facilities and
16 Services Review Board for the permanent improvements
17 or the removal of the beds before it can receive
18 payment under this paragraph.

19 (B) Payments to reimburse facilities licensed by
20 the Department of Public Health under the Nursing Home
21 Care Act as skilled nursing facilities or intermediate
22 care facilities for eligible expenses related to the
23 public health impacts of the COVID-19 public health
24 emergency, including, but not limited to, costs
25 related to COVID-19 testing for residents, COVID-19
26 prevention and treatment equipment, medical supplies,

1 and personal protective equipment.

2 (i) Awards made pursuant to this program shall
3 comply with the requirements of Section 9901 of
4 the American Rescue Plan Act of 2021 and all
5 related federal guidance. The amount awarded to
6 each recipient shall not exceed \$1.71 per nursing
7 hour. Permissible expenditures must be made no
8 earlier than May 1, 2022 and no later than June 30,
9 2023.

10 (ii) Financial assistance pursuant to this
11 paragraph shall not be expended for premium pay.

12 (iii) The Department shall require each
13 recipient under this paragraph to submit
14 appropriate documentation acknowledging
15 compliance with State and federal law.

16 (Source: P.A. 101-636, eff. 6-10-20; 102-16, eff. 6-17-21;
17 102-687, eff. 12-17-21; 102-699, eff. 4-19-22.)

18 (305 ILCS 5/9A-17 new)

19 Sec. 9A-17. Smart Start Child Care Program. Subject to
20 appropriation, the Department of Human Services shall
21 establish the Smart Start Child Care Program. The Smart Start
22 Child Care Program shall focus on creating affordable child
23 care, as well as increasing access to child care, for Illinois
24 residents and may include, but is not limited to, providing
25 funding to increase preschool availability, providing funding

1 for childcare workforce compensation or capital investments,
2 and expanding funding for Early Childhood Access Consortium
3 for Equity Scholarships. The Department shall establish
4 program eligibility criteria, participation conditions,
5 payment levels, and other program requirements by rule. The
6 Department of Human Services may consult with the Capital
7 Development Board, the Department of Commerce and Economic
8 Opportunity, and the Illinois Housing Development Authority in
9 the management and disbursement of funds for capital-related
10 projects. The Capital Development Board, the Department of
11 Commerce and Economic Opportunity, and the Illinois Housing
12 Development Authority shall act in a consulting role only for
13 the evaluation of applicants, scoring of applicants, or
14 administration of the grant program.

15 (305 ILCS 5/12-4.11) (from Ch. 23, par. 12-4.11)

16 Sec. 12-4.11. Grant amounts. The Department, with due
17 regard for and subject to budgetary limitations, shall
18 establish grant amounts for each of the programs, by
19 regulation. The grant amounts may vary by program, size of
20 assistance unit and geographic area. Grant amounts under the
21 Temporary Assistance for Needy Families (TANF) program may not
22 vary on the basis of a TANF recipient's county of residence.

23 Aid payments shall not be reduced except: (1) for changes
24 in the cost of items included in the grant amounts, or (2) for
25 changes in the expenses of the recipient, or (3) for changes in

1 the income or resources available to the recipient, or (4) for
2 changes in grants resulting from adoption of a consolidated
3 grant amount.

4 The maximum benefit levels provided to TANF recipients
5 shall increase as follows: beginning October 1, 2023 ~~2018~~, the
6 Department of Human Services shall increase TANF grant amounts
7 in effect on September 30, 2023 ~~2018~~ to at least 35% ~~30%~~ of the
8 most recent United States Department of Health and Human
9 Services Federal Poverty Guidelines for each family size.
10 Beginning October 1, 2024 ~~2019~~, and each October 1 thereafter,
11 the maximum benefit levels shall be annually adjusted to
12 remain equal to at least 35% ~~30%~~ of the most recent poverty
13 guidelines updated periodically in the Federal Register by the
14 U.S. Department of Health and Human Services under the
15 authority of 42 U.S.C. 9902(2) for each family size.

16 TANF grants for child-only assistance units shall be at
17 least 75% of TANF grants for assistance units of the same size
18 that consist of a caretaker relative with children.

19 In fixing standards to govern payments or reimbursements
20 for funeral and burial expenses, the Department shall
21 establish a minimum allowable amount of not less than \$1,000
22 for Department payment of funeral services and not less than
23 \$500 for Department payment of burial or cremation services.
24 On January 1, 2006, July 1, 2006, and July 1, 2007, the
25 Department shall increase the minimum reimbursement amount for
26 funeral and burial expenses under this Section by a percentage

1 equal to the percentage increase in the Consumer Price Index
2 for All Urban Consumers, if any, during the 12 months
3 immediately preceding that January 1 or July 1. In
4 establishing the minimum allowable amount, the Department
5 shall take into account the services essential to a dignified,
6 low-cost (i) funeral and (ii) burial or cremation, including
7 reasonable amounts that may be necessary for burial space and
8 cemetery charges, and any applicable taxes or other required
9 governmental fees or charges. If no person has agreed to pay
10 the total cost of the (i) funeral and (ii) burial or cremation
11 charges, the Department shall pay the vendor the actual costs
12 of the (i) funeral and (ii) burial or cremation, or the minimum
13 allowable amount for each service as established by the
14 Department, whichever is less, provided that the Department
15 reduces its payments by the amount available from the
16 following sources: the decedent's assets and available
17 resources and the anticipated amounts of any death benefits
18 available to the decedent's estate, and amounts paid and
19 arranged to be paid by the decedent's legally responsible
20 relatives. A legally responsible relative is expected to pay
21 (i) funeral and (ii) burial or cremation expenses unless
22 financially unable to do so.

23 Nothing contained in this Section or in any other Section
24 of this Code shall be construed to prohibit the Illinois
25 Department (1) from consolidating existing standards on the
26 basis of any standards which are or were in effect on, or

1 subsequent to July 1, 1969, or (2) from employing any
2 consolidated standards in determining need for public aid and
3 the amount of money payment or grant for individual recipients
4 or recipient families.

5 (Source: P.A. 100-587, eff. 6-4-18; 101-103, eff. 7-19-19.)

6 ARTICLE 20.

7 Section 20-5. The State Finance Act is amended by changing
8 Sections 12 and 12-2 as follows:

9 (30 ILCS 105/12) (from Ch. 127, par. 148)

10 Sec. 12. Each voucher for traveling expenses shall
11 indicate the purpose of the travel as required by applicable
12 travel regulations, shall be itemized, and shall be
13 accompanied by all receipts specified in the applicable travel
14 regulations and by a certificate, signed by the person
15 incurring such expense, certifying that the amount is correct
16 and just; that the detailed items charged for subsistence were
17 actually paid; that the expenses were occasioned by official
18 business or unavoidable delays requiring the stay of such
19 person at hotels for the time specified; that the journey was
20 performed with all practicable dispatch by the shortest route
21 usually traveled in the customary reasonable manner; and that
22 such person has not been furnished with transportation or
23 money in lieu thereof; for any part of the journey therein

1 charged for.

2 Upon written approval by the Office of the Comptroller, a
3 State agency may maintain the original travel voucher, the
4 receipts, and the proof of the traveler's signature on the
5 traveler's certification statement at the office of the State
6 agency. However, except as otherwise provided in this Section
7 for State public institutions of higher education, nothing in
8 this Section shall be construed to exempt a State agency from
9 submitting a detailed travel voucher as prescribed by the
10 Office of the Comptroller. Each State public institution of
11 higher education is exempt from submitting a detailed travel
12 voucher to the Office of the Comptroller but shall retain all
13 receipts specified in the applicable travel regulations and
14 shall annually publish a record of those expenditures on its
15 official website using a form that it prescribes.

16 An information copy of each voucher covering a claim by a
17 person subject to the official travel regulations promulgated
18 under Section 12-2 for travel reimbursement involving an
19 exception to the general restrictions of such travel
20 regulations shall be filed with the applicable travel control
21 board which shall consider these vouchers, or a report
22 thereof, for approval. Amounts disbursed for travel
23 reimbursement claims which are disapproved by the applicable
24 travel control board shall be refunded by the traveler and
25 deposited in the fund or account from which payment was made.

26 As used in this Section, "State public institution of

1 higher education" means the governing boards of the University
2 of Illinois, Southern Illinois University, Illinois State
3 University, Eastern Illinois University, Northern Illinois
4 University, Western Illinois University, Chicago State
5 University, Governors State University, and Northeastern
6 Illinois University.

7 (Source: P.A. 97-932, eff. 8-10-12.)

8 (30 ILCS 105/12-2) (from Ch. 127, par. 148-2)

9 Sec. 12-2. Travel Regulation Council; State travel
10 reimbursement.

11 (a) The chairmen of the travel control boards established
12 by Section 12-1, or their designees, shall together comprise
13 the Travel Regulation Council. The Travel Regulation Council
14 shall be chaired by the Director of Central Management
15 Services, who shall be a nonvoting member of the Council,
16 unless he is otherwise qualified to vote by virtue of being the
17 designee of a voting member. No later than March 1, 1986, and
18 at least biennially thereafter, the Council shall adopt State
19 Travel Regulations and Reimbursement Rates which shall be
20 applicable to all personnel subject to the jurisdiction of the
21 travel control boards established by Section 12-1. An
22 affirmative vote of a majority of the members of the Council
23 shall be required to adopt regulations and reimbursement
24 rates. If the Council fails to adopt regulations by March 1 of
25 any odd-numbered year, the Director of Central Management

1 Services shall adopt emergency regulations and reimbursement
2 rates pursuant to the Illinois Administrative Procedure Act.
3 As soon as practicable after the effective date of this
4 amendatory Act of the 102nd General Assembly, the Travel
5 Regulation Council and the Higher Education Travel Control
6 Board shall adopt amendments to their existing rules to ensure
7 that reimbursement rates for public institutions of higher
8 education, as defined in Section 1-13 of the Illinois
9 Procurement Code, are set in accordance with the requirements
10 of subsection (f) of this Section.

11 (b) (Blank). ~~Mileage for automobile travel shall be~~
12 ~~reimbursed at the allowance rate in effect under regulations~~
13 ~~promulgated pursuant to 5 U.S.C. 5707(b)(2). In the event the~~
14 ~~rate set under federal regulations increases or decreases~~
15 ~~during the course of the State's fiscal year, the effective~~
16 ~~date of the new rate shall be the effective date of the change~~
17 ~~in the federal rate.~~

18 (c) (Blank). ~~Rates for reimbursement of expenses other~~
19 ~~than mileage shall not exceed the actual cost of travel as~~
20 ~~determined by the United States Internal Revenue Service.~~

21 (d) Reimbursements to travelers shall be made pursuant to
22 the rates and regulations applicable to the respective State
23 agency as of the effective date of this amendatory Act, until
24 the State Travel Regulations and Reimbursement Rates
25 established by this Section are adopted and effective.

26 (e) (Blank). ~~Lodging in Cook County, Illinois and the~~

1 ~~District of Columbia shall be reimbursed at the maximum~~
2 ~~lodging rate in effect under regulations promulgated pursuant~~
3 ~~to 5 U.S.C. 5701-5709. For purposes of this subsection (e),~~
4 ~~the District of Columbia shall include the cities and counties~~
5 ~~included in the per diem locality of the District of Columbia,~~
6 ~~as defined by the regulations in effect promulgated pursuant~~
7 ~~to 5 U.S.C. 5701-5709. Individual travel control boards may~~
8 ~~set a lodging reimbursement rate more restrictive than the~~
9 ~~rate set forth in the federal regulations.~~

10 (f) (f) Notwithstanding any rule or law to the contrary,
11 State travel reimbursement rates for lodging and mileage for
12 automobile travel, as well as allowances for meals, shall be
13 set at the maximum rates established by the federal government
14 for travel expenses, subsistence expenses, and mileage
15 allowances under 5 U.S.C. 5701 through 5711 and any
16 regulations promulgated thereunder. If the rates set under
17 federal regulations increase or decrease during the course of
18 the State's fiscal year, the effective date of the new rate
19 shall be the effective date of the change in the federal rate.
20 ~~Notwithstanding any other law, travel reimbursement rates for~~
21 ~~lodging and mileage for automobile travel, as well as~~
22 ~~allowances for meals, shall be set for public institutions of~~
23 ~~higher education at the maximum rates established by the~~
24 ~~federal government for travel expenses, subsistence expenses,~~
25 ~~and mileage allowances under 5 U.S.C. Subchapter I and~~
26 ~~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

1 governments and State agency directors or their respective
2 designees shall report to the Commission on the status and
3 distribution of federal CARES money and any other federal
4 financial relief related to the COVID-19 pandemic.

5 (c) In anticipation of constantly changing and
6 unpredictable economic circumstances, the Commission will
7 provide a means for the Governor's Office and the General
8 Assembly to maintain open communication about necessary budget
9 management actions during these unprecedented times. Beginning
10 August 15, 2020, the Governor's Office of Management and
11 Budget shall submit a monthly written report to the Commission
12 reporting any budget management actions taken by the Office of
13 the Governor, Governor's Office of Management and Budget, or
14 any State agency. At the call of one of the co-chairs, the
15 Governor or his or her designee shall give a report to the
16 Commission and each member thereof. The report shall be given
17 either in person or by telephonic or videoconferencing means.
18 The report shall include:

19 (1) any budget management actions taken by the Office
20 of the Governor, Governor's Office of Management and
21 Budget, or any agency or board under the Office of the
22 Governor in the prior quarter;

23 (2) year-to-date general funds revenues as compared to
24 anticipated revenues;

25 (3) year-to-date general funds expenditures as
26 compared to the Fiscal Year 2021 budget as enacted;

1 (4) a list, by program, of the number of grants
2 awarded, the aggregate amount of such grant awards, and
3 the aggregate amount of awards actually paid with respect
4 to all grants awarded from federal funds from the
5 Coronavirus Relief Fund in accordance with Section 5001 of
6 the federal Coronavirus Aid, Relief, and Economic Security
7 (CARES) Act or from the Coronavirus State Fiscal Recovery
8 Fund in accordance with Section 9901 of the federal
9 American Rescue Plan Act of 2021, which shall identify the
10 number of grants awarded, the aggregate amount of such
11 grant awards, and the aggregate amount of such awards
12 actually paid to grantees located in or serving a
13 disproportionately impacted area, as defined in the
14 program from which the grant is awarded; and

15 (5) any additional items reasonably requested by the
16 Commission.

17 (c-5) Any plans, responses to requests, letters of intent,
18 application materials, or other documents prepared on behalf
19 of the State describing the State's intended plan for
20 distributing grants pursuant to Division F of the
21 Infrastructure Investment and Jobs Act must be, to the extent
22 practical, provided to the Legislative Budget Oversight
23 Commission for review at least 30 days prior to submission to
24 the appropriate federal entity. If plans, responses to
25 requests, letters of intent, application materials, or other
26 documents prepared on behalf of the State describing the

1 State's plan or goals for distributing grants pursuant to
2 Division F of the Infrastructure Investment and Jobs Act
3 cannot practically be given the Legislative Budget Oversight
4 Commission 30 days prior to submission to the appropriate
5 federal entity, the materials shall be provided to the
6 Legislative Budget Oversight Commission with as much time for
7 review as practical. All documents provided to the Commission
8 shall be made available to the public on the General
9 Assembly's website. However, the following information shall
10 be redacted from any documents made available to the public:
11 (i) information specifically prohibited from disclosure by
12 federal or State law or federal or State rules and
13 regulations; (ii) trade secrets; (iii) security sensitive
14 information; and (iv) proprietary, privileged, or confidential
15 commercial or financial information from a privately held
16 person or business which, if disclosed, would cause
17 competitive harm. Members of the public and interested parties
18 may submit written comments to the Commission for
19 consideration. Prior to the State's submission to the
20 appropriate federal entity pursuant to this subsection, the
21 Commission shall conduct at least one public hearing during
22 which members of the public and other interested parties may
23 file written comments with and offer testimony before the
24 Commission. After completing its review and consideration of
25 any such testimony offered and written public comments
26 received, the Commission shall submit its written comments and

1 suggestions to the Governor or designated State entity
2 responsible for administering the grant programs under
3 Division F of the Infrastructure Investment and Jobs Act on
4 behalf of the State. The Governor, or designated State entity
5 responsible for administering the grant programs pursuant to
6 Division F of the Infrastructure Investment and Jobs Act, must
7 consider comments and suggestions provided by the members of
8 the Legislative Budget Oversight Commission and members of the
9 public.

10 (c-10) At the request of the Commission, the Governor or
11 the designated State entity responsible for administering
12 programs under Division F of the Infrastructure Investment and
13 Jobs Act on behalf of the State must report on the grants
14 issued by the State pursuant to the programs under Division F
15 of the Infrastructure Investment and Jobs Act.

16 (d) The Legislative Budget Oversight Commission shall
17 consist of the following members:

18 (1) 7 members of the House of Representatives
19 appointed by the Speaker of the House of Representatives;

20 (2) 7 members of the Senate appointed by the Senate
21 President;

22 (3) 4 members of the House of Representatives
23 appointed by the Minority Leader of the House of
24 Representatives; and

25 (4) 4 members of the Senate appointed by the Senate
26 Minority Leader.

1 (e) The Speaker of the House of Representatives and the
2 Senate President shall each appoint one member of the
3 Commission to serve as a co-chair. The members of the
4 Commission shall serve without compensation.

5 (f) As used in this Section:

6 "Budget management action" means any fund transfer
7 directed by the Governor or the Governor's Office of
8 Management and Budget, designation of appropriation lines as
9 reserve, or any other discretionary action taken with regard
10 to the budget as enacted;

11 "State agency" means all officers, boards, commissions,
12 departments, and agencies created by the Constitution, by law,
13 by Executive Order, or by order of the Governor in the
14 Executive Branch, other than the Offices of the Attorney
15 General, Secretary of State, Comptroller, or Treasurer.

16 (g) This Section is repealed July 1, 2024 ~~2023~~.

17 (Source: P.A. 101-636, eff. 6-10-20; 102-16, eff. 6-17-21;
18 102-699, eff. 4-19-22.)

19 ARTICLE 35.

20 Section 35-5. The Department of Commerce and Economic
21 Opportunity Law of the Civil Administrative Code of Illinois
22 is amended by changing Section 605-705 as follows:

23 (20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

1 Sec. 605-705. Grants to local tourism and convention
2 bureaus.

3 (a) To establish a grant program for local tourism and
4 convention bureaus. The Department will develop and implement
5 a program for the use of funds, as authorized under this Act,
6 by local tourism and convention bureaus. For the purposes of
7 this Act, bureaus eligible to receive funds are those local
8 tourism and convention bureaus that are (i) either units of
9 local government or incorporated as not-for-profit
10 organizations; (ii) in legal existence for a minimum of 2
11 years before July 1, 2001; (iii) operating with a paid,
12 full-time staff whose sole purpose is to promote tourism in
13 the designated service area; and (iv) affiliated with one or
14 more municipalities or counties that support the bureau with
15 local hotel-motel taxes. After July 1, 2001, bureaus
16 requesting certification in order to receive funds for the
17 first time must be local tourism and convention bureaus that
18 are (i) either units of local government or incorporated as
19 not-for-profit organizations; (ii) in legal existence for a
20 minimum of 2 years before the request for certification; (iii)
21 operating with a paid, full-time staff whose sole purpose is
22 to promote tourism in the designated service area; and (iv)
23 affiliated with multiple municipalities or counties that
24 support the bureau with local hotel-motel taxes. Each bureau
25 receiving funds under this Act will be certified by the
26 Department as the designated recipient to serve an area of the

1 State. Notwithstanding the criteria set forth in this
2 subsection (a), or any rule adopted under this subsection (a),
3 the Director of the Department may provide for the award of
4 grant funds to one or more entities if in the Department's
5 judgment that action is necessary in order to prevent a loss of
6 funding critical to promoting tourism in a designated
7 geographic area of the State.

8 (b) To distribute grants to local tourism and convention
9 bureaus from appropriations made from the Local Tourism Fund
10 for that purpose. Of the amounts appropriated annually to the
11 Department for expenditure under this Section prior to July 1,
12 2011, one-third of those monies shall be used for grants to
13 convention and tourism bureaus in cities with a population
14 greater than 500,000. The remaining two-thirds of the annual
15 appropriation prior to July 1, 2011 shall be used for grants to
16 convention and tourism bureaus in the remainder of the State,
17 in accordance with a formula based upon the population served.
18 Of the amounts appropriated annually to the Department for
19 expenditure under this Section beginning July 1, 2011, 18% of
20 such moneys shall be used for grants to convention and tourism
21 bureaus in cities with a population greater than 500,000. Of
22 the amounts appropriated annually to the Department for
23 expenditure under this Section beginning July 1, 2011, 82% of
24 such moneys shall be used for grants to convention bureaus in
25 the remainder of the State, in accordance with a formula based
26 upon the population served. The Department may reserve up to

1 3% of total local tourism funds available for costs of
2 administering the program to conduct audits of grants, to
3 provide incentive funds to those bureaus that will conduct
4 promotional activities designed to further the Department's
5 statewide advertising campaign, to fund special statewide
6 promotional activities, and to fund promotional activities
7 that support an increased use of the State's parks or historic
8 sites. The Department shall require that any convention and
9 tourism bureau receiving a grant under this Section that
10 requires matching funds shall provide matching funds equal to
11 no less than 50% of the grant amount except that in Fiscal
12 Years 2021 through 2024 ~~2023~~ only, the Department shall
13 require that any convention and tourism bureau receiving a
14 grant under this Section that requires matching funds shall
15 provide matching funds equal to no less than 25% of the grant
16 amount. During fiscal year 2013, the Department shall reserve
17 \$2,000,000 of the available local tourism funds for
18 appropriation to the Historic Preservation Agency for the
19 operation of the Abraham Lincoln Presidential Library and
20 Museum and State historic sites.

21 To provide for the expeditious and timely implementation
22 of the changes made by Public Act 101-636, emergency rules to
23 implement the changes made by Public Act 101-636 may be
24 adopted by the Department subject to the provisions of Section
25 5-45 of the Illinois Administrative Procedure Act.

26 (Source: P.A. 101-636, eff. 6-10-20; 102-16, eff. 6-17-21;

1 102-699, eff. 4-19-22.)

2 ARTICLE 40.

3 Section 40-5. The Department of Commerce and Economic
4 Opportunity Law of the Civil Administrative Code of Illinois
5 is amended by changing Section 605-1105 as follows:

6 (20 ILCS 605/605-1105)

7 Sec. 605-1105. Local chambers of commerce recovery grants
8 and business program.

9 (a) ~~Subject Upon receipt or availability of the State or~~
10 ~~federal funds described in subsection (b), and subject to~~
11 appropriation of ~~these~~ funds for the purposes described in
12 this Section, the Department of Commerce and Economic
13 Opportunity shall establish a program to award grants to local
14 chambers of commerce.

15 (a-5) This subsection applies to grants under this Section
16 that are funded by State or federal funds that are allocated to
17 the State under the authority of legislation passed in
18 response to the COVID-19 pandemic. The Department shall award
19 an aggregate amount of up to \$5,000,000 in grants under this
20 subsection ~~Section~~ to eligible chambers of commerce. Each
21 eligible chamber of commerce that applies to the Department
22 for a grant under this subsection ~~Section~~ shall certify to the
23 Department the difference between the chamber of commerce's

1 total annual revenue in calendar year 2019 and the chamber of
2 commerce's total annual revenue in calendar year 2020. The
3 maximum amount that may be awarded to any eligible chamber of
4 commerce during the first round of grants under this
5 subsection is one-sixth of the certified amount. In
6 determining grant amounts awarded under this subsection ~~Act~~,
7 the Department may consider any awards that the chamber of
8 commerce has received from the Back to Business Grant Program
9 or the Business Interruption Grant Program. If the entire
10 amount of moneys appropriated for the purposes of this
11 subsection ~~Section~~ has not been allocated after a first round
12 of grants is made, the Department may award additional funds
13 to eligible chambers of commerce from the remaining funds.

14 (a-10) This subsection applies to grants awarded under
15 this Section from sources other than State or federal funds
16 that are allocated to the State under the authority or
17 legislation passed in response to the COVID-19 pandemic.
18 Grants under this subsection may be used to market and develop
19 the service area of the chamber of commerce for the purposes of
20 generating local, county, and State business taxes and
21 providing small businesses with professional development,
22 business guidance, and best practices for sustainability. No
23 single chamber of commerce shall receive grant awards under
24 this subsection in excess of \$50,000 in any State fiscal year.

25 (a-15) Grants awarded under subsection (a-5) or (a-10) of
26 this Section shall not be used to make any direct lobbying

1 expenditure, as defined in subsection (c) of Section 4911 of
2 the Internal Revenue Code, or to engage in any political
3 campaign activity described in Section 501(c)(3) of the
4 Internal Revenue Code.

5 (b) For grants awarded under subsection (a-5), the ~~The~~
6 Department may use State funds and federal funds that are
7 allocated to the State under the authority of legislation
8 passed in response to the COVID-19 pandemic to provide grants
9 under this Section. Those federal funds include, but are not
10 limited to, funds allocated to the State under the American
11 Rescue Plan Act of 2021. Any federal moneys used for this
12 purpose shall be used in accordance with the federal
13 legislation authorizing the use of those funds and related
14 federal guidance as well as any other applicable State and
15 federal laws. For grants awarded under subsection (a-10), the
16 Department may use general revenue funds or any other funds
17 that may lawfully be used for the purposes of this Section.

18 (c) The Department may adopt any rules necessary to
19 implement and administer the grant program created by this
20 Section. The emergency rulemaking process may be used to
21 promulgate the initial rules of the program following the
22 effective date of this amendatory Act of the 102nd General
23 Assembly.

24 (d) As used in this Section, "eligible chamber of
25 commerce" means an ~~a voluntary membership, dues-paying~~
26 organization of business and professional persons dedicated to

1 improving the economic climate and business development of the
2 community, area, or region in which the organization is
3 located and that:

4 (1) operates as an approved not-for-profit
5 corporation;

6 (2) is tax-exempt under Section 501(c)(3) or Section
7 501(c)(6) of the Internal Revenue Code of 1986;

8 (3) has an annual revenue of \$1,000,000 or less; ~~and~~

9 (4) files a 990 federal tax form with the Internal
10 Revenue Service;

11 (5) has or will have each of the following at the time
12 of award determination:

13 (A) governance bylaws;

14 (B) financial policies and procedures; and

15 (C) a mission and vision statement; and

16 (6) for grants awarded under subsection (a-5), ~~(4)~~ has
17 experienced an identifiable negative economic impact
18 resulting from or exacerbated by the public health
19 emergency or served a community disproportionately
20 impacted by a public health emergency.

21 (Source: P.A. 102-1115, eff. 1-9-23.)

22 ARTICLE 55.

23 Section 55-5. The Department of Healthcare and Family
24 Services Law of the Civil Administrative Code of Illinois is

1 amended by adding Section 2205-36 as follows:

2 (20 ILCS 2205/2205-36 new)

3 Sec. 2205-36. Breakthrough Therapies for Veteran Suicide
4 Prevention Program Advisory Council.

5 (a) There is created within the Department of Healthcare
6 and Family Services the Breakthrough Therapies for Veteran
7 Suicide Prevention Program Advisory Council. The Council shall
8 advise the Department on the rules and clinical infrastructure
9 necessary to support clinical access to and training for
10 medication-assisted United States Food and Drug Administration
11 breakthrough therapies for veteran suicide prevention. In
12 advising the Department under this Section, the Council shall
13 advise the Department on:

14 (1) the award of grants for breakthrough therapy
15 treatment through the Veteran Suicide Prevention Program;

16 (2) the necessary education, training, licensing, and
17 credentialing of providers;

18 (3) patient safety and harm reduction;

19 (4) costs, insurance reimbursement, and strategies to
20 safely increase affordable access to care, including the
21 use of group therapy;

22 (5) standards for treatment facilities;

23 (6) relevant federal regulations and guidelines that
24 relevant State agencies may consider adopting;

25 (7) assisting with the development of public awareness

1 and education campaigns related to veteran suicides;

2 (8) additional funding needed for subsidized patient
3 access and provider and therapist training;

4 (9) overall Fund budget;

5 (10) periodic Fund evaluation;

6 (11) developing criteria and standards for the award
7 of grants and fellowships;

8 (12) developing and providing oversight regarding
9 mechanisms for the dissemination of treatment and training
10 data; and

11 (13) developing provisions to ensure justice, equity,
12 diversity, and inclusion are considered in the
13 administration of grants and recommendations made to the
14 Department.

15 (b) The Council shall consist of 9 members:

16 (1) three members appointed by the Governor;

17 (2) two members appointed by the President of the
18 Senate;

19 (3) two members appointed by the Speaker of the House
20 of Representatives;

21 (4) one member appointed by The Minority Leader of the
22 Senate; and

23 (5) one member appointed by the Minority Leader of the
24 House.

25 (c) The Council shall include at least 3 veterans. The
26 Council shall also include members with expertise in

1 breakthrough therapy research, clinical mental health
2 treatment, public health, access to mental and behavioral
3 healthcare in underserved communities, veteran mental and
4 behavioral healthcare, and harm reduction. The Department of
5 Healthcare and Family Services shall provide administrative
6 support to the Council.

7 (d) The Council shall adopt internal organizational
8 procedures as necessary for its efficient organization.

9 (e) Members of the Council shall serve without
10 compensation.

11 ARTICLE 60.

12 Section 60-5. The Secretary of State Act is amended by
13 changing Section 18 as follows:

14 (15 ILCS 305/18)

15 Sec. 18. Electronic Filing Supplemental Deposits into
16 Department of Business Services Special Operations Fund. When
17 a submission to the Secretary of State is made electronically,
18 but does not include a request for expedited services,
19 pursuant to the provisions of this amendatory Act of the 100th
20 General Assembly up to \$25 for each such transaction under the
21 General Not For Profit Corporation Act of 1986 and up to \$50
22 from each such transaction under the Business Corporation Act
23 of 1983, the Limited Liability Company Act, or the Uniform

1 Limited Partnership Act (2001) shall be deposited into the
2 Department of Business Services Special Operations Fund, and
3 the remainder of any fee deposited into the General Revenue
4 Fund. However, in no circumstance may the supplemental
5 deposits provided by this Section cause the total deposits
6 into the Special Operations Fund in any fiscal year from
7 electronic submissions under the Business Corporation Act of
8 1983, the General Not For Profit Corporation Act of 1986, the
9 Limited Liability Company Act, the Uniform Partnership Act
10 (1997), and the Uniform Limited Partnership Act (2001),
11 whether or not for expedited services, to exceed \$11,326,225.
12 The Secretary of State has the authority to adopt rules
13 necessary to implement this Section, in accordance with the
14 Illinois Administrative Procedure Act. ~~This Section does not
15 apply on or after July 1, 2023.~~

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

17 Section 60-10. The State Finance Act is amended by
18 changing Sections 6z-34 and 6z-70 as follows:

19 (30 ILCS 105/6z-34)

20 Sec. 6z-34. Secretary of State Special Services Fund.
21 There is created in the State Treasury a special fund to be
22 known as the Secretary of State Special Services Fund. Moneys
23 deposited into the Fund may, subject to appropriation, be used
24 by the Secretary of State for any or all of the following

1 purposes:

2 (1) For general automation efforts within operations
3 of the Office of Secretary of State.

4 (2) For technology applications in any form that will
5 enhance the operational capabilities of the Office of
6 Secretary of State.

7 (3) To provide funds for any type of library grants
8 authorized and administered by the Secretary of State as
9 State Librarian.

10 (4) For the purposes of the Secretary of State's
11 operating program expenses related to the enforcement of
12 administrative laws related to vehicles and
13 transportation.

14 These funds are in addition to any other funds otherwise
15 authorized to the Office of Secretary of State for like or
16 similar purposes.

17 On August 15, 1997, all fiscal year 1997 receipts that
18 exceed the amount of \$15,000,000 shall be transferred from
19 this Fund to the Technology Management Revolving Fund
20 (formerly known as the Statistical Services Revolving Fund);
21 on August 15, 1998 and each year thereafter through 2000, all
22 receipts from the fiscal year ending on the previous June 30th
23 that exceed the amount of \$17,000,000 shall be transferred
24 from this Fund to the Technology Management Revolving Fund
25 (formerly known as the Statistical Services Revolving Fund);
26 on August 15, 2001 and each year thereafter through 2002, all

1 receipts from the fiscal year ending on the previous June 30th
2 that exceed the amount of \$19,000,000 shall be transferred
3 from this Fund to the Technology Management Revolving Fund
4 (formerly known as the Statistical Services Revolving Fund);
5 and on August 15, 2003 and each year thereafter through 2022,
6 all receipts from the fiscal year ending on the previous June
7 30th that exceed the amount of \$33,000,000 shall be
8 transferred from this Fund to the Technology Management
9 Revolving Fund (formerly known as the Statistical Services
10 Revolving Fund).

11 (Source: P.A. 100-23, eff. 7-6-17; 101-10, eff. 6-5-19.)

12 (30 ILCS 105/6z-70)

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

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

21 (b) All moneys in the Secretary of State Identification
22 Security and Theft Prevention Fund shall be used, subject to
23 appropriation, for any costs related to implementing
24 identification security and theft prevention measures.

25 (c) (Blank).

- 1 (d) (Blank) .
- 2 (e) (Blank) .
- 3 (f) (Blank) .
- 4 (g) (Blank) .
- 5 (h) (Blank) .
- 6 (i) (Blank) .
- 7 (j) (Blank) .
- 8 (k) (Blank) .
- 9 (l) (Blank) .
- 10 (m) (Blank) .

11 (n) (Blank). ~~Notwithstanding any other provision of State~~
 12 ~~law to the contrary, on or after July 1, 2021, and until June~~
 13 ~~30, 2022, in addition to any other transfers that may be~~
 14 ~~provided for by law, at the direction of and upon notification~~
 15 ~~of the Secretary of State, the State Comptroller shall direct~~
 16 ~~and the State Treasurer shall transfer amounts into the~~
 17 ~~Secretary of State Identification Security and Theft~~
 18 ~~Prevention Fund from the designated funds not exceeding the~~
 19 ~~following totals:~~

20 ~~Division of Corporations Registered Limited~~

21	Liability Partnership Fund	\$287,000
22	Securities Investors Education Fund	\$1,500,000
23	Department of Business Services Special	
24	Operations Fund.....	\$4,500,000
25	Securities Audit and Enforcement Fund	\$5,000,000
26	Corporate Franchise Tax Refund Fund	\$3,000,000

1 (o) Notwithstanding any other provision of State law to
 2 the contrary, on or after July 1, 2022, and until June 30,
 3 2023, in addition to any other transfers that may be provided
 4 for by law, at the direction of and upon notification of the
 5 Secretary of State, the State Comptroller shall direct and the
 6 State Treasurer shall transfer amounts into the Secretary of
 7 State Identification Security and Theft Prevention Fund from
 8 the designated funds not exceeding the following totals:

9 Division of Corporations Registered Limited

10	Liability Partnership Fund	\$400,000
11	Department of Business Services Special	
12	Operations Fund.....	\$5,500,000
13	Securities Audit and Enforcement Fund.....	\$4,000,000
14	Corporate Franchise Tax Refund Fund.....	\$4,000,000

15 (p) Notwithstanding any other provision of State law to
 16 the contrary, on or after July 1, 2023, and until June 30,
 17 2024, in addition to any other transfers that may be provided
 18 for by law, at the direction of and upon notification of the
 19 Secretary of State, the State Comptroller shall direct and the
 20 State Treasurer shall transfer amounts into the Secretary of
 21 State Identification Security and Theft Prevention Fund from
 22 the designated funds not exceeding the following totals:

23 Division of Corporations Registered Limited

24	<u>Liability Partnership Fund</u>	<u>\$400,000</u>
25	<u>Department of Business Services Special</u>	
26	<u>Operations Fund.....</u>	<u>\$5,500,000</u>

1 Securities Audit and Enforcement Fund \$4,000,000

2 (Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20;
3 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

4 Section 60-15. The Business Corporation Act of 1983 is
5 amended by changing Section 15.97 as follows:

6 (805 ILCS 5/15.97) (from Ch. 32, par. 15.97)

7 (Section scheduled to be repealed on December 31, 2024)

8 Sec. 15.97. Corporate Franchise Tax Refund Fund.

9 (a) Beginning July 1, 1993, a percentage of the amounts
10 collected under Sections 15.35, 15.45, 15.65, and 15.75 of
11 this Act shall be deposited into the Corporate Franchise Tax
12 Refund Fund, a special Fund hereby created in the State
13 treasury. From July 1, 1993, until December 31, 1994, there
14 shall be deposited into the Fund 3% of the amounts received
15 under those Sections. Beginning January 1, 1995, and for each
16 fiscal year beginning thereafter, 2% of the amounts collected
17 under those Sections during the preceding fiscal year shall be
18 deposited into the Fund.

19 (b) Beginning July 1, 1993, moneys in the Fund shall be
20 expended exclusively for the purpose of paying refunds payable
21 because of overpayment of franchise taxes, penalties, or
22 interest under Sections 13.70, 15.35, 15.45, 15.65, 15.75, and
23 16.05 of this Act and making transfers authorized under this
24 Section. Refunds in accordance with the provisions of

1 subsections (f) and (g) of Section 1.15 and Section 1.17 of
2 this Act may be made from the Fund only to the extent that
3 amounts collected under Sections 15.35, 15.45, 15.65, and
4 15.75 of this Act have been deposited in the Fund and remain
5 available. On or before August 31 of each year, the balance in
6 the Fund in excess of \$100,000 shall be transferred to the
7 General Revenue Fund. Notwithstanding the provisions of this
8 subsection, for the period commencing on or after July 1,
9 2022, amounts in the fund shall not be transferred to the
10 General Revenue Fund and shall be used to pay refunds in
11 accordance with the provisions of this Act. ~~Within a~~
12 ~~reasonable time after December 31, 2022, the Secretary of~~
13 ~~State shall direct and the Comptroller shall order transferred~~
14 ~~to the General Revenue Fund all amounts remaining in the fund.~~

15 (c) This Act shall constitute an irrevocable and
16 continuing appropriation from the Corporate Franchise Tax
17 Refund Fund for the purpose of paying refunds upon the order of
18 the Secretary of State in accordance with the provisions of
19 this Section.

20 ~~(d) This Section is repealed on December 31, 2024.~~

21 (Source: P.A. 101-9, eff. 6-5-19; 102-282, eff. 1-1-22.)

22 Section 60-20. The Limited Liability Company Act is
23 amended by changing Section 50-55 as follows:

24 (805 ILCS 180/50-55)

1 and each fiscal year thereafter, prior to the submission of
2 the State budget, the Governor, in consultation with the
3 ~~Commission~~ ~~appropriation committees of the General Assembly~~
4 ~~and, beginning with budgets prepared for fiscal year 2013, the~~
5 ~~commission~~ established under this Section, shall: (i) identify
6 statewide result areas ~~prioritize outcomes~~ that are most
7 important for each State agency of the executive branch under
8 the jurisdiction of the Governor to achieve for the next
9 fiscal year and (ii) identify outcome areas, which further
10 define the statewide result areas, into which State programs
11 and associated spending can be categorized ~~set goals to~~
12 ~~accomplish those outcomes according to the priority of the~~
13 ~~outcome~~. There must be a reasonable number of annually defined
14 statewide result and outcome areas ~~goals~~ defining State
15 priorities for the budget. Each result and outcome ~~goal~~ shall
16 be further defined to facilitate success in achieving that
17 result or outcome ~~goal~~.

18 (c) Budgeting for Results Commission. On or after July 31,
19 2024 ~~No later than July 31 of each fiscal year beginning in~~
20 ~~fiscal year 2012,~~ the Governor shall establish a commission
21 for the purpose of advising the Governor in the implementation
22 of performance-based budgeting in Illinois State government,
23 setting statewide result and outcome areas, and providing
24 oversight and guidance for comprehensive program assessments
25 and benefit-cost analysis of State agency programs ~~those~~
26 ~~outcomes and goals, including the timeline for achieving those~~

1 ~~outcomes and goals.~~

2 (1) Membership. The commission shall be composed of
3 voting and non-voting members appointed by the Governor.
4 The commission shall be a well-balanced group and shall be
5 not more than 15 and not less than 8 members. Members
6 appointed by the Governor shall serve a three-year term,
7 beginning and ending on July 1 of each year. Vacancies in
8 Commission membership shall be filled in the same manner
9 as initial appointments. Appointments to fill vacancies
10 occurring before the expiration of a term shall be for the
11 remainder of the term. Members shall serve until their
12 successors are appointed. ~~a manageable size.~~

13 (2) Bylaws. The commission may adopt bylaws for the
14 regulation of its affairs and the conduct of its business.

15 (3) Quorum. Total membership of the Commission
16 consists of the number of voting members serving on the
17 Commission, not including any vacant positions. A quorum
18 consists of a simple majority of total voting membership
19 and shall be sufficient to conduct the business of the
20 commission, unless stipulated otherwise in the bylaws of
21 the commission. A member may submit a proxy in writing to
22 the Commission Co-Chairs or the Commission Staff Director
23 no later than 24 hours before a scheduled meeting, and
24 that proxy shall count toward the quorum for that meeting
25 only.

26 (4) Chairpersons. Two Co-Chairs of the commission

1 shall be appointed by the Governor. The Co-Chairs shall be
2 one member of the General Assembly and one person who is
3 not a member of the General Assembly.

4 (5) Meetings. The commission shall hold at least 2
5 in-person public meetings during each fiscal year. One
6 meeting shall be held in the City of Chicago and one
7 meeting shall be held in the City of Springfield. The
8 commission may choose by a majority vote of its members to
9 hold one virtual meeting, which is open to the public and
10 over the Internet, in lieu of the 2 in-person public
11 meetings required under this Section.

12 (6) Compensation. Members shall not receive
13 compensation for their services.

14 (7) Annual report. By November 1 of each year, the
15 commission shall submit a report to the Governor and the
16 General Assembly setting forth recommendations with
17 respect to the Governor's implementation of
18 performance-based budgeting in Illinois State government
19 ~~proposed outcomes and goals~~. The report shall be published
20 on the Governor's Office of Management and Budget's
21 website. In its report, the commission shall report on the
22 status of comprehensive program assessments and benefit
23 cost analysis of state agency programs conducted during
24 the prior year ~~propose a percentage of the total budget to~~
25 ~~be assigned to each proposed outcome and goal.~~

26 The commission shall also review existing statutory

1 mandates ~~mandated expenditures~~ and include in its report
2 recommendations for the repeal or modification of statutory
3 mandates and funds or the State treasury which are out-of-date
4 or unduly burdensome to the operations of State government
5 ~~termination of mandated expenditures.~~

6 The General Assembly may object to the commission's report
7 by passing a joint resolution detailing the General Assembly's
8 objections.

9 (d) In addition, each other constitutional officer of the
10 executive branch, in consultation with the appropriation
11 committees of the General Assembly, shall: (i) prioritize
12 outcomes that are most important for his or her office to
13 achieve for the next fiscal year and (ii) set goals to
14 accomplish those outcomes according to the priority of the
15 outcome. The Governor and each constitutional officer shall
16 separately conduct performance analyses to determine which
17 programs, strategies, and activities will best achieve those
18 desired outcomes. The Governor shall recommend that
19 appropriations be made to State agencies and officers for the
20 next fiscal year based on the agreed upon result and outcome
21 areas ~~goals and priorities~~. Each agency and officer may
22 develop its own strategies for meeting those goals and shall
23 review and analyze those strategies on a regular basis. The
24 Governor shall also implement procedures to measure annual
25 progress toward the State's statewide results and outcomes
26 ~~highest priority outcomes~~ and shall develop a statewide

1 reporting system that collects performance data from all
2 programs under the authority of the Governor ~~compares the~~
3 ~~actual results with budgeted results.~~ Those performance
4 measures and results shall be posted on the Governor's Office
5 of Management and Budget website ~~State Comptroller's website,~~
6 ~~and compiled for distribution in the Comptroller's Public~~
7 ~~Accountability Report, as is currently the practice on the~~
8 ~~effective date of this amendatory Act of the 96th General~~
9 ~~Assembly.~~

10 (Source: P.A. 102-801, eff. 5-13-22.)

11 ARTICLE 75.

12 Section 75-5. The Freedom of Information Act is amended by
13 changing Section 7.5 as follows:

14 (5 ILCS 140/7.5)

15 Sec. 7.5. Statutory exemptions. To the extent provided for
16 by the statutes referenced below, the following shall be
17 exempt from inspection and copying:

18 (a) All information determined to be confidential
19 under Section 4002 of the Technology Advancement and
20 Development Act.

21 (b) Library circulation and order records identifying
22 library users with specific materials under the Library
23 Records Confidentiality Act.

1 (c) Applications, related documents, and medical
2 records received by the Experimental Organ Transplantation
3 Procedures Board and any and all documents or other
4 records prepared by the Experimental Organ Transplantation
5 Procedures Board or its staff relating to applications it
6 has received.

7 (d) Information and records held by the Department of
8 Public Health and its authorized representatives relating
9 to known or suspected cases of sexually transmissible
10 disease or any information the disclosure of which is
11 restricted under the Illinois Sexually Transmissible
12 Disease Control Act.

13 (e) Information the disclosure of which is exempted
14 under Section 30 of the Radon Industry Licensing Act.

15 (f) Firm performance evaluations under Section 55 of
16 the Architectural, Engineering, and Land Surveying
17 Qualifications Based Selection Act.

18 (g) Information the disclosure of which is restricted
19 and exempted under Section 50 of the Illinois Prepaid
20 Tuition Act.

21 (h) Information the disclosure of which is exempted
22 under the State Officials and Employees Ethics Act, and
23 records of any lawfully created State or local inspector
24 general's office that would be exempt if created or
25 obtained by an Executive Inspector General's office under
26 that Act.

1 (i) Information contained in a local emergency energy
2 plan submitted to a municipality in accordance with a
3 local emergency energy plan ordinance that is adopted
4 under Section 11-21.5-5 of the Illinois Municipal Code.

5 (j) Information and data concerning the distribution
6 of surcharge moneys collected and remitted by carriers
7 under the Emergency Telephone System Act.

8 (k) Law enforcement officer identification information
9 or driver identification information compiled by a law
10 enforcement agency or the Department of Transportation
11 under Section 11-212 of the Illinois Vehicle Code.

12 (l) Records and information provided to a residential
13 health care facility resident sexual assault and death
14 review team or the Executive Council under the Abuse
15 Prevention Review Team Act.

16 (m) Information provided to the predatory lending
17 database created pursuant to Article 3 of the Residential
18 Real Property Disclosure Act, except to the extent
19 authorized under that Article.

20 (n) Defense budgets and petitions for certification of
21 compensation and expenses for court appointed trial
22 counsel as provided under Sections 10 and 15 of the
23 Capital Crimes Litigation Act. This subsection (n) shall
24 apply until the conclusion of the trial of the case, even
25 if the prosecution chooses not to pursue the death penalty
26 prior to trial or sentencing.

1 (o) Information that is prohibited from being
2 disclosed under Section 4 of the Illinois Health and
3 Hazardous Substances Registry Act.

4 (p) Security portions of system safety program plans,
5 investigation reports, surveys, schedules, lists, data, or
6 information compiled, collected, or prepared by or for the
7 Department of Transportation under Sections 2705-300 and
8 2705-616 of the Department of Transportation Law of the
9 Civil Administrative Code of Illinois, the Regional
10 Transportation Authority under Section 2.11 of the
11 Regional Transportation Authority Act, or the St. Clair
12 County Transit District under the Bi-State Transit Safety
13 Act.

14 (q) Information prohibited from being disclosed by the
15 Personnel Record Review Act.

16 (r) Information prohibited from being disclosed by the
17 Illinois School Student Records Act.

18 (s) Information the disclosure of which is restricted
19 under Section 5-108 of the Public Utilities Act.

20 (t) All identified or deidentified health information
21 in the form of health data or medical records contained
22 in, stored in, submitted to, transferred by, or released
23 from the Illinois Health Information Exchange, and
24 identified or deidentified health information in the form
25 of health data and medical records of the Illinois Health
26 Information Exchange in the possession of the Illinois

1 Health Information Exchange Office due to its
2 administration of the Illinois Health Information
3 Exchange. The terms "identified" and "deidentified" shall
4 be given the same meaning as in the Health Insurance
5 Portability and Accountability Act of 1996, Public Law
6 104-191, or any subsequent amendments thereto, and any
7 regulations promulgated thereunder.

8 (u) Records and information provided to an independent
9 team of experts under the Developmental Disability and
10 Mental Health Safety Act (also known as Brian's Law).

11 (v) Names and information of people who have applied
12 for or received Firearm Owner's Identification Cards under
13 the Firearm Owners Identification Card Act or applied for
14 or received a concealed carry license under the Firearm
15 Concealed Carry Act, unless otherwise authorized by the
16 Firearm Concealed Carry Act; and databases under the
17 Firearm Concealed Carry Act, records of the Concealed
18 Carry Licensing Review Board under the Firearm Concealed
19 Carry Act, and law enforcement agency objections under the
20 Firearm Concealed Carry Act.

21 (v-5) Records of the Firearm Owner's Identification
22 Card Review Board that are exempted from disclosure under
23 Section 10 of the Firearm Owners Identification Card Act.

24 (w) Personally identifiable information which is
25 exempted from disclosure under subsection (g) of Section
26 19.1 of the Toll Highway Act.

1 (x) Information which is exempted from disclosure
2 under Section 5-1014.3 of the Counties Code or Section
3 8-11-21 of the Illinois Municipal Code.

4 (y) Confidential information under the Adult
5 Protective Services Act and its predecessor enabling
6 statute, the Elder Abuse and Neglect Act, including
7 information about the identity and administrative finding
8 against any caregiver of a verified and substantiated
9 decision of abuse, neglect, or financial exploitation of
10 an eligible adult maintained in the Registry established
11 under Section 7.5 of the Adult Protective Services Act.

12 (z) Records and information provided to a fatality
13 review team or the Illinois Fatality Review Team Advisory
14 Council under Section 15 of the Adult Protective Services
15 Act.

16 (aa) Information which is exempted from disclosure
17 under Section 2.37 of the Wildlife Code.

18 (bb) Information which is or was prohibited from
19 disclosure by the Juvenile Court Act of 1987.

20 (cc) Recordings made under the Law Enforcement
21 Officer-Worn Body Camera Act, except to the extent
22 authorized under that Act.

23 (dd) Information that is prohibited from being
24 disclosed under Section 45 of the Condominium and Common
25 Interest Community Ombudsperson Act.

26 (ee) Information that is exempted from disclosure

1 under Section 30.1 of the Pharmacy Practice Act.

2 (ff) Information that is exempted from disclosure
3 under the Revised Uniform Unclaimed Property Act.

4 (gg) Information that is prohibited from being
5 disclosed under Section 7-603.5 of the Illinois Vehicle
6 Code.

7 (hh) Records that are exempt from disclosure under
8 Section 1A-16.7 of the Election Code.

9 (ii) Information which is exempted from disclosure
10 under Section 2505-800 of the Department of Revenue Law of
11 the Civil Administrative Code of Illinois.

12 (jj) Information and reports that are required to be
13 submitted to the Department of Labor by registering day
14 and temporary labor service agencies but are exempt from
15 disclosure under subsection (a-1) of Section 45 of the Day
16 and Temporary Labor Services Act.

17 (kk) Information prohibited from disclosure under the
18 Seizure and Forfeiture Reporting Act.

19 (ll) Information the disclosure of which is restricted
20 and exempted under Section 5-30.8 of the Illinois Public
21 Aid Code.

22 (mm) Records that are exempt from disclosure under
23 Section 4.2 of the Crime Victims Compensation Act.

24 (nn) Information that is exempt from disclosure under
25 Section 70 of the Higher Education Student Assistance Act.

26 (oo) Communications, notes, records, and reports

1 arising out of a peer support counseling session
2 prohibited from disclosure under the First Responders
3 Suicide Prevention Act.

4 (pp) Names and all identifying information relating to
5 an employee of an emergency services provider or law
6 enforcement agency under the First Responders Suicide
7 Prevention Act.

8 (qq) Information and records held by the Department of
9 Public Health and its authorized representatives collected
10 under the Reproductive Health Act.

11 (rr) Information that is exempt from disclosure under
12 the Cannabis Regulation and Tax Act.

13 (ss) Data reported by an employer to the Department of
14 Human Rights pursuant to Section 2-108 of the Illinois
15 Human Rights Act.

16 (tt) Recordings made under the Children's Advocacy
17 Center Act, except to the extent authorized under that
18 Act.

19 (uu) Information that is exempt from disclosure under
20 Section 50 of the Sexual Assault Evidence Submission Act.

21 (vv) Information that is exempt from disclosure under
22 subsections (f) and (j) of Section 5-36 of the Illinois
23 Public Aid Code.

24 (ww) Information that is exempt from disclosure under
25 Section 16.8 of the State Treasurer Act.

26 (xx) Information that is exempt from disclosure or

1 information that shall not be made public under the
2 Illinois Insurance Code.

3 (yy) Information prohibited from being disclosed under
4 the Illinois Educational Labor Relations Act.

5 (zz) Information prohibited from being disclosed under
6 the Illinois Public Labor Relations Act.

7 (aaa) Information prohibited from being disclosed
8 under Section 1-167 of the Illinois Pension Code.

9 (bbb) Information that is prohibited from disclosure
10 by the Illinois Police Training Act and the Illinois State
11 Police Act.

12 (ccc) Records exempt from disclosure under Section
13 2605-304 of the Illinois State Police Law of the Civil
14 Administrative Code of Illinois.

15 (ddd) Information prohibited from being disclosed
16 under Section 35 of the Address Confidentiality for
17 Victims of Domestic Violence, Sexual Assault, Human
18 Trafficking, or Stalking Act.

19 (eee) Information prohibited from being disclosed
20 under subsection (b) of Section 75 of the Domestic
21 Violence Fatality Review Act.

22 (fff) Images from cameras under the Expressway Camera
23 Act. This subsection (fff) is inoperative on and after
24 July 1, 2023.

25 (ggg) Information prohibited from disclosure under
26 paragraph (3) of subsection (a) of Section 14 of the Nurse

1 Agency Licensing Act.

2 (hhh) Information submitted to the Illinois Department
3 ~~of~~ State Police in an affidavit or application for an
4 assault weapon endorsement, assault weapon attachment
5 endorsement, .50 caliber rifle endorsement, or .50 caliber
6 cartridge endorsement under the Firearm Owners
7 Identification Card Act.

8 (iii) Data exempt from disclosure under Section 50 of
9 the School Safety Drill Act.

10 (Source: P.A. 101-13, eff. 6-12-19; 101-27, eff. 6-25-19;
11 101-81, eff. 7-12-19; 101-221, eff. 1-1-20; 101-236, eff.
12 1-1-20; 101-375, eff. 8-16-19; 101-377, eff. 8-16-19; 101-452,
13 eff. 1-1-20; 101-466, eff. 1-1-20; 101-600, eff. 12-6-19;
14 101-620, eff. 12-20-19; 101-649, eff. 7-7-20; 101-652, eff.
15 1-1-22; 101-656, eff. 3-23-21; 102-36, eff. 6-25-21; 102-237,
16 eff. 1-1-22; 102-292, eff. 1-1-22; 102-520, eff. 8-20-21;
17 102-559, eff. 8-20-21; 102-813, eff. 5-13-22; 102-946, eff.
18 7-1-22; 102-1042, eff. 6-3-22; 102-1116, eff. 1-10-23; revised
19 2-13-23.)

20 Section 75-10. The School Safety Drill Act is amended by
21 adding Section 50 as follows:

22 (105 ILCS 128/50 new)

23 Sec. 50. Crisis response mapping data grants.

24 (a) Subject to appropriation, a public school district, a

1 charter school, a special education cooperative or district,
2 an education for employment system, a State-approved area
3 career center, a public university laboratory school, the
4 Illinois Mathematics and Science Academy, the Department of
5 Juvenile Justice School District, a regional office of
6 education, the Illinois School for the Deaf, the Illinois
7 School for the Visually Impaired, the Philip J. Rock Center
8 and School, an early childhood or preschool program supported
9 by the Early Childhood Block Grant, or any other public school
10 entity designated by the State Board of Education by rule, may
11 apply to the State Board of Education or the State Board of
12 Education or the State Board's designee for a grant to obtain
13 crisis response mapping data and to provide copies of the
14 crisis response mapping data to appropriate local, county,
15 State, and federal first responders for use in response to
16 emergencies. The crisis response mapping data shall be stored
17 and provided in an electronic or digital format to assist
18 first responders in responding to emergencies at the school.

19 (b) Subject to appropriation, including funding for any
20 administrative costs reasonably incurred by the State Board of
21 Education or the State Board's designee in the administration
22 of the grant program described by this Section, the State
23 Board shall provide grants to any entity in subsection (a)
24 upon approval of an application submitted by the entity to
25 cover the costs incurred in obtaining crisis response mapping
26 data under this Section. The grant application must include

1 crisis response mapping data for all schools under the
2 jurisdiction of the entity submitting the application,
3 including, in the case of a public school district, any
4 charter schools authorized by the school board for the school
5 district.

6 (c) To be eligible for a grant under this Section, the
7 crisis response mapping data must, at a minimum:

8 (1) be compatible and integrate into security software
9 platforms in use by the specific school for which the data
10 is provided without requiring local law enforcement
11 agencies or the school district to purchase additional
12 software or requiring the integration of third-party
13 software to view the data;

14 (2) be compatible with security software platforms in
15 use by the specific school for which the data is provided
16 without requiring local public safety agencies or the
17 school district to purchase additional software or
18 requiring the integration of third-party software to view
19 the data;

20 (3) be capable of being provided in a printable
21 format;

22 (4) be verified for accuracy by an on-site
23 walk-through of the school building and grounds;

24 (5) be oriented to true north;

25 (6) be overlaid on current aerial imagery or plans of
26 the school building;

1 \$35,000 ~~\$25,000~~ or a lower amount as required by board policy
2 to the lowest responsible bidder, considering conformity with
3 specifications, terms of delivery, quality and serviceability,
4 after due advertisement, except the following:

5 (i) contracts for the services of individuals
6 possessing a high degree of professional skill where the
7 ability or fitness of the individual plays an important
8 part;

9 (ii) contracts for the printing of finance committee
10 reports and departmental reports;

11 (iii) contracts for the printing or engraving of
12 bonds, tax warrants and other evidences of indebtedness;

13 (iv) contracts for the purchase of perishable foods
14 and perishable beverages;

15 (v) contracts for materials and work which have been
16 awarded to the lowest responsible bidder after due
17 advertisement, but due to unforeseen revisions, not the
18 fault of the contractor for materials and work, must be
19 revised causing expenditures not in excess of 10% of the
20 contract price;

21 (vi) contracts for the maintenance or servicing of, or
22 provision of repair parts for, equipment which are made
23 with the manufacturer or authorized service agent of that
24 equipment where the provision of parts, maintenance, or
25 servicing can best be performed by the manufacturer or
26 authorized service agent;

1 (vii) purchases and contracts for the use, purchase,
2 delivery, movement, or installation of data processing
3 equipment, software, or services and telecommunications
4 and interconnect equipment, software, and services;

5 (viii) contracts for duplicating machines and
6 supplies;

7 (ix) contracts for the purchase of fuel, including
8 diesel, gasoline, oil, aviation, natural gas, or propane,
9 lubricants, or other petroleum products;

10 (x) purchases of equipment previously owned by some
11 entity other than the district itself;

12 (xi) contracts for repair, maintenance, remodeling,
13 renovation, or construction, or a single project involving
14 an expenditure not to exceed \$50,000 and not involving a
15 change or increase in the size, type, or extent of an
16 existing facility;

17 (xii) contracts for goods or services procured from
18 another governmental agency;

19 (xiii) contracts for goods or services which are
20 economically procurable from only one source, such as for
21 the purchase of magazines, books, periodicals, pamphlets
22 and reports, and for utility services such as water,
23 light, heat, telephone or telegraph;

24 (xiv) where funds are expended in an emergency and
25 such emergency expenditure is approved by 3/4 of the
26 members of the board;

1 (xv) State master contracts authorized under Article
2 28A of this Code;

3 (xvi) contracts providing for the transportation of
4 pupils, which contracts must be advertised in the same
5 manner as competitive bids and awarded by first
6 considering the bidder or bidders most able to provide
7 safety and comfort for the pupils, stability of service,
8 and any other factors set forth in the request for
9 proposal regarding quality of service, and then price; and

10 (xvii) contracts for goods, services, or management in
11 the operation of a school's food service, including a
12 school that participates in any of the United States
13 Department of Agriculture's child nutrition programs if a
14 good faith effort is made on behalf of the school district
15 to give preference to:

16 (1) contracts that procure food that promotes the
17 health and well-being of students, in compliance with
18 United States Department of Agriculture nutrition
19 standards for school meals. Contracts should also
20 promote the production of scratch made, minimally
21 processed foods;

22 (2) contracts that give a preference to State or
23 regional suppliers that source local food products;

24 (3) contracts that give a preference to food
25 suppliers that utilize producers that adopt hormone
26 and pest management practices recommended by the

1 United States Department of Agriculture;

2 (4) contracts that give a preference to food
3 suppliers that value animal welfare; and

4 (5) contracts that increase opportunities for
5 businesses owned and operated by minorities, women, or
6 persons with disabilities.

7 Food supplier data shall be submitted to the school
8 district at the time of the bid, to the best of the
9 bidder's ability, and updated annually thereafter during
10 the term of the contract. The contractor shall submit the
11 updated food supplier data. The data required under this
12 item (xvii) shall include the name and address of each
13 supplier, distributor, processor, and producer involved in
14 the provision of the products that the bidder is to
15 supply.

16 However, at no time shall a cause of action lie against a
17 school board for awarding a pupil transportation contract per
18 the standards set forth in this subsection (a) unless the
19 cause of action is based on fraudulent conduct.

20 All competitive bids for contracts involving an
21 expenditure in excess of \$35,000 ~~\$25,000~~ or a lower amount as
22 required by board policy must be sealed by the bidder and must
23 be opened by a member or employee of the school board at a
24 public bid opening at which the contents of the bids must be
25 announced. Each bidder must receive at least 3 days' notice of
26 the time and place of the bid opening. For purposes of this

1 Section due advertisement includes, but is not limited to, at
2 least one public notice at least 10 days before the bid date in
3 a newspaper published in the district, or if no newspaper is
4 published in the district, in a newspaper of general
5 circulation in the area of the district. State master
6 contracts and certified education purchasing contracts, as
7 defined in Article 28A of this Code, are not subject to the
8 requirements of this paragraph.

9 Under this Section, the acceptance of bids sealed by a
10 bidder and the opening of these bids at a public bid opening
11 may be permitted by an electronic process for communicating,
12 accepting, and opening competitive bids. An electronic bidding
13 process must provide for, but is not limited to, the following
14 safeguards:

15 (1) On the date and time certain of a bid opening, the
16 primary person conducting the competitive, sealed,
17 electronic bid process shall log onto a specified database
18 using a unique username and password previously assigned
19 to the bidder to allow access to the bidder's specific bid
20 project number.

21 (2) The specified electronic database must be on a
22 network that (i) is in a secure environment behind a
23 firewall; (ii) has specific encryption tools; (iii)
24 maintains specific intrusion detection systems; (iv) has
25 redundant systems architecture with data storage back-up,
26 whether by compact disc or tape; and (v) maintains a

1 disaster recovery plan.

2 It is the legislative intent of Public Act 96-841 to maintain
3 the integrity of the sealed bidding process provided for in
4 this Section, to further limit any possibility of bid-rigging,
5 to reduce administrative costs to school districts, and to
6 effect efficiencies in communications with bidders.

7 (b) To require, as a condition of any contract for goods
8 and services, that persons bidding for and awarded a contract
9 and all affiliates of the person collect and remit Illinois
10 Use Tax on all sales of tangible personal property into the
11 State of Illinois in accordance with the provisions of the
12 Illinois Use Tax Act regardless of whether the person or
13 affiliate is a "retailer maintaining a place of business
14 within this State" as defined in Section 2 of the Use Tax Act.
15 For purposes of this Section, the term "affiliate" means any
16 entity that (1) directly, indirectly, or constructively
17 controls another entity, (2) is directly, indirectly, or
18 constructively controlled by another entity, or (3) is subject
19 to the control of a common entity. For purposes of this
20 subsection (b), an entity controls another entity if it owns,
21 directly or individually, more than 10% of the voting
22 securities of that entity. As used in this subsection (b), the
23 term "voting security" means a security that (1) confers upon
24 the holder the right to vote for the election of members of the
25 board of directors or similar governing body of the business
26 or (2) is convertible into, or entitles the holder to receive

1 upon its exercise, a security that confers such a right to
2 vote. A general partnership interest is a voting security.

3 To require that bids and contracts include a certification
4 by the bidder or contractor that the bidder or contractor is
5 not barred from bidding for or entering into a contract under
6 this Section and that the bidder or contractor acknowledges
7 that the school board may declare the contract void if the
8 certification completed pursuant to this subsection (b) is
9 false.

10 (b-5) To require all contracts and agreements that pertain
11 to goods and services and that are intended to generate
12 additional revenue and other remunerations for the school
13 district in excess of \$1,000, including without limitation
14 vending machine contracts, sports and other attire, class
15 rings, and photographic services, to be approved by the school
16 board. The school board shall file as an attachment to its
17 annual budget a report, in a form as determined by the State
18 Board of Education, indicating for the prior year the name of
19 the vendor, the product or service provided, and the actual
20 net revenue and non-monetary remuneration from each of the
21 contracts or agreements. In addition, the report shall
22 indicate for what purpose the revenue was used and how and to
23 whom the non-monetary remuneration was distributed.

24 (b-10) To prohibit any contract to purchase food with a
25 bidder or offeror if the bidder's or offeror's contract terms
26 prohibit the school from donating food to food banks,

1 including, but not limited to, homeless shelters, food
2 pantries, and soup kitchens.

3 (c) If the State education purchasing entity creates a
4 master contract as defined in Article 28A of this Code, then
5 the State education purchasing entity shall notify school
6 districts of the existence of the master contract.

7 (d) In purchasing supplies, materials, equipment, or
8 services that are not subject to subsection (c) of this
9 Section, before a school district solicits bids or awards a
10 contract, the district may review and consider as a bid under
11 subsection (a) of this Section certified education purchasing
12 contracts that are already available through the State
13 education purchasing entity.

14 (Source: P.A. 101-570, eff. 8-23-19; 101-632, eff. 6-5-20;
15 102-1101, eff. 6-29-22.)

16 (105 ILCS 5/34-18) (from Ch. 122, par. 34-18)

17 Sec. 34-18. Powers of the board. The board shall exercise
18 general supervision and jurisdiction over the public education
19 and the public school system of the city, and, except as
20 otherwise provided by this Article, shall have power:

21 1. To make suitable provision for the establishment
22 and maintenance throughout the year or for such portion
23 thereof as it may direct, not less than 9 months and in
24 compliance with Section 10-19.05, of schools of all grades
25 and kinds, including normal schools, high schools, night

1 schools, schools for defectives and delinquents, parental
2 and truant schools, schools for the blind, the deaf, and
3 persons with physical disabilities, schools or classes in
4 manual training, constructural and vocational teaching,
5 domestic arts, and physical culture, vocation and
6 extension schools and lecture courses, and all other
7 educational courses and facilities, including
8 establishing, equipping, maintaining and operating
9 playgrounds and recreational programs, when such programs
10 are conducted in, adjacent to, or connected with any
11 public school under the general supervision and
12 jurisdiction of the board; provided that the calendar for
13 the school term and any changes must be submitted to and
14 approved by the State Board of Education before the
15 calendar or changes may take effect, and provided that in
16 allocating funds from year to year for the operation of
17 all attendance centers within the district, the board
18 shall ensure that supplemental general State aid or
19 supplemental grant funds are allocated and applied in
20 accordance with Section 18-8, 18-8.05, or 18-8.15. To
21 admit to such schools without charge foreign exchange
22 students who are participants in an organized exchange
23 student program which is authorized by the board. The
24 board shall permit all students to enroll in
25 apprenticeship programs in trade schools operated by the
26 board, whether those programs are union-sponsored or not.

1 No student shall be refused admission into or be excluded
2 from any course of instruction offered in the common
3 schools by reason of that student's sex. No student shall
4 be denied equal access to physical education and
5 interscholastic athletic programs supported from school
6 district funds or denied participation in comparable
7 physical education and athletic programs solely by reason
8 of the student's sex. Equal access to programs supported
9 from school district funds and comparable programs will be
10 defined in rules promulgated by the State Board of
11 Education in consultation with the Illinois High School
12 Association. Notwithstanding any other provision of this
13 Article, neither the board of education nor any local
14 school council or other school official shall recommend
15 that children with disabilities be placed into regular
16 education classrooms unless those children with
17 disabilities are provided with supplementary services to
18 assist them so that they benefit from the regular
19 classroom instruction and are included on the teacher's
20 regular education class register;

21 2. To furnish lunches to pupils, to make a reasonable
22 charge therefor, and to use school funds for the payment
23 of such expenses as the board may determine are necessary
24 in conducting the school lunch program;

25 3. To co-operate with the circuit court;

26 4. To make arrangements with the public or

1 quasi-public libraries and museums for the use of their
2 facilities by teachers and pupils of the public schools;

3 5. To employ dentists and prescribe their duties for
4 the purpose of treating the pupils in the schools, but
5 accepting such treatment shall be optional with parents or
6 guardians;

7 6. To grant the use of assembly halls and classrooms
8 when not otherwise needed, including light, heat, and
9 attendants, for free public lectures, concerts, and other
10 educational and social interests, free of charge, under
11 such provisions and control as the principal of the
12 affected attendance center may prescribe;

13 7. To apportion the pupils to the several schools;
14 provided that no pupil shall be excluded from or
15 segregated in any such school on account of his color,
16 race, sex, or nationality. The board shall take into
17 consideration the prevention of segregation and the
18 elimination of separation of children in public schools
19 because of color, race, sex, or nationality. Except that
20 children may be committed to or attend parental and social
21 adjustment schools established and maintained either for
22 boys or girls only. All records pertaining to the
23 creation, alteration or revision of attendance areas shall
24 be open to the public. Nothing herein shall limit the
25 board's authority to establish multi-area attendance
26 centers or other student assignment systems for

1 desegregation purposes or otherwise, and to apportion the
2 pupils to the several schools. Furthermore, beginning in
3 school year 1994-95, pursuant to a board plan adopted by
4 October 1, 1993, the board shall offer, commencing on a
5 phased-in basis, the opportunity for families within the
6 school district to apply for enrollment of their children
7 in any attendance center within the school district which
8 does not have selective admission requirements approved by
9 the board. The appropriate geographical area in which such
10 open enrollment may be exercised shall be determined by
11 the board of education. Such children may be admitted to
12 any such attendance center on a space available basis
13 after all children residing within such attendance
14 center's area have been accommodated. If the number of
15 applicants from outside the attendance area exceed the
16 space available, then successful applicants shall be
17 selected by lottery. The board of education's open
18 enrollment plan must include provisions that allow
19 low-income students to have access to transportation
20 needed to exercise school choice. Open enrollment shall be
21 in compliance with the provisions of the Consent Decree
22 and Desegregation Plan cited in Section 34-1.01;

23 8. To approve programs and policies for providing
24 transportation services to students. Nothing herein shall
25 be construed to permit or empower the State Board of
26 Education to order, mandate, or require busing or other

1 transportation of pupils for the purpose of achieving
2 racial balance in any school;

3 9. Subject to the limitations in this Article, to
4 establish and approve system-wide curriculum objectives
5 and standards, including graduation standards, which
6 reflect the multi-cultural diversity in the city and are
7 consistent with State law, provided that for all purposes
8 of this Article courses or proficiency in American Sign
9 Language shall be deemed to constitute courses or
10 proficiency in a foreign language; and to employ
11 principals and teachers, appointed as provided in this
12 Article, and fix their compensation. The board shall
13 prepare such reports related to minimal competency testing
14 as may be requested by the State Board of Education and, in
15 addition, shall monitor and approve special education and
16 bilingual education programs and policies within the
17 district to ensure that appropriate services are provided
18 in accordance with applicable State and federal laws to
19 children requiring services and education in those areas;

20 10. To employ non-teaching personnel or utilize
21 volunteer personnel for: (i) non-teaching duties not
22 requiring instructional judgment or evaluation of pupils,
23 including library duties; and (ii) supervising study
24 halls, long distance teaching reception areas used
25 incident to instructional programs transmitted by
26 electronic media such as computers, video, and audio,

1 detention and discipline areas, and school-sponsored
2 extracurricular activities. The board may further utilize
3 volunteer nonlicensed personnel or employ nonlicensed
4 personnel to assist in the instruction of pupils under the
5 immediate supervision of a teacher holding a valid
6 educator license, directly engaged in teaching subject
7 matter or conducting activities; provided that the teacher
8 shall be continuously aware of the nonlicensed persons'
9 activities and shall be able to control or modify them.
10 The general superintendent shall determine qualifications
11 of such personnel and shall prescribe rules for
12 determining the duties and activities to be assigned to
13 such personnel;

14 10.5. To utilize volunteer personnel from a regional
15 School Crisis Assistance Team (S.C.A.T.), created as part
16 of the Safe to Learn Program established pursuant to
17 Section 25 of the Illinois Violence Prevention Act of
18 1995, to provide assistance to schools in times of
19 violence or other traumatic incidents within a school
20 community by providing crisis intervention services to
21 lessen the effects of emotional trauma on individuals and
22 the community; the School Crisis Assistance Team Steering
23 Committee shall determine the qualifications for
24 volunteers;

25 11. To provide television studio facilities in not to
26 exceed one school building and to provide programs for

1 educational purposes, provided, however, that the board
2 shall not construct, acquire, operate, or maintain a
3 television transmitter; to grant the use of its studio
4 facilities to a licensed television station located in the
5 school district; and to maintain and operate not to exceed
6 one school radio transmitting station and provide programs
7 for educational purposes;

8 12. To offer, if deemed appropriate, outdoor education
9 courses, including field trips within the State of
10 Illinois, or adjacent states, and to use school
11 educational funds for the expense of the said outdoor
12 educational programs, whether within the school district
13 or not;

14 13. During that period of the calendar year not
15 embraced within the regular school term, to provide and
16 conduct courses in subject matters normally embraced in
17 the program of the schools during the regular school term
18 and to give regular school credit for satisfactory
19 completion by the student of such courses as may be
20 approved for credit by the State Board of Education;

21 14. To insure against any loss or liability of the
22 board, the former School Board Nominating Commission,
23 Local School Councils, the Chicago Schools Academic
24 Accountability Council, or the former Subdistrict Councils
25 or of any member, officer, agent, or employee thereof,
26 resulting from alleged violations of civil rights arising

1 from incidents occurring on or after September 5, 1967 or
2 from the wrongful or negligent act or omission of any such
3 person whether occurring within or without the school
4 premises, provided the officer, agent, or employee was, at
5 the time of the alleged violation of civil rights or
6 wrongful act or omission, acting within the scope of his
7 or her employment or under direction of the board, the
8 former School Board Nominating Commission, the Chicago
9 Schools Academic Accountability Council, Local School
10 Councils, or the former Subdistrict Councils; and to
11 provide for or participate in insurance plans for its
12 officers and employees, including, but not limited to,
13 retirement annuities, medical, surgical and
14 hospitalization benefits in such types and amounts as may
15 be determined by the board; provided, however, that the
16 board shall contract for such insurance only with an
17 insurance company authorized to do business in this State.
18 Such insurance may include provision for employees who
19 rely on treatment by prayer or spiritual means alone for
20 healing, in accordance with the tenets and practice of a
21 recognized religious denomination;

22 15. To contract with the corporate authorities of any
23 municipality or the county board of any county, as the
24 case may be, to provide for the regulation of traffic in
25 parking areas of property used for school purposes, in
26 such manner as is provided by Section 11-209 of the

1 Illinois Vehicle Code;

2 16. (a) To provide, on an equal basis, access to a high
3 school campus and student directory information to the
4 official recruiting representatives of the armed forces of
5 Illinois and the United States for the purposes of
6 informing students of the educational and career
7 opportunities available in the military if the board has
8 provided such access to persons or groups whose purpose is
9 to acquaint students with educational or occupational
10 opportunities available to them. The board is not required
11 to give greater notice regarding the right of access to
12 recruiting representatives than is given to other persons
13 and groups. In this paragraph 16, "directory information"
14 means a high school student's name, address, and telephone
15 number.

16 (b) If a student or his or her parent or guardian
17 submits a signed, written request to the high school
18 before the end of the student's sophomore year (or if the
19 student is a transfer student, by another time set by the
20 high school) that indicates that the student or his or her
21 parent or guardian does not want the student's directory
22 information to be provided to official recruiting
23 representatives under subsection (a) of this Section, the
24 high school may not provide access to the student's
25 directory information to these recruiting representatives.
26 The high school shall notify its students and their

1 parents or guardians of the provisions of this subsection
2 (b).

3 (c) A high school may require official recruiting
4 representatives of the armed forces of Illinois and the
5 United States to pay a fee for copying and mailing a
6 student's directory information in an amount that is not
7 more than the actual costs incurred by the high school.

8 (d) Information received by an official recruiting
9 representative under this Section may be used only to
10 provide information to students concerning educational and
11 career opportunities available in the military and may not
12 be released to a person who is not involved in recruiting
13 students for the armed forces of Illinois or the United
14 States;

15 17. (a) To sell or market any computer program
16 developed by an employee of the school district, provided
17 that such employee developed the computer program as a
18 direct result of his or her duties with the school
19 district or through the utilization of school district
20 resources or facilities. The employee who developed the
21 computer program shall be entitled to share in the
22 proceeds of such sale or marketing of the computer
23 program. The distribution of such proceeds between the
24 employee and the school district shall be as agreed upon
25 by the employee and the school district, except that
26 neither the employee nor the school district may receive

1 more than 90% of such proceeds. The negotiation for an
2 employee who is represented by an exclusive bargaining
3 representative may be conducted by such bargaining
4 representative at the employee's request.

5 (b) For the purpose of this paragraph 17:

6 (1) "Computer" means an internally programmed,
7 general purpose digital device capable of
8 automatically accepting data, processing data and
9 supplying the results of the operation.

10 (2) "Computer program" means a series of coded
11 instructions or statements in a form acceptable to a
12 computer, which causes the computer to process data in
13 order to achieve a certain result.

14 (3) "Proceeds" means profits derived from the
15 marketing or sale of a product after deducting the
16 expenses of developing and marketing such product;

17 18. To delegate to the general superintendent of
18 schools, by resolution, the authority to approve contracts
19 and expenditures in amounts of \$35,000 ~~\$10,000~~ or less;

20 19. Upon the written request of an employee, to
21 withhold from the compensation of that employee any dues,
22 payments, or contributions payable by such employee to any
23 labor organization as defined in the Illinois Educational
24 Labor Relations Act. Under such arrangement, an amount
25 shall be withheld from each regular payroll period which
26 is equal to the pro rata share of the annual dues plus any

1 payments or contributions, and the board shall transmit
2 such withholdings to the specified labor organization
3 within 10 working days from the time of the withholding;

4 19a. Upon receipt of notice from the comptroller of a
5 municipality with a population of 500,000 or more, a
6 county with a population of 3,000,000 or more, the Cook
7 County Forest Preserve District, the Chicago Park
8 District, the Metropolitan Water Reclamation District, the
9 Chicago Transit Authority, or a housing authority of a
10 municipality with a population of 500,000 or more that a
11 debt is due and owing the municipality, the county, the
12 Cook County Forest Preserve District, the Chicago Park
13 District, the Metropolitan Water Reclamation District, the
14 Chicago Transit Authority, or the housing authority by an
15 employee of the Chicago Board of Education, to withhold,
16 from the compensation of that employee, the amount of the
17 debt that is due and owing and pay the amount withheld to
18 the municipality, the county, the Cook County Forest
19 Preserve District, the Chicago Park District, the
20 Metropolitan Water Reclamation District, the Chicago
21 Transit Authority, or the housing authority; provided,
22 however, that the amount deducted from any one salary or
23 wage payment shall not exceed 25% of the net amount of the
24 payment. Before the Board deducts any amount from any
25 salary or wage of an employee under this paragraph, the
26 municipality, the county, the Cook County Forest Preserve

1 District, the Chicago Park District, the Metropolitan
2 Water Reclamation District, the Chicago Transit Authority,
3 or the housing authority shall certify that (i) the
4 employee has been afforded an opportunity for a hearing to
5 dispute the debt that is due and owing the municipality,
6 the county, the Cook County Forest Preserve District, the
7 Chicago Park District, the Metropolitan Water Reclamation
8 District, the Chicago Transit Authority, or the housing
9 authority and (ii) the employee has received notice of a
10 wage deduction order and has been afforded an opportunity
11 for a hearing to object to the order. For purposes of this
12 paragraph, "net amount" means that part of the salary or
13 wage payment remaining after the deduction of any amounts
14 required by law to be deducted and "debt due and owing"
15 means (i) a specified sum of money owed to the
16 municipality, the county, the Cook County Forest Preserve
17 District, the Chicago Park District, the Metropolitan
18 Water Reclamation District, the Chicago Transit Authority,
19 or the housing authority for services, work, or goods,
20 after the period granted for payment has expired, or (ii)
21 a specified sum of money owed to the municipality, the
22 county, the Cook County Forest Preserve District, the
23 Chicago Park District, the Metropolitan Water Reclamation
24 District, the Chicago Transit Authority, or the housing
25 authority pursuant to a court order or order of an
26 administrative hearing officer after the exhaustion of, or

1 the failure to exhaust, judicial review;

2 20. The board is encouraged to employ a sufficient
3 number of licensed school counselors to maintain a
4 student/counselor ratio of 250 to 1. Each counselor shall
5 spend at least 75% of his work time in direct contact with
6 students and shall maintain a record of such time;

7 21. To make available to students vocational and
8 career counseling and to establish 5 special career
9 counseling days for students and parents. On these days
10 representatives of local businesses and industries shall
11 be invited to the school campus and shall inform students
12 of career opportunities available to them in the various
13 businesses and industries. Special consideration shall be
14 given to counseling minority students as to career
15 opportunities available to them in various fields. For the
16 purposes of this paragraph, minority student means a
17 person who is any of the following:

18 (a) American Indian or Alaska Native (a person having
19 origins in any of the original peoples of North and South
20 America, including Central America, and who maintains
21 tribal affiliation or community attachment).

22 (b) Asian (a person having origins in any of the
23 original peoples of the Far East, Southeast Asia, or the
24 Indian subcontinent, including, but not limited to,
25 Cambodia, China, India, Japan, Korea, Malaysia, Pakistan,
26 the Philippine Islands, Thailand, and Vietnam).

1 (c) Black or African American (a person having origins
2 in any of the black racial groups of Africa).

3 (d) Hispanic or Latino (a person of Cuban, Mexican,
4 Puerto Rican, South or Central American, or other Spanish
5 culture or origin, regardless of race).

6 (e) Native Hawaiian or Other Pacific Islander (a
7 person having origins in any of the original peoples of
8 Hawaii, Guam, Samoa, or other Pacific Islands).

9 Counseling days shall not be in lieu of regular school
10 days;

11 22. To report to the State Board of Education the
12 annual student dropout rate and number of students who
13 graduate from, transfer from, or otherwise leave bilingual
14 programs;

15 23. Except as otherwise provided in the Abused and
16 Neglected Child Reporting Act or other applicable State or
17 federal law, to permit school officials to withhold, from
18 any person, information on the whereabouts of any child
19 removed from school premises when the child has been taken
20 into protective custody as a victim of suspected child
21 abuse. School officials shall direct such person to the
22 Department of Children and Family Services or to the local
23 law enforcement agency, if appropriate;

24 24. To develop a policy, based on the current state of
25 existing school facilities, projected enrollment, and
26 efficient utilization of available resources, for capital

1 improvement of schools and school buildings within the
2 district, addressing in that policy both the relative
3 priority for major repairs, renovations, and additions to
4 school facilities and the advisability or necessity of
5 building new school facilities or closing existing schools
6 to meet current or projected demographic patterns within
7 the district;

8 25. To make available to the students in every high
9 school attendance center the ability to take all courses
10 necessary to comply with the Board of Higher Education's
11 college entrance criteria effective in 1993;

12 26. To encourage mid-career changes into the teaching
13 profession, whereby qualified professionals become
14 licensed teachers, by allowing credit for professional
15 employment in related fields when determining point of
16 entry on the teacher pay scale;

17 27. To provide or contract out training programs for
18 administrative personnel and principals with revised or
19 expanded duties pursuant to this Code in order to ensure
20 they have the knowledge and skills to perform their
21 duties;

22 28. To establish a fund for the prioritized special
23 needs programs, and to allocate such funds and other lump
24 sum amounts to each attendance center in a manner
25 consistent with the provisions of part 4 of Section
26 34-2.3. Nothing in this paragraph shall be construed to

1 require any additional appropriations of State funds for
2 this purpose;

3 29. (Blank);

4 30. Notwithstanding any other provision of this Act or
5 any other law to the contrary, to contract with third
6 parties for services otherwise performed by employees,
7 including those in a bargaining unit, and to layoff those
8 employees upon 14 days written notice to the affected
9 employees. Those contracts may be for a period not to
10 exceed 5 years and may be awarded on a system-wide basis.
11 The board may not operate more than 30 contract schools,
12 provided that the board may operate an additional 5
13 contract turnaround schools pursuant to item (5.5) of
14 subsection (d) of Section 34-8.3 of this Code, and the
15 governing bodies of contract schools are subject to the
16 Freedom of Information Act and Open Meetings Act;

17 31. To promulgate rules establishing procedures
18 governing the layoff or reduction in force of employees
19 and the recall of such employees, including, but not
20 limited to, criteria for such layoffs, reductions in force
21 or recall rights of such employees and the weight to be
22 given to any particular criterion. Such criteria shall
23 take into account factors, including, but not limited to,
24 qualifications, certifications, experience, performance
25 ratings or evaluations, and any other factors relating to
26 an employee's job performance;

1 32. To develop a policy to prevent nepotism in the
2 hiring of personnel or the selection of contractors;

3 33. (Blank); and

4 34. To establish a Labor Management Council to the
5 board comprised of representatives of the board, the chief
6 executive officer, and those labor organizations that are
7 the exclusive representatives of employees of the board
8 and to promulgate policies and procedures for the
9 operation of the Council.

10 The specifications of the powers herein granted are not to
11 be construed as exclusive, but the board shall also exercise
12 all other powers that may be requisite or proper for the
13 maintenance and the development of a public school system, not
14 inconsistent with the other provisions of this Article or
15 provisions of this Code which apply to all school districts.

16 In addition to the powers herein granted and authorized to
17 be exercised by the board, it shall be the duty of the board to
18 review or to direct independent reviews of special education
19 expenditures and services. The board shall file a report of
20 such review with the General Assembly on or before May 1, 1990.
21 (Source: P.A. 101-12, eff. 7-1-19; 101-88, eff. 1-1-20;
22 102-465, eff. 1-1-22; 102-558, eff. 8-20-21; 102-894, eff.
23 5-20-22.)

24 (105 ILCS 5/34-21.3) (from Ch. 122, par. 34-21.3)

25 Sec. 34-21.3. Contracts. The board shall by record vote

1 let all contracts (other than those excepted by Section
2 10-20.21 of this ~~The School~~ Code) for supplies, materials, or
3 work, and contracts with private carriers for transportation
4 of pupils, involving an expenditure in excess of \$35,000
5 ~~\$25,000~~ or a lower amount as required by board policy by
6 competitive bidding as provided in Section 10-20.21 of this
7 ~~The School~~ Code.

8 The board may delegate to the general superintendent of
9 schools, by resolution, the authority to approve contracts in
10 amounts of \$35,000 ~~\$25,000~~ or less.

11 For a period of one year from and after the expiration or
12 other termination of his or her term of office as a member of
13 the board: (i) the former board member shall not be eligible
14 for employment nor be employed by the board, a local school
15 council, an attendance center, or any other subdivision or
16 agent of the board or the school district governed by the
17 board, and (ii) neither the board nor the chief purchasing
18 officer shall let or delegate authority to let any contract
19 for services, employment, or other work to the former board
20 member or to any corporation, partnership, association, sole
21 proprietorship, or other entity other than publicly traded
22 companies from which the former board member receives an
23 annual income, dividends, or other compensation in excess of
24 \$1,500. Any contract that is entered into by or under a
25 delegation of authority from the board or the chief purchasing
26 officer shall contain a provision stating that the contract is

1 not legally binding on the board if entered into in violation
2 of the provisions of this paragraph.

3 In addition, the State Board of Education, in consultation
4 with the board, shall (i) review existing conflict of interest
5 and disclosure laws or regulations that are applicable to the
6 executive officers and governing boards of school districts
7 organized under this Article and school districts generally,
8 (ii) determine what additional disclosure and conflict of
9 interest provisions would enhance the reputation and fiscal
10 integrity of the board and the procedure under which contracts
11 for goods and services are let, and (iii) develop appropriate
12 reporting forms and procedures applicable to the executive
13 officers, governing board, and other officials of the school
14 district.

15 (Source: P.A. 95-990, eff. 10-3-08.)

16 ARTICLE 85.

17 Section 85-5. The Election Code is amended by changing
18 Section 13-10 as follows:

19 (10 ILCS 5/13-10) (from Ch. 46, par. 13-10)

20 Sec. 13-10. The compensation of the judges of all
21 primaries and all elections, except judges supervising vote by
22 mail ballots as provided in Section 19-12.2 of this Act, in
23 counties of less than 600,000 inhabitants shall be fixed by

1 the respective county boards or boards of election
2 commissioners in all counties and municipalities, but in no
3 case shall such compensation be less than \$35 per day. The
4 compensation of judges of all primaries and all elections not
5 under the jurisdiction of the county clerk, except judges
6 supervising vote by mail balloting as provided in Section
7 19-12.2 of this Act, in counties having a population of
8 2,000,000 or more shall be not less than \$60 per day. The
9 compensation of judges of all primaries and all elections
10 under the jurisdiction of the county clerk, except judges
11 supervising vote by mail balloting as provided in Section
12 19-12.2 of this Act, in counties having a population of
13 2,000,000 or more shall be not less than \$60 per day. The
14 compensation of judges of all primaries and all elections,
15 except judges supervising vote by mail ballots as provided in
16 Section 19-12.2 of this Act, in counties having a population
17 of at least 600,000 but less than 2,000,000 inhabitants shall
18 be not less than \$45 per day as fixed by the county board of
19 election commissioners of each such county. In addition to
20 their per day compensation and notwithstanding the limitations
21 thereon stated herein, the judges of election, in all counties
22 with a population of less than 600,000, shall be paid \$3 each
23 for each 100 voters or portion thereof, in excess of 200 voters
24 voting for candidates in the election district or precinct
25 wherein the judge is serving, whether a primary or an election
26 is being held. However, no such extra compensation shall be

1 paid to the judges of election in any precinct in which no
2 paper ballots are counted by such judges of election. The 2
3 judges of election in counties having a population of less
4 than 600,000 who deliver the returns to the county clerk shall
5 each be allowed and paid a sum to be determined by the election
6 authority for such services and an additional sum per mile to
7 be determined by the election authority for every mile
8 necessarily travelled in going to and returning from the
9 office or place to which they deliver the returns. The
10 compensation for mileage shall be consistent with current
11 rates paid for mileage to employees of the county.

12 However, all judges who have been certified by the County
13 Clerk or Board of Election Commissioners as having
14 satisfactorily completed, within the 2 years preceding the day
15 of election, the training course for judges of election, as
16 provided in Sections 13-2.1, 13-2.2 and 14-4.1 of this Act,
17 shall receive additional compensation of not less than \$10 per
18 day in counties of less than 600,000 inhabitants, the
19 additional compensation of not less than \$10 per day in
20 counties having a population of at least 600,000 but less than
21 2,000,000 inhabitants as fixed by the county board of election
22 commissioners of each such county, and additional compensation
23 of not less than \$20 per day in counties having a population of
24 2,000,000 or more for primaries and elections not under the
25 jurisdiction of the county clerk, and additional compensation
26 of not less than \$20 per day in counties having a population of

1 2,000,000 or more for primaries and elections under the
2 jurisdiction of the county clerk.

3 In precincts in which there are tally judges, the
4 compensation of the tally judges shall be 2/3 of that of the
5 judges of election and each holdover judge shall be paid the
6 compensation of a judge of election plus that of a tally judge.

7 Beginning on the effective date of this amendatory Act of
8 1998, the portion of an election judge's daily compensation
9 reimbursed by the State Board of Elections is increased by
10 \$15. The increase provided by this amendatory Act of 1998 must
11 be used to increase each judge's compensation and may not be
12 used by the county to reduce its portion of a judge's
13 compensation.

14 Beginning on the effective date of this amendatory Act of
15 the 95th General Assembly, the portion of an election judge's
16 daily compensation reimbursement by the State Board of
17 Elections is increased by an additional \$20. The increase
18 provided by this amendatory Act of the 95th General Assembly
19 must be used to increase each judge's compensation and may not
20 be used by the election authority or election jurisdiction to
21 reduce its portion of a judge's compensation.

22 Beginning on the effective date of the changes made to
23 this Section by this amendatory Act of the 103rd General
24 Assembly, the portion of an election judge's daily
25 compensation reimbursement by the State Board of Elections is
26 increased by an additional \$20. The increase provided by this

1 amendatory Act of the 103rd General Assembly must be used to
2 increase each judge's compensation and may not be used by the
3 election authority or election jurisdiction to reduce its
4 portion of a judge's compensation.

5 (Source: P.A. 98-1171, eff. 6-1-15.)

6 ARTICLE 90.

7 Section 90-5. The Reimagine Public Safety Act is amended
8 by changing Sections 35-10, 35-15, 35-25, 35-30, 35-35, 35-40
9 and 35-50 as follows:

10 (430 ILCS 69/35-10)

11 Sec. 35-10. Definitions. As used in this Act:

12 "Approved technical assistance and training provider"
13 means an organization that has experience in improving the
14 outcomes of local community-based organizations by providing
15 supportive services that address the gaps in their resources
16 and knowledge about content-based work or provide support and
17 knowledge about the administration and management of
18 organizations, or both. Approved technical assistance and
19 training providers as defined in this Act are intended to
20 assist community organizations with evaluating the need for
21 evidence-based violence prevention services, promising
22 violence prevention programs, starting up programming, and
23 strengthening the quality of existing programming.

1 "Community" or "communities" means, for municipalities
2 with a 1,000,000 or more population in Illinois, the 77
3 designated neighborhood areas defined by the University of
4 Chicago Social Science Research Committee as amended in 1980.

5 "Concentrated firearm violence" means the 10 most violent
6 communities in Illinois municipalities with 1,000,000 or more
7 residents and the 10 most violent municipalities with less
8 than 1,000,000 residents and greater than 35,000 residents
9 with the most per capita fatal and nonfatal firearm-shot
10 victims, excluding self-inflicted incidents, from January 1,
11 2016 through December 31, 2020.

12 "Credible messenger" means an individual who has been
13 arrested, indicted, convicted, adjudicated delinquent, or
14 otherwise detained by criminal or juvenile justice authorities
15 for violation of State criminal law and has successfully
16 reached the end of the individual's sentence or the final
17 termination of the individual's term of commitment and has
18 relationships in a specific community that can promote
19 conflict resolution and healing.

20 "Criminal and juvenile justice-involved" means an
21 individual who has been arrested, indicted, convicted,
22 adjudicated delinquent, or otherwise detained by criminal or
23 juvenile justice authorities for violation of Illinois
24 criminal laws.

25 "Evidence-based high-risk youth intervention services"
26 means programs that have been proven to reduce involvement in

1 the criminal or juvenile justice system, increase school
2 attendance, and includes referrals of high-risk teens into
3 therapeutic programs that address trauma recovery and other
4 mental health improvements based on best practices in the
5 youth intervention services field.

6 "Evidence-based violence prevention services" means
7 coordinated programming and services that may include, but are
8 not limited to, effective emotional or trauma related
9 therapies, housing, employment training, job placement, family
10 engagement, or wrap-around support services that have been
11 proven effective or are considered to be best practice for
12 reducing violence within the field of violence intervention
13 research and practice.

14 "Evidence-based youth development programs" means
15 after-school and summer programming that provides services to
16 teens to increase their school attendance, school performance,
17 reduce involvement in the criminal justice system, and develop
18 nonacademic interests that build social emotional persistence
19 and intelligence based on best practices in the field of youth
20 development services for high-risk youth.

21 "Options school" means a secondary school where 75% or
22 more of attending students have either stopped attending or
23 failed their secondary school courses since first attending
24 ninth grade.

25 "Violence prevention organization" means an organization
26 that manages and employs qualified violence prevention

1 professionals.

2 "Violence prevention professional" means a community
3 health worker who renders violence preventive services.

4 "Social organization" means an organization of individuals
5 who form the organization for the purposes of enjoyment, work,
6 and other mutual interests.

7 (Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21;
8 102-687, eff. 12-17-21.)

9 (430 ILCS 69/35-15)

10 Sec. 35-15. Findings. The Illinois General Assembly finds
11 that:

12 (1) Discrete neighborhoods in municipalities across
13 Illinois are experiencing concentrated and perpetual
14 firearm violence that is a public health epidemic.

15 (2) Within neighborhoods experiencing this firearm
16 violence epidemic, violence is concentrated among teens
17 and young adults that have chronic exposure to the risk of
18 violence and criminal legal system involvement and related
19 trauma in small geographic areas where these young people
20 live or congregate.

21 (3) Firearm violence victimization and perpetration is
22 highly concentrated in particular neighborhoods,
23 particular blocks within these neighborhoods, and among a
24 small number of individuals living in these areas.

25 (4) People who are chronically exposed to the risk of

1 firearm violence victimization are substantially more
2 likely to be violently injured or violently injure another
3 person. People who have been violently injured are
4 substantially more likely to be violently reinjured.
5 Chronic exposure to violence additionally leads
6 individuals to engage in behavior, as part of a cycle of
7 community violence, trauma, and retaliation that
8 substantially increases their own risk of violent injury
9 or reinjury.

10 (5) Evidence-based programs that engage individuals at
11 the highest risk of firearm violence and provide life
12 stabilization, case management, and culturally competent
13 group and individual therapy reduce firearm violence
14 victimization and perpetration and can end Illinois'
15 firearm violence epidemic.

16 (6) A public health approach to ending Illinois'
17 firearm violence epidemic requires targeted, integrated
18 behavioral health services and economic opportunity that
19 promotes self-sufficiency for victims of firearm violence
20 and those with chronic exposure to the risk of firearm
21 violence victimization, including, but not limited to,
22 services for criminal and juvenile justice-involved
23 populations and crisis response services, such as
24 psychological first aid.

25 (7) A public health approach to ending Illinois'
26 firearm violence epidemic further requires broader

1 preventive investments in the census tracts and blocks
2 that reduce risk factors for youth and families living in
3 areas at the highest risk of firearm violence
4 victimization.

5 (8) A public health approach to ending Illinois'
6 firearm violence epidemic requires empowering residents
7 and community-based organizations within impacted
8 neighborhoods to provide culturally competent care based
9 on lived experience in these areas and long-term
10 relationships of mutual interest that promote safety and
11 stability.

12 (9) A public health approach to ending Illinois'
13 firearm violence epidemic further requires that preventive
14 youth development services for youth in these
15 neighborhoods be fully integrated with a team-based model
16 of mental health care to address trauma recovery for those
17 young people at the highest risk of firearm violence
18 victimization.

19 (10) Community revitalization can be an effective
20 violence prevention strategy, provided that revitalization
21 is targeted to the highest risk geographies within
22 communities and revitalization efforts are designed and
23 led by individuals living and working in the impacted
24 communities.

25 (Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21.)

1 (430 ILCS 69/35-25)

2 Sec. 35-25. Integrated violence prevention and other
3 services.

4 (a) Subject to appropriation, for municipalities with
5 1,000,000 or more residents, the Office of Firearm Violence
6 Prevention shall make grants to violence prevention
7 organizations for evidence-based violence prevention services.
8 Approved technical assistance and training providers shall
9 create learning communities for the exchange of information
10 between community-based organizations in the same or similar
11 fields. Firearm violence prevention organizations shall
12 prioritize individuals at the highest risk of firearm violence
13 victimization and provide these individuals with
14 evidence-based comprehensive services that reduce their
15 exposure to chronic firearm violence.

16 (a-5) Grants may be awarded under this Act to Reimagine
17 Public Safety grantees or their subgrantees to provide any one
18 or more of the following services to Reimagine Public Safety
19 program participants or credible messengers:

20 (1) Behavioral health services, including clinical
21 interventions, crisis interventions, and group counseling
22 supports, such as peer support groups, social-emotional
23 learning supports, including skill building for anger
24 management, de-escalation, sensory stabilization, coping
25 strategies, and thoughtful decision-making, short-term
26 clinical individual sessions, psycho-social assessments,

1 and motivational interviewing.

2 (A) Funds awarded under this paragraph may be used
3 for behavioral health services until July 1, 2024.

4 (B) Any community violence prevention service
5 provider being reimbursed from funds awarded under
6 this paragraph for behavioral health services must
7 also file a plan to become Medicaid certified for
8 violence prevention-community support team services
9 under the Illinois Medicaid program on or before July
10 1, 2024.

11 (2) Capacity-building services, including
12 administrative and programmatic support, services, and
13 resources, such as subcontract development, budget
14 development, grant monitoring and reporting, and fiscal
15 sponsorship. Capacity-building services financed with
16 grants awarded under this Act may also include intensive
17 training and technical assistance focused on Community
18 Violence Intervention (CVI) not-for-profit business
19 operations, best practice delivery of firearm violence
20 prevention services, and assistance with administering and
21 meeting fiscal reporting or auditing requirements.
22 Capacity-building services financed with grants awarded
23 under this Act must be directed to a current or potential
24 Reimagine Public Safety firearm violence prevention
25 provider and cannot exceed 20% of potential funds awarded
26 to the relevant provider or future provider.

1 (3) Legal aid services, including funding for staff
2 attorneys and paralegals to provide education, training,
3 legal services, and advocacy for program recipients. Legal
4 aid services that may be provided with grant funds awarded
5 under this Act include "Know Your Rights" clinics,
6 trainings targeting returning citizens and families
7 impacted by incarceration, and long-term legal efforts
8 addressing expungement, civil rights, family law, housing,
9 employment, and victim rights. Legal aid services provided
10 with grant funds awarded under this Act shall not be
11 directed toward criminal justice issues.

12 (4) Housing services, including grants for emergency
13 and temporary housing for individuals at immediate risk of
14 firearm violence, except that grant funding provided under
15 this paragraph must be directed only toward Reimagine
16 Public Safety program participants.

17 (5) Workforce development services, including grants
18 for job coaching, intensive case management, employment
19 training and placement, and retention services, including
20 the provision of transitional job placements and access to
21 basic certificate training for industry-specific jobs.
22 Training also includes the provision of education-related
23 content, such as financial literacy training, GED
24 preparation, and academic coaching.

25 (6) Re-entry services for individuals exiting the
26 State or county criminal justice systems, if those

1 individuals are either eligible for services under this
2 Act as participants or are individuals who can make an
3 immediate contribution to mediate neighborhood conflicts
4 if they receive stabilizing services. Re-entry services
5 financed with grants awarded under this Act include all
6 services authorized under this Act, including services
7 listed in this subsection.

8 (7) Victim services, including assessments and
9 screening of victim needs, planning sessions related to
10 assessments, service planning and goal setting, assessing
11 intervention needs, notifying and navigating participants
12 through public agency processes for victim compensation,
13 crisis intervention, emergency financial assistance,
14 transportation, medical care, stable housing, and shelter,
15 assessment and linkage to public benefits, and relocation
16 services.

17 (b) In the geographic areas they serve, violence ~~Violence~~
18 prevention organizations shall develop ~~the following~~ expertise
19 in ~~the geographic areas that they cover~~:

20 (1) Analyzing and leveraging data to identify the
21 individuals who will most benefit from evidence-based
22 violence prevention services in their geographic areas.

23 (2) Identifying the conflicts that are responsible for
24 recurring violence.

25 (3) Having relationships with individuals who are most
26 able to reduce conflicts.

1 (4) Addressing the stabilization and trauma recovery
2 needs of individuals impacted by violence by providing
3 direct services for their unmet needs or referring them to
4 other qualified service providers.

5 (5) Having and building relationships with community
6 members and community organizations that provide
7 evidence-based violence prevention services and get
8 referrals of people who will most benefit from
9 evidence-based violence prevention services in their
10 geographic areas.

11 (6) Providing training and technical assistance to
12 local law enforcement agencies to improve their
13 effectiveness without having any role, requirement, or
14 mandate to participate in the policing, enforcement, or
15 prosecution of any crime.

16 (c) Violence prevention organizations receiving grants
17 under this Act shall coordinate services with other violence
18 prevention organizations in their area.

19 (d) The Office of Firearm Violence Prevention shall
20 identify, for each separate eligible service area under this
21 Act, an experienced violence prevention organization to serve
22 as the Lead Violence Prevention Convener for that area and
23 provide each Lead Violence Prevention Convener with a grant ~~of~~
24 ~~up to \$100,000 to these organizations~~ to coordinate monthly
25 meetings between violence prevention organizations and youth
26 development organizations under this Act. The Lead Violence

1 Prevention Convener may also receive, from the Office of
2 Firearm Violence Prevention, technical assistance or training
3 through approved providers when needs are jointly identified.
4 The Lead Violence Prevention Convener shall:

5 (1) provide the convened organizations with summary
6 notes recommendations made at the monthly meetings to
7 improve the effectiveness of evidence-based violence
8 prevention services based on review of timely data on
9 shootings and homicides in his or her relevant
10 neighborhood;

11 (2) attend monthly meetings where the cause of
12 violence and other neighborhood disputes is discussed and
13 strategize on how to resolve ongoing conflicts and execute
14 on agreed plans;

15 (3) (blank);

16 (4) on behalf of the convened organizations, make
17 consensus recommendations to the Office of Firearm
18 Violence Prevention and local law enforcement on how to
19 reduce violent conflict in his or her neighborhood;

20 (5) meet on an emergency basis when conflicts that
21 need immediate attention and resolution arise;

22 (6) share knowledge and strategies of the community
23 violence dynamic in monthly meetings with local youth
24 development specialists receiving grants under this Act;

25 (7) select when and where needed an approved Office of
26 Violence Prevention-funded technical assistance and

1 training service provider to receive agreed upon services;
2 and

3 (8) after meeting with community residents and other
4 community organizations that have expertise in housing,
5 mental health, economic development, education, and social
6 services, make recommendations to the Office of Firearm
7 Violence Prevention on how to target community
8 revitalization resources available from federal and State
9 funding sources.

10 The Office of Firearm Violence Prevention shall compile
11 recommendations from all Lead Violence Prevention Conveners
12 and report to the General Assembly bi-annually on these
13 funding recommendations. The Lead Violence Prevention Convener
14 may also serve as a violence prevention or youth development
15 provider.

16 (e) The Illinois Office of Firearm Violence Prevention
17 shall select, when possible and appropriate, no fewer than 2
18 and no more than 3 approved technical assistance and training
19 providers to deliver technical assistance and training to the
20 violence prevention organizations that request to receive
21 approved technical assistance and training. Violence
22 prevention organizations shall have the opportunity ~~complete~~
23 ~~authority~~ to select among the approved technical assistance
24 services providers funded by the Office of Firearm Violence
25 Prevention, as long as the technical assistance provider has
26 the capacity to effectively serve the grantees that have

1 selected them. The Department shall make best efforts to
2 accommodate second choices of violence prevention
3 organizations when the violence prevention organizations'
4 first choice does not have capacity to provide technical
5 assistance.

6 (f) Approved technical assistance and training providers
7 may:

8 (1) provide training and certification to violence
9 prevention professionals on how to perform violence
10 prevention services and other professional development to
11 violence prevention professionals.

12 (2) provide management training on how to manage
13 violence prevention professionals;

14 (3) provide training and assistance on how to develop
15 memorandum of understanding for referral services or
16 create approved provider lists for these referral
17 services, or both;

18 (4) share lessons learned among violence prevention
19 professionals and service providers in their network; and

20 (5) provide technical assistance and training on human
21 resources, grants management, capacity building, and
22 fiscal management strategies.

23 (g) Approved technical assistance and training providers
24 shall:

25 (1) provide additional services identified as
26 necessary by the Office of Firearm Violence Prevention and

1 service providers in their network; and

2 (2) receive a base grant of up to \$250,000 plus
3 negotiated service rates to provide group and
4 individualized services to participating violence
5 prevention organizations.

6 (h) (Blank).

7 (i) The Office of Firearm Violence Prevention shall issue
8 grants, when possible and appropriate, to no fewer than 2
9 violence prevention organizations in each of the eligible
10 service areas and no more than 6 organizations. When possible,
11 the Office of Firearm Violence Prevention shall work, subject
12 to eligible applications received, to ensure that grant
13 resources are equitably distributed across eligible service
14 areas ~~grants shall be for no less than \$300,000 per violence~~
15 ~~prevention organization.~~ The Office of Firearm Violence
16 Prevention may establish grant award ranges to ensure grants
17 will have the potential to reduce violence in each
18 neighborhood.

19 (j) No violence prevention organization can serve more
20 than 3 eligible service areas unless the Office of Firearm
21 Violence Prevention is unable to identify violence prevention
22 organizations to provide adequate coverage.

23 (k) No approved technical assistance and training provider
24 shall provide evidence-based violence prevention services in
25 an eligible service area under this Act unless the Office of
26 Firearm Violence Prevention is unable to identify qualified

1 violence prevention organizations to provide adequate
2 coverage.

3 (Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21.)

4 (430 ILCS 69/35-30)

5 Sec. 35-30. Integrated youth services.

6 (a) Subject to appropriation, for municipalities with
7 1,000,000 or more residents, the Office of Firearm Violence
8 Prevention shall make grants to youth development
9 organizations for evidence-based youth programming, including,
10 but not limited to, after-school and summer programming.
11 Evidence-based youth development programs shall provide
12 services to teens that increase their school attendance and
13 school performance and to teens or young adults that reduce
14 involvement in the criminal and juvenile justice systems,
15 develop employment and life skills, and develop nonacademic
16 interests that build social emotional persistence and
17 intelligence.

18 (b) The Office of Firearm Violence Prevention shall
19 identify municipal blocks where more than 35% of all fatal and
20 nonfatal firearm-shot incidents take place and focus youth
21 development service grants to residents of these identified
22 blocks in the designated eligible service areas. The
23 Department of Human Services shall prioritize funding to youth
24 development service programs that serve the following teens
25 before expanding services to the broader community:

- 1 (1) criminal and juvenile justice-involved youth;
- 2 (2) students who are attending or have attended option
- 3 schools;
- 4 (3) family members of individuals working with
- 5 violence prevention organizations; and
- 6 (4) youth living on the blocks where more than 35% of
- 7 the violence takes place in a neighborhood.

8 (c) Each program participant enrolled in a youth
9 development program under this Act, when possible and
10 appropriate, shall receive an individualized needs assessment
11 to determine if the participant requires intensive youth
12 services as provided for in Section 35-35 of this Act. The
13 needs assessment should be the best available instrument that
14 considers the physical and mental condition of each youth
15 based on the youth's family ties, financial resources, past
16 substance use, criminal justice involvement, and trauma
17 related to chronic exposure to firearm violence behavioral
18 health assessment to determine the participant's broader
19 support and mental health needs. The Office of Firearm
20 Violence Prevention shall determine best practices for
21 referring program participants who are at the highest risk of
22 violence and justice involvement to be referred to a high-risk
23 youth intervention program established in Section 35-35.

24 (d) Youth development prevention program participants
25 shall receive services designed to empower participants with
26 the social and emotional skills necessary to forge paths of

1 healthy development and disengagement from high-risk
2 behaviors. Within the context of engaging social, physical,
3 and personal development activities, participants should build
4 resilience and the skills associated with healthy social,
5 emotional, and identity development.

6 (e) Youth development providers shall develop the
7 following expertise in the geographic areas they cover:

8 (1) Knowledge of the teens and their social
9 organization in the blocks they are designated to serve.

10 (2) Youth development organizations receiving grants
11 under this Act shall be required to coordinate services
12 with other youth development organizations in their
13 neighborhood by sharing lessons learned in monthly
14 meetings.

15 (3) (Blank).

16 (4) Meeting on an emergency basis when conflicts
17 related to program participants that need immediate
18 attention and resolution arise.

19 (5) Sharing knowledge and strategies of the
20 neighborhood violence dynamic in monthly meetings with
21 local violence prevention organizations receiving grants
22 under this Act.

23 (6) Selecting an approved technical assistance and
24 training service provider to receive agreed upon services.

25 (f) The Illinois Office of Firearm Violence Prevention
26 shall select, when possible and appropriate, no fewer than 2

1 and no more than 3 approved technical assistance and training
2 providers to deliver technical assistance and training to the
3 youth development organizations that request to receive
4 approved technical assistance and training. Youth development
5 organizations must use an approved technical assistance and
6 training provider and can choose among approved technical
7 assistance providers as long as the technical assistance
8 provider has the capacity to effectively serve the youth
9 development organizations that have selected them. The
10 Department shall make best efforts to accommodate second
11 choices of youth development organizations when the youth
12 development organization's violence prevention first choice
13 does not have capacity to provide technical assistance ~~but~~
14 ~~have complete authority to select among the approved technical~~
15 ~~assistance services providers funded by the Office of Firearm~~
16 ~~Violence Prevention.~~

17 (g) Approved technical assistance and training providers
18 may:

19 (1) provide training to youth development workers on
20 how to perform outreach services;

21 (2) provide management training on how to manage youth
22 development workers;

23 (3) provide training and assistance on how to develop
24 memorandum of understanding for referral services or
25 create approved provider lists for these referral
26 services, or both;

1 (4) share lessons learned among youth development
2 service providers in their network; and

3 (5) provide technical assistance and training on human
4 resources, grants management, capacity building, and
5 fiscal management strategies.

6 (h) Approved technical assistance and training providers
7 shall:

8 (1) provide additional services identified as
9 necessary by the Office of Firearm Violence Prevention and
10 youth development service providers in their network; and

11 (2) receive an annual base grant of up to \$250,000
12 plus negotiated service rates to provide group and
13 individualized services to participating youth development
14 service organizations.

15 (i) (Blank).

16 (j) The Office of Firearm Violence Prevention shall issue
17 youth development services grants, when possible and
18 appropriate, to no fewer than 4 youth services organizations
19 in each of the eligible service areas and no more than 8
20 organizations. When possible, the Office of Firearm Violence
21 Prevention shall work, subject to eligible applications
22 received, to ensure that grant resources are equitably
23 distributed across eligible service areas ~~grants shall be for~~
24 ~~no less than \$300,000 per youth development organization.~~ The
25 Office of Firearm Violence Prevention may establish award
26 ranges to ensure grants will have the potential to reduce

1 violence in each neighborhood.

2 (k) No youth development organization can serve more than
3 3 eligible service areas unless the Office of Firearm Violence
4 Prevention is unable to identify youth development
5 organizations to provide adequate coverage.

6 (l) No approved technical assistance and training provider
7 shall provide youth development services in any neighborhood
8 under this Act.

9 (Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21.)

10 (430 ILCS 69/35-35)

11 Sec. 35-35. Intensive youth intervention services.

12 (a) Subject to appropriation, for municipalities with
13 1,000,000 or more residents, the Office of Firearm Violence
14 Prevention shall issue grants to high-risk youth intervention
15 organizations for evidence-based intervention services that
16 reduce involvement in the criminal and juvenile justice
17 system, increase school attendance, and refer high-risk teens
18 into therapeutic programs that address trauma recovery and
19 other mental health improvements. Each program participant
20 enrolled in a high-risk youth intervention program under this
21 Act shall receive a nationally recognized comprehensive mental
22 health assessment delivered by a qualified mental health
23 professional certified to provide services to Medicaid
24 recipients.

25 (b) High-risk youth intervention program participants

1 shall receive needed services as determined by the
2 individualized assessment which may include, but is not
3 limited to:

4 (1) receive group-based emotional regulation therapy
5 that helps them control their emotions and understand how
6 trauma and stress impacts their thinking and behavior; and

7 (2) have youth advocates that accompany them to their
8 group therapy sessions, assist them with issues that
9 prevent them from attending school, and address life
10 skills development activities through weekly coaching.

11 (b-5) High-risk youth intervention service organizations
12 shall have trained clinical staff managing the youth advocate
13 interface with program participants.

14 (c) Youth development service organizations and providers
15 of evidence-based violence prevention services shall be
16 assigned to the youth intervention service providers for
17 referrals by the Office of Firearm Violence Prevention.

18 (d) The youth receiving intervention services who are
19 evaluated to need trauma recovery and other behavioral health
20 interventions and who have the greatest risk of firearm
21 violence victimization shall be referred to the family systems
22 intervention services established in Section 35-55.

23 (e) The Office of Firearm Violence Prevention shall issue
24 high-risk youth intervention grants, when possible and
25 appropriate, to no less than 2 youth intervention
26 organizations and no more than 4 organizations in

1 municipalities with 1,000,000 or more residents.

2 (f) No high-risk youth intervention organization can serve
3 more than 13 eligible service areas.

4 (g) The approved technical assistance and training
5 providers for youth development programs provided in
6 subsection (d) of Section 35-30 shall also provide technical
7 assistance and training to the affiliated high-risk youth
8 intervention service providers.

9 (h) (Blank).

10 (Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21.)

11 (430 ILCS 69/35-40)

12 Sec. 35-40. Services for municipalities with less than
13 1,000,000 residents.

14 (a) The Office of Firearm Violence Prevention shall
15 identify the 10 municipalities or geographically contiguous
16 areas in Illinois with less than 1,000,000 residents and more
17 than 35,000 residents that have the largest concentration of
18 fatal and nonfatal firearm-shot victims over the 5-year period
19 considered for eligibility. These areas shall qualify for
20 grants under this Act. The Office of Firearm Violence
21 Prevention may identify up to 5 additional municipalities or
22 geographically contiguous areas with less than 1,000,000
23 residents that would benefit from evidence-based violence
24 prevention services. In identifying the additional
25 municipalities that qualify for funding under Section 35-40,

1 the Office of Firearm Violence Prevention shall consider the
2 following factors when possible:

3 (1) the total number of fatal and nonfatal firearms
4 victims, excluding self-inflicted incidents, in a
5 potential municipality over the 5-year period considered
6 for eligibility;

7 (2) the per capita rate of fatal and nonfatal firearms
8 victims, excluding self-inflicted incidents, in a
9 potential municipality over the 5-year period considered
10 for eligibility; and

11 (3) the total potential firearms violence reduction
12 benefit for the entire State of Illinois by serving the
13 additional municipalities compared to the total benefit of
14 investing in all other municipalities identified for
15 grants to municipalities with more than 35,000 residents
16 and less than 1,000,000 residents.

17 (b) Resources for each of these areas shall be distributed
18 based on a formula to be developed by the Office of Firearm
19 Violence Prevention that will maximize the total potential
20 reduction in firearms victimization for all municipalities
21 receiving grants under this Act.

22 (c) The Office of Firearm Violence Prevention shall create
23 local advisory councils for each of the designated service
24 areas for the purpose of obtaining recommendations on how to
25 distribute funds in these areas to reduce firearm violence
26 incidents. Local advisory councils shall have a minimum of 5

1 members with the following expertise or experience:

2 (1) a representative of a nonelected official in local
3 government from the designated area;

4 (2) a representative of an elected official at the
5 local or state level for the area;

6 (3) a representative with public health experience in
7 firearm violence prevention or youth development;

8 (4) two residents of the subsection of each area with
9 the most concentrated firearm violence incidents; and

10 (5) additional members as determined by the individual
11 local advisory council.

12 (d) The Office of Firearm Violence Prevention shall
13 provide data to each local council on the characteristics of
14 firearm violence in the designated area and other relevant
15 information on the physical and demographic characteristics of
16 the designated area. The Office of Firearm Violence Prevention
17 shall also provide best available evidence on how to address
18 the social determinants of health in the designated area in
19 order to reduce firearm violence.

20 (e) Each local advisory council shall make recommendations
21 on how to allocate distributed resources for its area based on
22 information provided to them by the Office of Firearm Violence
23 Prevention, local law enforcement data, and other locally
24 available data.

25 (f) The Office of Firearm Violence Prevention shall
26 consider the recommendations and determine how to distribute

1 funds through grants to community-based organizations and
2 local governments. To the extent the Office of Firearm
3 Violence Prevention does not follow a local advisory council's
4 recommendation on allocation of funds, the Office of Firearm
5 Violence Prevention shall explain in writing why a different
6 allocation of resources is more likely to reduce firearm
7 violence in the designated area.

8 (g) Subject to appropriation, the Department of Human
9 Services and the Office of Firearm Violence Prevention shall
10 issue grants to local governmental agencies or community-based
11 organizations, or both, to maximize firearm violence reduction
12 each year. ~~When possible, initial grants shall be named no~~
13 ~~later than April 1, 2022 and renewed or competitively bid as~~
14 ~~appropriate in subsequent fiscal years.~~

15 (h) Each local advisory council is terminated upon making
16 the recommendations required of it under this Section.

17 (Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21.)

18 (430 ILCS 69/35-50)

19 Sec. 35-50. Medicaid trauma recovery services for adults.

20 (a) The ~~On or before January 15, 2022, the~~ Department of
21 Healthcare and Family Services shall ~~design,~~ subject to seek
22 approval from the United States Department of Health and Human
23 Services, ~~and subject to federal approval and~~ State
24 appropriations for this purpose, implement a team-based model
25 of care system to address trauma recovery from chronic

1 exposure to firearm violence for Illinois adults. On or before
2 October 1, 2023, the Department of Healthcare and Family
3 Services shall seek approval from the United States Department
4 of Health and Human Services to ensure the model of care system
5 may include providers such as community mental health centers,
6 behavioral health clinics, hospitals, and others deemed
7 appropriate by the Department of Healthcare and Family
8 Services.

9 (b) The team-based model of care ~~system~~ shall include, at
10 ~~reimburse for~~ a minimum, ~~of~~ the following services:

11 (1) Outreach services that recruit trauma-exposed
12 adults into the system and develop supportive
13 relationships with them based on lived experience in their
14 communities. Outreach services include both services to
15 support impacted individuals and group services that
16 reduce violence between groups that need conflict
17 resolution.

18 (2) Case management and community support services
19 that provide stabilization to individuals recovering from
20 chronic exposure to firearm violence, including group
21 cognitive behavior therapy sessions and other
22 evidence-based interventions that promote behavioral
23 change.

24 (3) Group and individual therapy that addresses
25 underlying mental health conditions associated with
26 post-traumatic stress disorder, depression, anxiety,

1 substance use disorders, intermittent explosive disorder,
2 oppositional defiant disorder, attention deficit
3 hyperactivity disorder, and other mental conditions as a
4 result of chronic trauma.

5 (4) Services deemed necessary for the effective
6 integration of paragraphs (1), (2), and (3).

7 (c) The Department of Healthcare and Family Services is
8 authorized to ensure that different types of providers
9 delivering violence prevention services under the model of
10 care operated in a manner consistent with evidence-based and
11 evidence-informed practices. The Department of Healthcare and
12 Family Services shall develop a reimbursement methodologies
13 that account for differences among provider types methodology.

14 (d) On or before October 1, 2023, the Department of
15 Healthcare and Family Services and Department of Human
16 Services shall create and execute a joint Background Check
17 Waiver Process, limiting the disqualifying offenses, for Peer
18 Support Workers who provide such services.

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

20 ARTICLE 95.

21 Section 95-1. Short title. This Article may be cited as
22 the Smart Start Illinois Act. References in this Article to
23 "this Act" mean this Article.

1 Section 95-5. Findings. The General Assembly makes the
2 following findings:

3 (1) Early childhood education and care is an essential
4 part of our State's economy and infrastructure, providing
5 the backbone that allows for parents and guardians to seek
6 and maintain employment in industries across the State.

7 (2) Further, research shows that participation in
8 quality early childhood education and care supports
9 children's development, serves as a protective factor from
10 trauma, increases school readiness, lowers future health
11 care costs, and increases employment options and earnings.

12 (3) The State of Illinois funds early childhood
13 education programs through the Illinois State Board of
14 Education and the Department of Human Services for
15 families seeking services aimed at improving the early
16 development of children from the prenatal stage to 5 years
17 of age. Similar programs are also licensed by the
18 Department of Children and Family Services.

19 (4) These agencies administer evidence-based
20 home-visiting programs with doula enhancements, Early
21 Intervention services, the Prevention Initiative program,
22 the Preschool for All program, and the Child Care
23 Assistance Program.

24 (5) The cost to provide child care and early learning
25 in the private market in Illinois is more than parents can
26 afford, as it is more expensive in many communities than

1 the cost of annual tuition and fees at a 4-year
2 postsecondary institution.

3 (6) Child care providers' revenues are insufficient,
4 only allowing child care providers to pay minimum wage.
5 That is less than 98% of all other jobs in the economy.

6 (7) Workforce compensation in other early childhood
7 programs is also not adequate to attract and retain
8 qualified staff. This problem is especially acute for
9 those working with infants and toddlers.

10 (8) Illinois faces an early childhood educator
11 workforce shortage, which stifles and artificially limits
12 the supply of early childhood programs necessary for
13 parents and guardians to go to work and school, thereby
14 stifling economic growth in the State to an estimated cost
15 of \$2,400,000,000 annually. This is especially true for
16 mothers, who often decide to stay home due to the
17 exorbitant cost and inaccessibility of care.

18 (9) Illinois also faces a shortage of high-quality
19 early childhood education and care options in communities
20 across the State, limiting access to services for
21 families. The shortage is particularly acute for
22 infant-toddler care, as there is only capacity for 17.4%
23 of the State's infants and toddlers within licensed child
24 care facilities.

25 (10) In recent years, the State of Illinois has
26 expanded access to the Child Care Assistance Program by

1 raising the income eligibility threshold and making
2 program policies more inclusive and has supported provider
3 sustainability by significantly raising Child Care
4 Assistance Program reimbursement rates. In addition, the
5 State of Illinois has invested over \$1,000,000,000 in
6 federal pandemic relief funding in child care service
7 providers to ensure that they could remain open and serve
8 families and children in their communities during the
9 COVID-19 pandemic and beyond, and so that staff could
10 continue to be paid.

11 (11) However, beyond these federal relief funds,
12 current public levers are unable to sustainably address
13 the early childhood educator workforce shortage or the
14 inadequate early childhood education and care supply to
15 meet parent and guardian needs. Child care providers need
16 stable, predictable, and sufficient revenues to pay
17 attractive wages without increasing costs for families.

18 (12) Any investment to address the early childhood
19 educator workforce shortage and to support program quality
20 must be developed and implemented in close partnership
21 with the educators and child care providers who would be
22 directly impacted, as has been done to date via the Child
23 Care Advisory Council, the Illinois Early Learning
24 Council, Raising Illinois, We, the Village, Birth to Five
25 Illinois Action Councils, Illinois Child Care for All,
26 focus groups, and other stakeholder engagement efforts.

1 (13) Any investment to address the early childhood
2 educator workforce shortage and to support program quality
3 must prioritize fiscal accountability and provider
4 accessibility.

5 (14) Smart Start Illinois is an effort to expand early
6 childhood education and care services statewide with a
7 focus on services aimed at the prenatal stage of
8 development through 5 years of age.

9 (15) Smart Start Illinois aims to eliminate preschool
10 deserts, make quality child care more affordable and
11 accessible, and increase access to evidence-based
12 home-visiting services with doula enhancements and Early
13 Intervention services.

14 Section 95-10. Smart Start Child Care Workforce
15 Compensation Program.

16 (a) The Department of Human Services shall create and
17 establish the Smart Start Child Care Workforce Compensation
18 Program. The purpose of the Smart Start Child Care Workforce
19 Compensation Program is to invest in early childhood education
20 and care service providers, including, but not limited to,
21 providers participating in the Child Care Assistance Program;
22 to expand the supply of high-quality early childhood education
23 and care; and to create a strong and stable early childhood
24 education and care system with attractive wages, high-quality
25 services, and affordable cost.

1 (b) The purpose of the Smart Start Child Care Workforce
2 Compensation Program is to stabilize community-based early
3 childhood education and care service providers, raise the
4 wages of early childhood educators, and support quality
5 enhancements that can position service providers to
6 participate in other public funding streams, such as Preschool
7 for All, in order to further enhance and expand quality
8 service delivery.

9 (c) Subject to appropriation, the Department of Human
10 Services shall implement the Smart Start Child Care Workforce
11 Compensation Program for eligible licensed day care centers,
12 licensed day care homes, and licensed group day care homes by
13 October 1, 2024, or as soon as practicable, following
14 completion of a planning and transition year. By October 1,
15 2025, or as soon as practicable, and for each year thereafter,
16 subject to appropriation, the Department of Human Services
17 shall continue to operate the Smart Start Child Care Workforce
18 Compensation Program annually with all licensed day care
19 centers and licensed day care homes, and licensed group day
20 care homes that meet eligibility requirements. The Smart Start
21 Child Care Workforce Compensation Program shall operate
22 separately from and shall not supplant the Child Care
23 Assistance Program as provided for in Section 9A-11 of the
24 Illinois Public Aid Code.

25 (d) The Department of Human Services shall adopt
26 administrative rules by October 1, 2024, to facilitate

1 administration of the Smart Start Child Care Workforce
2 Compensation Program, including, but not limited to,
3 provisions for program eligibility, the application and
4 funding calculation process, eligible expenses, required wage
5 floors, and requirements for financial and personnel reporting
6 and monitoring requirements. Eligibility and funding
7 provisions shall be based on appropriation and a current model
8 of the cost to provide child care services by a licensed child
9 care center or licensed family child care home.

10 Section 95-15. Stakeholder involvement in program
11 development and implementation. The Child Care Advisory
12 Council, or a committee of the Council, with representation
13 from Raising Illinois, We, the Village, Birth to Five Illinois
14 Action Councils, and Illinois Child Care for All, shall
15 convene prior to July 1, 2023, and at least quarterly
16 thereafter through June 30, 2025, to inform the development
17 and implementation of the Smart Start Child Care Workforce
18 Compensation Program.

19 Section 95-900. The Illinois Public Aid Code is amended by
20 changing Section 9A-11 as follows:

21 (305 ILCS 5/9A-11) (from Ch. 23, par. 9A-11)

22 Sec. 9A-11. Child care.

23 (a) The General Assembly recognizes that families with

1 children need child care in order to work. Child care is
2 expensive and families with limited access to economic
3 resources ~~low incomes~~, including those who are transitioning
4 from welfare to work, often struggle to pay the costs of day
5 care. The General Assembly understands the importance of
6 helping ~~low income~~ working families with limited access to
7 economic resources become and remain self-sufficient. The
8 General Assembly also believes that it is the responsibility
9 of families to share in the costs of child care. It is also the
10 preference of the General Assembly that all working ~~poor~~
11 families with limited access to economic resources should be
12 treated equally, regardless of their welfare status.

13 (b) To the extent resources permit, the Illinois
14 Department shall provide child care services to parents or
15 other relatives as defined by rule who are working or
16 participating in employment or Department approved education
17 or training programs. At a minimum, the Illinois Department
18 shall cover the following categories of families:

19 (1) recipients of TANF under Article IV participating
20 in work and training activities as specified in the
21 personal plan for employment and self-sufficiency;

22 (2) families transitioning from TANF to work;

23 (3) families at risk of becoming recipients of TANF;

24 (4) families with special needs as defined by rule;

25 (5) working families with very low incomes as defined
26 by rule;

1 (6) families that are not recipients of TANF and that
2 need child care assistance to participate in education and
3 training activities;

4 (7) youth in care, as defined in Section 4d of the
5 Children and Family Services Act, who are parents,
6 regardless of income or whether they are working or
7 participating in Department-approved employment or
8 education or training programs. Any family that receives
9 child care assistance in accordance with this paragraph
10 shall receive one additional 12-month child care
11 eligibility period after the parenting youth in care's
12 case with the Department of Children and Family Services
13 is closed, regardless of income or whether the parenting
14 youth in care is working or participating in
15 Department-approved employment or education or training
16 programs;

17 (8) families receiving Extended Family Support Program
18 services from the Department of Children and Family
19 Services, regardless of income or whether they are working
20 or participating in Department-approved employment or
21 education or training programs; and

22 (9) families with children under the age of 5 who have
23 an open intact family services case with the Department of
24 Children and Family Services. Any family that receives
25 child care assistance in accordance with this paragraph
26 shall remain eligible for child care assistance 6 months

1 after the child's intact family services case is closed,
2 regardless of whether the child's parents or other
3 relatives as defined by rule are working or participating
4 in Department approved employment or education or training
5 programs. The Department of Human Services, in
6 consultation with the Department of Children and Family
7 Services, shall adopt rules to protect the privacy of
8 families who are the subject of an open intact family
9 services case when such families enroll in child care
10 services. Additional rules shall be adopted to offer
11 children who have an open intact family services case the
12 opportunity to receive an Early Intervention screening and
13 other services that their families may be eligible for as
14 provided by the Department of Human Services.

15 Beginning October 1, 2023, and every October 1 thereafter,
16 the Department of Children and Family Services shall report to
17 the General Assembly on the number of children who received
18 child care via vouchers paid for by the Department of Children
19 and Family Services during the preceding fiscal year. The
20 report shall include the ages of children who received child
21 care, the type of child care they received, and the number of
22 months they received child care.

23 The Department shall specify by rule the conditions of
24 eligibility, the application process, and the types, amounts,
25 and duration of services. Eligibility for child care benefits
26 and the amount of child care provided may vary based on family

1 size, income, and other factors as specified by rule.

2 The Department shall update the Child Care Assistance
3 Program Eligibility Calculator posted on its website to
4 include a question on whether a family is applying for child
5 care assistance for the first time or is applying for a
6 redetermination of eligibility.

7 A family's eligibility for child care services shall be
8 redetermined no sooner than 12 months following the initial
9 determination or most recent redetermination. During the
10 12-month periods, the family shall remain eligible for child
11 care services regardless of (i) a change in family income,
12 unless family income exceeds 85% of State median income, or
13 (ii) a temporary change in the ongoing status of the parents or
14 other relatives, as defined by rule, as working or attending a
15 job training or educational program.

16 In determining income eligibility for child care benefits,
17 the Department annually, at the beginning of each fiscal year,
18 shall establish, by rule, one income threshold for each family
19 size, in relation to percentage of State median income for a
20 family of that size, that makes families with incomes below
21 the specified threshold eligible for assistance and families
22 with incomes above the specified threshold ineligible for
23 assistance. Through and including fiscal year 2007, the
24 specified threshold must be no less than 50% of the
25 then-current State median income for each family size.
26 Beginning in fiscal year 2008, the specified threshold must be

1 no less than 185% of the then-current federal poverty level
2 for each family size. Notwithstanding any other provision of
3 law or administrative rule to the contrary, beginning in
4 fiscal year 2019, the specified threshold for working families
5 with very low incomes as defined by rule must be no less than
6 185% of the then-current federal poverty level for each family
7 size. Notwithstanding any other provision of law or
8 administrative rule to the contrary, beginning in State fiscal
9 year 2022 through State fiscal year 2023, the specified income
10 threshold shall be no less than 200% of the then-current
11 federal poverty level for each family size. Beginning in State
12 fiscal year 2024, the specified income threshold shall be no
13 less than 225% of the then-current federal poverty level for
14 each family size.

15 In determining eligibility for assistance, the Department
16 shall not give preference to any category of recipients or
17 give preference to individuals based on their receipt of
18 benefits under this Code.

19 Nothing in this Section shall be construed as conferring
20 entitlement status to eligible families.

21 The Illinois Department is authorized to lower income
22 eligibility ceilings, raise parent co-payments, create waiting
23 lists, or take such other actions during a fiscal year as are
24 necessary to ensure that child care benefits paid under this
25 Article do not exceed the amounts appropriated for those child
26 care benefits. These changes may be accomplished by emergency

1 rule under Section 5-45 of the Illinois Administrative
2 Procedure Act, except that the limitation on the number of
3 emergency rules that may be adopted in a 24-month period shall
4 not apply.

5 The Illinois Department may contract with other State
6 agencies or child care organizations for the administration of
7 child care services.

8 (c) Payment shall be made for child care that otherwise
9 meets the requirements of this Section and applicable
10 standards of State and local law and regulation, including any
11 requirements the Illinois Department promulgates by rule in
12 addition to the licensure requirements promulgated by the
13 Department of Children and Family Services and Fire Prevention
14 and Safety requirements promulgated by the Office of the State
15 Fire Marshal, and is provided in any of the following:

16 (1) a child care center which is licensed or exempt
17 from licensure pursuant to Section 2.09 of the Child Care
18 Act of 1969;

19 (2) a licensed child care home or home exempt from
20 licensing;

21 (3) a licensed group child care home;

22 (4) other types of child care, including child care
23 provided by relatives or persons living in the same home
24 as the child, as determined by the Illinois Department by
25 rule.

26 (c-5) Solely for the purposes of coverage under the

1 Illinois Public Labor Relations Act, child and day care home
2 providers, including licensed and license exempt,
3 participating in the Department's child care assistance
4 program shall be considered to be public employees and the
5 State of Illinois shall be considered to be their employer as
6 of January 1, 2006 (the effective date of Public Act 94-320),
7 but not before. The State shall engage in collective
8 bargaining with an exclusive representative of child and day
9 care home providers participating in the child care assistance
10 program concerning their terms and conditions of employment
11 that are within the State's control. Nothing in this
12 subsection shall be understood to limit the right of families
13 receiving services defined in this Section to select child and
14 day care home providers or supervise them within the limits of
15 this Section. The State shall not be considered to be the
16 employer of child and day care home providers for any purposes
17 not specifically provided in Public Act 94-320, including, but
18 not limited to, purposes of vicarious liability in tort and
19 purposes of statutory retirement or health insurance benefits.
20 Child and day care home providers shall not be covered by the
21 State Employees Group Insurance Act of 1971.

22 In according child and day care home providers and their
23 selected representative rights under the Illinois Public Labor
24 Relations Act, the State intends that the State action
25 exemption to application of federal and State antitrust laws
26 be fully available to the extent that their activities are

1 authorized by Public Act 94-320.

2 (d) The Illinois Department shall establish, by rule, a
3 co-payment scale that provides for cost sharing by families
4 that receive child care services, including parents whose only
5 income is from assistance under this Code. The co-payment
6 shall be based on family income and family size and may be
7 based on other factors as appropriate. Co-payments may be
8 waived for families whose incomes are at or below the federal
9 poverty level.

10 (d-5) The Illinois Department, in consultation with its
11 Child Care and Development Advisory Council, shall develop a
12 plan to revise the child care assistance program's co-payment
13 scale. The plan shall be completed no later than February 1,
14 2008, and shall include:

15 (1) findings as to the percentage of income that the
16 average American family spends on child care and the
17 relative amounts that low-income families and the average
18 American family spend on other necessities of life;

19 (2) recommendations for revising the child care
20 co-payment scale to assure that families receiving child
21 care services from the Department are paying no more than
22 they can reasonably afford;

23 (3) recommendations for revising the child care
24 co-payment scale to provide at-risk children with complete
25 access to Preschool for All and Head Start; and

26 (4) recommendations for changes in child care program

1 policies that affect the affordability of child care.

2 (e) (Blank).

3 (f) The Illinois Department shall, by rule, set rates to
4 be paid for the various types of child care. Child care may be
5 provided through one of the following methods:

6 (1) arranging the child care through eligible
7 providers by use of purchase of service contracts or
8 vouchers;

9 (2) arranging with other agencies and community
10 volunteer groups for non-reimbursed child care;

11 (3) (blank); or

12 (4) adopting such other arrangements as the Department
13 determines appropriate.

14 (f-1) Within 30 days after June 4, 2018 (the effective
15 date of Public Act 100-587), the Department of Human Services
16 shall establish rates for child care providers that are no
17 less than the rates in effect on January 1, 2018 increased by
18 4.26%.

19 (f-5) (Blank).

20 (g) Families eligible for assistance under this Section
21 shall be given the following options:

22 (1) receiving a child care certificate issued by the
23 Department or a subcontractor of the Department that may
24 be used by the parents as payment for child care and
25 development services only; or

26 (2) if space is available, enrolling the child with a

1 child care provider that has a purchase of service
2 contract with the Department or a subcontractor of the
3 Department for the provision of child care and development
4 services. The Department may identify particular priority
5 populations for whom they may request special
6 consideration by a provider with purchase of service
7 contracts, provided that the providers shall be permitted
8 to maintain a balance of clients in terms of household
9 incomes and families and children with special needs, as
10 defined by rule.

11 (Source: P.A. 101-81, eff. 7-12-19; 101-657, eff. 3-23-21;
12 102-491, eff. 8-20-21; 102-813, eff. 5-13-22; 102-926, eff.
13 5-27-22.)

14 ARTICLE 97.

15 Section 97-5. The Business Corporation Act of 1983 is
16 amended by changing Section 15.35 as follows:

17 (805 ILCS 5/15.35) (from Ch. 32, par. 15.35)

18 (Text of Section from P.A. 102-16)

19 Sec. 15.35. Franchise taxes payable by domestic
20 corporations. For the privilege of exercising its franchises
21 in this State, each domestic corporation shall pay to the
22 Secretary of State the following franchise taxes, computed on
23 the basis, at the rates and for the periods prescribed in this

1 Act:

2 (a) An initial franchise tax at the time of filing its
3 first report of issuance of shares.

4 (b) An additional franchise tax at the time of filing
5 (1) a report of the issuance of additional shares, or (2) a
6 report of an increase in paid-in capital without the
7 issuance of shares, or (3) an amendment to the articles of
8 incorporation or a report of cumulative changes in paid-in
9 capital, whenever any amendment or such report discloses
10 an increase in its paid-in capital over the amount thereof
11 last reported in any document, other than an annual
12 report, interim annual report or final transition annual
13 report required by this Act to be filed in the office of
14 the Secretary of State.

15 (c) An additional franchise tax at the time of filing
16 a report of paid-in capital following a statutory merger
17 or consolidation, which discloses that the paid-in capital
18 of the surviving or new corporation immediately after the
19 merger or consolidation is greater than the sum of the
20 paid-in capital of all of the merged or consolidated
21 corporations as last reported by them in any documents,
22 other than annual reports, required by this Act to be
23 filed in the office of the Secretary of State; and in
24 addition, the surviving or new corporation shall be liable
25 for a further additional franchise tax on the paid-in
26 capital of each of the merged or consolidated corporations

1 as last reported by them in any document, other than an
2 annual report, required by this Act to be filed with the
3 Secretary of State from their taxable year end to the next
4 succeeding anniversary month or, in the case of a
5 corporation which has established an extended filing
6 month, the extended filing month of the surviving or new
7 corporation; however if the taxable year ends within the
8 2-month period immediately preceding the anniversary month
9 or, in the case of a corporation which has established an
10 extended filing month, the extended filing month of the
11 surviving or new corporation the tax will be computed to
12 the anniversary month or, in the case of a corporation
13 which has established an extended filing month, the
14 extended filing month of the surviving or new corporation
15 in the next succeeding calendar year.

16 (d) An annual franchise tax payable each year with the
17 annual report which the corporation is required by this
18 Act to file.

19 On or after January 1, 2020 and prior to January 1, 2021,
20 the first \$30 in liability is exempt from the tax imposed under
21 this Section. On or after January 1, 2021, and prior to January
22 1, 2024, the first \$1,000 in liability is exempt from the tax
23 imposed under this Section. On or after January 1, 2024, the
24 first \$5,000 in liability is exempt from the tax imposed under
25 this Section.

26 (Source: P.A. 101-9, eff. 6-5-19; 102-16, eff. 6-17-21.)

1 (Text of Section from P.A. 102-282)

2 Sec. 15.35. Franchise taxes payable by domestic
3 corporations. For the privilege of exercising its franchises
4 in this State, each domestic corporation shall pay to the
5 Secretary of State the following franchise taxes, computed on
6 the basis, at the rates and for the periods prescribed in this
7 Act:

8 (a) An initial franchise tax at the time of filing its
9 first report of issuance of shares.

10 (b) An additional franchise tax at the time of filing
11 (1) a report of the issuance of additional shares, or (2) a
12 report of an increase in paid-in capital without the
13 issuance of shares, or (3) an amendment to the articles of
14 incorporation or a report of cumulative changes in paid-in
15 capital, whenever any amendment or such report discloses
16 an increase in its paid-in capital over the amount thereof
17 last reported in any document, other than an annual
18 report, interim annual report or final transition annual
19 report required by this Act to be filed in the office of
20 the Secretary of State.

21 (c) An additional franchise tax at the time of filing
22 a report of paid-in capital following a statutory merger
23 or consolidation, which discloses that the paid-in capital
24 of the surviving or new corporation immediately after the
25 merger or consolidation is greater than the sum of the

1 paid-in capital of all of the merged or consolidated
2 corporations as last reported by them in any documents,
3 other than annual reports, required by this Act to be
4 filed in the office of the Secretary of State; and in
5 addition, the surviving or new corporation shall be liable
6 for a further additional franchise tax on the paid-in
7 capital of each of the merged or consolidated corporations
8 as last reported by them in any document, other than an
9 annual report, required by this Act to be filed with the
10 Secretary of State from their taxable year end to the next
11 succeeding anniversary month or, in the case of a
12 corporation which has established an extended filing
13 month, the extended filing month of the surviving or new
14 corporation; however if the taxable year ends within the
15 2-month period immediately preceding the anniversary month
16 or, in the case of a corporation which has established an
17 extended filing month, the extended filing month of the
18 surviving or new corporation the tax will be computed to
19 the anniversary month or, in the case of a corporation
20 which has established an extended filing month, the
21 extended filing month of the surviving or new corporation
22 in the next succeeding calendar year.

23 (d) An annual franchise tax payable each year with the
24 annual report which the corporation is required by this
25 Act to file.

26 On or after January 1, 2020 and prior to January 1, 2021,

1 the first \$30 in liability is exempt from the tax imposed under
2 this Section. On or after January 1, 2021 and prior to January
3 1, 2024 ~~2022~~, the first \$1,000 in liability is exempt from the
4 tax imposed under this Section. On or after January 1, 2024,
5 the first \$5,000 in liability is exempt from the tax imposed
6 under this Section. ~~On or after January 1, 2022 and prior to~~
7 ~~January 1, 2023, the first \$10,000 in liability is exempt from~~
8 ~~the tax imposed under this Section. On or after January 1, 2023~~
9 ~~and prior to January 1, 2024, the first \$100,000 in liability~~
10 ~~is exempt from the tax imposed under this Section. The~~
11 ~~provisions of this Section shall not require the payment of~~
12 ~~any franchise tax that would otherwise have been due and~~
13 ~~payable on or after January 1, 2024. There shall be no refunds~~
14 ~~or proration of franchise tax for any taxes due and payable on~~
15 ~~or after January 1, 2024 on the basis that a portion of the~~
16 ~~corporation's taxable year extends beyond January 1, 2024.~~
17 ~~Public Act 101-9 shall not affect any right accrued or~~
18 ~~established, or any liability or penalty incurred prior to~~
19 ~~January 1, 2024.~~

20 ~~This Section is repealed on December 31, 2024.~~

21 (Source: P.A. 101-9, eff. 6-5-19; 102-282, eff. 1-1-22.)

22 (Text of Section from P.A. 102-558)

23 Sec. 15.35. Franchise taxes payable by domestic
24 corporations. For the privilege of exercising its franchises
25 in this State, each domestic corporation shall pay to the

1 Secretary of State the following franchise taxes, computed on
2 the basis, at the rates and for the periods prescribed in this
3 Act:

4 (a) An initial franchise tax at the time of filing its
5 first report of issuance of shares.

6 (b) An additional franchise tax at the time of filing
7 (1) a report of the issuance of additional shares, or (2) a
8 report of an increase in paid-in capital without the
9 issuance of shares, or (3) an amendment to the articles of
10 incorporation or a report of cumulative changes in paid-in
11 capital, whenever any amendment or such report discloses
12 an increase in its paid-in capital over the amount thereof
13 last reported in any document, other than an annual
14 report, interim annual report or final transition annual
15 report required by this Act to be filed in the office of
16 the Secretary of State.

17 (c) An additional franchise tax at the time of filing
18 a report of paid-in capital following a statutory merger
19 or consolidation, which discloses that the paid-in capital
20 of the surviving or new corporation immediately after the
21 merger or consolidation is greater than the sum of the
22 paid-in capital of all of the merged or consolidated
23 corporations as last reported by them in any documents,
24 other than annual reports, required by this Act to be
25 filed in the office of the Secretary of State; and in
26 addition, the surviving or new corporation shall be liable

1 for a further additional franchise tax on the paid-in
2 capital of each of the merged or consolidated corporations
3 as last reported by them in any document, other than an
4 annual report, required by this Act to be filed with the
5 Secretary of State from their taxable year end to the next
6 succeeding anniversary month or, in the case of a
7 corporation which has established an extended filing
8 month, the extended filing month of the surviving or new
9 corporation; however if the taxable year ends within the
10 2-month period immediately preceding the anniversary month
11 or, in the case of a corporation which has established an
12 extended filing month, the extended filing month of the
13 surviving or new corporation the tax will be computed to
14 the anniversary month or, in the case of a corporation
15 which has established an extended filing month, the
16 extended filing month of the surviving or new corporation
17 in the next succeeding calendar year.

18 (d) An annual franchise tax payable each year with the
19 annual report which the corporation is required by this
20 Act to file.

21 On or after January 1, 2020 and prior to January 1, 2021,
22 the first \$30 in liability is exempt from the tax imposed under
23 this Section. On or after January 1, 2021 and prior to January
24 1, 2024 ~~2022~~, the first \$1,000 in liability is exempt from the
25 tax imposed under this Section. On or after January 1, 2024,
26 the first \$5,000 in liability is exempt from the tax imposed

1 ~~under this Section. On or after January 1, 2022 and prior to~~
2 ~~January 1, 2023, the first \$10,000 in liability is exempt from~~
3 ~~the tax imposed under this Section. On or after January 1, 2023~~
4 ~~and prior to January 1, 2024, the first \$100,000 in liability~~
5 ~~is exempt from the tax imposed under this Section. The~~
6 ~~provisions of this Section shall not require the payment of~~
7 ~~any franchise tax that would otherwise have been due and~~
8 ~~payable on or after January 1, 2024. There shall be no refunds~~
9 ~~or proration of franchise tax for any taxes due and payable on~~
10 ~~or after January 1, 2024 on the basis that a portion of the~~
11 ~~corporation's taxable year extends beyond January 1, 2024.~~
12 ~~Public Act 101-9 shall not affect any right accrued or~~
13 ~~established, or any liability or penalty incurred prior to~~
14 ~~January 1, 2024.~~

15 ~~This Section is repealed on December 31, 2025.~~

16 (Source: P.A. 101-9, eff. 6-5-19; 102-558, eff. 8-20-21.)

17 Article 98.

18 Section 98-5. The Illinois Vehicle Code is amended by
19 changing Sections 2-119, 2-123, 3-821, and 6-118 as follows:

20 (625 ILCS 5/2-119) (from Ch. 95 1/2, par. 2-119)

21 Sec. 2-119. Disposition of fees and taxes.

22 (a) All moneys received from Salvage Certificates shall be
23 deposited in the Common School Fund in the State Treasury.

1 (b) Of the money collected for each certificate of title,
2 duplicate certificate of title, and corrected certificate of
3 title:

4 (1) \$2.60 shall be deposited in the Park and
5 Conservation Fund;

6 (2) \$0.65 shall be deposited in the Illinois Fisheries
7 Management Fund;

8 (3) \$48 shall be disbursed under subsection (g) of
9 this Section;

10 (4) \$4 shall be deposited into the Motor Vehicle
11 License Plate Fund; ~~and~~

12 (5) \$30 shall be deposited into the Capital Projects
13 Fund; and-

14 (6) \$10 shall be deposited into the Secretary of State
15 Special Services Fund.

16 All remaining moneys collected for certificates of title,
17 and all moneys collected for filing of security interests,
18 shall be deposited in the General Revenue Fund.

19 The \$20 collected for each delinquent vehicle registration
20 renewal fee shall be deposited into the General Revenue Fund.

21 The moneys deposited in the Park and Conservation Fund
22 under this Section shall be used for the acquisition and
23 development of bike paths as provided for in Section 805-420
24 of the Department of Natural Resources (Conservation) Law of
25 the Civil Administrative Code of Illinois. The moneys
26 deposited into the Park and Conservation Fund under this

1 subsection shall not be subject to administrative charges or
2 chargebacks, unless otherwise authorized by this Code.

3 If the balance in the Motor Vehicle License Plate Fund
4 exceeds \$40,000,000 on the last day of a calendar month, then
5 during the next calendar month, the \$4 that otherwise would be
6 deposited in that fund shall instead be deposited into the
7 Road Fund.

8 (c) All moneys collected for that portion of a driver's
9 license fee designated for driver education under Section
10 6-118 shall be placed in the Drivers Education Fund in the
11 State Treasury.

12 (d) Of the moneys collected as a registration fee for each
13 motorcycle, motor driven cycle, and moped, 27% shall be
14 deposited in the Cycle Rider Safety Training Fund.

15 (e) (Blank).

16 (f) Of the total money collected for a commercial
17 learner's permit (CLP) or original or renewal issuance of a
18 commercial driver's license (CDL) pursuant to the Uniform
19 Commercial Driver's License Act (UCDLA): (i) \$6 of the total
20 fee for an original or renewal CDL, and \$6 of the total CLP fee
21 when such permit is issued to any person holding a valid
22 Illinois driver's license, shall be paid into the
23 CDLIS/AAMVAnet/NMVTIS Trust Fund (Commercial Driver's License
24 Information System/American Association of Motor Vehicle
25 Administrators network/National Motor Vehicle Title
26 Information Service Trust Fund) and shall be used for the

1 purposes provided in Section 6z-23 of the State Finance Act
2 and (ii) \$20 of the total fee for an original or renewal CDL or
3 CLP shall be paid into the Motor Carrier Safety Inspection
4 Fund, which is hereby created as a special fund in the State
5 Treasury, to be used by the Illinois State Police, subject to
6 appropriation, to hire additional officers to conduct motor
7 carrier safety inspections pursuant to Chapter 18b of this
8 Code.

9 (g) Of the moneys received by the Secretary of State as
10 registration fees or taxes, certificates of title, duplicate
11 certificates of title, corrected certificates of title, or as
12 payment of any other fee under this Code, when those moneys are
13 not otherwise distributed by this Code, 37% shall be deposited
14 into the State Construction Account Fund, and 63% shall be
15 deposited in the Road Fund. Moneys in the Road Fund shall be
16 used for the purposes provided in Section 8.3 of the State
17 Finance Act.

18 (h) (Blank).

19 (i) (Blank).

20 (j) (Blank).

21 (k) There is created in the State Treasury a special fund
22 to be known as the Secretary of State Special License Plate
23 Fund. Money deposited into the Fund shall, subject to
24 appropriation, be used by the Office of the Secretary of State
25 (i) to help defray plate manufacturing and plate processing
26 costs for the issuance and, when applicable, renewal of any

1 new or existing registration plates authorized under this Code
2 and (ii) for grants made by the Secretary of State to benefit
3 Illinois Veterans Home libraries.

4 (l) The Motor Vehicle Review Board Fund is created as a
5 special fund in the State Treasury. Moneys deposited into the
6 Fund under paragraph (7) of subsection (b) of Section 5-101
7 and Section 5-109 shall, subject to appropriation, be used by
8 the Office of the Secretary of State to administer the Motor
9 Vehicle Review Board, including without limitation payment of
10 compensation and all necessary expenses incurred in
11 administering the Motor Vehicle Review Board under the Motor
12 Vehicle Franchise Act.

13 (m) Effective July 1, 1996, there is created in the State
14 Treasury a special fund to be known as the Family
15 Responsibility Fund. Moneys deposited into the Fund shall,
16 subject to appropriation, be used by the Office of the
17 Secretary of State for the purpose of enforcing the Family
18 Financial Responsibility Law.

19 (n) The Illinois Fire Fighters' Memorial Fund is created
20 as a special fund in the State Treasury. Moneys deposited into
21 the Fund shall, subject to appropriation, be used by the
22 Office of the State Fire Marshal for construction of the
23 Illinois Fire Fighters' Memorial to be located at the State
24 Capitol grounds in Springfield, Illinois. Upon the completion
25 of the Memorial, moneys in the Fund shall be used in accordance
26 with Section 3-634.

1 (o) Of the money collected for each certificate of title
2 for all-terrain vehicles and off-highway motorcycles, \$17
3 shall be deposited into the Off-Highway Vehicle Trails Fund.

4 (p) For audits conducted on or after July 1, 2003 pursuant
5 to Section 2-124(d) of this Code, 50% of the money collected as
6 audit fees shall be deposited into the General Revenue Fund.

7 (q) Beginning July 1, 2023, the additional fees imposed by
8 this amendatory Act of the 103rd General Assembly in Sections
9 2-123, 3-821, and 6-118 shall be deposited into the Secretary
10 of State Special Services Fund.

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

12 (625 ILCS 5/2-123) (from Ch. 95 1/2, par. 2-123)

13 (Text of Section before amendment by P.A. 102-982)

14 Sec. 2-123. Sale and distribution of information.

15 (a) Except as otherwise provided in this Section, the
16 Secretary may make the driver's license, vehicle and title
17 registration lists, in part or in whole, and any statistical
18 information derived from these lists available to local
19 governments, elected state officials, state educational
20 institutions, and all other governmental units of the State
21 and Federal Government requesting them for governmental
22 purposes. The Secretary shall require any such applicant for
23 services to pay for the costs of furnishing such services and
24 the use of the equipment involved, and in addition is
25 empowered to establish prices and charges for the services so

1 furnished and for the use of the electronic equipment
2 utilized.

3 (b) The Secretary is further empowered to and he may, in
4 his discretion, furnish to any applicant, other than listed in
5 subsection (a) of this Section, vehicle or driver data on a
6 computer tape, disk, other electronic format or computer
7 processable medium, or printout at a fixed fee of \$500 ~~\$250 for~~
8 ~~orders received before October 1, 2003 and \$500 for orders~~
9 ~~received on or after October 1, 2003~~, in advance, and require
10 in addition a further sufficient deposit based upon the
11 Secretary of State's estimate of the total cost of the
12 information requested and a charge of \$50 ~~\$25 for orders~~
13 ~~received before October 1, 2003 and \$50 for orders received on~~
14 ~~or after October 1, 2003~~, per 1,000 units or part thereof
15 identified or the actual cost, whichever is greater. The
16 Secretary is authorized to refund any difference between the
17 additional deposit and the actual cost of the request. This
18 service shall not be in lieu of an abstract of a driver's
19 record nor of a title or registration search. This service may
20 be limited to entities purchasing a minimum number of records
21 as required by administrative rule. The information sold
22 pursuant to this subsection shall be the entire vehicle or
23 driver data list, or part thereof. The information sold
24 pursuant to this subsection shall not contain personally
25 identifying information unless the information is to be used
26 for one of the purposes identified in subsection (f-5) of this

1 Section. Commercial purchasers of driver and vehicle record
2 databases shall enter into a written agreement with the
3 Secretary of State that includes disclosure of the commercial
4 use of the information to be purchased.

5 (b-1) The Secretary is further empowered to and may, in
6 his or her discretion, furnish vehicle or driver data on a
7 computer tape, disk, or other electronic format or computer
8 processible medium, at no fee, to any State or local
9 governmental agency that uses the information provided by the
10 Secretary to transmit data back to the Secretary that enables
11 the Secretary to maintain accurate driving records, including
12 dispositions of traffic cases. This information may be
13 provided without fee not more often than once every 6 months.

14 (c) Secretary of State may issue registration lists. The
15 Secretary of State may compile a list of all registered
16 vehicles. Each list of registered vehicles shall be arranged
17 serially according to the registration numbers assigned to
18 registered vehicles and may contain in addition the names and
19 addresses of registered owners and a brief description of each
20 vehicle including the serial or other identifying number
21 thereof. Such compilation may be in such form as in the
22 discretion of the Secretary of State may seem best for the
23 purposes intended.

24 (d) The Secretary of State shall furnish no more than 2
25 current available lists of such registrations to the sheriffs
26 of all counties and to the chiefs of police of all cities and

1 villages and towns of 2,000 population and over in this State
2 at no cost. Additional copies may be purchased by the sheriffs
3 or chiefs of police at the fee of \$500 each or at the cost of
4 producing the list as determined by the Secretary of State.
5 Such lists are to be used for governmental purposes only.

6 (e) (Blank).

7 (e-1) (Blank).

8 (f) The Secretary of State shall make a title or
9 registration search of the records of his office and a written
10 report on the same for any person, upon written application of
11 such person, accompanied by a fee of \$5 for each registration
12 or title search. The written application shall set forth the
13 intended use of the requested information. No fee shall be
14 charged for a title or registration search, or for the
15 certification thereof requested by a government agency. The
16 report of the title or registration search shall not contain
17 personally identifying information unless the request for a
18 search was made for one of the purposes identified in
19 subsection (f-5) of this Section. The report of the title or
20 registration search shall not contain highly restricted
21 personal information unless specifically authorized by this
22 Code.

23 The Secretary of State shall certify a title or
24 registration record upon written request. The fee for
25 certification shall be \$5 in addition to the fee required for a
26 title or registration search. Certification shall be made

1 under the signature of the Secretary of State and shall be
2 authenticated by Seal of the Secretary of State.

3 The Secretary of State may notify the vehicle owner or
4 registrant of the request for purchase of his title or
5 registration information as the Secretary deems appropriate.

6 No information shall be released to the requester until
7 expiration of a 10-day period. This 10-day period shall not
8 apply to requests for information made by law enforcement
9 officials, government agencies, financial institutions,
10 attorneys, insurers, employers, automobile associated
11 businesses, persons licensed as a private detective or firms
12 licensed as a private detective agency under the Private
13 Detective, Private Alarm, Private Security, Fingerprint
14 Vendor, and Locksmith Act of 2004, who are employed by or are
15 acting on behalf of law enforcement officials, government
16 agencies, financial institutions, attorneys, insurers,
17 employers, automobile associated businesses, and other
18 business entities for purposes consistent with the Illinois
19 Vehicle Code, the vehicle owner or registrant or other
20 entities as the Secretary may exempt by rule and regulation.

21 Any misrepresentation made by a requester of title or
22 vehicle information shall be punishable as a petty offense,
23 except in the case of persons licensed as a private detective
24 or firms licensed as a private detective agency which shall be
25 subject to disciplinary sanctions under Section 40-10 of the
26 Private Detective, Private Alarm, Private Security,

1 Fingerprint Vendor, and Locksmith Act of 2004.

2 (f-5) The Secretary of State shall not disclose or
3 otherwise make available to any person or entity any
4 personally identifying information obtained by the Secretary
5 of State in connection with a driver's license, vehicle, or
6 title registration record unless the information is disclosed
7 for one of the following purposes:

8 (1) For use by any government agency, including any
9 court or law enforcement agency, in carrying out its
10 functions, or any private person or entity acting on
11 behalf of a federal, State, or local agency in carrying
12 out its functions.

13 (2) For use in connection with matters of motor
14 vehicle or driver safety and theft; motor vehicle
15 emissions; motor vehicle product alterations, recalls, or
16 advisories; performance monitoring of motor vehicles,
17 motor vehicle parts, and dealers; and removal of non-owner
18 records from the original owner records of motor vehicle
19 manufacturers.

20 (3) For use in the normal course of business by a
21 legitimate business or its agents, employees, or
22 contractors, but only:

23 (A) to verify the accuracy of personal information
24 submitted by an individual to the business or its
25 agents, employees, or contractors; and

26 (B) if such information as so submitted is not

1 correct or is no longer correct, to obtain the correct
2 information, but only for the purposes of preventing
3 fraud by, pursuing legal remedies against, or
4 recovering on a debt or security interest against, the
5 individual.

6 (4) For use in research activities and for use in
7 producing statistical reports, if the personally
8 identifying information is not published, redisclosed, or
9 used to contact individuals.

10 (5) For use in connection with any civil, criminal,
11 administrative, or arbitral proceeding in any federal,
12 State, or local court or agency or before any
13 self-regulatory body, including the service of process,
14 investigation in anticipation of litigation, and the
15 execution or enforcement of judgments and orders, or
16 pursuant to an order of a federal, State, or local court.

17 (6) For use by any insurer or insurance support
18 organization or by a self-insured entity or its agents,
19 employees, or contractors in connection with claims
20 investigation activities, antifraud activities, rating, or
21 underwriting.

22 (7) For use in providing notice to the owners of towed
23 or impounded vehicles.

24 (8) For use by any person licensed as a private
25 detective or firm licensed as a private detective agency
26 under the Private Detective, Private Alarm, Private

1 Security, Fingerprint Vendor, and Locksmith Act of 2004,
2 private investigative agency or security service licensed
3 in Illinois for any purpose permitted under this
4 subsection.

5 (9) For use by an employer or its agent or insurer to
6 obtain or verify information relating to a holder of a
7 commercial driver's license that is required under chapter
8 313 of title 49 of the United States Code.

9 (10) For use in connection with the operation of
10 private toll transportation facilities.

11 (11) For use by any requester, if the requester
12 demonstrates it has obtained the written consent of the
13 individual to whom the information pertains.

14 (12) For use by members of the news media, as defined
15 in Section 1-148.5, for the purpose of newsgathering when
16 the request relates to the operation of a motor vehicle or
17 public safety.

18 (13) For any other use specifically authorized by law,
19 if that use is related to the operation of a motor vehicle
20 or public safety.

21 (f-6) The Secretary of State shall not disclose or
22 otherwise make available to any person or entity any highly
23 restricted personal information obtained by the Secretary of
24 State in connection with a driver's license, vehicle, or title
25 registration record unless specifically authorized by this
26 Code.

1 (g) 1. The Secretary of State may, upon receipt of a
2 written request and a fee as set forth in Section 6-118,
3 furnish to the person or agency so requesting a driver's
4 record or data contained therein. Such document may include a
5 record of: current driver's license issuance information,
6 except that the information on judicial driving permits shall
7 be available only as otherwise provided by this Code;
8 convictions; orders entered revoking, suspending or cancelling
9 a driver's license or privilege; and notations of accident
10 involvement. All other information, unless otherwise permitted
11 by this Code, shall remain confidential. Information released
12 pursuant to a request for a driver's record shall not contain
13 personally identifying information, unless the request for the
14 driver's record was made for one of the purposes set forth in
15 subsection (f-5) of this Section. The Secretary of State may,
16 without fee, allow a parent or guardian of a person under the
17 age of 18 years, who holds an instruction permit or graduated
18 driver's license, to view that person's driving record online,
19 through a computer connection. The parent or guardian's online
20 access to the driving record will terminate when the
21 instruction permit or graduated driver's license holder
22 reaches the age of 18.

23 2. The Secretary of State shall not disclose or otherwise
24 make available to any person or entity any highly restricted
25 personal information obtained by the Secretary of State in
26 connection with a driver's license, vehicle, or title

1 registration record unless specifically authorized by this
2 Code. The Secretary of State may certify an abstract of a
3 driver's record upon written request therefor. Such
4 certification shall be made under the signature of the
5 Secretary of State and shall be authenticated by the Seal of
6 his office.

7 3. All requests for driving record information shall be
8 made in a manner prescribed by the Secretary and shall set
9 forth the intended use of the requested information.

10 The Secretary of State may notify the affected driver of
11 the request for purchase of his driver's record as the
12 Secretary deems appropriate.

13 No information shall be released to the requester until
14 expiration of a 10-day period. This 10-day period shall not
15 apply to requests for information made by law enforcement
16 officials, government agencies, financial institutions,
17 attorneys, insurers, employers, automobile associated
18 businesses, persons licensed as a private detective or firms
19 licensed as a private detective agency under the Private
20 Detective, Private Alarm, Private Security, Fingerprint
21 Vendor, and Locksmith Act of 2004, who are employed by or are
22 acting on behalf of law enforcement officials, government
23 agencies, financial institutions, attorneys, insurers,
24 employers, automobile associated businesses, and other
25 business entities for purposes consistent with the Illinois
26 Vehicle Code, the affected driver or other entities as the

1 Secretary may exempt by rule and regulation.

2 Any misrepresentation made by a requester of driver
3 information shall be punishable as a petty offense, except in
4 the case of persons licensed as a private detective or firms
5 licensed as a private detective agency which shall be subject
6 to disciplinary sanctions under Section 40-10 of the Private
7 Detective, Private Alarm, Private Security, Fingerprint
8 Vendor, and Locksmith Act of 2004.

9 4. The Secretary of State may furnish without fee, upon
10 the written request of a law enforcement agency, any
11 information from a driver's record on file with the Secretary
12 of State when such information is required in the enforcement
13 of this Code or any other law relating to the operation of
14 motor vehicles, including records of dispositions; documented
15 information involving the use of a motor vehicle; whether such
16 individual has, or previously had, a driver's license; and the
17 address and personal description as reflected on said driver's
18 record.

19 5. Except as otherwise provided in this Section, the
20 Secretary of State may furnish, without fee, information from
21 an individual driver's record on file, if a written request
22 therefor is submitted by any public transit system or
23 authority, public defender, law enforcement agency, a state or
24 federal agency, or an Illinois local intergovernmental
25 association, if the request is for the purpose of a background
26 check of applicants for employment with the requesting agency,

1 or for the purpose of an official investigation conducted by
2 the agency, or to determine a current address for the driver so
3 public funds can be recovered or paid to the driver, or for any
4 other purpose set forth in subsection (f-5) of this Section.

5 The Secretary may also furnish the courts a copy of an
6 abstract of a driver's record, without fee, subsequent to an
7 arrest for a violation of Section 11-501 or a similar
8 provision of a local ordinance. Such abstract may include
9 records of dispositions; documented information involving the
10 use of a motor vehicle as contained in the current file;
11 whether such individual has, or previously had, a driver's
12 license; and the address and personal description as reflected
13 on said driver's record.

14 6. Any certified abstract issued by the Secretary of State
15 or transmitted electronically by the Secretary of State
16 pursuant to this Section, to a court or on request of a law
17 enforcement agency, for the record of a named person as to the
18 status of the person's driver's license shall be prima facie
19 evidence of the facts therein stated and if the name appearing
20 in such abstract is the same as that of a person named in an
21 information or warrant, such abstract shall be prima facie
22 evidence that the person named in such information or warrant
23 is the same person as the person named in such abstract and
24 shall be admissible for any prosecution under this Code and be
25 admitted as proof of any prior conviction or proof of records,
26 notices, or orders recorded on individual driving records

1 maintained by the Secretary of State.

2 7. Subject to any restrictions contained in the Juvenile
3 Court Act of 1987, and upon receipt of a proper request and a
4 fee as set forth in Section 6-118, the Secretary of State shall
5 provide a driver's record or data contained therein to the
6 affected driver, or the affected driver's attorney, upon
7 verification. Such record shall contain all the information
8 referred to in paragraph 1 of this subsection (g) plus: any
9 recorded accident involvement as a driver; information
10 recorded pursuant to subsection (e) of Section 6-117 and
11 paragraph (4) of subsection (a) of Section 6-204 of this Code.
12 All other information, unless otherwise permitted by this
13 Code, shall remain confidential.

14 (h) The Secretary shall not disclose social security
15 numbers or any associated information obtained from the Social
16 Security Administration except pursuant to a written request
17 by, or with the prior written consent of, the individual
18 except: (1) to officers and employees of the Secretary who
19 have a need to know the social security numbers in performance
20 of their official duties, (2) to law enforcement officials for
21 a civil or criminal law enforcement investigation, and if an
22 officer of the law enforcement agency has made a written
23 request to the Secretary specifying the law enforcement
24 investigation for which the social security numbers are being
25 sought, though the Secretary retains the right to require
26 additional verification regarding the validity of the request,

1 (3) to the United States Department of Transportation, or any
2 other State, pursuant to the administration and enforcement of
3 the Commercial Motor Vehicle Safety Act of 1986 or
4 participation in State-to-State verification service, (4)
5 pursuant to the order of a court of competent jurisdiction,
6 (5) to the Department of Healthcare and Family Services
7 (formerly Department of Public Aid) for utilization in the
8 child support enforcement duties assigned to that Department
9 under provisions of the Illinois Public Aid Code after the
10 individual has received advanced meaningful notification of
11 what redisclosure is sought by the Secretary in accordance
12 with the federal Privacy Act, (5.5) to the Department of
13 Healthcare and Family Services and the Department of Human
14 Services solely for the purpose of verifying Illinois
15 residency where such residency is an eligibility requirement
16 for benefits under the Illinois Public Aid Code or any other
17 health benefit program administered by the Department of
18 Healthcare and Family Services or the Department of Human
19 Services, (6) to the Illinois Department of Revenue solely for
20 use by the Department in the collection of any tax or debt that
21 the Department of Revenue is authorized or required by law to
22 collect, provided that the Department shall not disclose the
23 social security number to any person or entity outside of the
24 Department, (7) to the Illinois Department of Veterans'
25 Affairs for the purpose of confirming veteran status, or (8)
26 the last 4 digits to the Illinois State Board of Elections for

1 purposes of voter registration and as may be required pursuant
2 to an agreement for a multi-state voter registration list
3 maintenance system. If social security information is
4 disclosed by the Secretary in accordance with this Section, no
5 liability shall rest with the Office of the Secretary of State
6 or any of its officers or employees, as the information is
7 released for official purposes only.

8 (i) (Blank).

9 (j) Medical statements or medical reports received in the
10 Secretary of State's Office shall be confidential. Except as
11 provided in this Section, no confidential information may be
12 open to public inspection or the contents disclosed to anyone,
13 except officers and employees of the Secretary who have a need
14 to know the information contained in the medical reports and
15 the Driver License Medical Advisory Board, unless so directed
16 by an order of a court of competent jurisdiction. If the
17 Secretary receives a medical report regarding a driver that
18 does not address a medical condition contained in a previous
19 medical report, the Secretary may disclose the unaddressed
20 medical condition to the driver or his or her physician, or
21 both, solely for the purpose of submission of a medical report
22 that addresses the condition.

23 (k) Beginning July 1, 2023, disbursement ~~Disbursement~~ of
24 fees collected under this Section shall be as follows: (1) of
25 the \$20 ~~\$12~~ fee for a driver's record, \$11 ~~\$3~~ shall be paid
26 into the Secretary of State Special Services Fund, and \$6

1 shall be paid into the General Revenue Fund; (2) 50% of the
2 amounts collected under subsection (b) shall be paid into the
3 General Revenue Fund; and (3) all remaining fees shall be
4 disbursed under subsection (g) of Section 2-119 of this Code.

5 (l) (Blank).

6 (m) Notations of accident involvement that may be
7 disclosed under this Section shall not include notations
8 relating to damage to a vehicle or other property being
9 transported by a tow truck. This information shall remain
10 confidential, provided that nothing in this subsection (m)
11 shall limit disclosure of any notification of accident
12 involvement to any law enforcement agency or official.

13 (n) Requests made by the news media for driver's license,
14 vehicle, or title registration information may be furnished
15 without charge or at a reduced charge, as determined by the
16 Secretary, when the specific purpose for requesting the
17 documents is deemed to be in the public interest. Waiver or
18 reduction of the fee is in the public interest if the principal
19 purpose of the request is to access and disseminate
20 information regarding the health, safety, and welfare or the
21 legal rights of the general public and is not for the principal
22 purpose of gaining a personal or commercial benefit. The
23 information provided pursuant to this subsection shall not
24 contain personally identifying information unless the
25 information is to be used for one of the purposes identified in
26 subsection (f-5) of this Section.

1 (o) The redisclosure of personally identifying information
2 obtained pursuant to this Section is prohibited, except to the
3 extent necessary to effectuate the purpose for which the
4 original disclosure of the information was permitted.

5 (p) The Secretary of State is empowered to adopt rules to
6 effectuate this Section.

7 (Source: P.A. 100-590, eff. 6-8-18; 101-81, eff. 7-12-19;
8 101-326, eff. 8-9-19.)

9 (Text of Section after amendment by P.A. 102-982)

10 Sec. 2-123. Sale and distribution of information.

11 (a) Except as otherwise provided in this Section, the
12 Secretary may make the driver's license, vehicle and title
13 registration lists, in part or in whole, and any statistical
14 information derived from these lists available to local
15 governments, elected state officials, state educational
16 institutions, and all other governmental units of the State
17 and Federal Government requesting them for governmental
18 purposes. The Secretary shall require any such applicant for
19 services to pay for the costs of furnishing such services and
20 the use of the equipment involved, and in addition is
21 empowered to establish prices and charges for the services so
22 furnished and for the use of the electronic equipment
23 utilized.

24 (b) The Secretary is further empowered to and he may, in
25 his discretion, furnish to any applicant, other than listed in

1 subsection (a) of this Section, vehicle or driver data on a
2 computer tape, disk, other electronic format or computer
3 processable medium, or printout at a fixed fee of \$500 ~~\$250 for~~
4 ~~orders received before October 1, 2003 and \$500 for orders~~
5 ~~received on or after October 1, 2003~~, in advance, and require
6 in addition a further sufficient deposit based upon the
7 Secretary of State's estimate of the total cost of the
8 information requested and a charge of \$50 ~~\$25 for orders~~
9 ~~received before October 1, 2003 and \$50 for orders received on~~
10 ~~or after October 1, 2003~~, per 1,000 units or part thereof
11 identified or the actual cost, whichever is greater. The
12 Secretary is authorized to refund any difference between the
13 additional deposit and the actual cost of the request. This
14 service shall not be in lieu of an abstract of a driver's
15 record nor of a title or registration search. This service may
16 be limited to entities purchasing a minimum number of records
17 as required by administrative rule. The information sold
18 pursuant to this subsection shall be the entire vehicle or
19 driver data list, or part thereof. The information sold
20 pursuant to this subsection shall not contain personally
21 identifying information unless the information is to be used
22 for one of the purposes identified in subsection (f-5) of this
23 Section. Commercial purchasers of driver and vehicle record
24 databases shall enter into a written agreement with the
25 Secretary of State that includes disclosure of the commercial
26 use of the information to be purchased.

1 (b-1) The Secretary is further empowered to and may, in
2 his or her discretion, furnish vehicle or driver data on a
3 computer tape, disk, or other electronic format or computer
4 processible medium, at no fee, to any State or local
5 governmental agency that uses the information provided by the
6 Secretary to transmit data back to the Secretary that enables
7 the Secretary to maintain accurate driving records, including
8 dispositions of traffic cases. This information may be
9 provided without fee not more often than once every 6 months.

10 (c) Secretary of State may issue registration lists. The
11 Secretary of State may compile a list of all registered
12 vehicles. Each list of registered vehicles shall be arranged
13 serially according to the registration numbers assigned to
14 registered vehicles and may contain in addition the names and
15 addresses of registered owners and a brief description of each
16 vehicle including the serial or other identifying number
17 thereof. Such compilation may be in such form as in the
18 discretion of the Secretary of State may seem best for the
19 purposes intended.

20 (d) The Secretary of State shall furnish no more than 2
21 current available lists of such registrations to the sheriffs
22 of all counties and to the chiefs of police of all cities and
23 villages and towns of 2,000 population and over in this State
24 at no cost. Additional copies may be purchased by the sheriffs
25 or chiefs of police at the fee of \$500 each or at the cost of
26 producing the list as determined by the Secretary of State.

1 Such lists are to be used for governmental purposes only.

2 (e) (Blank).

3 (e-1) (Blank).

4 (f) The Secretary of State shall make a title or
5 registration search of the records of his office and a written
6 report on the same for any person, upon written application of
7 such person, accompanied by a fee of \$5 for each registration
8 or title search. The written application shall set forth the
9 intended use of the requested information. No fee shall be
10 charged for a title or registration search, or for the
11 certification thereof requested by a government agency. The
12 report of the title or registration search shall not contain
13 personally identifying information unless the request for a
14 search was made for one of the purposes identified in
15 subsection (f-5) of this Section. The report of the title or
16 registration search shall not contain highly restricted
17 personal information unless specifically authorized by this
18 Code.

19 The Secretary of State shall certify a title or
20 registration record upon written request. The fee for
21 certification shall be \$5 in addition to the fee required for a
22 title or registration search. Certification shall be made
23 under the signature of the Secretary of State and shall be
24 authenticated by Seal of the Secretary of State.

25 The Secretary of State may notify the vehicle owner or
26 registrant of the request for purchase of his title or

1 registration information as the Secretary deems appropriate.

2 No information shall be released to the requester until
3 expiration of a 10-day period. This 10-day period shall not
4 apply to requests for information made by law enforcement
5 officials, government agencies, financial institutions,
6 attorneys, insurers, employers, automobile associated
7 businesses, persons licensed as a private detective or firms
8 licensed as a private detective agency under the Private
9 Detective, Private Alarm, Private Security, Fingerprint
10 Vendor, and Locksmith Act of 2004, who are employed by or are
11 acting on behalf of law enforcement officials, government
12 agencies, financial institutions, attorneys, insurers,
13 employers, automobile associated businesses, and other
14 business entities for purposes consistent with the Illinois
15 Vehicle Code, the vehicle owner or registrant or other
16 entities as the Secretary may exempt by rule and regulation.

17 Any misrepresentation made by a requester of title or
18 vehicle information shall be punishable as a petty offense,
19 except in the case of persons licensed as a private detective
20 or firms licensed as a private detective agency which shall be
21 subject to disciplinary sanctions under Section 40-10 of the
22 Private Detective, Private Alarm, Private Security,
23 Fingerprint Vendor, and Locksmith Act of 2004.

24 (f-5) The Secretary of State shall not disclose or
25 otherwise make available to any person or entity any
26 personally identifying information obtained by the Secretary

1 of State in connection with a driver's license, vehicle, or
2 title registration record unless the information is disclosed
3 for one of the following purposes:

4 (1) For use by any government agency, including any
5 court or law enforcement agency, in carrying out its
6 functions, or any private person or entity acting on
7 behalf of a federal, State, or local agency in carrying
8 out its functions.

9 (2) For use in connection with matters of motor
10 vehicle or driver safety and theft; motor vehicle
11 emissions; motor vehicle product alterations, recalls, or
12 advisories; performance monitoring of motor vehicles,
13 motor vehicle parts, and dealers; and removal of non-owner
14 records from the original owner records of motor vehicle
15 manufacturers.

16 (3) For use in the normal course of business by a
17 legitimate business or its agents, employees, or
18 contractors, but only:

19 (A) to verify the accuracy of personal information
20 submitted by an individual to the business or its
21 agents, employees, or contractors; and

22 (B) if such information as so submitted is not
23 correct or is no longer correct, to obtain the correct
24 information, but only for the purposes of preventing
25 fraud by, pursuing legal remedies against, or
26 recovering on a debt or security interest against, the

1 individual.

2 (4) For use in research activities and for use in
3 producing statistical reports, if the personally
4 identifying information is not published, redisclosed, or
5 used to contact individuals.

6 (5) For use in connection with any civil, criminal,
7 administrative, or arbitral proceeding in any federal,
8 State, or local court or agency or before any
9 self-regulatory body, including the service of process,
10 investigation in anticipation of litigation, and the
11 execution or enforcement of judgments and orders, or
12 pursuant to an order of a federal, State, or local court.

13 (6) For use by any insurer or insurance support
14 organization or by a self-insured entity or its agents,
15 employees, or contractors in connection with claims
16 investigation activities, antifraud activities, rating, or
17 underwriting.

18 (7) For use in providing notice to the owners of towed
19 or impounded vehicles.

20 (8) For use by any person licensed as a private
21 detective or firm licensed as a private detective agency
22 under the Private Detective, Private Alarm, Private
23 Security, Fingerprint Vendor, and Locksmith Act of 2004,
24 private investigative agency or security service licensed
25 in Illinois for any purpose permitted under this
26 subsection.

1 (9) For use by an employer or its agent or insurer to
2 obtain or verify information relating to a holder of a
3 commercial driver's license that is required under chapter
4 313 of title 49 of the United States Code.

5 (10) For use in connection with the operation of
6 private toll transportation facilities.

7 (11) For use by any requester, if the requester
8 demonstrates it has obtained the written consent of the
9 individual to whom the information pertains.

10 (12) For use by members of the news media, as defined
11 in Section 1-148.5, for the purpose of newsgathering when
12 the request relates to the operation of a motor vehicle or
13 public safety.

14 (13) For any other use specifically authorized by law,
15 if that use is related to the operation of a motor vehicle
16 or public safety.

17 (f-6) The Secretary of State shall not disclose or
18 otherwise make available to any person or entity any highly
19 restricted personal information obtained by the Secretary of
20 State in connection with a driver's license, vehicle, or title
21 registration record unless specifically authorized by this
22 Code.

23 (g) 1. The Secretary of State may, upon receipt of a
24 written request and a fee as set forth in Section 6-118,
25 furnish to the person or agency so requesting a driver's
26 record or data contained therein. Such document may include a

1 record of: current driver's license issuance information,
2 except that the information on judicial driving permits shall
3 be available only as otherwise provided by this Code;
4 convictions; orders entered revoking, suspending or cancelling
5 a driver's license or privilege; and notations of crash
6 involvement. All other information, unless otherwise permitted
7 by this Code, shall remain confidential. Information released
8 pursuant to a request for a driver's record shall not contain
9 personally identifying information, unless the request for the
10 driver's record was made for one of the purposes set forth in
11 subsection (f-5) of this Section. The Secretary of State may,
12 without fee, allow a parent or guardian of a person under the
13 age of 18 years, who holds an instruction permit or graduated
14 driver's license, to view that person's driving record online,
15 through a computer connection. The parent or guardian's online
16 access to the driving record will terminate when the
17 instruction permit or graduated driver's license holder
18 reaches the age of 18.

19 2. The Secretary of State shall not disclose or otherwise
20 make available to any person or entity any highly restricted
21 personal information obtained by the Secretary of State in
22 connection with a driver's license, vehicle, or title
23 registration record unless specifically authorized by this
24 Code. The Secretary of State may certify an abstract of a
25 driver's record upon written request therefor. Such
26 certification shall be made under the signature of the

1 Secretary of State and shall be authenticated by the Seal of
2 his office.

3 3. All requests for driving record information shall be
4 made in a manner prescribed by the Secretary and shall set
5 forth the intended use of the requested information.

6 The Secretary of State may notify the affected driver of
7 the request for purchase of his driver's record as the
8 Secretary deems appropriate.

9 No information shall be released to the requester until
10 expiration of a 10-day period. This 10-day period shall not
11 apply to requests for information made by law enforcement
12 officials, government agencies, financial institutions,
13 attorneys, insurers, employers, automobile associated
14 businesses, persons licensed as a private detective or firms
15 licensed as a private detective agency under the Private
16 Detective, Private Alarm, Private Security, Fingerprint
17 Vendor, and Locksmith Act of 2004, who are employed by or are
18 acting on behalf of law enforcement officials, government
19 agencies, financial institutions, attorneys, insurers,
20 employers, automobile associated businesses, and other
21 business entities for purposes consistent with the Illinois
22 Vehicle Code, the affected driver or other entities as the
23 Secretary may exempt by rule and regulation.

24 Any misrepresentation made by a requester of driver
25 information shall be punishable as a petty offense, except in
26 the case of persons licensed as a private detective or firms

1 licensed as a private detective agency which shall be subject
2 to disciplinary sanctions under Section 40-10 of the Private
3 Detective, Private Alarm, Private Security, Fingerprint
4 Vendor, and Locksmith Act of 2004.

5 4. The Secretary of State may furnish without fee, upon
6 the written request of a law enforcement agency, any
7 information from a driver's record on file with the Secretary
8 of State when such information is required in the enforcement
9 of this Code or any other law relating to the operation of
10 motor vehicles, including records of dispositions; documented
11 information involving the use of a motor vehicle; whether such
12 individual has, or previously had, a driver's license; and the
13 address and personal description as reflected on said driver's
14 record.

15 5. Except as otherwise provided in this Section, the
16 Secretary of State may furnish, without fee, information from
17 an individual driver's record on file, if a written request
18 therefor is submitted by any public transit system or
19 authority, public defender, law enforcement agency, a state or
20 federal agency, or an Illinois local intergovernmental
21 association, if the request is for the purpose of a background
22 check of applicants for employment with the requesting agency,
23 or for the purpose of an official investigation conducted by
24 the agency, or to determine a current address for the driver so
25 public funds can be recovered or paid to the driver, or for any
26 other purpose set forth in subsection (f-5) of this Section.

1 The Secretary may also furnish the courts a copy of an
2 abstract of a driver's record, without fee, subsequent to an
3 arrest for a violation of Section 11-501 or a similar
4 provision of a local ordinance. Such abstract may include
5 records of dispositions; documented information involving the
6 use of a motor vehicle as contained in the current file;
7 whether such individual has, or previously had, a driver's
8 license; and the address and personal description as reflected
9 on said driver's record.

10 6. Any certified abstract issued by the Secretary of State
11 or transmitted electronically by the Secretary of State
12 pursuant to this Section, to a court or on request of a law
13 enforcement agency, for the record of a named person as to the
14 status of the person's driver's license shall be prima facie
15 evidence of the facts therein stated and if the name appearing
16 in such abstract is the same as that of a person named in an
17 information or warrant, such abstract shall be prima facie
18 evidence that the person named in such information or warrant
19 is the same person as the person named in such abstract and
20 shall be admissible for any prosecution under this Code and be
21 admitted as proof of any prior conviction or proof of records,
22 notices, or orders recorded on individual driving records
23 maintained by the Secretary of State.

24 7. Subject to any restrictions contained in the Juvenile
25 Court Act of 1987, and upon receipt of a proper request and a
26 fee as set forth in Section 6-118, the Secretary of State shall

1 provide a driver's record or data contained therein to the
2 affected driver, or the affected driver's attorney, upon
3 verification. Such record shall contain all the information
4 referred to in paragraph 1 of this subsection (g) plus: any
5 recorded crash involvement as a driver; information recorded
6 pursuant to subsection (e) of Section 6-117 and paragraph (4)
7 of subsection (a) of Section 6-204 of this Code. All other
8 information, unless otherwise permitted by this Code, shall
9 remain confidential.

10 (h) The Secretary shall not disclose social security
11 numbers or any associated information obtained from the Social
12 Security Administration except pursuant to a written request
13 by, or with the prior written consent of, the individual
14 except: (1) to officers and employees of the Secretary who
15 have a need to know the social security numbers in performance
16 of their official duties, (2) to law enforcement officials for
17 a civil or criminal law enforcement investigation, and if an
18 officer of the law enforcement agency has made a written
19 request to the Secretary specifying the law enforcement
20 investigation for which the social security numbers are being
21 sought, though the Secretary retains the right to require
22 additional verification regarding the validity of the request,
23 (3) to the United States Department of Transportation, or any
24 other State, pursuant to the administration and enforcement of
25 the Commercial Motor Vehicle Safety Act of 1986 or
26 participation in State-to-State verification service, (4)

1 pursuant to the order of a court of competent jurisdiction,
2 (5) to the Department of Healthcare and Family Services
3 (formerly Department of Public Aid) for utilization in the
4 child support enforcement duties assigned to that Department
5 under provisions of the Illinois Public Aid Code after the
6 individual has received advanced meaningful notification of
7 what redisclosure is sought by the Secretary in accordance
8 with the federal Privacy Act, (5.5) to the Department of
9 Healthcare and Family Services and the Department of Human
10 Services solely for the purpose of verifying Illinois
11 residency where such residency is an eligibility requirement
12 for benefits under the Illinois Public Aid Code or any other
13 health benefit program administered by the Department of
14 Healthcare and Family Services or the Department of Human
15 Services, (6) to the Illinois Department of Revenue solely for
16 use by the Department in the collection of any tax or debt that
17 the Department of Revenue is authorized or required by law to
18 collect, provided that the Department shall not disclose the
19 social security number to any person or entity outside of the
20 Department, (7) to the Illinois Department of Veterans'
21 Affairs for the purpose of confirming veteran status, or (8)
22 the last 4 digits to the Illinois State Board of Elections for
23 purposes of voter registration and as may be required pursuant
24 to an agreement for a multi-state voter registration list
25 maintenance system. If social security information is
26 disclosed by the Secretary in accordance with this Section, no

1 liability shall rest with the Office of the Secretary of State
2 or any of its officers or employees, as the information is
3 released for official purposes only.

4 (i) (Blank).

5 (j) Medical statements or medical reports received in the
6 Secretary of State's Office shall be confidential. Except as
7 provided in this Section, no confidential information may be
8 open to public inspection or the contents disclosed to anyone,
9 except officers and employees of the Secretary who have a need
10 to know the information contained in the medical reports and
11 the Driver License Medical Advisory Board, unless so directed
12 by an order of a court of competent jurisdiction. If the
13 Secretary receives a medical report regarding a driver that
14 does not address a medical condition contained in a previous
15 medical report, the Secretary may disclose the unaddressed
16 medical condition to the driver or his or her physician, or
17 both, solely for the purpose of submission of a medical report
18 that addresses the condition.

19 (k) Beginning July 1, 2023, disbursement ~~Disbursement~~ of
20 fees collected under this Section shall be as follows: (1) of
21 the \$20 ~~\$12~~ fee for a driver's record, \$11 ~~\$3~~ shall be paid
22 into the Secretary of State Special Services Fund, and \$6
23 shall be paid into the General Revenue Fund; (2) 50% of the
24 amounts collected under subsection (b) shall be paid into the
25 General Revenue Fund; and (3) all remaining fees shall be
26 disbursed under subsection (g) of Section 2-119 of this Code.

1 (l) (Blank).

2 (m) Notations of crash involvement that may be disclosed
3 under this Section shall not include notations relating to
4 damage to a vehicle or other property being transported by a
5 tow truck. This information shall remain confidential,
6 provided that nothing in this subsection (m) shall limit
7 disclosure of any notification of crash involvement to any law
8 enforcement agency or official.

9 (n) Requests made by the news media for driver's license,
10 vehicle, or title registration information may be furnished
11 without charge or at a reduced charge, as determined by the
12 Secretary, when the specific purpose for requesting the
13 documents is deemed to be in the public interest. Waiver or
14 reduction of the fee is in the public interest if the principal
15 purpose of the request is to access and disseminate
16 information regarding the health, safety, and welfare or the
17 legal rights of the general public and is not for the principal
18 purpose of gaining a personal or commercial benefit. The
19 information provided pursuant to this subsection shall not
20 contain personally identifying information unless the
21 information is to be used for one of the purposes identified in
22 subsection (f-5) of this Section.

23 (o) The redisclosure of personally identifying information
24 obtained pursuant to this Section is prohibited, except to the
25 extent necessary to effectuate the purpose for which the
26 original disclosure of the information was permitted.

1 (p) The Secretary of State is empowered to adopt rules to
 2 effectuate this Section.

3 (Source: P.A. 101-81, eff. 7-12-19; 101-326, eff. 8-9-19;
 4 102-982, eff. 7-1-23.)

5 (625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)
 6 Sec. 3-821. Miscellaneous registration and title fees.

7 (a) Except as provided under subsection (h), the fee to be
 8 paid to the Secretary of State for the following certificates,
 9 registrations or evidences of proper registration, or for
 10 corrected or duplicate documents shall be in accordance with
 11 the following schedule:

12	Certificate of Title, except for an all-terrain	
13	vehicle, off-highway motorcycle, or motor home, mini	
14	motor home or van camper	<u>\$165</u> \$155
15	Certificate of Title for a motor home, mini motor	
16	home, or van camper	\$250
17	Certificate of Title for an all-terrain vehicle	
18	or off-highway motorcycle	\$30
19	Certificate of Title for an all-terrain vehicle	
20	or off-highway motorcycle used for production	
21	agriculture, or accepted by a dealer in trade	\$13
22	Certificate of Title for a low-speed vehicle	\$30
23	Transfer of Registration or any evidence of	
24	proper registration	\$25
25	Duplicate Registration Card for plates or other	

1	evidence of proper registration	\$3
2	Duplicate Registration Sticker or Stickers, each	\$20
3		
4	Duplicate Certificate of Title	\$50
5	Corrected Registration Card or Card for other	
6	evidence of proper registration	\$3
7	Corrected Certificate of Title	\$50
8		
9	Salvage Certificate	\$20
10	Fleet Reciprocity Permit	\$15
11	Prorate Decal	\$1
12	Prorate Backing Plate	\$3
13	Special Corrected Certificate of Title	\$15
14	Expedited Title Service (to be charged in	
15	addition to other applicable fees)	\$30
16	Dealer Lien Release Certificate of Title	\$20

17 A special corrected certificate of title shall be issued
18 (i) to remove a co-owner's name due to the death of the
19 co-owner, to transfer title to a spouse if the decedent-spouse
20 was the sole owner on the title, or due to a divorce; (ii) to
21 change a co-owner's name due to a marriage; or (iii) due to a
22 name change under Article XXI of the Code of Civil Procedure.

23 There shall be no fee paid for a Junking Certificate.

24 There shall be no fee paid for a certificate of title
25 issued to a county when the vehicle is forfeited to the county
26 under Article 36 of the Criminal Code of 2012.

1 For purposes of this Section, the fee for a corrected
2 title application that also results in the issuance of a
3 duplicate title shall be the same as the fee for a duplicate
4 title.

5 (a-5) The Secretary of State may revoke a certificate of
6 title and registration card and issue a corrected certificate
7 of title and registration card, at no fee to the vehicle owner
8 or lienholder, if there is proof that the vehicle
9 identification number is erroneously shown on the original
10 certificate of title.

11 (a-10) The Secretary of State may issue, in connection
12 with the sale of a motor vehicle, a corrected title to a motor
13 vehicle dealer upon application and submittal of a lien
14 release letter from the lienholder listed in the files of the
15 Secretary. In the case of a title issued by another state, the
16 dealer must submit proof from the state that issued the last
17 title. The corrected title, which shall be known as a dealer
18 lien release certificate of title, shall be issued in the name
19 of the vehicle owner without the named lienholder. If the
20 motor vehicle is currently titled in a state other than
21 Illinois, the applicant must submit either (i) a letter from
22 the current lienholder releasing the lien and stating that the
23 lienholder has possession of the title; or (ii) a letter from
24 the current lienholder releasing the lien and a copy of the
25 records of the department of motor vehicles for the state in
26 which the vehicle is titled, showing that the vehicle is

1 titled in the name of the applicant and that no liens are
2 recorded other than the lien for which a release has been
3 submitted. The fee for the dealer lien release certificate of
4 title is \$20.

5 (b) The Secretary may prescribe the maximum service charge
6 to be imposed upon an applicant for renewal of a registration
7 by any person authorized by law to receive and remit or
8 transmit to the Secretary such renewal application and fees
9 therewith.

10 (c) If payment is delivered to the Office of the Secretary
11 of State as payment of any fee or tax under this Code, and such
12 payment is not honored for any reason, the registrant or other
13 person tendering the payment remains liable for the payment of
14 such fee or tax. The Secretary of State may assess a service
15 charge of \$25 in addition to the fee or tax due and owing for
16 all dishonored payments.

17 If the total amount then due and owing exceeds the sum of
18 \$100 and has not been paid in full within 60 days from the date
19 the dishonored payment was first delivered to the Secretary of
20 State, the Secretary of State shall assess a penalty of 25% of
21 such amount remaining unpaid.

22 All amounts payable under this Section shall be computed
23 to the nearest dollar. Out of each fee collected for
24 dishonored payments, \$5 shall be deposited in the Secretary of
25 State Special Services Fund.

26 (d) The minimum fee and tax to be paid by any applicant for

1 apportionment of a fleet of vehicles under this Code shall be
2 \$15 if the application was filed on or before the date
3 specified by the Secretary together with fees and taxes due.
4 If an application and the fees or taxes due are filed after the
5 date specified by the Secretary, the Secretary may prescribe
6 the payment of interest at the rate of 1/2 of 1% per month or
7 fraction thereof after such due date and a minimum of \$8.

8 (e) Trucks, truck tractors, truck tractors with loads, and
9 motor buses, any one of which having a combined total weight in
10 excess of 12,000 lbs. shall file an application for a Fleet
11 Reciprocity Permit issued by the Secretary of State. This
12 permit shall be in the possession of any driver operating a
13 vehicle on Illinois highways. Any foreign licensed vehicle of
14 the second division operating at any time in Illinois without
15 a Fleet Reciprocity Permit or other proper Illinois
16 registration, shall subject the operator to the penalties
17 provided in Section 3-834 of this Code. For the purposes of
18 this Code, "Fleet Reciprocity Permit" means any second
19 division motor vehicle with a foreign license and used only in
20 interstate transportation of goods. The fee for such permit
21 shall be \$15 per fleet which shall include all vehicles of the
22 fleet being registered.

23 (f) For purposes of this Section, "all-terrain vehicle or
24 off-highway motorcycle used for production agriculture" means
25 any all-terrain vehicle or off-highway motorcycle used in the
26 raising of or the propagation of livestock, crops for sale for

1 human consumption, crops for livestock consumption, and
2 production seed stock grown for the propagation of feed grains
3 and the husbandry of animals or for the purpose of providing a
4 food product, including the husbandry of blood stock as a main
5 source of providing a food product. "All-terrain vehicle or
6 off-highway motorcycle used in production agriculture" also
7 means any all-terrain vehicle or off-highway motorcycle used
8 in animal husbandry, floriculture, aquaculture, horticulture,
9 and viticulture.

10 (g) All of the proceeds of the additional fees imposed by
11 Public Act 96-34 shall be deposited into the Capital Projects
12 Fund.

13 (h) The fee for a duplicate registration sticker or
14 stickers shall be the amount required under subsection (a) or
15 the vehicle's annual registration fee amount, whichever is
16 less.

17 (i) All of the proceeds of (1) the additional fees imposed
18 by Public Act 101-32, and (2) the \$5 additional fee imposed by
19 this amendatory Act of the 102nd General Assembly for a
20 certificate of title for a motor vehicle other than an
21 all-terrain vehicle, off-highway motorcycle, or motor home,
22 mini motor home, or van camper shall be deposited into the Road
23 Fund.

24 (j) Beginning July 1, 2023, the \$10 additional fee imposed
25 by this amendatory Act of the 103rd General Assembly for a
26 Certificate of Title shall be deposited into the Secretary of

1 State Special Services Fund.

2 (Source: P.A. 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
3 101-636, eff. 6-10-20; 102-353, eff. 1-1-22.)

4 (625 ILCS 5/6-118)

5 Sec. 6-118. Fees.

6 (a) The fees for licenses and permits under this Article
7 are as follows:

8 Original driver's license \$30

9 Original or renewal driver's license

10 issued to 18, 19 and 20 year olds 5

11 All driver's licenses for persons

12 age 69 through age 80 5

13 All driver's licenses for persons

14 age 81 through age 86 2

15 All driver's licenses for persons

16 age 87 or older 0

17 Renewal driver's license (except for

18 applicants ages 18, 19 and 20 or

19 age 69 and older) 30

20 Original instruction permit issued to

21 persons (except those age 69 and older)

22 who do not hold or have not previously

23 held an Illinois instruction permit or

24 driver's license 20

25 Instruction permit issued to any person

1 holding an Illinois driver's license

2 who wishes a change in classifications,

3 other than at the time of renewal 5

4 Any instruction permit issued to a person

5 age 69 and older 5

6 Instruction permit issued to any person,

7 under age 69, not currently holding a

8 valid Illinois driver's license or

9 instruction permit but who has

10 previously been issued either document

11 in Illinois..... 10

12 Restricted driving permit 8

13 Monitoring device driving permit 8

14 Duplicate or corrected driver's license

15 or permit..... 5

16 Duplicate or corrected restricted

17 driving permit 5

18 Duplicate or corrected monitoring

19 device driving permit 5

20 Duplicate driver's license or permit issued to

21 an active-duty member of the

22 United States Armed Forces,

23 the member's spouse, or

24 the dependent children living

25 with the member 0

26 Original or renewal M or L endorsement 5

1 SPECIAL FEES FOR COMMERCIAL DRIVER'S LICENSE

2 The fees for commercial driver licenses and permits
3 under Article V shall be as follows:

4 Commercial driver's license:

5 \$6 for the CDLIS/AAMVAnet/NMVTIS Trust Fund
6 (Commercial Driver's License Information
7 System/American Association of Motor Vehicle
8 Administrators network/National Motor Vehicle
9 Title Information Service Trust Fund);
10 \$20 for the Motor Carrier Safety Inspection Fund;
11 \$10 for the driver's license;
12 and \$24 for the CDL: \$60

13 Renewal commercial driver's license:

14 \$6 for the CDLIS/AAMVAnet/NMVTIS Trust Fund;
15 \$20 for the Motor Carrier Safety Inspection Fund;
16 \$10 for the driver's license; and
17 \$24 for the CDL: \$60

18 Commercial learner's permit

19 issued to any person holding a valid
20 Illinois driver's license for the
21 purpose of changing to a
22 CDL classification: \$6 for the
23 CDLIS/AAMVAnet/NMVTIS Trust Fund;
24 \$20 for the Motor Carrier
25 Safety Inspection Fund; and
26 \$24 for the CDL classification \$50

1	Commercial learner's permit	
2	issued to any person holding a valid	
3	Illinois CDL for the purpose of	
4	making a change in a classification,	
5	endorsement or restriction	\$5
6	CDL duplicate or corrected license	\$5

7 In order to ensure the proper implementation of the
8 Uniform Commercial Driver License Act, Article V of this
9 Chapter, the Secretary of State is empowered to prorate the
10 \$24 fee for the commercial driver's license proportionate to
11 the expiration date of the applicant's Illinois driver's
12 license.

13 The fee for any duplicate license or permit shall be
14 waived for any person who presents the Secretary of State's
15 office with a police report showing that his license or permit
16 was stolen.

17 The fee for any duplicate license or permit shall be
18 waived for any person age 60 or older whose driver's license or
19 permit has been lost or stolen.

20 No additional fee shall be charged for a driver's license,
21 or for a commercial driver's license, when issued to the
22 holder of an instruction permit for the same classification or
23 type of license who becomes eligible for such license.

24 The fee for a restricted driving permit under this
25 subsection (a) shall be imposed annually until the expiration
26 of the permit.

1 (a-5) The fee for a driver's record or data contained
 2 therein is \$20 and shall be disbursed as set forth in
 3 subsection (k) of Section 2-123 of this Code ~~\$12.~~

4 (b) Any person whose license or privilege to operate a
 5 motor vehicle in this State has been suspended or revoked
 6 under Section 3-707, any provision of Chapter 6, Chapter 11,
 7 or Section 7-205, 7-303, or 7-702 of the Family Financial
 8 Responsibility Law of this Code, shall in addition to any
 9 other fees required by this Code, pay a reinstatement fee as
 10 follows:

11	Suspension under Section 3-707	\$100
12	Suspension under Section 11-1431	\$100
13	Summary suspension under Section 11-501.1	\$250
14	Suspension under Section 11-501.9	\$250
15	Summary revocation under Section 11-501.1	\$500
16	Other suspension	\$70
17	Revocation	\$500

18 However, any person whose license or privilege to operate
 19 a motor vehicle in this State has been suspended or revoked for
 20 a second or subsequent time for a violation of Section 11-501,
 21 11-501.1, or 11-501.9 of this Code or a similar provision of a
 22 local ordinance or a similar out-of-state offense or Section
 23 9-3 of the Criminal Code of 1961 or the Criminal Code of 2012
 24 and each suspension or revocation was for a violation of
 25 Section 11-501, 11-501.1, or 11-501.9 of this Code or a
 26 similar provision of a local ordinance or a similar

1 out-of-state offense or Section 9-3 of the Criminal Code of
2 1961 or the Criminal Code of 2012 shall pay, in addition to any
3 other fees required by this Code, a reinstatement fee as
4 follows:

5	Summary suspension under Section 11-501.1	\$500
6	Suspension under Section 11-501.9	\$500
7	Summary revocation under Section 11-501.1	\$500
8	Revocation	\$500

9 (c) All fees collected under the provisions of this
10 Chapter 6 shall be disbursed under subsection (g) of Section
11 2-119 of this Code, except as follows:

12 1. The following amounts shall be paid into the
13 Drivers Education Fund:

14 (A) \$16 of the \$20 fee for an original driver's
15 instruction permit;

16 (B) \$5 of the \$30 fee for an original driver's
17 license;

18 (C) \$5 of the \$30 fee for a 4 year renewal driver's
19 license;

20 (D) \$4 of the \$8 fee for a restricted driving
21 permit; and

22 (E) \$4 of the \$8 fee for a monitoring device
23 driving permit.

24 2. \$30 of the \$250 fee for reinstatement of a license
25 summarily suspended under Section 11-501.1 or suspended
26 under Section 11-501.9 shall be deposited into the Drunk

1 and Drugged Driving Prevention Fund. However, for a person
2 whose license or privilege to operate a motor vehicle in
3 this State has been suspended or revoked for a second or
4 subsequent time for a violation of Section 11-501,
5 11-501.1, or 11-501.9 of this Code or Section 9-3 of the
6 Criminal Code of 1961 or the Criminal Code of 2012, \$190 of
7 the \$500 fee for reinstatement of a license summarily
8 suspended under Section 11-501.1 or suspended under
9 Section 11-501.9, and \$190 of the \$500 fee for
10 reinstatement of a revoked license shall be deposited into
11 the Drunk and Drugged Driving Prevention Fund. \$190 of the
12 \$500 fee for reinstatement of a license summarily revoked
13 pursuant to Section 11-501.1 shall be deposited into the
14 Drunk and Drugged Driving Prevention Fund.

15 3. \$6 of the original or renewal fee for a commercial
16 driver's license and \$6 of the commercial learner's permit
17 fee when the permit is issued to any person holding a valid
18 Illinois driver's license, shall be paid into the
19 CDLIS/AAMVAnet/NMVTIS Trust Fund.

20 4. \$30 of the \$70 fee for reinstatement of a license
21 suspended under the Family Financial Responsibility Law
22 shall be paid into the Family Responsibility Fund.

23 5. The \$5 fee for each original or renewal M or L
24 endorsement shall be deposited into the Cycle Rider Safety
25 Training Fund.

26 6. \$20 of any original or renewal fee for a commercial

1 driver's license or commercial learner's permit shall be
2 paid into the Motor Carrier Safety Inspection Fund.

3 7. The following amounts shall be paid into the
4 General Revenue Fund:

5 (A) \$190 of the \$250 reinstatement fee for a
6 summary suspension under Section 11-501.1 or a
7 suspension under Section 11-501.9;

8 (B) \$40 of the \$70 reinstatement fee for any other
9 suspension provided in subsection (b) of this Section;
10 and

11 (C) \$440 of the \$500 reinstatement fee for a first
12 offense revocation and \$310 of the \$500 reinstatement
13 fee for a second or subsequent revocation.

14 8. Fees collected under paragraph (4) of subsection
15 (d) and subsection (h) of Section 6-205 of this Code;
16 subparagraph (C) of paragraph 3 of subsection (c) of
17 Section 6-206 of this Code; and paragraph (4) of
18 subsection (a) of Section 6-206.1 of this Code, shall be
19 paid into the funds set forth in those Sections.

20 (d) All of the proceeds of the additional fees imposed by
21 this amendatory Act of the 96th General Assembly shall be
22 deposited into the Capital Projects Fund.

23 (e) The additional fees imposed by this amendatory Act of
24 the 96th General Assembly shall become effective 90 days after
25 becoming law. The additional fees imposed by this amendatory
26 Act of the 103rd General Assembly shall become effective July

1 1, 2023 and shall be paid into the Secretary of State Special
2 Services Fund.

3 (f) As used in this Section, "active-duty member of the
4 United States Armed Forces" means a member of the Armed
5 Services or Reserve Forces of the United States or a member of
6 the Illinois National Guard who is called to active duty
7 pursuant to an executive order of the President of the United
8 States, an act of the Congress of the United States, or an
9 order of the Governor.

10 (Source: P.A. 100-590, eff. 6-8-18; 100-803, eff. 1-1-19;
11 101-81, eff. 7-12-19.)

12 ARTICLE 99.

13 Section 99-5. The State Employees Group Insurance Act of
14 1971 is amended by changing Section 6.11 and adding Sections
15 6.11B and 6.11C as follows:

16 (5 ILCS 375/6.11)

17 (Text of Section before amendment by P.A. 102-768)

18 Sec. 6.11. Required health benefits; Illinois Insurance
19 Code requirements. The program of health benefits shall
20 provide the post-mastectomy care benefits required to be
21 covered by a policy of accident and health insurance under
22 Section 356t of the Illinois Insurance Code. The program of
23 health benefits shall provide the coverage required under

1 Sections 356g, 356g.5, 356g.5-1, 356m, 356q, 356u, 356w, 356x,
2 356z.2, 356z.4, 356z.4a, 356z.6, 356z.8, 356z.9, 356z.10,
3 356z.11, 356z.12, 356z.13, 356z.14, 356z.15, 356z.17, 356z.22,
4 356z.25, 356z.26, 356z.29, 356z.30a, 356z.32, 356z.33,
5 356z.36, 356z.40, 356z.41, 356z.45, 356z.46, 356z.47, 356z.51,
6 356z.53, 356z.54, 356z.56, 356z.57, 356z.59, and 356z.60 of
7 the Illinois Insurance Code. The program of health benefits
8 must comply with Sections 155.22a, 155.37, 355b, 356z.19,
9 370c, and 370c.1 and Article XXXIIB of the Illinois Insurance
10 Code. The program of health benefits shall provide the
11 coverage required under Section 356m of the Illinois Insurance
12 Code and, for the employees of the State Employee Group
13 Insurance Program only, the coverage as also provided in
14 Section 6.11B of this Act. The Department of Insurance shall
15 enforce the requirements of this Section with respect to
16 Sections 370c and 370c.1 of the Illinois Insurance Code; all
17 other requirements of this Section shall be enforced by the
18 Department of Central Management Services.

19 Rulemaking authority to implement Public Act 95-1045, if
20 any, is conditioned on the rules being adopted in accordance
21 with all provisions of the Illinois Administrative Procedure
22 Act and all rules and procedures of the Joint Committee on
23 Administrative Rules; any purported rule not so adopted, for
24 whatever reason, is unauthorized.

25 (Source: P.A. 101-13, eff. 6-12-19; 101-281, eff. 1-1-20;
26 101-393, eff. 1-1-20; 101-452, eff. 1-1-20; 101-461, eff.

1 1-1-20; 101-625, eff. 1-1-21; 102-30, eff. 1-1-22; 102-103,
2 eff. 1-1-22; 102-203, eff. 1-1-22; 102-306, eff. 1-1-22;
3 102-642, eff. 1-1-22; 102-665, eff. 10-8-21; 102-731, eff.
4 1-1-23; 102-804, eff. 1-1-23; 102-813, eff. 5-13-22; 102-816,
5 eff. 1-1-23; 102-860, eff. 1-1-23; 102-1093, eff. 1-1-23;
6 revised 12-13-22.)

7 (Text of Section after amendment by P.A. 102-768)

8 Sec. 6.11. Required health benefits; Illinois Insurance
9 Code requirements. The program of health benefits shall
10 provide the post-mastectomy care benefits required to be
11 covered by a policy of accident and health insurance under
12 Section 356t of the Illinois Insurance Code. The program of
13 health benefits shall provide the coverage required under
14 Sections 356g, 356g.5, 356g.5-1, 356m, 356q, 356u, 356w, 356x,
15 356z.2, 356z.4, 356z.4a, 356z.6, 356z.8, 356z.9, 356z.10,
16 356z.11, 356z.12, 356z.13, 356z.14, 356z.15, 356z.17, 356z.22,
17 356z.25, 356z.26, 356z.29, 356z.30a, 356z.32, 356z.33,
18 356z.36, 356z.40, 356z.41, 356z.45, 356z.46, 356z.47, 356z.51,
19 356z.53, 356z.54, 356z.55, 356z.56, 356z.57, 356z.59, and
20 356z.60 of the Illinois Insurance Code. The program of health
21 benefits must comply with Sections 155.22a, 155.37, 355b,
22 356z.19, 370c, and 370c.1 and Article XXXIIB of the Illinois
23 Insurance Code. The program of health benefits shall provide
24 the coverage required under Section 356m of the Illinois
25 Insurance Code and, for the employees of the State Employee

1 Group Insurance Program only, the coverage as also provided in
2 Section 6.11B of this Act. The Department of Insurance shall
3 enforce the requirements of this Section with respect to
4 Sections 370c and 370c.1 of the Illinois Insurance Code; all
5 other requirements of this Section shall be enforced by the
6 Department of Central Management Services.

7 Rulemaking authority to implement Public Act 95-1045, if
8 any, is conditioned on the rules being adopted in accordance
9 with all provisions of the Illinois Administrative Procedure
10 Act and all rules and procedures of the Joint Committee on
11 Administrative Rules; any purported rule not so adopted, for
12 whatever reason, is unauthorized.

13 (Source: P.A. 101-13, eff. 6-12-19; 101-281, eff. 1-1-20;
14 101-393, eff. 1-1-20; 101-452, eff. 1-1-20; 101-461, eff.
15 1-1-20; 101-625, eff. 1-1-21; 102-30, eff. 1-1-22; 102-103,
16 eff. 1-1-22; 102-203, eff. 1-1-22; 102-306, eff. 1-1-22;
17 102-642, eff. 1-1-22; 102-665, eff. 10-8-21; 102-731, eff.
18 1-1-23; 102-768, eff. 1-1-24; 102-804, eff. 1-1-23; 102-813,
19 eff. 5-13-22; 102-816, eff. 1-1-23; 102-860, eff. 1-1-23;
20 102-1093, eff. 1-1-23; 102-1117, eff. 1-13-23.)

21 (5 ILCS 375/6.11B new)

22 Sec. 6.11B. Infertility coverage.

23 (a) Beginning on January 1, 2024, the State Employees
24 Group Insurance Program shall provide coverage for the
25 diagnosis and treatment of infertility, including, but not

1 limited to, in vitro fertilization, uterine embryo lavage,
2 embryo transfer, artificial insemination, gamete
3 intrafallopian tube transfer, zygote intrafallopian tube
4 transfer, and low tubal ovum transfer. The coverage required
5 shall include procedures necessary to screen or diagnose a
6 fertilized egg before implantation, including, but not limited
7 to, preimplantation genetic diagnosis, preimplantation genetic
8 screening, and prenatal genetic diagnosis.

9 (b) Beginning on January 1, 2024, coverage under this
10 Section for procedures for in vitro fertilization, gamete
11 intrafallopian tube transfer, or zygote intrafallopian tube
12 transfer shall be required only if the procedures:

13 (1) are considered medically appropriate based on
14 clinical guidelines or standards developed by the American
15 Society for Reproductive Medicine, the American College of
16 Obstetricians and Gynecologists, or the Society for
17 Assisted Reproductive Technology; and

18 (2) are performed at medical facilities or clinics
19 that conform to the American College of Obstetricians and
20 Gynecologists guidelines for in vitro fertilization or the
21 American Society for Reproductive Medicine minimum
22 standards for practices offering assisted reproductive
23 technologies.

24 (c) As used in this Section, "infertility" means a
25 disease, condition, or status characterized by:

26 (1) a failure to establish a pregnancy or to carry a

1 pregnancy to live birth after 12 months of regular,
2 unprotected sexual intercourse if the woman is 35 years of
3 age or younger, or after 6 months of regular, unprotected
4 sexual intercourse if the woman is over 35 years of age;
5 conceiving but having a miscarriage does not restart the
6 12-month or 6-month term for determining infertility;

7 (2) a person's inability to reproduce either as a
8 single individual or with a partner without medical
9 intervention; or

10 (3) a licensed physician's findings based on a
11 patient's medical, sexual, and reproductive history, age,
12 physical findings, or diagnostic testing.

13 (d) The State Employees Group Insurance Program may not
14 impose any exclusions, limitations, or other restrictions on
15 coverage of fertility medications that are different from
16 those imposed on any other prescription medications, nor may
17 it impose any exclusions, limitations, or other restrictions
18 on coverage of any fertility services based on a covered
19 individual's participation in fertility services provided by
20 or to a third party, nor may it impose deductibles,
21 copayments, coinsurance, benefit maximums, waiting periods, or
22 any other limitations on coverage for the diagnosis of
23 infertility, treatment for infertility, and standard fertility
24 preservation services, except as provided in this Section,
25 that are different from those imposed upon benefits for
26 services not related to infertility.

1 (5 ILCS 375/6.11C new)

2 Sec. 6.11C. Coverage for injectable medicines to improve
3 glucose or weight loss. Beginning on January 1, 2024, the
4 State Employees Group Insurance Program shall provide coverage
5 for all types of injectable medicines prescribed on-label or
6 off-label to improve glucose or weight loss for use by adults
7 diagnosed or previously diagnosed with prediabetes,
8 gestational diabetes, or obesity. To continue to qualify for
9 coverage under this Section, covered members must participate
10 in a lifestyle management plan administered by their health
11 plan. This Section does not apply to individuals covered by a
12 Medicare Advantage Prescription Drug Plan.

13 ARTICLE 100.

14 Section 100-5. The Counties Code is amended by changing
15 Section 3-4014 as follows:

16 (55 ILCS 5/3-4014)

17 Sec. 3-4014. Public Defender Fund ~~defender grant program~~.

18 (a) (Blank). ~~Subject to appropriation, the Administrative~~
19 ~~Office of the Illinois Courts shall establish a grant program~~
20 ~~for counties with a population of 3,000,000 or less for the~~
21 ~~purpose of training and hiring attorneys on contract to assist~~
22 ~~the county public defender in pretrial detention hearings. The~~

1 ~~Administrative Office of the Illinois Courts may establish, by~~
2 ~~rule, administrative procedures for the grant program,~~
3 ~~including application procedures and requirements concerning~~
4 ~~grant agreements, certifications, payment methodologies, and~~
5 ~~other accountability measures that may be imposed upon~~
6 ~~participants in the program. Emergency rules may be adopted to~~
7 ~~implement the program in accordance with Section 5-45 of the~~
8 ~~Illinois Administrative Procedure Act.~~

9 (b) The Public Defender Fund is created as a special fund
10 in the State treasury. All money in the Public Defender Fund
11 shall be used, subject to appropriation, by the Illinois
12 Supreme Court to provide funding to counties with a population
13 of 3,000,000 or less for public defenders and public defender
14 services pursuant to this Section 3-4014.

15 (Source: P.A. 102-1104, eff. 12-6-22.)

16 ARTICLE 105.

17 Section 105-5. The School Code is amended by changing
18 Section 2-3.192 as follows:

19 (105 ILCS 5/2-3.192)

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

21 Sec. 2-3.192. Significant loss grant program. Subject to
22 specific State appropriation, the State Board shall make
23 Significant Loss Grants available to school districts that

1 meet all of the following requirements:

2 (1) The district has been affected by a recent
3 substantial loss of contributions from a single taxpayer
4 that resulted in either a significant loss of the overall
5 district Equalized Assessed Value or a significant loss in
6 property tax revenue from January 1, 2018 through the
7 effective date of this amendatory Act of the 103rd ~~102nd~~
8 General Assembly.

9 (2) The district's total equalized assessed value is
10 significantly derived from a single taxpayer.

11 (3) The district's administrative office is located in
12 a county with less than 30,000 inhabitants.

13 (4) The district has a total student enrollment of
14 less than 500 students as published on the most recent
15 Illinois School Report Card.

16 (5) The district has a low income concentration of at
17 least 45% as published on the most recent Illinois School
18 Report Card.

19 The Professional Review Panel shall make recommendations
20 to the State Board regarding grant eligibility and
21 allocations. The State Board shall determine grant eligibility
22 and allocations. This Section is repealed on July 1, 2024
23 ~~2023~~.

24 (Source: P.A. 102-699, eff. 4-19-22.)

25

ARTICLE 110.

1 Section 110-5. The Illinois Gambling Act is amended by
2 changing Section 13 as follows:

3 (230 ILCS 10/13) (from Ch. 120, par. 2413)

4 Sec. 13. Wagering tax; rate; distribution.

5 (a) Until January 1, 1998, a tax is imposed on the adjusted
6 gross receipts received from gambling games authorized under
7 this Act at the rate of 20%.

8 (a-1) From January 1, 1998 until July 1, 2002, a privilege
9 tax is imposed on persons engaged in the business of
10 conducting riverboat gambling operations, based on the
11 adjusted gross receipts received by a licensed owner from
12 gambling games authorized under this Act at the following
13 rates:

14 15% of annual adjusted gross receipts up to and
15 including \$25,000,000;

16 20% of annual adjusted gross receipts in excess of
17 \$25,000,000 but not exceeding \$50,000,000;

18 25% of annual adjusted gross receipts in excess of
19 \$50,000,000 but not exceeding \$75,000,000;

20 30% of annual adjusted gross receipts in excess of
21 \$75,000,000 but not exceeding \$100,000,000;

22 35% of annual adjusted gross receipts in excess of
23 \$100,000,000.

24 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax

1 is imposed on persons engaged in the business of conducting
2 riverboat gambling operations, other than licensed managers
3 conducting riverboat gambling operations on behalf of the
4 State, based on the adjusted gross receipts received by a
5 licensed owner from gambling games authorized under this Act
6 at the following rates:

7 15% of annual adjusted gross receipts up to and
8 including \$25,000,000;

9 22.5% of annual adjusted gross receipts in excess of
10 \$25,000,000 but not exceeding \$50,000,000;

11 27.5% of annual adjusted gross receipts in excess of
12 \$50,000,000 but not exceeding \$75,000,000;

13 32.5% of annual adjusted gross receipts in excess of
14 \$75,000,000 but not exceeding \$100,000,000;

15 37.5% of annual adjusted gross receipts in excess of
16 \$100,000,000 but not exceeding \$150,000,000;

17 45% of annual adjusted gross receipts in excess of
18 \$150,000,000 but not exceeding \$200,000,000;

19 50% of annual adjusted gross receipts in excess of
20 \$200,000,000.

21 (a-3) Beginning July 1, 2003, a privilege tax is imposed
22 on persons engaged in the business of conducting riverboat
23 gambling operations, other than licensed managers conducting
24 riverboat gambling operations on behalf of the State, based on
25 the adjusted gross receipts received by a licensed owner from
26 gambling games authorized under this Act at the following

1 rates:

2 15% of annual adjusted gross receipts up to and
3 including \$25,000,000;

4 27.5% of annual adjusted gross receipts in excess of
5 \$25,000,000 but not exceeding \$37,500,000;

6 32.5% of annual adjusted gross receipts in excess of
7 \$37,500,000 but not exceeding \$50,000,000;

8 37.5% of annual adjusted gross receipts in excess of
9 \$50,000,000 but not exceeding \$75,000,000;

10 45% of annual adjusted gross receipts in excess of
11 \$75,000,000 but not exceeding \$100,000,000;

12 50% of annual adjusted gross receipts in excess of
13 \$100,000,000 but not exceeding \$250,000,000;

14 70% of annual adjusted gross receipts in excess of
15 \$250,000,000.

16 An amount equal to the amount of wagering taxes collected
17 under this subsection (a-3) that are in addition to the amount
18 of wagering taxes that would have been collected if the
19 wagering tax rates under subsection (a-2) were in effect shall
20 be paid into the Common School Fund.

21 The privilege tax imposed under this subsection (a-3)
22 shall no longer be imposed beginning on the earlier of (i) July
23 1, 2005; (ii) the first date after June 20, 2003 that riverboat
24 gambling operations are conducted pursuant to a dormant
25 license; or (iii) the first day that riverboat gambling
26 operations are conducted under the authority of an owners

1 license that is in addition to the 10 owners licenses
2 initially authorized under this Act. For the purposes of this
3 subsection (a-3), the term "dormant license" means an owners
4 license that is authorized by this Act under which no
5 riverboat gambling operations are being conducted on June 20,
6 2003.

7 (a-4) Beginning on the first day on which the tax imposed
8 under subsection (a-3) is no longer imposed and ending upon
9 the imposition of the privilege tax under subsection (a-5) of
10 this Section, a privilege tax is imposed on persons engaged in
11 the business of conducting gambling operations, other than
12 licensed managers conducting riverboat gambling operations on
13 behalf of the State, based on the adjusted gross receipts
14 received by a licensed owner from gambling games authorized
15 under this Act at the following rates:

16 15% of annual adjusted gross receipts up to and
17 including \$25,000,000;

18 22.5% of annual adjusted gross receipts in excess of
19 \$25,000,000 but not exceeding \$50,000,000;

20 27.5% of annual adjusted gross receipts in excess of
21 \$50,000,000 but not exceeding \$75,000,000;

22 32.5% of annual adjusted gross receipts in excess of
23 \$75,000,000 but not exceeding \$100,000,000;

24 37.5% of annual adjusted gross receipts in excess of
25 \$100,000,000 but not exceeding \$150,000,000;

26 45% of annual adjusted gross receipts in excess of

1 \$150,000,000 but not exceeding \$200,000,000;
2 50% of annual adjusted gross receipts in excess of
3 \$200,000,000.

4 For the imposition of the privilege tax in this subsection
5 (a-4), amounts paid pursuant to item (1) of subsection (b) of
6 Section 56 of the Illinois Horse Racing Act of 1975 shall not
7 be included in the determination of adjusted gross receipts.

8 (a-5)(1) Beginning on July 1, 2020, a privilege tax is
9 imposed on persons engaged in the business of conducting
10 gambling operations, other than the owners licensee under
11 paragraph (1) of subsection (e-5) of Section 7 and licensed
12 managers conducting riverboat gambling operations on behalf of
13 the State, based on the adjusted gross receipts received by
14 such licensee from the gambling games authorized under this
15 Act. The privilege tax for all gambling games other than table
16 games, including, but not limited to, slot machines, video
17 game of chance gambling, and electronic gambling games shall
18 be at the following rates:

19 15% of annual adjusted gross receipts up to and
20 including \$25,000,000;

21 22.5% of annual adjusted gross receipts in excess of
22 \$25,000,000 but not exceeding \$50,000,000;

23 27.5% of annual adjusted gross receipts in excess of
24 \$50,000,000 but not exceeding \$75,000,000;

25 32.5% of annual adjusted gross receipts in excess of
26 \$75,000,000 but not exceeding \$100,000,000;

1 37.5% of annual adjusted gross receipts in excess of
2 \$100,000,000 but not exceeding \$150,000,000;

3 45% of annual adjusted gross receipts in excess of
4 \$150,000,000 but not exceeding \$200,000,000;

5 50% of annual adjusted gross receipts in excess of
6 \$200,000,000.

7 The privilege tax for table games shall be at the
8 following rates:

9 15% of annual adjusted gross receipts up to and
10 including \$25,000,000;

11 20% of annual adjusted gross receipts in excess of
12 \$25,000,000.

13 For the imposition of the privilege tax in this subsection
14 (a-5), amounts paid pursuant to item (1) of subsection (b) of
15 Section 56 of the Illinois Horse Racing Act of 1975 shall not
16 be included in the determination of adjusted gross receipts.

17 (2) Beginning on the first day that an owners licensee
18 under paragraph (1) of subsection (e-5) of Section 7 conducts
19 gambling operations, either in a temporary facility or a
20 permanent facility, a privilege tax is imposed on persons
21 engaged in the business of conducting gambling operations
22 under paragraph (1) of subsection (e-5) of Section 7, other
23 than licensed managers conducting riverboat gambling
24 operations on behalf of the State, based on the adjusted gross
25 receipts received by such licensee from the gambling games
26 authorized under this Act. The privilege tax for all gambling

1 games other than table games, including, but not limited to,
2 slot machines, video game of chance gambling, and electronic
3 gambling games shall be at the following rates:

4 12% of annual adjusted gross receipts up to and
5 including \$25,000,000 to the State and 10.5% of annual
6 adjusted gross receipts up to and including \$25,000,000 to
7 the City of Chicago;

8 16% of annual adjusted gross receipts in excess of
9 \$25,000,000 but not exceeding \$50,000,000 to the State and
10 14% of annual adjusted gross receipts in excess of
11 \$25,000,000 but not exceeding \$50,000,000 to the City of
12 Chicago;

13 20.1% of annual adjusted gross receipts in excess of
14 \$50,000,000 but not exceeding \$75,000,000 to the State and
15 17.4% of annual adjusted gross receipts in excess of
16 \$50,000,000 but not exceeding \$75,000,000 to the City of
17 Chicago;

18 21.4% of annual adjusted gross receipts in excess of
19 \$75,000,000 but not exceeding \$100,000,000 to the State
20 and 18.6% of annual adjusted gross receipts in excess of
21 \$75,000,000 but not exceeding \$100,000,000 to the City of
22 Chicago;

23 22.7% of annual adjusted gross receipts in excess of
24 \$100,000,000 but not exceeding \$150,000,000 to the State
25 and 19.8% of annual adjusted gross receipts in excess of
26 \$100,000,000 but not exceeding \$150,000,000 to the City of

1 Chicago;

2 24.1% of annual adjusted gross receipts in excess of
3 \$150,000,000 but not exceeding \$225,000,000 to the State
4 and 20.9% of annual adjusted gross receipts in excess of
5 \$150,000,000 but not exceeding \$225,000,000 to the City of
6 Chicago;

7 26.8% of annual adjusted gross receipts in excess of
8 \$225,000,000 but not exceeding \$1,000,000,000 to the State
9 and 23.2% of annual adjusted gross receipts in excess of
10 \$225,000,000 but not exceeding \$1,000,000,000 to the City
11 of Chicago;

12 40% of annual adjusted gross receipts in excess of
13 \$1,000,000,000 to the State and 34.7% of annual gross
14 receipts in excess of \$1,000,000,000 to the City of
15 Chicago.

16 The privilege tax for table games shall be at the
17 following rates:

18 8.1% of annual adjusted gross receipts up to and
19 including \$25,000,000 to the State and 6.9% of annual
20 adjusted gross receipts up to and including \$25,000,000 to
21 the City of Chicago;

22 10.7% of annual adjusted gross receipts in excess of
23 \$25,000,000 but not exceeding \$75,000,000 to the State and
24 9.3% of annual adjusted gross receipts in excess of
25 \$25,000,000 but not exceeding \$75,000,000 to the City of
26 Chicago;

1 11.2% of annual adjusted gross receipts in excess of
2 \$75,000,000 but not exceeding \$175,000,000 to the State
3 and 9.8% of annual adjusted gross receipts in excess of
4 \$75,000,000 but not exceeding \$175,000,000 to the City of
5 Chicago;

6 13.5% of annual adjusted gross receipts in excess of
7 \$175,000,000 but not exceeding \$225,000,000 to the State
8 and 11.5% of annual adjusted gross receipts in excess of
9 \$175,000,000 but not exceeding \$225,000,000 to the City of
10 Chicago;

11 15.1% of annual adjusted gross receipts in excess of
12 \$225,000,000 but not exceeding \$275,000,000 to the State
13 and 12.9% of annual adjusted gross receipts in excess of
14 \$225,000,000 but not exceeding \$275,000,000 to the City of
15 Chicago;

16 16.2% of annual adjusted gross receipts in excess of
17 \$275,000,000 but not exceeding \$375,000,000 to the State
18 and 13.8% of annual adjusted gross receipts in excess of
19 \$275,000,000 but not exceeding \$375,000,000 to the City of
20 Chicago;

21 18.9% of annual adjusted gross receipts in excess of
22 \$375,000,000 to the State and 16.1% of annual gross
23 receipts in excess of \$375,000,000 to the City of Chicago.

24 For the imposition of the privilege tax in this subsection
25 (a-5), amounts paid pursuant to item (1) of subsection (b) of
26 Section 56 of the Illinois Horse Racing Act of 1975 shall not

1 be included in the determination of adjusted gross receipts.

2 (3) Notwithstanding the provisions of this subsection
3 (a-5), for the first 10 years that the privilege tax is imposed
4 under this subsection (a-5) or until the year preceding the
5 calendar year in which paragraph (4) becomes operative,
6 whichever occurs first, the privilege tax shall be imposed on
7 the modified annual adjusted gross receipts of a riverboat or
8 casino conducting gambling operations in the City of East St.
9 Louis, unless:

10 (1) the riverboat or casino fails to employ at least
11 450 people, except no minimum employment shall be required
12 during 2020 and 2021 or during periods that the riverboat
13 or casino is closed on orders of State officials for
14 public health emergencies or other emergencies not caused
15 by the riverboat or casino;

16 (2) the riverboat or casino fails to maintain
17 operations in a manner consistent with this Act or is not a
18 viable riverboat or casino subject to the approval of the
19 Board; or

20 (3) the owners licensee is not an entity in which
21 employees participate in an employee stock ownership plan
22 or in which the owners licensee sponsors a 401(k)
23 retirement plan and makes a matching employer contribution
24 equal to at least one-quarter of the first 12% or one-half
25 of the first 6% of each participating employee's
26 contribution, not to exceed any limitations under federal

1 laws and regulations.

2 (4) Notwithstanding the provisions of this subsection
3 (a-5), for 10 calendar years beginning in the year that
4 gambling operations commence either in a temporary or
5 permanent facility at an organization gaming facility located
6 in the City of Collinsville if the facility commences
7 operations within 3 years of the effective date of the changes
8 made to this Section by this amendatory Act of the 103rd
9 General Assembly, the privilege tax imposed under this
10 subsection (a-5) on a riverboat or casino conducting gambling
11 operations in the City of East St. Louis shall be reduced, if
12 applicable, by an amount equal to the difference in adjusted
13 gross receipts for the 2022 calendar year less the current
14 year's adjusted gross receipts, unless:

15 (A) the riverboat or casino fails to employ at least
16 350 people, except that no minimum employment shall be
17 required during periods that the riverboat or casino is
18 closed on orders of State officials for public health
19 emergencies or other emergencies not caused by the
20 riverboat or casino;

21 (B) the riverboat or casino fails to maintain
22 operations in a manner consistent with this Act or is not a
23 viable riverboat or casino subject to the approval of the
24 Board; or

25 (C) the riverboat or casino fails to submit audited
26 financial statements to the Board prepared by an

1 accounting firm that has been preapproved by the Board and
2 such statements were prepared in accordance with the
3 provisions of the Financial Accounting Standards Board
4 Accounting Standards Codification under nongovernmental
5 accounting principles generally accepted in the United
6 States.

7 As used in this subsection (a-5), "modified annual
8 adjusted gross receipts" means:

9 (A) for calendar year 2020, the annual adjusted gross
10 receipts for the current year minus the difference between
11 an amount equal to the average annual adjusted gross
12 receipts from a riverboat or casino conducting gambling
13 operations in the City of East St. Louis for 2014, 2015,
14 2016, 2017, and 2018 and the annual adjusted gross
15 receipts for 2018;

16 (B) for calendar year 2021, the annual adjusted gross
17 receipts for the current year minus the difference between
18 an amount equal to the average annual adjusted gross
19 receipts from a riverboat or casino conducting gambling
20 operations in the City of East St. Louis for 2014, 2015,
21 2016, 2017, and 2018 and the annual adjusted gross
22 receipts for 2019; and

23 (C) for calendar years 2022 through 2029, the annual
24 adjusted gross receipts for the current year minus the
25 difference between an amount equal to the average annual
26 adjusted gross receipts from a riverboat or casino

1 conducting gambling operations in the City of East St.
2 Louis for 3 years preceding the current year and the
3 annual adjusted gross receipts for the immediately
4 preceding year.

5 (a-6) From June 28, 2019 (the effective date of Public Act
6 101-31) until June 30, 2023, an owners licensee that conducted
7 gambling operations prior to January 1, 2011 shall receive a
8 dollar-for-dollar credit against the tax imposed under this
9 Section for any renovation or construction costs paid by the
10 owners licensee, but in no event shall the credit exceed
11 \$2,000,000.

12 Additionally, from June 28, 2019 (the effective date of
13 Public Act 101-31) until December 31, 2024, an owners licensee
14 that (i) is located within 15 miles of the Missouri border, and
15 (ii) has at least 3 riverboats, casinos, or their equivalent
16 within a 45-mile radius, may be authorized to relocate to a new
17 location with the approval of both the unit of local
18 government designated as the home dock and the Board, so long
19 as the new location is within the same unit of local government
20 and no more than 3 miles away from its original location. Such
21 owners licensee shall receive a credit against the tax imposed
22 under this Section equal to 8% of the total project costs, as
23 approved by the Board, for any renovation or construction
24 costs paid by the owners licensee for the construction of the
25 new facility, provided that the new facility is operational by
26 July 1, 2024. In determining whether or not to approve a

1 relocation, the Board must consider the extent to which the
2 relocation will diminish the gaming revenues received by other
3 Illinois gaming facilities.

4 (a-7) Beginning in the initial adjustment year and through
5 the final adjustment year, if the total obligation imposed
6 pursuant to either subsection (a-5) or (a-6) will result in an
7 owners licensee receiving less after-tax adjusted gross
8 receipts than it received in calendar year 2018, then the
9 total amount of privilege taxes that the owners licensee is
10 required to pay for that calendar year shall be reduced to the
11 extent necessary so that the after-tax adjusted gross receipts
12 in that calendar year equals the after-tax adjusted gross
13 receipts in calendar year 2018, but the privilege tax
14 reduction shall not exceed the annual adjustment cap. If
15 pursuant to this subsection (a-7), the total obligation
16 imposed pursuant to either subsection (a-5) or (a-6) shall be
17 reduced, then the owners licensee shall not receive a refund
18 from the State at the end of the subject calendar year but
19 instead shall be able to apply that amount as a credit against
20 any payments it owes to the State in the following calendar
21 year to satisfy its total obligation under either subsection
22 (a-5) or (a-6). The credit for the final adjustment year shall
23 occur in the calendar year following the final adjustment
24 year.

25 If an owners licensee that conducted gambling operations
26 prior to January 1, 2019 expands its riverboat or casino,

1 including, but not limited to, with respect to its gaming
2 floor, additional non-gaming amenities such as restaurants,
3 bars, and hotels and other additional facilities, and incurs
4 construction and other costs related to such expansion from
5 June 28, 2019 (the effective date of Public Act 101-31) until
6 June 28, 2024 (the 5th anniversary of the effective date of
7 Public Act 101-31), then for each \$15,000,000 spent for any
8 such construction or other costs related to expansion paid by
9 the owners licensee, the final adjustment year shall be
10 extended by one year and the annual adjustment cap shall
11 increase by 0.2% of adjusted gross receipts during each
12 calendar year until and including the final adjustment year.
13 No further modifications to the final adjustment year or
14 annual adjustment cap shall be made after \$75,000,000 is
15 incurred in construction or other costs related to expansion
16 so that the final adjustment year shall not extend beyond the
17 9th calendar year after the initial adjustment year, not
18 including the initial adjustment year, and the annual
19 adjustment cap shall not exceed 4% of adjusted gross receipts
20 in a particular calendar year. Construction and other costs
21 related to expansion shall include all project related costs,
22 including, but not limited to, all hard and soft costs,
23 financing costs, on or off-site ground, road or utility work,
24 cost of gaming equipment and all other personal property,
25 initial fees assessed for each incremental gaming position,
26 and the cost of incremental land acquired for such expansion.

1 Soft costs shall include, but not be limited to, legal fees,
2 architect, engineering and design costs, other consultant
3 costs, insurance cost, permitting costs, and pre-opening costs
4 related to the expansion, including, but not limited to, any
5 of the following: marketing, real estate taxes, personnel,
6 training, travel and out-of-pocket expenses, supply,
7 inventory, and other costs, and any other project related soft
8 costs.

9 To be eligible for the tax credits in subsection (a-6),
10 all construction contracts shall include a requirement that
11 the contractor enter into a project labor agreement with the
12 building and construction trades council with geographic
13 jurisdiction of the location of the proposed gaming facility.

14 Notwithstanding any other provision of this subsection
15 (a-7), this subsection (a-7) does not apply to an owners
16 licensee unless such owners licensee spends at least
17 \$15,000,000 on construction and other costs related to its
18 expansion, excluding the initial fees assessed for each
19 incremental gaming position.

20 This subsection (a-7) does not apply to owners licensees
21 authorized pursuant to subsection (e-5) of Section 7 of this
22 Act.

23 For purposes of this subsection (a-7):

24 "Building and construction trades council" means any
25 organization representing multiple construction entities that
26 are monitoring or attentive to compliance with public or

1 workers' safety laws, wage and hour requirements, or other
2 statutory requirements or that are making or maintaining
3 collective bargaining agreements.

4 "Initial adjustment year" means the year commencing on
5 January 1 of the calendar year immediately following the
6 earlier of the following:

7 (1) the commencement of gambling operations, either in
8 a temporary or permanent facility, with respect to the
9 owners license authorized under paragraph (1) of
10 subsection (e-5) of Section 7 of this Act; or

11 (2) June 28, 2021 (24 months after the effective date
12 of Public Act 101-31);

13 provided the initial adjustment year shall not commence
14 earlier than June 28, 2020 (12 months after the effective date
15 of Public Act 101-31).

16 "Final adjustment year" means the 2nd calendar year after
17 the initial adjustment year, not including the initial
18 adjustment year, and as may be extended further as described
19 in this subsection (a-7).

20 "Annual adjustment cap" means 3% of adjusted gross
21 receipts in a particular calendar year, and as may be
22 increased further as otherwise described in this subsection
23 (a-7).

24 (a-8) Riverboat gambling operations conducted by a
25 licensed manager on behalf of the State are not subject to the
26 tax imposed under this Section.

1 (a-9) Beginning on January 1, 2020, the calculation of
2 gross receipts or adjusted gross receipts, for the purposes of
3 this Section, for a riverboat, a casino, or an organization
4 gaming facility shall not include the dollar amount of
5 non-cashable vouchers, coupons, and electronic promotions
6 redeemed by wagerers upon the riverboat, in the casino, or in
7 the organization gaming facility up to and including an amount
8 not to exceed 20% of a riverboat's, a casino's, or an
9 organization gaming facility's adjusted gross receipts.

10 The Illinois Gaming Board shall submit to the General
11 Assembly a comprehensive report no later than March 31, 2023
12 detailing, at a minimum, the effect of removing non-cashable
13 vouchers, coupons, and electronic promotions from this
14 calculation on net gaming revenues to the State in calendar
15 years 2020 through 2022, the increase or reduction in wagerers
16 as a result of removing non-cashable vouchers, coupons, and
17 electronic promotions from this calculation, the effect of the
18 tax rates in subsection (a-5) on net gaming revenues to this
19 State, and proposed modifications to the calculation.

20 (a-10) The taxes imposed by this Section shall be paid by
21 the licensed owner or the organization gaming licensee to the
22 Board not later than 5:00 o'clock p.m. of the day after the day
23 when the wagers were made.

24 (a-15) If the privilege tax imposed under subsection (a-3)
25 is no longer imposed pursuant to item (i) of the last paragraph
26 of subsection (a-3), then by June 15 of each year, each owners

1 licensee, other than an owners licensee that admitted
2 1,000,000 persons or fewer in calendar year 2004, must, in
3 addition to the payment of all amounts otherwise due under
4 this Section, pay to the Board a reconciliation payment in the
5 amount, if any, by which the licensed owner's base amount
6 exceeds the amount of net privilege tax paid by the licensed
7 owner to the Board in the then current State fiscal year. A
8 licensed owner's net privilege tax obligation due for the
9 balance of the State fiscal year shall be reduced up to the
10 total of the amount paid by the licensed owner in its June 15
11 reconciliation payment. The obligation imposed by this
12 subsection (a-15) is binding on any person, firm, corporation,
13 or other entity that acquires an ownership interest in any
14 such owners license. The obligation imposed under this
15 subsection (a-15) terminates on the earliest of: (i) July 1,
16 2007, (ii) the first day after August 23, 2005 (the effective
17 date of Public Act 94-673) that riverboat gambling operations
18 are conducted pursuant to a dormant license, (iii) the first
19 day that riverboat gambling operations are conducted under the
20 authority of an owners license that is in addition to the 10
21 owners licenses initially authorized under this Act, or (iv)
22 the first day that a licensee under the Illinois Horse Racing
23 Act of 1975 conducts gaming operations with slot machines or
24 other electronic gaming devices. The Board must reduce the
25 obligation imposed under this subsection (a-15) by an amount
26 the Board deems reasonable for any of the following reasons:

1 (A) an act or acts of God, (B) an act of bioterrorism or
2 terrorism or a bioterrorism or terrorism threat that was
3 investigated by a law enforcement agency, or (C) a condition
4 beyond the control of the owners licensee that does not result
5 from any act or omission by the owners licensee or any of its
6 agents and that poses a hazardous threat to the health and
7 safety of patrons. If an owners licensee pays an amount in
8 excess of its liability under this Section, the Board shall
9 apply the overpayment to future payments required under this
10 Section.

11 For purposes of this subsection (a-15):

12 "Act of God" means an incident caused by the operation of
13 an extraordinary force that cannot be foreseen, that cannot be
14 avoided by the exercise of due care, and for which no person
15 can be held liable.

16 "Base amount" means the following:

17 For a riverboat in Alton, \$31,000,000.

18 For a riverboat in East Peoria, \$43,000,000.

19 For the Empress riverboat in Joliet, \$86,000,000.

20 For a riverboat in Metropolis, \$45,000,000.

21 For the Harrah's riverboat in Joliet, \$114,000,000.

22 For a riverboat in Aurora, \$86,000,000.

23 For a riverboat in East St. Louis, \$48,500,000.

24 For a riverboat in Elgin, \$198,000,000.

25 "Dormant license" has the meaning ascribed to it in
26 subsection (a-3).

1 "Net privilege tax" means all privilege taxes paid by a
2 licensed owner to the Board under this Section, less all
3 payments made from the State Gaming Fund pursuant to
4 subsection (b) of this Section.

5 The changes made to this subsection (a-15) by Public Act
6 94-839 are intended to restate and clarify the intent of
7 Public Act 94-673 with respect to the amount of the payments
8 required to be made under this subsection by an owners
9 licensee to the Board.

10 (b) From the tax revenue from riverboat or casino gambling
11 deposited in the State Gaming Fund under this Section, an
12 amount equal to 5% of adjusted gross receipts generated by a
13 riverboat or a casino, other than a riverboat or casino
14 designated in paragraph (1), (3), or (4) of subsection (e-5)
15 of Section 7, shall be paid monthly, subject to appropriation
16 by the General Assembly, to the unit of local government in
17 which the casino is located or that is designated as the home
18 dock of the riverboat. Notwithstanding anything to the
19 contrary, beginning on the first day that an owners licensee
20 under paragraph (1), (2), (3), (4), (5), or (6) of subsection
21 (e-5) of Section 7 conducts gambling operations, either in a
22 temporary facility or a permanent facility, and for 2 years
23 thereafter, a unit of local government designated as the home
24 dock of a riverboat whose license was issued before January 1,
25 2019, other than a riverboat conducting gambling operations in
26 the City of East St. Louis, shall not receive less under this

1 subsection (b) than the amount the unit of local government
2 received under this subsection (b) in calendar year 2018.
3 Notwithstanding anything to the contrary and because the City
4 of East St. Louis is a financially distressed city, beginning
5 on the first day that an owners licensee under paragraph (1),
6 (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7
7 conducts gambling operations, either in a temporary facility
8 or a permanent facility, and for 10 years thereafter, a unit of
9 local government designated as the home dock of a riverboat
10 conducting gambling operations in the City of East St. Louis
11 shall not receive less under this subsection (b) than the
12 amount the unit of local government received under this
13 subsection (b) in calendar year 2018.

14 From the tax revenue deposited in the State Gaming Fund
15 pursuant to riverboat or casino gambling operations conducted
16 by a licensed manager on behalf of the State, an amount equal
17 to 5% of adjusted gross receipts generated pursuant to those
18 riverboat or casino gambling operations shall be paid monthly,
19 subject to appropriation by the General Assembly, to the unit
20 of local government that is designated as the home dock of the
21 riverboat upon which those riverboat gambling operations are
22 conducted or in which the casino is located.

23 From the tax revenue from riverboat or casino gambling
24 deposited in the State Gaming Fund under this Section, an
25 amount equal to 5% of the adjusted gross receipts generated by
26 a riverboat designated in paragraph (3) of subsection (e-5) of

1 Section 7 shall be divided and remitted monthly, subject to
2 appropriation, as follows: 70% to Waukegan, 10% to Park City,
3 15% to North Chicago, and 5% to Lake County.

4 From the tax revenue from riverboat or casino gambling
5 deposited in the State Gaming Fund under this Section, an
6 amount equal to 5% of the adjusted gross receipts generated by
7 a riverboat designated in paragraph (4) of subsection (e-5) of
8 Section 7 shall be remitted monthly, subject to appropriation,
9 as follows: 70% to the City of Rockford, 5% to the City of
10 Loves Park, 5% to the Village of Machesney, and 20% to
11 Winnebago County.

12 From the tax revenue from riverboat or casino gambling
13 deposited in the State Gaming Fund under this Section, an
14 amount equal to 5% of the adjusted gross receipts generated by
15 a riverboat designated in paragraph (5) of subsection (e-5) of
16 Section 7 shall be remitted monthly, subject to appropriation,
17 as follows: 2% to the unit of local government in which the
18 riverboat or casino is located, and 3% shall be distributed:
19 (A) in accordance with a regional capital development plan
20 entered into by the following communities: Village of Beecher,
21 City of Blue Island, Village of Burnham, City of Calumet City,
22 Village of Calumet Park, City of Chicago Heights, City of
23 Country Club Hills, Village of Crestwood, Village of Crete,
24 Village of Dixmoor, Village of Dolton, Village of East Hazel
25 Crest, Village of Flossmoor, Village of Ford Heights, Village
26 of Glenwood, City of Harvey, Village of Hazel Crest, Village

1 of Homewood, Village of Lansing, Village of Lynwood, City of
2 Markham, Village of Matteson, Village of Midlothian, Village
3 of Monee, City of Oak Forest, Village of Olympia Fields,
4 Village of Orland Hills, Village of Orland Park, City of Palos
5 Heights, Village of Park Forest, Village of Phoenix, Village
6 of Posen, Village of Richton Park, Village of Riverdale,
7 Village of Robbins, Village of Sauk Village, Village of South
8 Chicago Heights, Village of South Holland, Village of Steger,
9 Village of Thornton, Village of Tinley Park, Village of
10 University Park, and Village of Worth; or (B) if no regional
11 capital development plan exists, equally among the communities
12 listed in item (A) to be used for capital expenditures or
13 public pension payments, or both.

14 Units of local government may refund any portion of the
15 payment that they receive pursuant to this subsection (b) to
16 the riverboat or casino.

17 (b-4) Beginning on the first day the licensee under
18 paragraph (5) of subsection (e-5) of Section 7 conducts
19 gambling operations, either in a temporary facility or a
20 permanent facility, and ending on July 31, 2042, from the tax
21 revenue deposited in the State Gaming Fund under this Section,
22 \$5,000,000 shall be paid annually, subject to appropriation,
23 to the host municipality of that owners licensee of a license
24 issued or re-issued pursuant to Section 7.1 of this Act before
25 January 1, 2012. Payments received by the host municipality
26 pursuant to this subsection (b-4) may not be shared with any

1 other unit of local government.

2 (b-5) Beginning on June 28, 2019 (the effective date of
3 Public Act 101-31), from the tax revenue deposited in the
4 State Gaming Fund under this Section, an amount equal to 3% of
5 adjusted gross receipts generated by each organization gaming
6 facility located outside Madison County shall be paid monthly,
7 subject to appropriation by the General Assembly, to a
8 municipality other than the Village of Stickney in which each
9 organization gaming facility is located or, if the
10 organization gaming facility is not located within a
11 municipality, to the county in which the organization gaming
12 facility is located, except as otherwise provided in this
13 Section. From the tax revenue deposited in the State Gaming
14 Fund under this Section, an amount equal to 3% of adjusted
15 gross receipts generated by an organization gaming facility
16 located in the Village of Stickney shall be paid monthly,
17 subject to appropriation by the General Assembly, as follows:
18 25% to the Village of Stickney, 5% to the City of Berwyn, 50%
19 to the Town of Cicero, and 20% to the Stickney Public Health
20 District.

21 From the tax revenue deposited in the State Gaming Fund
22 under this Section, an amount equal to 5% of adjusted gross
23 receipts generated by an organization gaming facility located
24 in the City of Collinsville shall be paid monthly, subject to
25 appropriation by the General Assembly, as follows: 30% to the
26 City of Alton, 30% to the City of East St. Louis, and 40% to

1 the City of Collinsville.

2 Municipalities and counties may refund any portion of the
3 payment that they receive pursuant to this subsection (b-5) to
4 the organization gaming facility.

5 (b-6) Beginning on June 28, 2019 (the effective date of
6 Public Act 101-31), from the tax revenue deposited in the
7 State Gaming Fund under this Section, an amount equal to 2% of
8 adjusted gross receipts generated by an organization gaming
9 facility located outside Madison County shall be paid monthly,
10 subject to appropriation by the General Assembly, to the
11 county in which the organization gaming facility is located
12 for the purposes of its criminal justice system or health care
13 system.

14 Counties may refund any portion of the payment that they
15 receive pursuant to this subsection (b-6) to the organization
16 gaming facility.

17 (b-7) From the tax revenue from the organization gaming
18 licensee located in one of the following townships of Cook
19 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or
20 Worth, an amount equal to 5% of the adjusted gross receipts
21 generated by that organization gaming licensee shall be
22 remitted monthly, subject to appropriation, as follows: 2% to
23 the unit of local government in which the organization gaming
24 licensee is located, and 3% shall be distributed: (A) in
25 accordance with a regional capital development plan entered
26 into by the following communities: Village of Beecher, City of

1 Blue Island, Village of Burnham, City of Calumet City, Village
2 of Calumet Park, City of Chicago Heights, City of Country Club
3 Hills, Village of Crestwood, Village of Crete, Village of
4 Dixmoor, Village of Dolton, Village of East Hazel Crest,
5 Village of Flossmoor, Village of Ford Heights, Village of
6 Glenwood, City of Harvey, Village of Hazel Crest, Village of
7 Homewood, Village of Lansing, Village of Lynwood, City of
8 Markham, Village of Matteson, Village of Midlothian, Village
9 of Monee, City of Oak Forest, Village of Olympia Fields,
10 Village of Orland Hills, Village of Orland Park, City of Palos
11 Heights, Village of Park Forest, Village of Phoenix, Village
12 of Posen, Village of Richton Park, Village of Riverdale,
13 Village of Robbins, Village of Sauk Village, Village of South
14 Chicago Heights, Village of South Holland, Village of Steger,
15 Village of Thornton, Village of Tinley Park, Village of
16 University Park, and Village of Worth; or (B) if no regional
17 capital development plan exists, equally among the communities
18 listed in item (A) to be used for capital expenditures or
19 public pension payments, or both.

20 (b-8) In lieu of the payments under subsection (b) of this
21 Section, from the tax revenue deposited in the State Gaming
22 Fund pursuant to riverboat or casino gambling operations
23 conducted by an owners licensee under paragraph (1) of
24 subsection (e-5) of Section 7, an amount equal to the tax
25 revenue generated from the privilege tax imposed by paragraph
26 (2) of subsection (a-5) that is to be paid to the City of

1 Chicago shall be paid monthly, subject to appropriation by the
2 General Assembly, as follows: (1) an amount equal to 0.5% of
3 the annual adjusted gross receipts generated by the owners
4 licensee under paragraph (1) of subsection (e-5) of Section 7
5 to the home rule county in which the owners licensee is located
6 for the purpose of enhancing the county's criminal justice
7 system; and (2) the balance to the City of Chicago and shall be
8 expended or obligated by the City of Chicago for pension
9 payments in accordance with Public Act 99-506.

10 (c) Appropriations, as approved by the General Assembly,
11 may be made from the State Gaming Fund to the Board (i) for the
12 administration and enforcement of this Act and the Video
13 Gaming Act, (ii) for distribution to the Illinois State Police
14 and to the Department of Revenue for the enforcement of this
15 Act and the Video Gaming Act, and (iii) to the Department of
16 Human Services for the administration of programs to treat
17 problem gambling, including problem gambling from sports
18 wagering. The Board's annual appropriations request must
19 separately state its funding needs for the regulation of
20 gaming authorized under Section 7.7, riverboat gaming, casino
21 gaming, video gaming, and sports wagering.

22 (c-2) An amount equal to 2% of the adjusted gross receipts
23 generated by an organization gaming facility located within a
24 home rule county with a population of over 3,000,000
25 inhabitants shall be paid, subject to appropriation from the
26 General Assembly, from the State Gaming Fund to the home rule

1 county in which the organization gaming licensee is located
2 for the purpose of enhancing the county's criminal justice
3 system.

4 (c-3) Appropriations, as approved by the General Assembly,
5 may be made from the tax revenue deposited into the State
6 Gaming Fund from organization gaming licensees pursuant to
7 this Section for the administration and enforcement of this
8 Act.

9 (c-4) After payments required under subsections (b),
10 (b-5), (b-6), (b-7), (c), (c-2), and (c-3) have been made from
11 the tax revenue from organization gaming licensees deposited
12 into the State Gaming Fund under this Section, all remaining
13 amounts from organization gaming licensees shall be
14 transferred into the Capital Projects Fund.

15 (c-5) (Blank).

16 (c-10) Each year the General Assembly shall appropriate
17 from the General Revenue Fund to the Education Assistance Fund
18 an amount equal to the amount paid into the Horse Racing Equity
19 Fund pursuant to subsection (c-5) in the prior calendar year.

20 (c-15) After the payments required under subsections (b),
21 (c), and (c-5) have been made, an amount equal to 2% of the
22 adjusted gross receipts of (1) an owners licensee that
23 relocates pursuant to Section 11.2, (2) an owners licensee
24 conducting riverboat gambling operations pursuant to an owners
25 license that is initially issued after June 25, 1999, or (3)
26 the first riverboat gambling operations conducted by a

1 licensed manager on behalf of the State under Section 7.3,
2 whichever comes first, shall be paid, subject to appropriation
3 from the General Assembly, from the State Gaming Fund to each
4 home rule county with a population of over 3,000,000
5 inhabitants for the purpose of enhancing the county's criminal
6 justice system.

7 (c-20) Each year the General Assembly shall appropriate
8 from the General Revenue Fund to the Education Assistance Fund
9 an amount equal to the amount paid to each home rule county
10 with a population of over 3,000,000 inhabitants pursuant to
11 subsection (c-15) in the prior calendar year.

12 (c-21) After the payments required under subsections (b),
13 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have
14 been made, an amount equal to 0.5% of the adjusted gross
15 receipts generated by the owners licensee under paragraph (1)
16 of subsection (e-5) of Section 7 shall be paid monthly,
17 subject to appropriation from the General Assembly, from the
18 State Gaming Fund to the home rule county in which the owners
19 licensee is located for the purpose of enhancing the county's
20 criminal justice system.

21 (c-22) After the payments required under subsections (b),
22 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and
23 (c-21) have been made, an amount equal to 2% of the adjusted
24 gross receipts generated by the owners licensee under
25 paragraph (5) of subsection (e-5) of Section 7 shall be paid,
26 subject to appropriation from the General Assembly, from the

1 State Gaming Fund to the home rule county in which the owners
2 licensee is located for the purpose of enhancing the county's
3 criminal justice system.

4 (c-25) From July 1, 2013 and each July 1 thereafter
5 through July 1, 2019, \$1,600,000 shall be transferred from the
6 State Gaming Fund to the Chicago State University Education
7 Improvement Fund.

8 On July 1, 2020 and each July 1 thereafter, \$3,000,000
9 shall be transferred from the State Gaming Fund to the Chicago
10 State University Education Improvement Fund.

11 (c-30) On July 1, 2013 or as soon as possible thereafter,
12 \$92,000,000 shall be transferred from the State Gaming Fund to
13 the School Infrastructure Fund and \$23,000,000 shall be
14 transferred from the State Gaming Fund to the Horse Racing
15 Equity Fund.

16 (c-35) Beginning on July 1, 2013, in addition to any
17 amount transferred under subsection (c-30) of this Section,
18 \$5,530,000 shall be transferred monthly from the State Gaming
19 Fund to the School Infrastructure Fund.

20 (d) From time to time, through June 30, 2021, the Board
21 shall transfer the remainder of the funds generated by this
22 Act into the Education Assistance Fund.

23 (d-5) Beginning on July 1, 2021, on the last day of each
24 month, or as soon thereafter as possible, after all the
25 required expenditures, distributions, and transfers have been
26 made from the State Gaming Fund for the month pursuant to

1 subsections (b) through (c-35), at the direction of the Board,
2 the Comptroller shall direct and the Treasurer shall transfer
3 \$22,500,000, along with any deficiencies in such amounts from
4 prior months in the same fiscal year, from the State Gaming
5 Fund to the Education Assistance Fund; then, at the direction
6 of the Board, the Comptroller shall direct and the Treasurer
7 shall transfer the remainder of the funds generated by this
8 Act, if any, from the State Gaming Fund to the Capital Projects
9 Fund.

10 (e) Nothing in this Act shall prohibit the unit of local
11 government designated as the home dock of the riverboat from
12 entering into agreements with other units of local government
13 in this State or in other states to share its portion of the
14 tax revenue.

15 (f) To the extent practicable, the Board shall administer
16 and collect the wagering taxes imposed by this Section in a
17 manner consistent with the provisions of Sections 4, 5, 5a,
18 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of
19 the Retailers' Occupation Tax Act and Section 3-7 of the
20 Uniform Penalty and Interest Act.

21 (Source: P.A. 101-31, Article 25, Section 25-910, eff.
22 6-28-19; 101-31, Article 35, Section 35-55, eff. 6-28-19;
23 101-648, eff. 6-30-20; 102-16, eff. 6-17-21; 102-538, eff.
24 8-20-21; 102-689, eff. 12-17-21; 102-699, eff. 4-19-22.)

1 Section 115-5. The Cannabis Regulation and Tax Act is
2 amended by changing Sections 15-25, 15-35, and 15-35.10 as
3 follows:

4 (410 ILCS 705/15-25)

5 Sec. 15-25. Awarding of Conditional Adult Use Dispensing
6 Organization Licenses prior to January 1, 2021.

7 (a) The Department shall issue up to 75 Conditional Adult
8 Use Dispensing Organization Licenses before May 1, 2020.

9 (b) The Department shall make the application for a
10 Conditional Adult Use Dispensing Organization License
11 available no later than October 1, 2019 and shall accept
12 applications no later than January 1, 2020.

13 (c) To ensure the geographic dispersion of Conditional
14 Adult Use Dispensing Organization License holders, the
15 following number of licenses shall be awarded in each BLS
16 Region as determined by each region's percentage of the
17 State's population:

18 (1) Bloomington: 1

19 (2) Cape Girardeau: 1

20 (3) Carbondale-Marion: 1

21 (4) Champaign-Urbana: 1

22 (5) Chicago-Naperville-Elgin: 47

23 (6) Danville: 1

24 (7) Davenport-Moline-Rock Island: 1

- 1 (8) Decatur: 1
- 2 (9) Kankakee: 1
- 3 (10) Peoria: 3
- 4 (11) Rockford: 2
- 5 (12) St. Louis: 4
- 6 (13) Springfield: 1
- 7 (14) Northwest Illinois nonmetropolitan: 3
- 8 (15) West Central Illinois nonmetropolitan: 3
- 9 (16) East Central Illinois nonmetropolitan: 2
- 10 (17) South Illinois nonmetropolitan: 2

11 (d) An applicant seeking issuance of a Conditional Adult
12 Use Dispensing Organization License shall submit an
13 application on forms provided by the Department. An applicant
14 must meet the following requirements:

15 (1) Payment of a nonrefundable application fee of
16 \$5,000 for each license for which the applicant is
17 applying, which shall be deposited into the Cannabis
18 Regulation Fund;

19 (2) Certification that the applicant will comply with
20 the requirements contained in this Act;

21 (3) The legal name of the proposed dispensing
22 organization;

23 (4) A statement that the dispensing organization
24 agrees to respond to the Department's supplemental
25 requests for information;

26 (5) From each principal officer, a statement

1 indicating whether that person:

2 (A) has previously held or currently holds an
3 ownership interest in a cannabis business
4 establishment in Illinois; or

5 (B) has held an ownership interest in a dispensing
6 organization or its equivalent in another state or
7 territory of the United States that had the dispensing
8 organization registration or license suspended,
9 revoked, placed on probationary status, or subjected
10 to other disciplinary action;

11 (6) Disclosure of whether any principal officer has
12 ever filed for bankruptcy or defaulted on spousal support
13 or child support obligation;

14 (7) A resume for each principal officer, including
15 whether that person has an academic degree, certification,
16 or relevant experience with a cannabis business
17 establishment or in a related industry;

18 (8) A description of the training and education that
19 will be provided to dispensing organization agents;

20 (9) A copy of the proposed operating bylaws;

21 (10) A copy of the proposed business plan that
22 complies with the requirements in this Act, including, at
23 a minimum, the following:

24 (A) A description of services to be offered; and

25 (B) A description of the process of dispensing
26 cannabis;

1 (11) A copy of the proposed security plan that
2 complies with the requirements in this Article, including:

3 (A) The process or controls that will be
4 implemented to monitor the dispensary, secure the
5 premises, agents, and currency, and prevent the
6 diversion, theft, or loss of cannabis; and

7 (B) The process to ensure that access to the
8 restricted access areas is restricted to, registered
9 agents, service professionals, transporting
10 organization agents, Department inspectors, and
11 security personnel;

12 (12) A proposed inventory control plan that complies
13 with this Section;

14 (13) A proposed floor plan, a square footage estimate,
15 and a description of proposed security devices, including,
16 without limitation, cameras, motion detectors, servers,
17 video storage capabilities, and alarm service providers;

18 (14) The name, address, social security number, and
19 date of birth of each principal officer and board member
20 of the dispensing organization; each of those individuals
21 shall be at least 21 years of age;

22 (15) Evidence of the applicant's status as a Social
23 Equity Applicant, if applicable, and whether a Social
24 Equity Applicant plans to apply for a loan or grant issued
25 by the Department of Commerce and Economic Opportunity;

26 (16) The address, telephone number, and email address

1 of the applicant's principal place of business, if
2 applicable. A post office box is not permitted;

3 (17) Written summaries of any information regarding
4 instances in which a business or not-for-profit that a
5 prospective board member previously managed or served on
6 were fined or censured, or any instances in which a
7 business or not-for-profit that a prospective board member
8 previously managed or served on had its registration
9 suspended or revoked in any administrative or judicial
10 proceeding;

11 (18) A plan for community engagement;

12 (19) Procedures to ensure accurate recordkeeping and
13 security measures that are in accordance with this Article
14 and Department rules;

15 (20) The estimated volume of cannabis it plans to
16 store at the dispensary;

17 (21) A description of the features that will provide
18 accessibility to purchasers as required by the Americans
19 with Disabilities Act;

20 (22) A detailed description of air treatment systems
21 that will be installed to reduce odors;

22 (23) A reasonable assurance that the issuance of a
23 license will not have a detrimental impact on the
24 community in which the applicant wishes to locate;

25 (24) The dated signature of each principal officer;

26 (25) A description of the enclosed, locked facility

1 where cannabis will be stored by the dispensing
2 organization;

3 (26) Signed statements from each dispensing
4 organization agent stating that he or she will not divert
5 cannabis;

6 (27) The number of licenses it is applying for in each
7 BLS Region;

8 (28) A diversity plan that includes a narrative of at
9 least 2,500 words that establishes a goal of diversity in
10 ownership, management, employment, and contracting to
11 ensure that diverse participants and groups are afforded
12 equality of opportunity;

13 (29) A contract with a private security contractor
14 agency that is licensed under Section 10-5 of the Private
15 Detective, Private Alarm, Private Security, Fingerprint
16 Vendor, and Locksmith Act of 2004 in order for the
17 dispensary to have adequate security at its facility; and

18 (30) Other information deemed necessary by the
19 Illinois Cannabis Regulation Oversight Officer to conduct
20 the disparity and availability study referenced in
21 subsection (e) of Section 5-45.

22 (e) An applicant who receives a Conditional Adult Use
23 Dispensing Organization License under this Section has 180
24 days from the date of award to identify a physical location for
25 the dispensing organization retail storefront. The applicant
26 shall provide evidence that the location is not within 1,500

1 feet of an existing dispensing organization, unless the
2 applicant is a Social Equity Applicant or Social Equity
3 Justice Involved Applicant located or seeking to locate within
4 1,500 feet of a dispensing organization licensed under Section
5 15-15 or Section 15-20. If an applicant is unable to find a
6 suitable physical address in the opinion of the Department
7 within 180 days of the issuance of the Conditional Adult Use
8 Dispensing Organization License, the Department may extend the
9 period for finding a physical address an additional 540
10 ~~another 180~~ days if the Conditional Adult Use Dispensing
11 Organization License holder demonstrates concrete attempts to
12 secure a location and a hardship. If the Department denies the
13 extension or the Conditional Adult Use Dispensing Organization
14 License holder is unable to find a location or become
15 operational within 720 ~~360~~ days of being awarded a conditional
16 license, the Department shall rescind the conditional license
17 and award it to the next highest scoring applicant in the BLS
18 Region for which the license was assigned, provided the
19 applicant receiving the license: (i) confirms a continued
20 interest in operating a dispensing organization; (ii) can
21 provide evidence that the applicant continues to meet all
22 requirements for holding a Conditional Adult Use Dispensing
23 Organization License set forth in this Act; and (iii) has not
24 otherwise become ineligible to be awarded a dispensing
25 organization license. If the new awardee is unable to accept
26 the Conditional Adult Use Dispensing Organization License, the

1 Department shall award the Conditional Adult Use Dispensing
2 Organization License to the next highest scoring applicant in
3 the same manner. The new awardee shall be subject to the same
4 required deadlines as provided in this subsection.

5 (e-5) If, within 720 ~~180~~ days of being awarded a
6 Conditional Adult Use Dispensing Organization License, a
7 dispensing organization is unable to find a location within
8 the BLS Region in which it was awarded a Conditional Adult Use
9 Dispensing Organization License because no jurisdiction within
10 the BLS Region allows for the operation of an Adult Use
11 Dispensing Organization, the Department of Financial and
12 Professional Regulation may authorize the Conditional Adult
13 Use Dispensing Organization License holder to transfer its
14 license to a BLS Region specified by the Department.

15 (f) A dispensing organization that is awarded a
16 Conditional Adult Use Dispensing Organization License pursuant
17 to the criteria in Section 15-30 shall not purchase, possess,
18 sell, or dispense cannabis or cannabis-infused products until
19 the person has received an Adult Use Dispensing Organization
20 License issued by the Department pursuant to Section 15-36 of
21 this Act.

22 (g) The Department shall conduct a background check of the
23 prospective organization agents in order to carry out this
24 Article. The Illinois State Police shall charge the applicant
25 a fee for conducting the criminal history record check, which
26 shall be deposited into the State Police Services Fund and

1 shall not exceed the actual cost of the record check. Each
2 person applying as a dispensing organization agent shall
3 submit a full set of fingerprints to the Illinois State Police
4 for the purpose of obtaining a State and federal criminal
5 records check. These fingerprints shall be checked against the
6 fingerprint records now and hereafter, to the extent allowed
7 by law, filed in the Illinois State Police and Federal Bureau
8 of Identification criminal history records databases. The
9 Illinois State Police shall furnish, following positive
10 identification, all Illinois conviction information to the
11 Department.

12 (Source: P.A. 101-27, eff. 6-25-19; 101-593, eff. 12-4-19;
13 102-98, eff. 7-15-21; 102-538, eff. 8-20-21; 102-813, eff.
14 5-13-22.)

15 (410 ILCS 705/15-35)

16 Sec. 15-35. Qualifying Applicant Lottery for Conditional
17 Adult Use Dispensing Organization Licenses.

18 (a) In addition to any of the licenses issued under
19 Section 15-15, Section 15-20, Section 15-25, Section 15-30.20,
20 or Section 15-35.10 of this Act, within 10 business days after
21 the resulting final scores for all scored applications
22 pursuant to Sections 15-25 and 15-30 are released, the
23 Department shall issue up to 55 Conditional Adult Use
24 Dispensing Organization Licenses by lot, pursuant to the
25 application process adopted under this Section. In order to be

1 eligible to be awarded a Conditional Adult Use Dispensing
2 Organization License by lot under this Section, a Dispensary
3 Applicant must be a Qualifying Applicant.

4 The licenses issued under this Section shall be awarded in
5 each BLS Region in the following amounts:

6 (1) Bloomington: 1.

7 (2) Cape Girardeau: 1.

8 (3) Carbondale-Marion: 1.

9 (4) Champaign-Urbana: 1.

10 (5) Chicago-Naperville-Elgin: 36.

11 (6) Danville: 1.

12 (7) Davenport-Moline-Rock Island: 1.

13 (8) Decatur: 1.

14 (9) Kankakee: 1.

15 (10) Peoria: 2.

16 (11) Rockford: 1.

17 (12) St. Louis: 3.

18 (13) Springfield: 1.

19 (14) Northwest Illinois nonmetropolitan: 1.

20 (15) West Central Illinois nonmetropolitan: 1.

21 (16) East Central Illinois nonmetropolitan: 1.

22 (17) South Illinois nonmetropolitan: 1.

23 (a-5) Prior to issuing licenses under subsection (a), the
24 Department may adopt rules through emergency rulemaking in
25 accordance with subsection (kk) of Section 5-45 of the
26 Illinois Administrative Procedure Act. The General Assembly

1 finds that the adoption of rules to regulate cannabis use is
2 deemed an emergency and necessary for the public interest,
3 safety, and welfare.

4 (b) The Department shall distribute the available licenses
5 established under this Section subject to the following:

6 (1) The drawing by lot for all available licenses
7 issued under this Section shall occur on the same day when
8 practicable.

9 (2) Within each BLS Region, the first Qualifying
10 Applicant drawn will have the first right to an available
11 license. The second Qualifying Applicant drawn will have
12 the second right to an available license. The same pattern
13 will continue for each subsequent Qualifying Applicant
14 drawn.

15 (3) The process for distributing available licenses
16 under this Section shall be recorded by the Department in
17 a format selected by the Department.

18 (4) A Dispensary Applicant is prohibited from becoming
19 a Qualifying Applicant if a principal officer resigns
20 after the resulting final scores for all scored
21 applications pursuant to Sections 15-25 and 15-30 are
22 released.

23 (5) No Qualifying Applicant may be awarded more than 2
24 Conditional Adult Use Dispensing Organization Licenses at
25 the conclusion of a lottery conducted under this Section.

26 (6) No individual may be listed as a principal officer

1 of more than 2 Conditional Adult Use Dispensing
2 Organization Licenses awarded under this Section.

3 (7) If, upon being selected for an available license
4 established under this Section, a Qualifying Applicant
5 exceeds the limits under paragraph (5) or (6), the
6 Qualifying Applicant must choose which license to abandon
7 and notify the Department in writing within 5 business
8 days. If the Qualifying Applicant does not notify the
9 Department as required, the Department shall refuse to
10 issue the Qualifying Applicant all available licenses
11 established under this Section obtained by lot in all BLS
12 Regions.

13 (8) If, upon being selected for an available license
14 established under this Section, a Qualifying Applicant has
15 a principal officer who is a principal officer in more
16 than 10 Early Approval Adult Use Dispensing Organization
17 Licenses, Conditional Adult Use Dispensing Organization
18 Licenses, Adult Use Dispensing Organization Licenses, or
19 any combination thereof, the licensees and the Qualifying
20 Applicant listing that principal officer must choose which
21 license to abandon pursuant to subsection (d) of Section
22 15-36 and notify the Department in writing within 5
23 business days. If the Qualifying Applicant or licensees do
24 not notify the Department as required, the Department
25 shall refuse to issue the Qualifying Applicant all
26 available licenses established under this Section obtained

1 by lot in all BLS Regions.

2 (9) All available licenses that have been abandoned
3 under paragraph (7) or (8) shall be distributed to the
4 next Qualifying Applicant drawn by lot.

5 Any and all rights conferred or obtained under this
6 Section shall be limited to the provisions of this Section.

7 (c) An applicant who receives a Conditional Adult Use
8 Dispensing Organization License under this Section has 180
9 days from the date it is awarded to identify a physical
10 location for the dispensing organization's retail storefront.
11 The applicant shall provide evidence that the location is not
12 within 1,500 feet of an existing dispensing organization,
13 unless the applicant is a Social Equity Applicant or Social
14 Equity Justice Involved Applicant located or seeking to locate
15 within 1,500 feet of a dispensing organization licensed under
16 Section 15-15 or Section 15-20. If an applicant is unable to
17 find a suitable physical address in the opinion of the
18 Department within 180 days from the issuance of the
19 Conditional Adult Use Dispensing Organization License, the
20 Department may extend the period for finding a physical
21 address an additional 540 ~~another 180~~ days if the Conditional
22 Adult Use Dispensing Organization License holder demonstrates
23 a concrete attempt to secure a location and a hardship. If the
24 Department denies the extension or the Conditional Adult Use
25 Dispensing Organization License holder is unable to find a
26 location or become operational within 720 ~~360~~ days of being

1 awarded a Conditional Adult Use Dispensing Organization
2 License under this Section, the Department shall rescind the
3 Conditional Adult Use Dispensing Organization License and
4 award it pursuant to subsection (b), provided the applicant
5 receiving the Conditional Adult Use Dispensing Organization
6 License: (i) confirms a continued interest in operating a
7 dispensing organization; (ii) can provide evidence that the
8 applicant continues to meet all requirements for holding a
9 Conditional Adult Use Dispensing Organization License set
10 forth in this Act; and (iii) has not otherwise become
11 ineligible to be awarded a Conditional Adult Use Dispensing
12 Organization License. If the new awardee is unable to accept
13 the Conditional Adult Use Dispensing Organization License, the
14 Department shall award the Conditional Adult Use Dispensing
15 Organization License pursuant to subsection (b). The new
16 awardee shall be subject to the same required deadlines as
17 provided in this subsection.

18 (d) If, within 720 ~~180~~ days of being awarded a Conditional
19 Adult Use Dispensing Organization License, a dispensing
20 organization is unable to find a location within the BLS
21 Region in which it was awarded a Conditional Adult Use
22 Dispensing Organization License because no jurisdiction within
23 the BLS Region allows for the operation of an Adult Use
24 Dispensing Organization, the Department may authorize the
25 Conditional Adult Use Dispensing Organization License holder
26 to transfer its Conditional Adult Use Dispensing Organization

1 License to a BLS Region specified by the Department.

2 (e) A dispensing organization that is awarded a
3 Conditional Adult Use Dispensing Organization License under
4 this Section shall not purchase, possess, sell, or dispense
5 cannabis or cannabis-infused products until the dispensing
6 organization has received an Adult Use Dispensing Organization
7 License issued by the Department pursuant to Section 15-36.

8 (f) The Department shall conduct a background check of the
9 prospective dispensing organization agents in order to carry
10 out this Article. The Illinois State Police shall charge the
11 applicant a fee for conducting the criminal history record
12 check, which shall be deposited into the State Police Services
13 Fund and shall not exceed the actual cost of the record check.
14 Each person applying as a dispensing organization agent shall
15 submit a full set of fingerprints to the Illinois State Police
16 for the purpose of obtaining a State and federal criminal
17 records check. These fingerprints shall be checked against the
18 fingerprint records now and hereafter, to the extent allowed
19 by law, filed with the Illinois State Police and the Federal
20 Bureau of Investigation criminal history records databases.
21 The Illinois State Police shall furnish, following positive
22 identification, all Illinois conviction information to the
23 Department.

24 (g) The Department may verify information contained in
25 each application and accompanying documentation to assess the
26 applicant's veracity and fitness to operate a dispensing

1 organization.

2 (h) The Department may, in its discretion, refuse to issue
3 authorization to an applicant who meets any of the following
4 criteria:

5 (1) An applicant who is unqualified to perform the
6 duties required of the applicant.

7 (2) An applicant who fails to disclose or states
8 falsely any information called for in the application.

9 (3) An applicant who has been found guilty of a
10 violation of this Act, who has had any disciplinary order
11 entered against the applicant by the Department, who has
12 entered into a disciplinary or nondisciplinary agreement
13 with the Department, whose medical cannabis dispensing
14 organization, medical cannabis cultivation organization,
15 Early Approval Adult Use Dispensing Organization License,
16 Early Approval Adult Use Dispensing Organization License
17 at a secondary site, Early Approval Cultivation Center
18 License, Conditional Adult Use Dispensing Organization
19 License, or Adult Use Dispensing Organization License was
20 suspended, restricted, revoked, or denied for just cause,
21 or whose cannabis business establishment license was
22 suspended, restricted, revoked, or denied in any other
23 state.

24 (4) An applicant who has engaged in a pattern or
25 practice of unfair or illegal practices, methods, or
26 activities in the conduct of owning a cannabis business

1 establishment or other business.

2 (i) The Department shall deny issuance of a license under
3 this Section if any principal officer, board member, or person
4 having a financial or voting interest of 5% or greater in the
5 licensee is delinquent in filing any required tax return or
6 paying any amount owed to the State of Illinois.

7 (j) The Department shall verify an applicant's compliance
8 with the requirements of this Article and rules adopted under
9 this Article before issuing a Conditional Adult Use Dispensing
10 Organization License under this Section.

11 (k) If an applicant is awarded a Conditional Adult Use
12 Dispensing Organization License under this Section, the
13 information and plans provided in the application, including
14 any plans submitted for bonus points, shall become a condition
15 of the Conditional Adult Use Dispensing Organization License
16 and any Adult Use Dispensing Organization License issued to
17 the holder of the Conditional Adult Use Dispensing
18 Organization License, except as otherwise provided by this Act
19 or by rule. A dispensing organization has a duty to disclose
20 any material changes to the application. The Department shall
21 review all material changes disclosed by the dispensing
22 organization and may reevaluate its prior decision regarding
23 the awarding of a Conditional Adult Use Dispensing
24 Organization License, including, but not limited to,
25 suspending or permanently revoking a Conditional Adult Use
26 Dispensing Organization License. Failure to comply with the

1 conditions or requirements in the application may subject the
2 dispensing organization to discipline up to and including
3 suspension or permanent revocation of its authorization or
4 Conditional Adult Use Dispensing Organization License by the
5 Department.

6 (1) If an applicant has not begun operating as a
7 dispensing organization within one year after the issuance of
8 the Conditional Adult Use Dispensing Organization License
9 under this Section, the Department may permanently revoke the
10 Conditional Adult Use Dispensing Organization License and
11 award it to the next highest scoring applicant in the BLS
12 Region if a suitable applicant indicates a continued interest
13 in the Conditional Adult Use Dispensing Organization License
14 or may begin a new selection process to award a Conditional
15 Adult Use Dispensing Organization License.

16 (Source: P.A. 101-27, eff. 6-25-19; 101-593, eff. 12-4-19;
17 102-98, eff. 7-15-21.)

18 (410 ILCS 705/15-35.10)

19 Sec. 15-35.10. Social Equity Justice Involved Lottery for
20 Conditional Adult Use Dispensing Organization Licenses.

21 (a) In addition to any of the licenses issued under
22 Section 15-15, Section 15-20, Section 15-25, Section 15-30.20,
23 or Section 15-35, within 10 business days after the resulting
24 final scores for all scored applications pursuant to Sections
25 15-25 and 15-30 are released, the Department shall issue up to

1 55 Conditional Adult Use Dispensing Organization Licenses by
2 lot, pursuant to the application process adopted under this
3 Section. In order to be eligible to be awarded a Conditional
4 Adult Use Dispensing Organization License by lot, a Dispensary
5 Applicant must be a Qualifying Social Equity Justice Involved
6 Applicant.

7 The licenses issued under this Section shall be awarded in
8 each BLS Region in the following amounts:

9 (1) Bloomington: 1.

10 (2) Cape Girardeau: 1.

11 (3) Carbondale-Marion: 1.

12 (4) Champaign-Urbana: 1.

13 (5) Chicago-Naperville-Elgin: 36.

14 (6) Danville: 1.

15 (7) Davenport-Moline-Rock Island: 1.

16 (8) Decatur: 1.

17 (9) Kankakee: 1.

18 (10) Peoria: 2.

19 (11) Rockford: 1.

20 (12) St. Louis: 3.

21 (13) Springfield: 1.

22 (14) Northwest Illinois nonmetropolitan: 1.

23 (15) West Central Illinois nonmetropolitan: 1.

24 (16) East Central Illinois nonmetropolitan: 1.

25 (17) South Illinois nonmetropolitan: 1.

26 (a-5) Prior to issuing licenses under subsection (a), the

1 Department may adopt rules through emergency rulemaking in
2 accordance with subsection (kk) of Section 5-45 of the
3 Illinois Administrative Procedure Act. The General Assembly
4 finds that the adoption of rules to regulate cannabis use is
5 deemed an emergency and necessary for the public interest,
6 safety, and welfare.

7 (b) The Department shall distribute the available licenses
8 established under this Section subject to the following:

9 (1) The drawing by lot for all available licenses
10 established under this Section shall occur on the same day
11 when practicable.

12 (2) Within each BLS Region, the first Qualifying
13 Social Equity Justice Involved Applicant drawn will have
14 the first right to an available license. The second
15 Qualifying Social Equity Justice Involved Applicant drawn
16 will have the second right to an available license. The
17 same pattern will continue for each subsequent applicant
18 drawn.

19 (3) The process for distributing available licenses
20 under this Section shall be recorded by the Department in
21 a format selected by the Department.

22 (4) A Dispensary Applicant is prohibited from becoming
23 a Qualifying Social Equity Justice Involved Applicant if a
24 principal officer resigns after the resulting final scores
25 for all scored applications pursuant to Sections 15-25 and
26 15-30 are released.

1 (5) No Qualifying Social Equity Justice Involved
2 Applicant may be awarded more than 2 Conditional Adult Use
3 Dispensing Organization Licenses at the conclusion of a
4 lottery conducted under this Section.

5 (6) No individual may be listed as a principal officer
6 of more than 2 Conditional Adult Use Dispensing
7 Organization Licenses awarded under this Section.

8 (7) If, upon being selected for an available license
9 established under this Section, a Qualifying Social Equity
10 Justice Involved Applicant exceeds the limits under
11 paragraph (5) or (6), the Qualifying Social Equity Justice
12 Involved Applicant must choose which license to abandon
13 and notify the Department in writing within 5 business
14 days on forms prescribed by the Department. If the
15 Qualifying Social Equity Justice Involved Applicant does
16 not notify the Department as required, the Department
17 shall refuse to issue the Qualifying Social Equity Justice
18 Involved Applicant all available licenses established
19 under this Section obtained by lot in all BLS Regions.

20 (8) If, upon being selected for an available license
21 established under this Section, a Qualifying Social Equity
22 Justice Involved Applicant has a principal officer who is
23 a principal officer in more than 10 Early Approval Adult
24 Use Dispensing Organization Licenses, Conditional Adult
25 Use Dispensing Organization Licenses, Adult Use Dispensing
26 Organization Licenses, or any combination thereof, the

1 licenses and the Qualifying Social Equity Justice
2 Involved Applicant listing that principal officer must
3 choose which license to abandon pursuant to subsection (d)
4 of Section 15-36 and notify the Department in writing
5 within 5 business days on forms prescribed by the
6 Department. If the Dispensary Applicant or licensees do
7 not notify the Department as required, the Department
8 shall refuse to issue the Qualifying Social Equity Justice
9 Involved Applicant all available licenses established
10 under this Section obtained by lot in all BLS Regions.

11 (9) All available licenses that have been abandoned
12 under paragraph (7) or (8) shall be distributed to the
13 next Qualifying Social Equity Justice Involved Applicant
14 drawn by lot.

15 Any and all rights conferred or obtained under this
16 subsection shall be limited to the provisions of this
17 subsection.

18 (c) An applicant who receives a Conditional Adult Use
19 Dispensing Organization License under this Section has 180
20 days from the date of the award to identify a physical location
21 for the dispensing organization's retail storefront. The
22 applicant shall provide evidence that the location is not
23 within 1,500 feet of an existing dispensing organization,
24 unless the applicant is a Social Equity Applicant or Social
25 Equity Justice Involved Applicant located or seeking to locate
26 within 1,500 feet of a dispensing organization licensed under

1 Section 15-15 or Section 15-20. If an applicant is unable to
2 find a suitable physical address in the opinion of the
3 Department within 180 days from the issuance of the
4 Conditional Adult Use Dispensing Organization License, the
5 Department may extend the period for finding a physical
6 address an additional 540 ~~another 180~~ days if the Conditional
7 Adult Use Dispensing Organization License holder demonstrates
8 a concrete attempt to secure a location and a hardship. If the
9 Department denies the extension or the Conditional Adult Use
10 Dispensing Organization License holder is unable to find a
11 location or become operational within 720 ~~360~~ days of being
12 awarded a Conditional Adult Use Dispensing Organization
13 License under this Section, the Department shall rescind the
14 Conditional Adult Use Dispensing Organization License and
15 award it pursuant to subsection (b) and notify the new awardee
16 at the email address provided in the awardee's application,
17 provided the applicant receiving the Conditional Adult Use
18 Dispensing Organization License: (i) confirms a continued
19 interest in operating a dispensing organization; (ii) can
20 provide evidence that the applicant continues to meet all
21 requirements for holding a Conditional Adult Use Dispensing
22 Organization License set forth in this Act; and (iii) has not
23 otherwise become ineligible to be awarded a Conditional Adult
24 Use Dispensing Organization License. If the new awardee is
25 unable to accept the Conditional Adult Use Dispensing
26 Organization License, the Department shall award the

1 Conditional Adult Use Dispensing Organization License pursuant
2 to subsection (b). The new awardee shall be subject to the same
3 required deadlines as provided in this subsection.

4 (d) If, within 180 days of being awarded a Conditional
5 Adult Use Dispensing Organization License, a dispensing
6 organization is unable to find a location within the BLS
7 Region in which it was awarded a Conditional Adult Use
8 Dispensing Organization License under this Section because no
9 jurisdiction within the BLS Region allows for the operation of
10 an Adult Use Dispensing Organization, the Department may
11 authorize the Conditional Adult Use Dispensing Organization
12 License holder to transfer its Conditional Adult Use
13 Dispensing Organization License to a BLS Region specified by
14 the Department.

15 (e) A dispensing organization that is awarded a
16 Conditional Adult Use Dispensing Organization License under
17 this Section shall not purchase, possess, sell, or dispense
18 cannabis or cannabis-infused products until the dispensing
19 organization has received an Adult Use Dispensing Organization
20 License issued by the Department pursuant to Section 15-36.

21 (f) The Department shall conduct a background check of the
22 prospective dispensing organization agents in order to carry
23 out this Article. The Illinois State Police shall charge the
24 applicant a fee for conducting the criminal history record
25 check, which shall be deposited into the State Police Services
26 Fund and shall not exceed the actual cost of the record check.

1 Each person applying as a dispensing organization agent shall
2 submit a full set of fingerprints to the Illinois State Police
3 for the purpose of obtaining a State and federal criminal
4 records check. These fingerprints shall be checked against the
5 fingerprint records now and hereafter, to the extent allowed
6 by law, filed with the Illinois State Police and the Federal
7 Bureau of Investigation criminal history records databases.
8 The Illinois State Police shall furnish, following positive
9 identification, all Illinois conviction information to the
10 Department.

11 (g) The Department may verify information contained in
12 each application and accompanying documentation to assess the
13 applicant's veracity and fitness to operate a dispensing
14 organization.

15 (h) The Department may, in its discretion, refuse to issue
16 an authorization to an applicant who meets any of the
17 following criteria:

18 (1) An applicant who is unqualified to perform the
19 duties required of the applicant.

20 (2) An applicant who fails to disclose or states
21 falsely any information called for in the application.

22 (3) An applicant who has been found guilty of a
23 violation of this Act, who has had any disciplinary order
24 entered against the applicant by the Department, who has
25 entered into a disciplinary or nondisciplinary agreement
26 with the Department, whose medical cannabis dispensing

1 organization, medical cannabis cultivation organization,
2 Early Approval Adult Use Dispensing Organization License,
3 Early Approval Adult Use Dispensing Organization License
4 at a secondary site, Early Approval Cultivation Center
5 License, Conditional Adult Use Dispensing Organization
6 License, or Adult Use Dispensing Organization License was
7 suspended, restricted, revoked, or denied for just cause,
8 or whose cannabis business establishment license was
9 suspended, restricted, revoked, or denied in any other
10 state.

11 (4) An applicant who has engaged in a pattern or
12 practice of unfair or illegal practices, methods, or
13 activities in the conduct of owning a cannabis business
14 establishment or other business.

15 (i) The Department shall deny the license if any principal
16 officer, board member, or person having a financial or voting
17 interest of 5% or greater in the licensee is delinquent in
18 filing any required tax return or paying any amount owed to the
19 State of Illinois.

20 (j) The Department shall verify an applicant's compliance
21 with the requirements of this Article and rules adopted under
22 this Article before issuing a Conditional Adult Use Dispensing
23 Organization License.

24 (k) If an applicant is awarded a Conditional Adult Use
25 Dispensing Organization License under this Section, the
26 information and plans provided in the application, including

1 any plans submitted for bonus points, shall become a condition
2 of the Conditional Adult Use Dispensing Organization License
3 and any Adult Use Dispensing Organization License issued to
4 the holder of the Conditional Adult Use Dispensing
5 Organization License, except as otherwise provided by this Act
6 or by rule. Dispensing organizations have a duty to disclose
7 any material changes to the application. The Department shall
8 review all material changes disclosed by the dispensing
9 organization and may reevaluate its prior decision regarding
10 the awarding of a Conditional Adult Use Dispensing
11 Organization License, including, but not limited to,
12 suspending or permanently revoking a Conditional Adult Use
13 Dispensing Organization License. Failure to comply with the
14 conditions or requirements in the application may subject the
15 dispensing organization to discipline up to and including
16 suspension or permanent revocation of its authorization or
17 Conditional Adult Use Dispensing Organization License by the
18 Department.

19 (1) If an applicant has not begun operating as a
20 dispensing organization within one year after the issuance of
21 the Conditional Adult Use Dispensing Organization License
22 under this Section, the Department may permanently revoke the
23 Conditional Adult Use Dispensing Organization License and
24 award it to the next highest scoring applicant in the BLS
25 Region if a suitable applicant indicates a continued interest
26 in the Conditional Adult Use Dispensing Organization License

1 or may begin a new selection process to award a Conditional
2 Adult Use Dispensing Organization License.

3 (Source: P.A. 102-98, eff. 7-15-21.)

4 ARTICLE 120.

5 Section 120-5. The Department of Revenue Law of the Civil
6 Administrative Code of Illinois is amended by adding Section
7 2505-810 as follows:

8 (20 ILCS 2505/2505-810 new)

9 Sec. 2505-810. Veterans Property Tax Relief Reimbursement
10 Pilot Program.

11 (a) Subject to appropriation, for State fiscal years that
12 begin on or after July 1, 2023 and before July 1, 2028, the
13 Department shall establish and administer a Veterans Property
14 Tax Relief Reimbursement Pilot Program. For purposes of the
15 Program, the Department shall reimburse eligible taxing
16 districts, in an amount calculated under subsection (c), for
17 revenue loss associated with providing homestead exemptions to
18 veterans with disabilities. A taxing district is eligible for
19 reimbursement under this Section if (i) application of the
20 homestead exemptions for veterans with disabilities under
21 Sections 15-165 and 15-169 of the Property Tax Code results in
22 a cumulative reduction of more than 2.5% in the total
23 equalized assessed value of all taxable property in the taxing

1 district, when compared with the total equalized assessed
2 value of all taxable property in the taxing district prior to
3 the application of those exemptions, for the taxable year that
4 is 2 years before the start of the State fiscal year in which
5 the application for reimbursement is made and (ii) the taxing
6 district is located in whole or in part in a county that
7 contains a United States military base. Reimbursement payments
8 shall be made to the county that applies to the Department of
9 Revenue on behalf of the taxing district under subsection (b)
10 and shall be distributed by the county to the taxing district
11 as directed by the Department of Revenue.

12 (b) If the county clerk determines that one or more taxing
13 districts located in whole or in part in the county qualify for
14 reimbursement under this Section, then the county clerk shall
15 apply to the Department of Revenue on behalf of the taxing
16 district for reimbursement under this Section in the form and
17 manner required by the Department. The county clerk shall
18 consolidate applications submitted on behalf of more than one
19 taxing district into a single application. The Department of
20 Revenue may audit the information submitted by the county
21 clerk as part of the application under this Section for the
22 purpose of verifying the accuracy of that information.

23 (c) Subject to the maximum aggregate reimbursement amount
24 set forth in this subsection, the amount of the reimbursement
25 shall be as follows:

26 (1) for reimbursements awarded for the fiscal year

1 that begins on July 1, 2023, 50% of the product generated
2 by multiplying 90% of the total dollar amount of
3 exemptions granted for taxable year 2021 under Section
4 15-165 or Section 15-169 of the Property Tax Code to
5 property located in the taxing district by the taxing
6 district's property tax rate for taxable year 2021; and

7 (2) for reimbursements awarded for fiscal years that
8 begin on or after July 1, 2024 and begin before July 1,
9 2028, 100% of the product generated by multiplying 90% of
10 the total dollar amount of exemptions granted for the base
11 year under Section 15-165 or Section 15-169 of the
12 Property Tax Code to property located in the taxing
13 district by the taxing district's property tax rate for
14 the base year.

15 The aggregate amount of reimbursements that may be awarded
16 under this Section for all taxing districts in any calendar
17 year may not exceed the lesser of \$15,000,000 or the amount
18 appropriated for the program for that calendar year. If the
19 total amount of eligible reimbursements under this Section
20 exceeds the lesser of \$15,000,000 or the amount appropriated
21 for the program for that calendar year, then the reimbursement
22 amount awarded to each particular taxing district shall be
23 reduced on a pro rata basis until the aggregate amount of
24 reimbursements awarded under this Section for the calendar
25 year does not exceed the lesser of \$15,000,000 or the amount
26 appropriated for the program for the calendar year.

1 ~~annual agreement of all~~ legally recognized horsemen's
2 associations that have contracted with an organization
3 licensee over the immediately preceding 3 calendar years under
4 subsection (d) of Section 29 of the Illinois Horse Racing Act
5 of 1975. The 2023 division of such fund balance among the
6 qualifying purse accounts shall be pursuant to the 2021
7 agreement of the involved horsemen associations with 45% being
8 allocated to the thoroughbred purse account at a racetrack
9 located in Stickney Township in Cook County, 30% being
10 allocated to the harness purse account at a racetrack located
11 in Stickney Township in Cook County, and 25% being allocated
12 to the thoroughbred purse account at a racetrack located in
13 Madison County. Transfers may be made to an organization
14 licensee that has one or more executed grant agreements while
15 the other organization licensee awaits finalization and
16 execution of its grant agreement or agreements. All funds
17 transferred to purse accounts pursuant to this Section shall
18 be for the sole purpose of augmenting future purses during
19 State fiscal year 2024. For purposes of this Section, a
20 legally recognized horsemen association is that horsemen
21 association representing the largest number of owners,
22 trainers, jockeys or Standardbred drivers who race horses at
23 an Illinois organization ~~organizational~~ licensee and that
24 enter into agreements with Illinois organization licenses to
25 govern the racing meet and that also provide required consents
26 pursuant to the Illinois Horse Racing Act of 1975.

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

2 Section 125-10. The Illinois Horse Racing Act of 1975 is
3 amended by changing Section 28.1 as follows:

4 (230 ILCS 5/28.1)

5 Sec. 28.1. Payments.

6 (a) Beginning on January 1, 2000, moneys collected by the
7 Department of Revenue and the Racing Board pursuant to Section
8 26 or Section 27 of this Act shall be deposited into the Horse
9 Racing Fund, which is hereby created as a special fund in the
10 State Treasury.

11 (b) Appropriations, as approved by the General Assembly,
12 may be made from the Horse Racing Fund to the Board to pay the
13 salaries of the Board members, secretary, stewards, directors
14 of mutuels, veterinarians, representatives, accountants,
15 clerks, stenographers, inspectors and other employees of the
16 Board, and all expenses of the Board incident to the
17 administration of this Act, including, but not limited to, all
18 expenses and salaries incident to the taking of saliva and
19 urine samples in accordance with the rules and regulations of
20 the Board.

21 (c) (Blank).

22 (d) Beginning January 1, 2000, payments to all programs in
23 existence on the effective date of this amendatory Act of 1999
24 that are identified in Sections 26(c), 26(f), 26(h)(11)(C),

1 and 28, subsections (a), (b), (c), (d), (e), (f), (g), and (h)
2 of Section 30, and subsections (a), (b), (c), (d), (e), (f),
3 (g), and (h) of Section 31 shall be made from the General
4 Revenue Fund at the funding levels determined by amounts paid
5 under this Act in calendar year 1998. Beginning on the
6 effective date of this amendatory Act of the 93rd General
7 Assembly, payments to the Peoria Park District shall be made
8 from the General Revenue Fund at the funding level determined
9 by amounts paid to that park district for museum purposes
10 under this Act in calendar year 1994.

11 If an inter-track wagering location licensee's facility
12 changes its location, then the payments associated with that
13 facility under this subsection (d) for museum purposes shall
14 be paid to the park district in the area where the facility
15 relocates, and the payments shall be used for museum purposes.
16 If the facility does not relocate to a park district, then the
17 payments shall be paid to the taxing district that is
18 responsible for park or museum expenditures.

19 (e) Beginning July 1, 2006, the payment authorized under
20 subsection (d) to museums and aquariums located in park
21 districts of over 500,000 population shall be paid to museums,
22 aquariums, and zoos in amounts determined by Museums in the
23 Park, an association of museums, aquariums, and zoos located
24 on Chicago Park District property.

25 (f) Beginning July 1, 2007, the Children's Discovery
26 Museum in Normal, Illinois shall receive payments from the

1 General Revenue Fund at the funding level determined by the
2 amounts paid to the Miller Park Zoo in Bloomington, Illinois
3 under this Section in calendar year 2006.

4 (g) On July 3, 2023, the Comptroller shall order
5 transferred and the Treasurer shall transfer \$5,100,000 from
6 the Horse Racing Fund to the Horse Racing Purse Equity Fund. ~~On~~
7 ~~August 31, 2021, after subtracting all lapse period spending~~
8 ~~from the June 30 balance of the prior fiscal year, the~~
9 ~~Comptroller shall transfer to the Horse Racing Purse Equity~~
10 ~~Fund 50% of the balance within the Horse Racing Fund.~~

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

12 ARTICLE 130.

13 Section 130-5. The Department of Transportation Law of the
14 Civil Administrative Code of Illinois is amended by adding
15 Section 2705-617 as follows:

16 (20 ILCS 2705/2705-617 new)

17 Sec. 2705-617. Student loan repayment assistance for
18 engineers pilot program. The Department shall provide higher
19 education student loan repayment assistance in the form of an
20 annual after-tax bonus of \$15,000 per year, for not more than 4
21 years, for up to 50 engineers employed by the Department,
22 subject to the following:

23 (1) the engineer is a graduate of a college or

1 university located in this State;

2 (2) the engineer provides documentation to the
3 Department of the repayment of higher education student
4 loans taken to attend a college or university located in
5 this State;

6 (3) the engineer has been employed by the Department
7 for at least 4 years; and

8 (4) the engineer was hired by the Department on or
9 after July 1, 2024.

10 ARTICLE 135.

11 Section 135-1. Short title. This Article may be cited as
12 the Mechanical Insulation Energy and Safety Assessment Act.
13 References in this Article to "this Act" mean this Article.

14 Section 135-5. Legislative findings. The General Assembly
15 finds that:

16 (1) the State has a vested interest in decreasing the
17 carbon footprint of publicly owned buildings;

18 (2) it is in the public interest of the State to ensure
19 that all Illinois residents can use publicly owned
20 buildings for employment, educational purposes, and social
21 services free from harmful mold and bacteria; and

22 (3) mechanical insulation plays an important part in
23 lowering operating expenses, reducing energy loss, and

1 decreasing emissions.

2 Section 135-10. Definitions. As used in this Act:

3 "Agency" means the Capital Development Board.

4 "Mechanical insulation" means insulation materials,
5 facings, and accessory products that are applied to mechanical
6 systems.

7 "Mechanical insulation energy and safety assessment" means
8 an assessment that analyzes potential energy savings and any
9 potential public health risks according to the specifications
10 applicable to the building's mechanical equipment.

11 "Qualified mechanical insulation contractor" means a
12 mechanical insulation contractor who is an active participant
13 in an apprenticeship program approved by the United States
14 Department of Labor.

15 Section 135-15. Mechanical insulation assessment and
16 remediation. To further Illinois along the path of 100% clean
17 energy, there is hereby created a Mechanical Insulation
18 Assessment Pilot Program. In furtherance of the goals of the
19 pilot program, the Agency shall contract with a qualified
20 mechanical insulation contractor to execute a mechanical
21 insulation energy and safety assessment for 50 State-owned
22 buildings. The Agency shall contract with other entities as
23 deemed necessary to aid in determining the cost and scope of
24 each remediation project including any and all necessary

1 ancillary work. To determine the 50 buildings that will
2 participate in the Pilot Program, the Agency shall take into
3 consideration whether remediation work has been completed on
4 the mechanical system recently as well as any immediate plans
5 to update the mechanical systems and whether there are plans
6 for the building's continued future use.

7 The Mechanical Insulation Energy and Safety Assessment
8 Pilot Program findings shall include: (1) any and all
9 remediation measures necessary to bring the subject mechanical
10 insulation system up to Code in accordance with the Energy
11 Efficient Building Act and to ensure the system functions at a
12 specific operating temperature to minimize energy loss; (2)
13 any and all projected energy savings to the State as a result
14 of the completion of any and all recommendation remediation;
15 (3) any public health or safety concerns identified during the
16 assessment; and (4) the projected cost to complete any and all
17 recommended remediations.

18 Further, the Agency shall report to the General Assembly
19 the findings of the completed Mechanical Insulation Energy and
20 Safety Assessment Pilot Program no later than July 1, 2025.

21 The findings of each subject building's mechanical
22 insulation energy and safety assessment shall be a matter of
23 public record and posted on the Agency's website no later than
24 July 1, 2025.

25 This Act is subject to appropriation.

26 All work under this Act shall be performed in accordance

1 with the Prevailing Wage Act.

2 Section 135-900. The Prevailing Wage Act is amended by
3 changing Section 2 as follows:

4 (820 ILCS 130/2) (from Ch. 48, par. 39s-2)

5 Sec. 2. This Act applies to the wages of laborers,
6 mechanics and other workers employed in any public works, as
7 hereinafter defined, by any public body and to anyone under
8 contracts for public works. This includes any maintenance,
9 repair, assembly, or disassembly work performed on equipment
10 whether owned, leased, or rented.

11 As used in this Act, unless the context indicates
12 otherwise:

13 "Public works" means all fixed works constructed or
14 demolished by any public body, or paid for wholly or in part
15 out of public funds. "Public works" as defined herein includes
16 all projects financed in whole or in part with bonds, grants,
17 loans, or other funds made available by or through the State or
18 any of its political subdivisions, including but not limited
19 to: bonds issued under the Industrial Project Revenue Bond Act
20 (Article 11, Division 74 of the Illinois Municipal Code), the
21 Industrial Building Revenue Bond Act, the Illinois Finance
22 Authority Act, the Illinois Sports Facilities Authority Act,
23 or the Build Illinois Bond Act; loans or other funds made
24 available pursuant to the Build Illinois Act; loans or other

1 funds made available pursuant to the Riverfront Development
2 Fund under Section 10-15 of the River Edge Redevelopment Zone
3 Act; or funds from the Fund for Illinois' Future under Section
4 6z-47 of the State Finance Act, funds for school construction
5 under Section 5 of the General Obligation Bond Act, funds
6 authorized under Section 3 of the School Construction Bond
7 Act, funds for school infrastructure under Section 6z-45 of
8 the State Finance Act, and funds for transportation purposes
9 under Section 4 of the General Obligation Bond Act. "Public
10 works" also includes (i) all projects financed in whole or in
11 part with funds from the Environmental Protection Agency under
12 the Illinois Renewable Fuels Development Program Act for which
13 there is no project labor agreement; (ii) all work performed
14 pursuant to a public private agreement under the Public
15 Private Agreements for the Illiana Expressway Act or the
16 Public-Private Agreements for the South Suburban Airport Act;
17 (iii) all projects undertaken under a public-private agreement
18 under the Public-Private Partnerships for Transportation Act;
19 and (iv) all transportation facilities undertaken under a
20 design-build contract or a Construction Manager/General
21 Contractor contract under the Innovations for Transportation
22 Infrastructure Act. "Public works" also includes all projects
23 at leased facility property used for airport purposes under
24 Section 35 of the Local Government Facility Lease Act. "Public
25 works" also includes the construction of a new wind power
26 facility by a business designated as a High Impact Business

1 under Section 5.5(a)(3)(E) and the construction of a new
2 utility-scale solar power facility by a business designated as
3 a High Impact Business under Section 5.5(a)(3)(E-5) of the
4 Illinois Enterprise Zone Act. "Public works" also includes
5 electric vehicle charging station projects financed pursuant
6 to the Electric Vehicle Act and renewable energy projects
7 required to pay the prevailing wage pursuant to the Illinois
8 Power Agency Act. "Public works" does not include work done
9 directly by any public utility company, whether or not done
10 under public supervision or direction, or paid for wholly or
11 in part out of public funds. "Public works" also includes
12 construction projects performed by a third party contracted by
13 any public utility, as described in subsection (a) of Section
14 2.1, in public rights-of-way, as defined in Section 21-201 of
15 the Public Utilities Act, whether or not done under public
16 supervision or direction, or paid for wholly or in part out of
17 public funds. "Public works" also includes construction
18 projects that exceed 15 aggregate miles of new fiber optic
19 cable, performed by a third party contracted by any public
20 utility, as described in subsection (b) of Section 2.1, in
21 public rights-of-way, as defined in Section 21-201 of the
22 Public Utilities Act, whether or not done under public
23 supervision or direction, or paid for wholly or in part out of
24 public funds. "Public works" also includes any corrective
25 action performed pursuant to Title XVI of the Environmental
26 Protection Act for which payment from the Underground Storage

1 Tank Fund is requested. "Public works" also includes work
2 performed subject to Mechanical Insulation Energy and Safety
3 Assessment Act "Public works" does not include projects
4 undertaken by the owner at an owner-occupied single-family
5 residence or at an owner-occupied unit of a multi-family
6 residence. "Public works" does not include work performed for
7 soil and water conservation purposes on agricultural lands,
8 whether or not done under public supervision or paid for
9 wholly or in part out of public funds, done directly by an
10 owner or person who has legal control of those lands.

11 "Construction" means all work on public works involving
12 laborers, workers or mechanics. This includes any maintenance,
13 repair, assembly, or disassembly work performed on equipment
14 whether owned, leased, or rented.

15 "Locality" means the county where the physical work upon
16 public works is performed, except (1) that if there is not
17 available in the county a sufficient number of competent
18 skilled laborers, workers and mechanics to construct the
19 public works efficiently and properly, "locality" includes any
20 other county nearest the one in which the work or construction
21 is to be performed and from which such persons may be obtained
22 in sufficient numbers to perform the work and (2) that, with
23 respect to contracts for highway work with the Department of
24 Transportation of this State, "locality" may at the discretion
25 of the Secretary of the Department of Transportation be
26 construed to include two or more adjacent counties from which

1 workers may be accessible for work on such construction.

2 "Public body" means the State or any officer, board or
3 commission of the State or any political subdivision or
4 department thereof, or any institution supported in whole or
5 in part by public funds, and includes every county, city,
6 town, village, township, school district, irrigation, utility,
7 reclamation improvement or other district and every other
8 political subdivision, district or municipality of the state
9 whether such political subdivision, municipality or district
10 operates under a special charter or not.

11 "Labor organization" means an organization that is the
12 exclusive representative of an employer's employees recognized
13 or certified pursuant to the National Labor Relations Act.

14 The terms "general prevailing rate of hourly wages",
15 "general prevailing rate of wages" or "prevailing rate of
16 wages" when used in this Act mean the hourly cash wages plus
17 annualized fringe benefits for training and apprenticeship
18 programs approved by the U.S. Department of Labor, Bureau of
19 Apprenticeship and Training, health and welfare, insurance,
20 vacations and pensions paid generally, in the locality in
21 which the work is being performed, to employees engaged in
22 work of a similar character on public works.

23 (Source: P.A. 102-9, eff. 1-1-22; 102-444, eff. 8-20-21;
24 102-673, eff. 11-30-21; 102-813, eff. 5-13-22; 102-1094, eff.
25 6-15-22.)

1 ARTICLE 140.

2 Section 140-5. The Illinois Income Tax Act is amended by
3 changing Section 203 as follows:

4 (35 ILCS 5/203) (from Ch. 120, par. 2-203)

5 Sec. 203. Base income defined.

6 (a) Individuals.

7 (1) In general. In the case of an individual, base
8 income means an amount equal to the taxpayer's adjusted
9 gross income for the taxable year as modified by paragraph
10 (2).

11 (2) Modifications. The adjusted gross income referred
12 to in paragraph (1) shall be modified by adding thereto
13 the sum of the following amounts:

14 (A) An amount equal to all amounts paid or accrued
15 to the taxpayer as interest or dividends during the
16 taxable year to the extent excluded from gross income
17 in the computation of adjusted gross income, except
18 stock dividends of qualified public utilities
19 described in Section 305(e) of the Internal Revenue
20 Code;

21 (B) An amount equal to the amount of tax imposed by
22 this Act to the extent deducted from gross income in
23 the computation of adjusted gross income for the
24 taxable year;

1 (C) An amount equal to the amount received during
2 the taxable year as a recovery or refund of real
3 property taxes paid with respect to the taxpayer's
4 principal residence under the Revenue Act of 1939 and
5 for which a deduction was previously taken under
6 subparagraph (L) of this paragraph (2) prior to July
7 1, 1991, the retrospective application date of Article
8 4 of Public Act 87-17. In the case of multi-unit or
9 multi-use structures and farm dwellings, the taxes on
10 the taxpayer's principal residence shall be that
11 portion of the total taxes for the entire property
12 which is attributable to such principal residence;

13 (D) An amount equal to the amount of the capital
14 gain deduction allowable under the Internal Revenue
15 Code, to the extent deducted from gross income in the
16 computation of adjusted gross income;

17 (D-5) An amount, to the extent not included in
18 adjusted gross income, equal to the amount of money
19 withdrawn by the taxpayer in the taxable year from a
20 medical care savings account and the interest earned
21 on the account in the taxable year of a withdrawal
22 pursuant to subsection (b) of Section 20 of the
23 Medical Care Savings Account Act or subsection (b) of
24 Section 20 of the Medical Care Savings Account Act of
25 2000;

26 (D-10) For taxable years ending after December 31,

1 1997, an amount equal to any eligible remediation
2 costs that the individual deducted in computing
3 adjusted gross income and for which the individual
4 claims a credit under subsection (l) of Section 201;

5 (D-15) For taxable years 2001 and thereafter, an
6 amount equal to the bonus depreciation deduction taken
7 on the taxpayer's federal income tax return for the
8 taxable year under subsection (k) of Section 168 of
9 the Internal Revenue Code;

10 (D-16) If the taxpayer sells, transfers, abandons,
11 or otherwise disposes of property for which the
12 taxpayer was required in any taxable year to make an
13 addition modification under subparagraph (D-15), then
14 an amount equal to the aggregate amount of the
15 deductions taken in all taxable years under
16 subparagraph (Z) with respect to that property.

17 If the taxpayer continues to own property through
18 the last day of the last tax year for which a
19 subtraction is allowed with respect to that property
20 under subparagraph (Z) and for which the taxpayer was
21 allowed in any taxable year to make a subtraction
22 modification under subparagraph (Z), then an amount
23 equal to that subtraction modification.

24 The taxpayer is required to make the addition
25 modification under this subparagraph only once with
26 respect to any one piece of property;

1 (D-17) An amount equal to the amount otherwise
2 allowed as a deduction in computing base income for
3 interest paid, accrued, or incurred, directly or
4 indirectly, (i) for taxable years ending on or after
5 December 31, 2004, to a foreign person who would be a
6 member of the same unitary business group but for the
7 fact that foreign person's business activity outside
8 the United States is 80% or more of the foreign
9 person's total business activity and (ii) for taxable
10 years ending on or after December 31, 2008, to a person
11 who would be a member of the same unitary business
12 group but for the fact that the person is prohibited
13 under Section 1501(a)(27) from being included in the
14 unitary business group because he or she is ordinarily
15 required to apportion business income under different
16 subsections of Section 304. The addition modification
17 required by this subparagraph shall be reduced to the
18 extent that dividends were included in base income of
19 the unitary group for the same taxable year and
20 received by the taxpayer or by a member of the
21 taxpayer's unitary business group (including amounts
22 included in gross income under Sections 951 through
23 964 of the Internal Revenue Code and amounts included
24 in gross income under Section 78 of the Internal
25 Revenue Code) with respect to the stock of the same
26 person to whom the interest was paid, accrued, or

1 incurred.

2 This paragraph shall not apply to the following:

3 (i) an item of interest paid, accrued, or
4 incurred, directly or indirectly, to a person who
5 is subject in a foreign country or state, other
6 than a state which requires mandatory unitary
7 reporting, to a tax on or measured by net income
8 with respect to such interest; or

9 (ii) an item of interest paid, accrued, or
10 incurred, directly or indirectly, to a person if
11 the taxpayer can establish, based on a
12 preponderance of the evidence, both of the
13 following:

14 (a) the person, during the same taxable
15 year, paid, accrued, or incurred, the interest
16 to a person that is not a related member, and

17 (b) the transaction giving rise to the
18 interest expense between the taxpayer and the
19 person did not have as a principal purpose the
20 avoidance of Illinois income tax, and is paid
21 pursuant to a contract or agreement that
22 reflects an arm's-length interest rate and
23 terms; or

24 (iii) the taxpayer can establish, based on
25 clear and convincing evidence, that the interest
26 paid, accrued, or incurred relates to a contract

1 or agreement entered into at arm's-length rates
2 and terms and the principal purpose for the
3 payment is not federal or Illinois tax avoidance;
4 or

5 (iv) an item of interest paid, accrued, or
6 incurred, directly or indirectly, to a person if
7 the taxpayer establishes by clear and convincing
8 evidence that the adjustments are unreasonable; or
9 if the taxpayer and the Director agree in writing
10 to the application or use of an alternative method
11 of apportionment under Section 304(f).

12 Nothing in this subsection shall preclude the
13 Director from making any other adjustment
14 otherwise allowed under Section 404 of this Act
15 for any tax year beginning after the effective
16 date of this amendment provided such adjustment is
17 made pursuant to regulation adopted by the
18 Department and such regulations provide methods
19 and standards by which the Department will utilize
20 its authority under Section 404 of this Act;

21 (D-18) An amount equal to the amount of intangible
22 expenses and costs otherwise allowed as a deduction in
23 computing base income, and that were paid, accrued, or
24 incurred, directly or indirectly, (i) for taxable
25 years ending on or after December 31, 2004, to a
26 foreign person who would be a member of the same

1 unitary business group but for the fact that the
2 foreign person's business activity outside the United
3 States is 80% or more of that person's total business
4 activity and (ii) for taxable years ending on or after
5 December 31, 2008, to a person who would be a member of
6 the same unitary business group but for the fact that
7 the person is prohibited under Section 1501(a)(27)
8 from being included in the unitary business group
9 because he or she is ordinarily required to apportion
10 business income under different subsections of Section
11 304. The addition modification required by this
12 subparagraph shall be reduced to the extent that
13 dividends were included in base income of the unitary
14 group for the same taxable year and received by the
15 taxpayer or by a member of the taxpayer's unitary
16 business group (including amounts included in gross
17 income under Sections 951 through 964 of the Internal
18 Revenue Code and amounts included in gross income
19 under Section 78 of the Internal Revenue Code) with
20 respect to the stock of the same person to whom the
21 intangible expenses and costs were directly or
22 indirectly paid, incurred, or accrued. The preceding
23 sentence does not apply to the extent that the same
24 dividends caused a reduction to the addition
25 modification required under Section 203(a)(2)(D-17) of
26 this Act. As used in this subparagraph, the term

1 "intangible expenses and costs" includes (1) expenses,
2 losses, and costs for, or related to, the direct or
3 indirect acquisition, use, maintenance or management,
4 ownership, sale, exchange, or any other disposition of
5 intangible property; (2) losses incurred, directly or
6 indirectly, from factoring transactions or discounting
7 transactions; (3) royalty, patent, technical, and
8 copyright fees; (4) licensing fees; and (5) other
9 similar expenses and costs. For purposes of this
10 subparagraph, "intangible property" includes patents,
11 patent applications, trade names, trademarks, service
12 marks, copyrights, mask works, trade secrets, and
13 similar types of intangible assets.

14 This paragraph shall not apply to the following:

15 (i) any item of intangible expenses or costs
16 paid, accrued, or incurred, directly or
17 indirectly, from a transaction with a person who
18 is subject in a foreign country or state, other
19 than a state which requires mandatory unitary
20 reporting, to a tax on or measured by net income
21 with respect to such item; or

22 (ii) any item of intangible expense or cost
23 paid, accrued, or incurred, directly or
24 indirectly, if the taxpayer can establish, based
25 on a preponderance of the evidence, both of the
26 following:

1 (a) the person during the same taxable
2 year paid, accrued, or incurred, the
3 intangible expense or cost to a person that is
4 not a related member, and

5 (b) the transaction giving rise to the
6 intangible expense or cost between the
7 taxpayer and the person did not have as a
8 principal purpose the avoidance of Illinois
9 income tax, and is paid pursuant to a contract
10 or agreement that reflects arm's-length terms;
11 or

12 (iii) any item of intangible expense or cost
13 paid, accrued, or incurred, directly or
14 indirectly, from a transaction with a person if
15 the taxpayer establishes by clear and convincing
16 evidence, that the adjustments are unreasonable;
17 or if the taxpayer and the Director agree in
18 writing to the application or use of an
19 alternative method of apportionment under Section
20 304(f);

21 Nothing in this subsection shall preclude the
22 Director from making any other adjustment
23 otherwise allowed under Section 404 of this Act
24 for any tax year beginning after the effective
25 date of this amendment provided such adjustment is
26 made pursuant to regulation adopted by the

1 Department and such regulations provide methods
2 and standards by which the Department will utilize
3 its authority under Section 404 of this Act;

4 (D-19) For taxable years ending on or after
5 December 31, 2008, an amount equal to the amount of
6 insurance premium expenses and costs otherwise allowed
7 as a deduction in computing base income, and that were
8 paid, accrued, or incurred, directly or indirectly, to
9 a person who would be a member of the same unitary
10 business group but for the fact that the person is
11 prohibited under Section 1501(a)(27) from being
12 included in the unitary business group because he or
13 she is ordinarily required to apportion business
14 income under different subsections of Section 304. The
15 addition modification required by this subparagraph
16 shall be reduced to the extent that dividends were
17 included in base income of the unitary group for the
18 same taxable year and received by the taxpayer or by a
19 member of the taxpayer's unitary business group
20 (including amounts included in gross income under
21 Sections 951 through 964 of the Internal Revenue Code
22 and amounts included in gross income under Section 78
23 of the Internal Revenue Code) with respect to the
24 stock of the same person to whom the premiums and costs
25 were directly or indirectly paid, incurred, or
26 accrued. The preceding sentence does not apply to the

1 extent that the same dividends caused a reduction to
2 the addition modification required under Section
3 203(a)(2)(D-17) or Section 203(a)(2)(D-18) of this
4 Act;

5 (D-20) For taxable years beginning on or after
6 January 1, 2002 and ending on or before December 31,
7 2006, in the case of a distribution from a qualified
8 tuition program under Section 529 of the Internal
9 Revenue Code, other than (i) a distribution from a
10 College Savings Pool created under Section 16.5 of the
11 State Treasurer Act or (ii) a distribution from the
12 Illinois Prepaid Tuition Trust Fund, an amount equal
13 to the amount excluded from gross income under Section
14 529(c)(3)(B). For taxable years beginning on or after
15 January 1, 2007, in the case of a distribution from a
16 qualified tuition program under Section 529 of the
17 Internal Revenue Code, other than (i) a distribution
18 from a College Savings Pool created under Section 16.5
19 of the State Treasurer Act, (ii) a distribution from
20 the Illinois Prepaid Tuition Trust Fund, or (iii) a
21 distribution from a qualified tuition program under
22 Section 529 of the Internal Revenue Code that (I)
23 adopts and determines that its offering materials
24 comply with the College Savings Plans Network's
25 disclosure principles and (II) has made reasonable
26 efforts to inform in-state residents of the existence

1 of in-state qualified tuition programs by informing
2 Illinois residents directly and, where applicable, to
3 inform financial intermediaries distributing the
4 program to inform in-state residents of the existence
5 of in-state qualified tuition programs at least
6 annually, an amount equal to the amount excluded from
7 gross income under Section 529(c)(3)(B).

8 For the purposes of this subparagraph (D-20), a
9 qualified tuition program has made reasonable efforts
10 if it makes disclosures (which may use the term
11 "in-state program" or "in-state plan" and need not
12 specifically refer to Illinois or its qualified
13 programs by name) (i) directly to prospective
14 participants in its offering materials or makes a
15 public disclosure, such as a website posting; and (ii)
16 where applicable, to intermediaries selling the
17 out-of-state program in the same manner that the
18 out-of-state program distributes its offering
19 materials;

20 (D-20.5) For taxable years beginning on or after
21 January 1, 2018, in the case of a distribution from a
22 qualified ABLE program under Section 529A of the
23 Internal Revenue Code, other than a distribution from
24 a qualified ABLE program created under Section 16.6 of
25 the State Treasurer Act, an amount equal to the amount
26 excluded from gross income under Section 529A(c)(1)(B)

1 of the Internal Revenue Code;

2 (D-21) For taxable years beginning on or after
3 January 1, 2007, in the case of transfer of moneys from
4 a qualified tuition program under Section 529 of the
5 Internal Revenue Code that is administered by the
6 State to an out-of-state program, an amount equal to
7 the amount of moneys previously deducted from base
8 income under subsection (a) (2) (Y) of this Section;

9 (D-21.5) For taxable years beginning on or after
10 January 1, 2018, in the case of the transfer of moneys
11 from a qualified tuition program under Section 529 or
12 a qualified ABLE program under Section 529A of the
13 Internal Revenue Code that is administered by this
14 State to an ABLE account established under an
15 out-of-state ABLE account program, an amount equal to
16 the contribution component of the transferred amount
17 that was previously deducted from base income under
18 subsection (a) (2) (Y) or subsection (a) (2) (HH) of this
19 Section;

20 (D-22) For taxable years beginning on or after
21 January 1, 2009, and prior to January 1, 2018, in the
22 case of a nonqualified withdrawal or refund of moneys
23 from a qualified tuition program under Section 529 of
24 the Internal Revenue Code administered by the State
25 that is not used for qualified expenses at an eligible
26 education institution, an amount equal to the

1 contribution component of the nonqualified withdrawal
2 or refund that was previously deducted from base
3 income under subsection (a)(2)(y) of this Section,
4 provided that the withdrawal or refund did not result
5 from the beneficiary's death or disability. For
6 taxable years beginning on or after January 1, 2018:
7 (1) in the case of a nonqualified withdrawal or
8 refund, as defined under Section 16.5 of the State
9 Treasurer Act, of moneys from a qualified tuition
10 program under Section 529 of the Internal Revenue Code
11 administered by the State, an amount equal to the
12 contribution component of the nonqualified withdrawal
13 or refund that was previously deducted from base
14 income under subsection (a)(2)(Y) of this Section, and
15 (2) in the case of a nonqualified withdrawal or refund
16 from a qualified ABLE program under Section 529A of
17 the Internal Revenue Code administered by the State
18 that is not used for qualified disability expenses, an
19 amount equal to the contribution component of the
20 nonqualified withdrawal or refund that was previously
21 deducted from base income under subsection (a)(2)(HH)
22 of this Section;

23 (D-23) An amount equal to the credit allowable to
24 the taxpayer under Section 218(a) of this Act,
25 determined without regard to Section 218(c) of this
26 Act;

1 (D-24) For taxable years ending on or after
2 December 31, 2017, an amount equal to the deduction
3 allowed under Section 199 of the Internal Revenue Code
4 for the taxable year;

5 (D-25) In the case of a resident, an amount equal
6 to the amount of tax for which a credit is allowed
7 pursuant to Section 201(p) (7) of this Act;

8 and by deducting from the total so obtained the sum of the
9 following amounts:

10 (E) For taxable years ending before December 31,
11 2001, any amount included in such total in respect of
12 any compensation (including but not limited to any
13 compensation paid or accrued to a serviceman while a
14 prisoner of war or missing in action) paid to a
15 resident by reason of being on active duty in the Armed
16 Forces of the United States and in respect of any
17 compensation paid or accrued to a resident who as a
18 governmental employee was a prisoner of war or missing
19 in action, and in respect of any compensation paid to a
20 resident in 1971 or thereafter for annual training
21 performed pursuant to Sections 502 and 503, Title 32,
22 United States Code as a member of the Illinois
23 National Guard or, beginning with taxable years ending
24 on or after December 31, 2007, the National Guard of
25 any other state. For taxable years ending on or after
26 December 31, 2001, any amount included in such total

1 in respect of any compensation (including but not
2 limited to any compensation paid or accrued to a
3 serviceman while a prisoner of war or missing in
4 action) paid to a resident by reason of being a member
5 of any component of the Armed Forces of the United
6 States and in respect of any compensation paid or
7 accrued to a resident who as a governmental employee
8 was a prisoner of war or missing in action, and in
9 respect of any compensation paid to a resident in 2001
10 or thereafter by reason of being a member of the
11 Illinois National Guard or, beginning with taxable
12 years ending on or after December 31, 2007, the
13 National Guard of any other state. The provisions of
14 this subparagraph (E) are exempt from the provisions
15 of Section 250;

16 (F) An amount equal to all amounts included in
17 such total pursuant to the provisions of Sections
18 402(a), 402(c), 403(a), 403(b), 406(a), 407(a), and
19 408 of the Internal Revenue Code, or included in such
20 total as distributions under the provisions of any
21 retirement or disability plan for employees of any
22 governmental agency or unit, or retirement payments to
23 retired partners, which payments are excluded in
24 computing net earnings from self employment by Section
25 1402 of the Internal Revenue Code and regulations
26 adopted pursuant thereto;

1 (G) The valuation limitation amount;

2 (H) An amount equal to the amount of any tax
3 imposed by this Act which was refunded to the taxpayer
4 and included in such total for the taxable year;

5 (I) An amount equal to all amounts included in
6 such total pursuant to the provisions of Section 111
7 of the Internal Revenue Code as a recovery of items
8 previously deducted from adjusted gross income in the
9 computation of taxable income;

10 (J) An amount equal to those dividends included in
11 such total which were paid by a corporation which
12 conducts business operations in a River Edge
13 Redevelopment Zone or zones created under the River
14 Edge Redevelopment Zone Act, and conducts
15 substantially all of its operations in a River Edge
16 Redevelopment Zone or zones. This subparagraph (J) is
17 exempt from the provisions of Section 250;

18 (K) An amount equal to those dividends included in
19 such total that were paid by a corporation that
20 conducts business operations in a federally designated
21 Foreign Trade Zone or Sub-Zone and that is designated
22 a High Impact Business located in Illinois; provided
23 that dividends eligible for the deduction provided in
24 subparagraph (J) of paragraph (2) of this subsection
25 shall not be eligible for the deduction provided under
26 this subparagraph (K);

1 (L) For taxable years ending after December 31,
2 1983, an amount equal to all social security benefits
3 and railroad retirement benefits included in such
4 total pursuant to Sections 72(r) and 86 of the
5 Internal Revenue Code;

6 (M) With the exception of any amounts subtracted
7 under subparagraph (N), an amount equal to the sum of
8 all amounts disallowed as deductions by (i) Sections
9 171(a)(2) and 265(a)(2) of the Internal Revenue Code,
10 and all amounts of expenses allocable to interest and
11 disallowed as deductions by Section 265(a)(1) of the
12 Internal Revenue Code; and (ii) for taxable years
13 ending on or after August 13, 1999, Sections
14 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the
15 Internal Revenue Code, plus, for taxable years ending
16 on or after December 31, 2011, Section 45G(e)(3) of
17 the Internal Revenue Code and, for taxable years
18 ending on or after December 31, 2008, any amount
19 included in gross income under Section 87 of the
20 Internal Revenue Code; the provisions of this
21 subparagraph are exempt from the provisions of Section
22 250;

23 (N) An amount equal to all amounts included in
24 such total which are exempt from taxation by this
25 State either by reason of its statutes or Constitution
26 or by reason of the Constitution, treaties or statutes

1 of the United States; provided that, in the case of any
2 statute of this State that exempts income derived from
3 bonds or other obligations from the tax imposed under
4 this Act, the amount exempted shall be the interest
5 net of bond premium amortization;

6 (O) An amount equal to any contribution made to a
7 job training project established pursuant to the Tax
8 Increment Allocation Redevelopment Act;

9 (P) An amount equal to the amount of the deduction
10 used to compute the federal income tax credit for
11 restoration of substantial amounts held under claim of
12 right for the taxable year pursuant to Section 1341 of
13 the Internal Revenue Code or of any itemized deduction
14 taken from adjusted gross income in the computation of
15 taxable income for restoration of substantial amounts
16 held under claim of right for the taxable year;

17 (Q) An amount equal to any amounts included in
18 such total, received by the taxpayer as an
19 acceleration in the payment of life, endowment or
20 annuity benefits in advance of the time they would
21 otherwise be payable as an indemnity for a terminal
22 illness;

23 (R) An amount equal to the amount of any federal or
24 State bonus paid to veterans of the Persian Gulf War;

25 (S) An amount, to the extent included in adjusted
26 gross income, equal to the amount of a contribution

1 made in the taxable year on behalf of the taxpayer to a
2 medical care savings account established under the
3 Medical Care Savings Account Act or the Medical Care
4 Savings Account Act of 2000 to the extent the
5 contribution is accepted by the account administrator
6 as provided in that Act;

7 (T) An amount, to the extent included in adjusted
8 gross income, equal to the amount of interest earned
9 in the taxable year on a medical care savings account
10 established under the Medical Care Savings Account Act
11 or the Medical Care Savings Account Act of 2000 on
12 behalf of the taxpayer, other than interest added
13 pursuant to item (D-5) of this paragraph (2);

14 (U) For one taxable year beginning on or after
15 January 1, 1994, an amount equal to the total amount of
16 tax imposed and paid under subsections (a) and (b) of
17 Section 201 of this Act on grant amounts received by
18 the taxpayer under the Nursing Home Grant Assistance
19 Act during the taxpayer's taxable years 1992 and 1993;

20 (V) Beginning with tax years ending on or after
21 December 31, 1995 and ending with tax years ending on
22 or before December 31, 2004, an amount equal to the
23 amount paid by a taxpayer who is a self-employed
24 taxpayer, a partner of a partnership, or a shareholder
25 in a Subchapter S corporation for health insurance or
26 long-term care insurance for that taxpayer or that

1 taxpayer's spouse or dependents, to the extent that
2 the amount paid for that health insurance or long-term
3 care insurance may be deducted under Section 213 of
4 the Internal Revenue Code, has not been deducted on
5 the federal income tax return of the taxpayer, and
6 does not exceed the taxable income attributable to
7 that taxpayer's income, self-employment income, or
8 Subchapter S corporation income; except that no
9 deduction shall be allowed under this item (V) if the
10 taxpayer is eligible to participate in any health
11 insurance or long-term care insurance plan of an
12 employer of the taxpayer or the taxpayer's spouse. The
13 amount of the health insurance and long-term care
14 insurance subtracted under this item (V) shall be
15 determined by multiplying total health insurance and
16 long-term care insurance premiums paid by the taxpayer
17 times a number that represents the fractional
18 percentage of eligible medical expenses under Section
19 213 of the Internal Revenue Code of 1986 not actually
20 deducted on the taxpayer's federal income tax return;

21 (W) For taxable years beginning on or after
22 January 1, 1998, all amounts included in the
23 taxpayer's federal gross income in the taxable year
24 from amounts converted from a regular IRA to a Roth
25 IRA. This paragraph is exempt from the provisions of
26 Section 250;

1 (X) For taxable year 1999 and thereafter, an
2 amount equal to the amount of any (i) distributions,
3 to the extent includible in gross income for federal
4 income tax purposes, made to the taxpayer because of
5 his or her status as a victim of persecution for racial
6 or religious reasons by Nazi Germany or any other Axis
7 regime or as an heir of the victim and (ii) items of
8 income, to the extent includible in gross income for
9 federal income tax purposes, attributable to, derived
10 from or in any way related to assets stolen from,
11 hidden from, or otherwise lost to a victim of
12 persecution for racial or religious reasons by Nazi
13 Germany or any other Axis regime immediately prior to,
14 during, and immediately after World War II, including,
15 but not limited to, interest on the proceeds
16 receivable as insurance under policies issued to a
17 victim of persecution for racial or religious reasons
18 by Nazi Germany or any other Axis regime by European
19 insurance companies immediately prior to and during
20 World War II; provided, however, this subtraction from
21 federal adjusted gross income does not apply to assets
22 acquired with such assets or with the proceeds from
23 the sale of such assets; provided, further, this
24 paragraph shall only apply to a taxpayer who was the
25 first recipient of such assets after their recovery
26 and who is a victim of persecution for racial or

1 religious reasons by Nazi Germany or any other Axis
2 regime or as an heir of the victim. The amount of and
3 the eligibility for any public assistance, benefit, or
4 similar entitlement is not affected by the inclusion
5 of items (i) and (ii) of this paragraph in gross income
6 for federal income tax purposes. This paragraph is
7 exempt from the provisions of Section 250;

8 (Y) For taxable years beginning on or after
9 January 1, 2002 and ending on or before December 31,
10 2004, moneys contributed in the taxable year to a
11 College Savings Pool account under Section 16.5 of the
12 State Treasurer Act, except that amounts excluded from
13 gross income under Section 529(c)(3)(C)(i) of the
14 Internal Revenue Code shall not be considered moneys
15 contributed under this subparagraph (Y). For taxable
16 years beginning on or after January 1, 2005, a maximum
17 of \$10,000 contributed in the taxable year to (i) a
18 College Savings Pool account under Section 16.5 of the
19 State Treasurer Act or (ii) the Illinois Prepaid
20 Tuition Trust Fund, except that amounts excluded from
21 gross income under Section 529(c)(3)(C)(i) of the
22 Internal Revenue Code shall not be considered moneys
23 contributed under this subparagraph (Y). For purposes
24 of this subparagraph, contributions made by an
25 employer on behalf of an employee, or matching
26 contributions made by an employee, shall be treated as

1 made by the employee. This subparagraph (Y) is exempt
2 from the provisions of Section 250;

3 (Z) For taxable years 2001 and thereafter, for the
4 taxable year in which the bonus depreciation deduction
5 is taken on the taxpayer's federal income tax return
6 under subsection (k) of Section 168 of the Internal
7 Revenue Code and for each applicable taxable year
8 thereafter, an amount equal to "x", where:

9 (1) "y" equals the amount of the depreciation
10 deduction taken for the taxable year on the
11 taxpayer's federal income tax return on property
12 for which the bonus depreciation deduction was
13 taken in any year under subsection (k) of Section
14 168 of the Internal Revenue Code, but not
15 including the bonus depreciation deduction;

16 (2) for taxable years ending on or before
17 December 31, 2005, "x" equals "y" multiplied by 30
18 and then divided by 70 (or "y" multiplied by
19 0.429); and

20 (3) for taxable years ending after December
21 31, 2005:

22 (i) for property on which a bonus
23 depreciation deduction of 30% of the adjusted
24 basis was taken, "x" equals "y" multiplied by
25 30 and then divided by 70 (or "y" multiplied
26 by 0.429);

1 (ii) for property on which a bonus
2 depreciation deduction of 50% of the adjusted
3 basis was taken, "x" equals "y" multiplied by
4 1.0;

5 (iii) for property on which a bonus
6 depreciation deduction of 100% of the adjusted
7 basis was taken in a taxable year ending on or
8 after December 31, 2021, "x" equals the
9 depreciation deduction that would be allowed
10 on that property if the taxpayer had made the
11 election under Section 168(k)(7) of the
12 Internal Revenue Code to not claim bonus
13 depreciation on that property; and

14 (iv) for property on which a bonus
15 depreciation deduction of a percentage other
16 than 30%, 50% or 100% of the adjusted basis
17 was taken in a taxable year ending on or after
18 December 31, 2021, "x" equals "y" multiplied
19 by 100 times the percentage bonus depreciation
20 on the property (that is, $100(\text{bonus}\%)$) and
21 then divided by 100 times 1 minus the
22 percentage bonus depreciation on the property
23 (that is, $100(1-\text{bonus}\%)$).

24 The aggregate amount deducted under this
25 subparagraph in all taxable years for any one piece of
26 property may not exceed the amount of the bonus

1 depreciation deduction taken on that property on the
2 taxpayer's federal income tax return under subsection
3 (k) of Section 168 of the Internal Revenue Code. This
4 subparagraph (Z) is exempt from the provisions of
5 Section 250;

6 (AA) If the taxpayer sells, transfers, abandons,
7 or otherwise disposes of property for which the
8 taxpayer was required in any taxable year to make an
9 addition modification under subparagraph (D-15), then
10 an amount equal to that addition modification.

11 If the taxpayer continues to own property through
12 the last day of the last tax year for which a
13 subtraction is allowed with respect to that property
14 under subparagraph (Z) and for which the taxpayer was
15 required in any taxable year to make an addition
16 modification under subparagraph (D-15), then an amount
17 equal to that addition modification.

18 The taxpayer is allowed to take the deduction
19 under this subparagraph only once with respect to any
20 one piece of property.

21 This subparagraph (AA) is exempt from the
22 provisions of Section 250;

23 (BB) Any amount included in adjusted gross income,
24 other than salary, received by a driver in a
25 ridesharing arrangement using a motor vehicle;

26 (CC) The amount of (i) any interest income (net of

1 the deductions allocable thereto) taken into account
2 for the taxable year with respect to a transaction
3 with a taxpayer that is required to make an addition
4 modification with respect to such transaction under
5 Section 203(a)(2)(D-17), 203(b)(2)(E-12),
6 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed
7 the amount of that addition modification, and (ii) any
8 income from intangible property (net of the deductions
9 allocable thereto) taken into account for the taxable
10 year with respect to a transaction with a taxpayer
11 that is required to make an addition modification with
12 respect to such transaction under Section
13 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or
14 203(d)(2)(D-8), but not to exceed the amount of that
15 addition modification. This subparagraph (CC) is
16 exempt from the provisions of Section 250;

17 (DD) An amount equal to the interest income taken
18 into account for the taxable year (net of the
19 deductions allocable thereto) with respect to
20 transactions with (i) a foreign person who would be a
21 member of the taxpayer's unitary business group but
22 for the fact that the foreign person's business
23 activity outside the United States is 80% or more of
24 that person's total business activity and (ii) for
25 taxable years ending on or after December 31, 2008, to
26 a person who would be a member of the same unitary

1 business group but for the fact that the person is
2 prohibited under Section 1501(a)(27) from being
3 included in the unitary business group because he or
4 she is ordinarily required to apportion business
5 income under different subsections of Section 304, but
6 not to exceed the addition modification required to be
7 made for the same taxable year under Section
8 203(a)(2)(D-17) for interest paid, accrued, or
9 incurred, directly or indirectly, to the same person.
10 This subparagraph (DD) is exempt from the provisions
11 of Section 250;

12 (EE) An amount equal to the income from intangible
13 property taken into account for the taxable year (net
14 of the deductions allocable thereto) with respect to
15 transactions with (i) a foreign person who would be a
16 member of the taxpayer's unitary business group but
17 for the fact that the foreign person's business
18 activity outside the United States is 80% or more of
19 that person's total business activity and (ii) for
20 taxable years ending on or after December 31, 2008, to
21 a person who would be a member of the same unitary
22 business group but for the fact that the person is
23 prohibited under Section 1501(a)(27) from being
24 included in the unitary business group because he or
25 she is ordinarily required to apportion business
26 income under different subsections of Section 304, but

1 not to exceed the addition modification required to be
2 made for the same taxable year under Section
3 203(a)(2)(D-18) for intangible expenses and costs
4 paid, accrued, or incurred, directly or indirectly, to
5 the same foreign person. This subparagraph (EE) is
6 exempt from the provisions of Section 250;

7 (FF) An amount equal to any amount awarded to the
8 taxpayer during the taxable year by the Court of
9 Claims under subsection (c) of Section 8 of the Court
10 of Claims Act for time unjustly served in a State
11 prison. This subparagraph (FF) is exempt from the
12 provisions of Section 250;

13 (GG) For taxable years ending on or after December
14 31, 2011, in the case of a taxpayer who was required to
15 add back any insurance premiums under Section
16 203(a)(2)(D-19), such taxpayer may elect to subtract
17 that part of a reimbursement received from the
18 insurance company equal to the amount of the expense
19 or loss (including expenses incurred by the insurance
20 company) that would have been taken into account as a
21 deduction for federal income tax purposes if the
22 expense or loss had been uninsured. If a taxpayer
23 makes the election provided for by this subparagraph
24 (GG), the insurer to which the premiums were paid must
25 add back to income the amount subtracted by the
26 taxpayer pursuant to this subparagraph (GG). This

1 subparagraph (GG) is exempt from the provisions of
2 Section 250;

3 (HH) For taxable years beginning on or after
4 January 1, 2018 and prior to January 1, 2028, a maximum
5 of \$10,000 contributed in the taxable year to a
6 qualified ABLE account under Section 16.6 of the State
7 Treasurer Act, except that amounts excluded from gross
8 income under Section 529(c)(3)(C)(i) or Section
9 529A(c)(1)(C) of the Internal Revenue Code shall not
10 be considered moneys contributed under this
11 subparagraph (HH). For purposes of this subparagraph
12 (HH), contributions made by an employer on behalf of
13 an employee, or matching contributions made by an
14 employee, shall be treated as made by the employee;
15 ~~and~~

16 (II) For taxable years that begin on or after
17 January 1, 2021 and begin before January 1, 2026, the
18 amount that is included in the taxpayer's federal
19 adjusted gross income pursuant to Section 61 of the
20 Internal Revenue Code as discharge of indebtedness
21 attributable to student loan forgiveness and that is
22 not excluded from the taxpayer's federal adjusted
23 gross income pursuant to paragraph (5) of subsection
24 (f) of Section 108 of the Internal Revenue Code; and -

25 (JJ) For taxable years beginning on or after
26 January 1, 2023, for any cannabis establishment

1 operating in this State and licensed under the
2 Cannabis Regulation and Tax Act or any cannabis
3 cultivation center or medical cannabis dispensing
4 organization operating in this State and licensed
5 under the Compassionate Use of Medical Cannabis
6 Program Act, an amount equal to the deductions that
7 were disallowed under Section 280E of the Internal
8 Revenue Code for the taxable year and that would not be
9 added back under this subsection. The provisions of
10 this subparagraph (JJ) are exempt from the provisions
11 of Section 250.

12 (b) Corporations.

13 (1) In general. In the case of a corporation, base
14 income means an amount equal to the taxpayer's taxable
15 income for the taxable year as modified by paragraph (2).

16 (2) Modifications. The taxable income referred to in
17 paragraph (1) shall be modified by adding thereto the sum
18 of the following amounts:

19 (A) An amount equal to all amounts paid or accrued
20 to the taxpayer as interest and all distributions
21 received from regulated investment companies during
22 the taxable year to the extent excluded from gross
23 income in the computation of taxable income;

24 (B) An amount equal to the amount of tax imposed by
25 this Act to the extent deducted from gross income in

1 the computation of taxable income for the taxable
2 year;

3 (C) In the case of a regulated investment company,
4 an amount equal to the excess of (i) the net long-term
5 capital gain for the taxable year, over (ii) the
6 amount of the capital gain dividends designated as
7 such in accordance with Section 852(b)(3)(C) of the
8 Internal Revenue Code and any amount designated under
9 Section 852(b)(3)(D) of the Internal Revenue Code,
10 attributable to the taxable year (this amendatory Act
11 of 1995 (Public Act 89-89) is declarative of existing
12 law and is not a new enactment);

13 (D) The amount of any net operating loss deduction
14 taken in arriving at taxable income, other than a net
15 operating loss carried forward from a taxable year
16 ending prior to December 31, 1986;

17 (E) For taxable years in which a net operating
18 loss carryback or carryforward from a taxable year
19 ending prior to December 31, 1986 is an element of
20 taxable income under paragraph (1) of subsection (e)
21 or subparagraph (E) of paragraph (2) of subsection
22 (e), the amount by which addition modifications other
23 than those provided by this subparagraph (E) exceeded
24 subtraction modifications in such earlier taxable
25 year, with the following limitations applied in the
26 order that they are listed:

1 (i) the addition modification relating to the
2 net operating loss carried back or forward to the
3 taxable year from any taxable year ending prior to
4 December 31, 1986 shall be reduced by the amount
5 of addition modification under this subparagraph
6 (E) which related to that net operating loss and
7 which was taken into account in calculating the
8 base income of an earlier taxable year, and

9 (ii) the addition modification relating to the
10 net operating loss carried back or forward to the
11 taxable year from any taxable year ending prior to
12 December 31, 1986 shall not exceed the amount of
13 such carryback or carryforward;

14 For taxable years in which there is a net
15 operating loss carryback or carryforward from more
16 than one other taxable year ending prior to December
17 31, 1986, the addition modification provided in this
18 subparagraph (E) shall be the sum of the amounts
19 computed independently under the preceding provisions
20 of this subparagraph (E) for each such taxable year;

21 (E-5) For taxable years ending after December 31,
22 1997, an amount equal to any eligible remediation
23 costs that the corporation deducted in computing
24 adjusted gross income and for which the corporation
25 claims a credit under subsection (l) of Section 201;

26 (E-10) For taxable years 2001 and thereafter, an

1 amount equal to the bonus depreciation deduction taken
2 on the taxpayer's federal income tax return for the
3 taxable year under subsection (k) of Section 168 of
4 the Internal Revenue Code;

5 (E-11) If the taxpayer sells, transfers, abandons,
6 or otherwise disposes of property for which the
7 taxpayer was required in any taxable year to make an
8 addition modification under subparagraph (E-10), then
9 an amount equal to the aggregate amount of the
10 deductions taken in all taxable years under
11 subparagraph (T) with respect to that property.

12 If the taxpayer continues to own property through
13 the last day of the last tax year for which a
14 subtraction is allowed with respect to that property
15 under subparagraph (T) and for which the taxpayer was
16 allowed in any taxable year to make a subtraction
17 modification under subparagraph (T), then an amount
18 equal to that subtraction modification.

19 The taxpayer is required to make the addition
20 modification under this subparagraph only once with
21 respect to any one piece of property;

22 (E-12) An amount equal to the amount otherwise
23 allowed as a deduction in computing base income for
24 interest paid, accrued, or incurred, directly or
25 indirectly, (i) for taxable years ending on or after
26 December 31, 2004, to a foreign person who would be a

1 member of the same unitary business group but for the
2 fact the foreign person's business activity outside
3 the United States is 80% or more of the foreign
4 person's total business activity and (ii) for taxable
5 years ending on or after December 31, 2008, to a person
6 who would be a member of the same unitary business
7 group but for the fact that the person is prohibited
8 under Section 1501(a)(27) from being included in the
9 unitary business group because he or she is ordinarily
10 required to apportion business income under different
11 subsections of Section 304. The addition modification
12 required by this subparagraph shall be reduced to the
13 extent that dividends were included in base income of
14 the unitary group for the same taxable year and
15 received by the taxpayer or by a member of the
16 taxpayer's unitary business group (including amounts
17 included in gross income pursuant to Sections 951
18 through 964 of the Internal Revenue Code and amounts
19 included in gross income under Section 78 of the
20 Internal Revenue Code) with respect to the stock of
21 the same person to whom the interest was paid,
22 accrued, or incurred.

23 This paragraph shall not apply to the following:

24 (i) an item of interest paid, accrued, or
25 incurred, directly or indirectly, to a person who
26 is subject in a foreign country or state, other

1 than a state which requires mandatory unitary
2 reporting, to a tax on or measured by net income
3 with respect to such interest; or

4 (ii) an item of interest paid, accrued, or
5 incurred, directly or indirectly, to a person if
6 the taxpayer can establish, based on a
7 preponderance of the evidence, both of the
8 following:

9 (a) the person, during the same taxable
10 year, paid, accrued, or incurred, the interest
11 to a person that is not a related member, and

12 (b) the transaction giving rise to the
13 interest expense between the taxpayer and the
14 person did not have as a principal purpose the
15 avoidance of Illinois income tax, and is paid
16 pursuant to a contract or agreement that
17 reflects an arm's-length interest rate and
18 terms; or

19 (iii) the taxpayer can establish, based on
20 clear and convincing evidence, that the interest
21 paid, accrued, or incurred relates to a contract
22 or agreement entered into at arm's-length rates
23 and terms and the principal purpose for the
24 payment is not federal or Illinois tax avoidance;
25 or

26 (iv) an item of interest paid, accrued, or

1 incurred, directly or indirectly, to a person if
2 the taxpayer establishes by clear and convincing
3 evidence that the adjustments are unreasonable; or
4 if the taxpayer and the Director agree in writing
5 to the application or use of an alternative method
6 of apportionment under Section 304(f).

7 Nothing in this subsection shall preclude the
8 Director from making any other adjustment
9 otherwise allowed under Section 404 of this Act
10 for any tax year beginning after the effective
11 date of this amendment provided such adjustment is
12 made pursuant to regulation adopted by the
13 Department and such regulations provide methods
14 and standards by which the Department will utilize
15 its authority under Section 404 of this Act;

16 (E-13) An amount equal to the amount of intangible
17 expenses and costs otherwise allowed as a deduction in
18 computing base income, and that were paid, accrued, or
19 incurred, directly or indirectly, (i) for taxable
20 years ending on or after December 31, 2004, to a
21 foreign person who would be a member of the same
22 unitary business group but for the fact that the
23 foreign person's business activity outside the United
24 States is 80% or more of that person's total business
25 activity and (ii) for taxable years ending on or after
26 December 31, 2008, to a person who would be a member of

1 the same unitary business group but for the fact that
2 the person is prohibited under Section 1501(a)(27)
3 from being included in the unitary business group
4 because he or she is ordinarily required to apportion
5 business income under different subsections of Section
6 304. The addition modification required by this
7 subparagraph shall be reduced to the extent that
8 dividends were included in base income of the unitary
9 group for the same taxable year and received by the
10 taxpayer or by a member of the taxpayer's unitary
11 business group (including amounts included in gross
12 income pursuant to Sections 951 through 964 of the
13 Internal Revenue Code and amounts included in gross
14 income under Section 78 of the Internal Revenue Code)
15 with respect to the stock of the same person to whom
16 the intangible expenses and costs were directly or
17 indirectly paid, incurred, or accrued. The preceding
18 sentence shall not apply to the extent that the same
19 dividends caused a reduction to the addition
20 modification required under Section 203(b)(2)(E-12) of
21 this Act. As used in this subparagraph, the term
22 "intangible expenses and costs" includes (1) expenses,
23 losses, and costs for, or related to, the direct or
24 indirect acquisition, use, maintenance or management,
25 ownership, sale, exchange, or any other disposition of
26 intangible property; (2) losses incurred, directly or

1 indirectly, from factoring transactions or discounting
2 transactions; (3) royalty, patent, technical, and
3 copyright fees; (4) licensing fees; and (5) other
4 similar expenses and costs. For purposes of this
5 subparagraph, "intangible property" includes patents,
6 patent applications, trade names, trademarks, service
7 marks, copyrights, mask works, trade secrets, and
8 similar types of intangible assets.

9 This paragraph shall not apply to the following:

10 (i) any item of intangible expenses or costs
11 paid, accrued, or incurred, directly or
12 indirectly, from a transaction with a person who
13 is subject in a foreign country or state, other
14 than a state which requires mandatory unitary
15 reporting, to a tax on or measured by net income
16 with respect to such item; or

17 (ii) any item of intangible expense or cost
18 paid, accrued, or incurred, directly or
19 indirectly, if the taxpayer can establish, based
20 on a preponderance of the evidence, both of the
21 following:

22 (a) the person during the same taxable
23 year paid, accrued, or incurred, the
24 intangible expense or cost to a person that is
25 not a related member, and

26 (b) the transaction giving rise to the

1 intangible expense or cost between the
2 taxpayer and the person did not have as a
3 principal purpose the avoidance of Illinois
4 income tax, and is paid pursuant to a contract
5 or agreement that reflects arm's-length terms;
6 or

7 (iii) any item of intangible expense or cost
8 paid, accrued, or incurred, directly or
9 indirectly, from a transaction with a person if
10 the taxpayer establishes by clear and convincing
11 evidence, that the adjustments are unreasonable;
12 or if the taxpayer and the Director agree in
13 writing to the application or use of an
14 alternative method of apportionment under Section
15 304(f);

16 Nothing in this subsection shall preclude the
17 Director from making any other adjustment
18 otherwise allowed under Section 404 of this Act
19 for any tax year beginning after the effective
20 date of this amendment provided such adjustment is
21 made pursuant to regulation adopted by the
22 Department and such regulations provide methods
23 and standards by which the Department will utilize
24 its authority under Section 404 of this Act;

25 (E-14) For taxable years ending on or after
26 December 31, 2008, an amount equal to the amount of

1 insurance premium expenses and costs otherwise allowed
2 as a deduction in computing base income, and that were
3 paid, accrued, or incurred, directly or indirectly, to
4 a person who would be a member of the same unitary
5 business group but for the fact that the person is
6 prohibited under Section 1501(a)(27) from being
7 included in the unitary business group because he or
8 she is ordinarily required to apportion business
9 income under different subsections of Section 304. The
10 addition modification required by this subparagraph
11 shall be reduced to the extent that dividends were
12 included in base income of the unitary group for the
13 same taxable year and received by the taxpayer or by a
14 member of the taxpayer's unitary business group
15 (including amounts included in gross income under
16 Sections 951 through 964 of the Internal Revenue Code
17 and amounts included in gross income under Section 78
18 of the Internal Revenue Code) with respect to the
19 stock of the same person to whom the premiums and costs
20 were directly or indirectly paid, incurred, or
21 accrued. The preceding sentence does not apply to the
22 extent that the same dividends caused a reduction to
23 the addition modification required under Section
24 203(b)(2)(E-12) or Section 203(b)(2)(E-13) of this
25 Act;

26 (E-15) For taxable years beginning after December

1 31, 2008, any deduction for dividends paid by a
2 captive real estate investment trust that is allowed
3 to a real estate investment trust under Section
4 857(b)(2)(B) of the Internal Revenue Code for
5 dividends paid;

6 (E-16) An amount equal to the credit allowable to
7 the taxpayer under Section 218(a) of this Act,
8 determined without regard to Section 218(c) of this
9 Act;

10 (E-17) For taxable years ending on or after
11 December 31, 2017, an amount equal to the deduction
12 allowed under Section 199 of the Internal Revenue Code
13 for the taxable year;

14 (E-18) for taxable years beginning after December
15 31, 2018, an amount equal to the deduction allowed
16 under Section 250(a)(1)(A) of the Internal Revenue
17 Code for the taxable year;

18 (E-19) for taxable years ending on or after June
19 30, 2021, an amount equal to the deduction allowed
20 under Section 250(a)(1)(B)(i) of the Internal Revenue
21 Code for the taxable year;

22 (E-20) for taxable years ending on or after June
23 30, 2021, an amount equal to the deduction allowed
24 under Sections 243(e) and 245A(a) of the Internal
25 Revenue Code for the taxable year.

26 and by deducting from the total so obtained the sum of the

1 following amounts:

2 (F) An amount equal to the amount of any tax
3 imposed by this Act which was refunded to the taxpayer
4 and included in such total for the taxable year;

5 (G) An amount equal to any amount included in such
6 total under Section 78 of the Internal Revenue Code;

7 (H) In the case of a regulated investment company,
8 an amount equal to the amount of exempt interest
9 dividends as defined in subsection (b)(5) of Section
10 852 of the Internal Revenue Code, paid to shareholders
11 for the taxable year;

12 (I) With the exception of any amounts subtracted
13 under subparagraph (J), an amount equal to the sum of
14 all amounts disallowed as deductions by (i) Sections
15 171(a)(2) and 265(a)(2) and amounts disallowed as
16 interest expense by Section 291(a)(3) of the Internal
17 Revenue Code, and all amounts of expenses allocable to
18 interest and disallowed as deductions by Section
19 265(a)(1) of the Internal Revenue Code; and (ii) for
20 taxable years ending on or after August 13, 1999,
21 Sections 171(a)(2), 265, 280C, 291(a)(3), and
22 832(b)(5)(B)(i) of the Internal Revenue Code, plus,
23 for tax years ending on or after December 31, 2011,
24 amounts disallowed as deductions by Section 45G(e)(3)
25 of the Internal Revenue Code and, for taxable years
26 ending on or after December 31, 2008, any amount

1 included in gross income under Section 87 of the
2 Internal Revenue Code and the policyholders' share of
3 tax-exempt interest of a life insurance company under
4 Section 807(a)(2)(B) of the Internal Revenue Code (in
5 the case of a life insurance company with gross income
6 from a decrease in reserves for the tax year) or
7 Section 807(b)(1)(B) of the Internal Revenue Code (in
8 the case of a life insurance company allowed a
9 deduction for an increase in reserves for the tax
10 year); the provisions of this subparagraph are exempt
11 from the provisions of Section 250;

12 (J) An amount equal to all amounts included in
13 such total which are exempt from taxation by this
14 State either by reason of its statutes or Constitution
15 or by reason of the Constitution, treaties or statutes
16 of the United States; provided that, in the case of any
17 statute of this State that exempts income derived from
18 bonds or other obligations from the tax imposed under
19 this Act, the amount exempted shall be the interest
20 net of bond premium amortization;

21 (K) An amount equal to those dividends included in
22 such total which were paid by a corporation which
23 conducts business operations in a River Edge
24 Redevelopment Zone or zones created under the River
25 Edge Redevelopment Zone Act and conducts substantially
26 all of its operations in a River Edge Redevelopment

1 Zone or zones. This subparagraph (K) is exempt from
2 the provisions of Section 250;

3 (L) An amount equal to those dividends included in
4 such total that were paid by a corporation that
5 conducts business operations in a federally designated
6 Foreign Trade Zone or Sub-Zone and that is designated
7 a High Impact Business located in Illinois; provided
8 that dividends eligible for the deduction provided in
9 subparagraph (K) of paragraph 2 of this subsection
10 shall not be eligible for the deduction provided under
11 this subparagraph (L);

12 (M) For any taxpayer that is a financial
13 organization within the meaning of Section 304(c) of
14 this Act, an amount included in such total as interest
15 income from a loan or loans made by such taxpayer to a
16 borrower, to the extent that such a loan is secured by
17 property which is eligible for the River Edge
18 Redevelopment Zone Investment Credit. To determine the
19 portion of a loan or loans that is secured by property
20 eligible for a Section 201(f) investment credit to the
21 borrower, the entire principal amount of the loan or
22 loans between the taxpayer and the borrower should be
23 divided into the basis of the Section 201(f)
24 investment credit property which secures the loan or
25 loans, using for this purpose the original basis of
26 such property on the date that it was placed in service

1 in the River Edge Redevelopment Zone. The subtraction
2 modification available to the taxpayer in any year
3 under this subsection shall be that portion of the
4 total interest paid by the borrower with respect to
5 such loan attributable to the eligible property as
6 calculated under the previous sentence. This
7 subparagraph (M) is exempt from the provisions of
8 Section 250;

9 (M-1) For any taxpayer that is a financial
10 organization within the meaning of Section 304(c) of
11 this Act, an amount included in such total as interest
12 income from a loan or loans made by such taxpayer to a
13 borrower, to the extent that such a loan is secured by
14 property which is eligible for the High Impact
15 Business Investment Credit. To determine the portion
16 of a loan or loans that is secured by property eligible
17 for a Section 201(h) investment credit to the
18 borrower, the entire principal amount of the loan or
19 loans between the taxpayer and the borrower should be
20 divided into the basis of the Section 201(h)
21 investment credit property which secures the loan or
22 loans, using for this purpose the original basis of
23 such property on the date that it was placed in service
24 in a federally designated Foreign Trade Zone or
25 Sub-Zone located in Illinois. No taxpayer that is
26 eligible for the deduction provided in subparagraph

1 (M) of paragraph (2) of this subsection shall be
2 eligible for the deduction provided under this
3 subparagraph (M-1). The subtraction modification
4 available to taxpayers in any year under this
5 subsection shall be that portion of the total interest
6 paid by the borrower with respect to such loan
7 attributable to the eligible property as calculated
8 under the previous sentence;

9 (N) Two times any contribution made during the
10 taxable year to a designated zone organization to the
11 extent that the contribution (i) qualifies as a
12 charitable contribution under subsection (c) of
13 Section 170 of the Internal Revenue Code and (ii)
14 must, by its terms, be used for a project approved by
15 the Department of Commerce and Economic Opportunity
16 under Section 11 of the Illinois Enterprise Zone Act
17 or under Section 10-10 of the River Edge Redevelopment
18 Zone Act. This subparagraph (N) is exempt from the
19 provisions of Section 250;

20 (O) An amount equal to: (i) 85% for taxable years
21 ending on or before December 31, 1992, or, a
22 percentage equal to the percentage allowable under
23 Section 243(a)(1) of the Internal Revenue Code of 1986
24 for taxable years ending after December 31, 1992, of
25 the amount by which dividends included in taxable
26 income and received from a corporation that is not

1 created or organized under the laws of the United
2 States or any state or political subdivision thereof,
3 including, for taxable years ending on or after
4 December 31, 1988, dividends received or deemed
5 received or paid or deemed paid under Sections 951
6 through 965 of the Internal Revenue Code, exceed the
7 amount of the modification provided under subparagraph
8 (G) of paragraph (2) of this subsection (b) which is
9 related to such dividends, and including, for taxable
10 years ending on or after December 31, 2008, dividends
11 received from a captive real estate investment trust;
12 plus (ii) 100% of the amount by which dividends,
13 included in taxable income and received, including,
14 for taxable years ending on or after December 31,
15 1988, dividends received or deemed received or paid or
16 deemed paid under Sections 951 through 964 of the
17 Internal Revenue Code and including, for taxable years
18 ending on or after December 31, 2008, dividends
19 received from a captive real estate investment trust,
20 from any such corporation specified in clause (i) that
21 would but for the provisions of Section 1504(b)(3) of
22 the Internal Revenue Code be treated as a member of the
23 affiliated group which includes the dividend
24 recipient, exceed the amount of the modification
25 provided under subparagraph (G) of paragraph (2) of
26 this subsection (b) which is related to such

1 dividends. For taxable years ending on or after June
2 30, 2021, (i) for purposes of this subparagraph, the
3 term "dividend" does not include any amount treated as
4 a dividend under Section 1248 of the Internal Revenue
5 Code, and (ii) this subparagraph shall not apply to
6 dividends for which a deduction is allowed under
7 Section 245(a) of the Internal Revenue Code. This
8 subparagraph (O) is exempt from the provisions of
9 Section 250 of this Act;

10 (P) An amount equal to any contribution made to a
11 job training project established pursuant to the Tax
12 Increment Allocation Redevelopment Act;

13 (Q) An amount equal to the amount of the deduction
14 used to compute the federal income tax credit for
15 restoration of substantial amounts held under claim of
16 right for the taxable year pursuant to Section 1341 of
17 the Internal Revenue Code;

18 (R) On and after July 20, 1999, in the case of an
19 attorney-in-fact with respect to whom an interinsurer
20 or a reciprocal insurer has made the election under
21 Section 835 of the Internal Revenue Code, 26 U.S.C.
22 835, an amount equal to the excess, if any, of the
23 amounts paid or incurred by that interinsurer or
24 reciprocal insurer in the taxable year to the
25 attorney-in-fact over the deduction allowed to that
26 interinsurer or reciprocal insurer with respect to the

1 attorney-in-fact under Section 835(b) of the Internal
2 Revenue Code for the taxable year; the provisions of
3 this subparagraph are exempt from the provisions of
4 Section 250;

5 (S) For taxable years ending on or after December
6 31, 1997, in the case of a Subchapter S corporation, an
7 amount equal to all amounts of income allocable to a
8 shareholder subject to the Personal Property Tax
9 Replacement Income Tax imposed by subsections (c) and
10 (d) of Section 201 of this Act, including amounts
11 allocable to organizations exempt from federal income
12 tax by reason of Section 501(a) of the Internal
13 Revenue Code. This subparagraph (S) is exempt from the
14 provisions of Section 250;

15 (T) For taxable years 2001 and thereafter, for the
16 taxable year in which the bonus depreciation deduction
17 is taken on the taxpayer's federal income tax return
18 under subsection (k) of Section 168 of the Internal
19 Revenue Code and for each applicable taxable year
20 thereafter, an amount equal to "x", where:

21 (1) "y" equals the amount of the depreciation
22 deduction taken for the taxable year on the
23 taxpayer's federal income tax return on property
24 for which the bonus depreciation deduction was
25 taken in any year under subsection (k) of Section
26 168 of the Internal Revenue Code, but not

1 including the bonus depreciation deduction;

2 (2) for taxable years ending on or before
3 December 31, 2005, "x" equals "y" multiplied by 30
4 and then divided by 70 (or "y" multiplied by
5 0.429); and

6 (3) for taxable years ending after December
7 31, 2005:

8 (i) for property on which a bonus
9 depreciation deduction of 30% of the adjusted
10 basis was taken, "x" equals "y" multiplied by
11 30 and then divided by 70 (or "y" multiplied
12 by 0.429);

13 (ii) for property on which a bonus
14 depreciation deduction of 50% of the adjusted
15 basis was taken, "x" equals "y" multiplied by
16 1.0;

17 (iii) for property on which a bonus
18 depreciation deduction of 100% of the adjusted
19 basis was taken in a taxable year ending on or
20 after December 31, 2021, "x" equals the
21 depreciation deduction that would be allowed
22 on that property if the taxpayer had made the
23 election under Section 168(k)(7) of the
24 Internal Revenue Code to not claim bonus
25 depreciation on that property; and

26 (iv) for property on which a bonus

1 depreciation deduction of a percentage other
2 than 30%, 50% or 100% of the adjusted basis
3 was taken in a taxable year ending on or after
4 December 31, 2021, "x" equals "y" multiplied
5 by 100 times the percentage bonus depreciation
6 on the property (that is, $100(\text{bonus}\%)$) and
7 then divided by 100 times 1 minus the
8 percentage bonus depreciation on the property
9 (that is, $100(1-\text{bonus}\%)$).

10 The aggregate amount deducted under this
11 subparagraph in all taxable years for any one piece of
12 property may not exceed the amount of the bonus
13 depreciation deduction taken on that property on the
14 taxpayer's federal income tax return under subsection
15 (k) of Section 168 of the Internal Revenue Code. This
16 subparagraph (T) is exempt from the provisions of
17 Section 250;

18 (U) If the taxpayer sells, transfers, abandons, or
19 otherwise disposes of property for which the taxpayer
20 was required in any taxable year to make an addition
21 modification under subparagraph (E-10), then an amount
22 equal to that addition modification.

23 If the taxpayer continues to own property through
24 the last day of the last tax year for which a
25 subtraction is allowed with respect to that property
26 under subparagraph (T) and for which the taxpayer was

1 required in any taxable year to make an addition
2 modification under subparagraph (E-10), then an amount
3 equal to that addition modification.

4 The taxpayer is allowed to take the deduction
5 under this subparagraph only once with respect to any
6 one piece of property.

7 This subparagraph (U) is exempt from the
8 provisions of Section 250;

9 (V) The amount of: (i) any interest income (net of
10 the deductions allocable thereto) taken into account
11 for the taxable year with respect to a transaction
12 with a taxpayer that is required to make an addition
13 modification with respect to such transaction under
14 Section 203(a)(2)(D-17), 203(b)(2)(E-12),
15 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed
16 the amount of such addition modification, (ii) any
17 income from intangible property (net of the deductions
18 allocable thereto) taken into account for the taxable
19 year with respect to a transaction with a taxpayer
20 that is required to make an addition modification with
21 respect to such transaction under Section
22 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or
23 203(d)(2)(D-8), but not to exceed the amount of such
24 addition modification, and (iii) any insurance premium
25 income (net of deductions allocable thereto) taken
26 into account for the taxable year with respect to a

1 transaction with a taxpayer that is required to make
2 an addition modification with respect to such
3 transaction under Section 203(a)(2)(D-19), Section
4 203(b)(2)(E-14), Section 203(c)(2)(G-14), or Section
5 203(d)(2)(D-9), but not to exceed the amount of that
6 addition modification. This subparagraph (V) is exempt
7 from the provisions of Section 250;

8 (W) An amount equal to the interest income taken
9 into account for the taxable year (net of the
10 deductions allocable thereto) with respect to
11 transactions with (i) a foreign person who would be a
12 member of the taxpayer's unitary business group but
13 for the fact that the foreign person's business
14 activity outside the United States is 80% or more of
15 that person's total business activity and (ii) for
16 taxable years ending on or after December 31, 2008, to
17 a person who would be a member of the same unitary
18 business group but for the fact that the person is
19 prohibited under Section 1501(a)(27) from being
20 included in the unitary business group because he or
21 she is ordinarily required to apportion business
22 income under different subsections of Section 304, but
23 not to exceed the addition modification required to be
24 made for the same taxable year under Section
25 203(b)(2)(E-12) for interest paid, accrued, or
26 incurred, directly or indirectly, to the same person.

1 This subparagraph (W) is exempt from the provisions of
2 Section 250;

3 (X) An amount equal to the income from intangible
4 property taken into account for the taxable year (net
5 of the deductions allocable thereto) with respect to
6 transactions with (i) a foreign person who would be a
7 member of the taxpayer's unitary business group but
8 for the fact that the foreign person's business
9 activity outside the United States is 80% or more of
10 that person's total business activity and (ii) for
11 taxable years ending on or after December 31, 2008, to
12 a person who would be a member of the same unitary
13 business group but for the fact that the person is
14 prohibited under Section 1501(a)(27) from being
15 included in the unitary business group because he or
16 she is ordinarily required to apportion business
17 income under different subsections of Section 304, but
18 not to exceed the addition modification required to be
19 made for the same taxable year under Section
20 203(b)(2)(E-13) for intangible expenses and costs
21 paid, accrued, or incurred, directly or indirectly, to
22 the same foreign person. This subparagraph (X) is
23 exempt from the provisions of Section 250;

24 (Y) For taxable years ending on or after December
25 31, 2011, in the case of a taxpayer who was required to
26 add back any insurance premiums under Section

1 203(b)(2)(E-14), such taxpayer may elect to subtract
2 that part of a reimbursement received from the
3 insurance company equal to the amount of the expense
4 or loss (including expenses incurred by the insurance
5 company) that would have been taken into account as a
6 deduction for federal income tax purposes if the
7 expense or loss had been uninsured. If a taxpayer
8 makes the election provided for by this subparagraph
9 (Y), the insurer to which the premiums were paid must
10 add back to income the amount subtracted by the
11 taxpayer pursuant to this subparagraph (Y). This
12 subparagraph (Y) is exempt from the provisions of
13 Section 250; ~~and~~

14 (Z) The difference between the nondeductible
15 controlled foreign corporation dividends under Section
16 965(e)(3) of the Internal Revenue Code over the
17 taxable income of the taxpayer, computed without
18 regard to Section 965(e)(2)(A) of the Internal Revenue
19 Code, and without regard to any net operating loss
20 deduction. This subparagraph (Z) is exempt from the
21 provisions of Section 250; and -

22 (AA) For taxable years beginning on or after
23 January 1, 2023, for any cannabis establishment
24 operating in this State and licensed under the
25 Cannabis Regulation and Tax Act or any cannabis
26 cultivation center or medical cannabis dispensing

1 organization operating in this State and licensed
2 under the Compassionate Use of Medical Cannabis
3 Program Act, an amount equal to the deductions that
4 were disallowed under Section 280E of the Internal
5 Revenue Code for the taxable year and that would not be
6 added back under this subsection. The provisions of
7 this subparagraph (AA) are exempt from the provisions
8 of Section 250.

9 (3) Special rule. For purposes of paragraph (2) (A),
10 "gross income" in the case of a life insurance company,
11 for tax years ending on and after December 31, 1994, and
12 prior to December 31, 2011, shall mean the gross
13 investment income for the taxable year and, for tax years
14 ending on or after December 31, 2011, shall mean all
15 amounts included in life insurance gross income under
16 Section 803(a) (3) of the Internal Revenue Code.

17 (c) Trusts and estates.

18 (1) In general. In the case of a trust or estate, base
19 income means an amount equal to the taxpayer's taxable
20 income for the taxable year as modified by paragraph (2).

21 (2) Modifications. Subject to the provisions of
22 paragraph (3), the taxable income referred to in paragraph
23 (1) shall be modified by adding thereto the sum of the
24 following amounts:

25 (A) An amount equal to all amounts paid or accrued

1 to the taxpayer as interest or dividends during the
2 taxable year to the extent excluded from gross income
3 in the computation of taxable income;

4 (B) In the case of (i) an estate, \$600; (ii) a
5 trust which, under its governing instrument, is
6 required to distribute all of its income currently,
7 \$300; and (iii) any other trust, \$100, but in each such
8 case, only to the extent such amount was deducted in
9 the computation of taxable income;

10 (C) An amount equal to the amount of tax imposed by
11 this Act to the extent deducted from gross income in
12 the computation of taxable income for the taxable
13 year;

14 (D) The amount of any net operating loss deduction
15 taken in arriving at taxable income, other than a net
16 operating loss carried forward from a taxable year
17 ending prior to December 31, 1986;

18 (E) For taxable years in which a net operating
19 loss carryback or carryforward from a taxable year
20 ending prior to December 31, 1986 is an element of
21 taxable income under paragraph (1) of subsection (e)
22 or subparagraph (E) of paragraph (2) of subsection
23 (e), the amount by which addition modifications other
24 than those provided by this subparagraph (E) exceeded
25 subtraction modifications in such taxable year, with
26 the following limitations applied in the order that

1 they are listed:

2 (i) the addition modification relating to the
3 net operating loss carried back or forward to the
4 taxable year from any taxable year ending prior to
5 December 31, 1986 shall be reduced by the amount
6 of addition modification under this subparagraph
7 (E) which related to that net operating loss and
8 which was taken into account in calculating the
9 base income of an earlier taxable year, and

10 (ii) the addition modification relating to the
11 net operating loss carried back or forward to the
12 taxable year from any taxable year ending prior to
13 December 31, 1986 shall not exceed the amount of
14 such carryback or carryforward;

15 For taxable years in which there is a net
16 operating loss carryback or carryforward from more
17 than one other taxable year ending prior to December
18 31, 1986, the addition modification provided in this
19 subparagraph (E) shall be the sum of the amounts
20 computed independently under the preceding provisions
21 of this subparagraph (E) for each such taxable year;

22 (F) For taxable years ending on or after January
23 1, 1989, an amount equal to the tax deducted pursuant
24 to Section 164 of the Internal Revenue Code if the
25 trust or estate is claiming the same tax for purposes
26 of the Illinois foreign tax credit under Section 601

1 of this Act;

2 (G) An amount equal to the amount of the capital
3 gain deduction allowable under the Internal Revenue
4 Code, to the extent deducted from gross income in the
5 computation of taxable income;

6 (G-5) For taxable years ending after December 31,
7 1997, an amount equal to any eligible remediation
8 costs that the trust or estate deducted in computing
9 adjusted gross income and for which the trust or
10 estate claims a credit under subsection (l) of Section
11 201;

12 (G-10) For taxable years 2001 and thereafter, an
13 amount equal to the bonus depreciation deduction taken
14 on the taxpayer's federal income tax return for the
15 taxable year under subsection (k) of Section 168 of
16 the Internal Revenue Code; and

17 (G-11) If the taxpayer sells, transfers, abandons,
18 or otherwise disposes of property for which the
19 taxpayer was required in any taxable year to make an
20 addition modification under subparagraph (G-10), then
21 an amount equal to the aggregate amount of the
22 deductions taken in all taxable years under
23 subparagraph (R) with respect to that property.

24 If the taxpayer continues to own property through
25 the last day of the last tax year for which a
26 subtraction is allowed with respect to that property

1 under subparagraph (R) and for which the taxpayer was
2 allowed in any taxable year to make a subtraction
3 modification under subparagraph (R), then an amount
4 equal to that subtraction modification.

5 The taxpayer is required to make the addition
6 modification under this subparagraph only once with
7 respect to any one piece of property;

8 (G-12) An amount equal to the amount otherwise
9 allowed as a deduction in computing base income for
10 interest paid, accrued, or incurred, directly or
11 indirectly, (i) for taxable years ending on or after
12 December 31, 2004, to a foreign person who would be a
13 member of the same unitary business group but for the
14 fact that the foreign person's business activity
15 outside the United States is 80% or more of the foreign
16 person's total business activity and (ii) for taxable
17 years ending on or after December 31, 2008, to a person
18 who would be a member of the same unitary business
19 group but for the fact that the person is prohibited
20 under Section 1501(a)(27) from being included in the
21 unitary business group because he or she is ordinarily
22 required to apportion business income under different
23 subsections of Section 304. The addition modification
24 required by this subparagraph shall be reduced to the
25 extent that dividends were included in base income of
26 the unitary group for the same taxable year and

1 received by the taxpayer or by a member of the
2 taxpayer's unitary business group (including amounts
3 included in gross income pursuant to Sections 951
4 through 964 of the Internal Revenue Code and amounts
5 included in gross income under Section 78 of the
6 Internal Revenue Code) with respect to the stock of
7 the same person to whom the interest was paid,
8 accrued, or incurred.

9 This paragraph shall not apply to the following:

10 (i) an item of interest paid, accrued, or
11 incurred, directly or indirectly, to a person who
12 is subject in a foreign country or state, other
13 than a state which requires mandatory unitary
14 reporting, to a tax on or measured by net income
15 with respect to such interest; or

16 (ii) an item of interest paid, accrued, or
17 incurred, directly or indirectly, to a person if
18 the taxpayer can establish, based on a
19 preponderance of the evidence, both of the
20 following:

21 (a) the person, during the same taxable
22 year, paid, accrued, or incurred, the interest
23 to a person that is not a related member, and

24 (b) the transaction giving rise to the
25 interest expense between the taxpayer and the
26 person did not have as a principal purpose the

1 avoidance of Illinois income tax, and is paid
2 pursuant to a contract or agreement that
3 reflects an arm's-length interest rate and
4 terms; or

5 (iii) the taxpayer can establish, based on
6 clear and convincing evidence, that the interest
7 paid, accrued, or incurred relates to a contract
8 or agreement entered into at arm's-length rates
9 and terms and the principal purpose for the
10 payment is not federal or Illinois tax avoidance;
11 or

12 (iv) an item of interest paid, accrued, or
13 incurred, directly or indirectly, to a person if
14 the taxpayer establishes by clear and convincing
15 evidence that the adjustments are unreasonable; or
16 if the taxpayer and the Director agree in writing
17 to the application or use of an alternative method
18 of apportionment under Section 304(f).

19 Nothing in this subsection shall preclude the
20 Director from making any other adjustment
21 otherwise allowed under Section 404 of this Act
22 for any tax year beginning after the effective
23 date of this amendment provided such adjustment is
24 made pursuant to regulation adopted by the
25 Department and such regulations provide methods
26 and standards by which the Department will utilize

1 its authority under Section 404 of this Act;

2 (G-13) An amount equal to the amount of intangible
3 expenses and costs otherwise allowed as a deduction in
4 computing base income, and that were paid, accrued, or
5 incurred, directly or indirectly, (i) for taxable
6 years ending on or after December 31, 2004, to a
7 foreign person who would be a member of the same
8 unitary business group but for the fact that the
9 foreign person's business activity outside the United
10 States is 80% or more of that person's total business
11 activity and (ii) for taxable years ending on or after
12 December 31, 2008, to a person who would be a member of
13 the same unitary business group but for the fact that
14 the person is prohibited under Section 1501(a)(27)
15 from being included in the unitary business group
16 because he or she is ordinarily required to apportion
17 business income under different subsections of Section
18 304. The addition modification required by this
19 subparagraph shall be reduced to the extent that
20 dividends were included in base income of the unitary
21 group for the same taxable year and received by the
22 taxpayer or by a member of the taxpayer's unitary
23 business group (including amounts included in gross
24 income pursuant to Sections 951 through 964 of the
25 Internal Revenue Code and amounts included in gross
26 income under Section 78 of the Internal Revenue Code)

1 with respect to the stock of the same person to whom
2 the intangible expenses and costs were directly or
3 indirectly paid, incurred, or accrued. The preceding
4 sentence shall not apply to the extent that the same
5 dividends caused a reduction to the addition
6 modification required under Section 203(c)(2)(G-12) of
7 this Act. As used in this subparagraph, the term
8 "intangible expenses and costs" includes: (1)
9 expenses, losses, and costs for or related to the
10 direct or indirect acquisition, use, maintenance or
11 management, ownership, sale, exchange, or any other
12 disposition of intangible property; (2) losses
13 incurred, directly or indirectly, from factoring
14 transactions or discounting transactions; (3) royalty,
15 patent, technical, and copyright fees; (4) licensing
16 fees; and (5) other similar expenses and costs. For
17 purposes of this subparagraph, "intangible property"
18 includes patents, patent applications, trade names,
19 trademarks, service marks, copyrights, mask works,
20 trade secrets, and similar types of intangible assets.

21 This paragraph shall not apply to the following:

22 (i) any item of intangible expenses or costs
23 paid, accrued, or incurred, directly or
24 indirectly, from a transaction with a person who
25 is subject in a foreign country or state, other
26 than a state which requires mandatory unitary

1 reporting, to a tax on or measured by net income
2 with respect to such item; or

3 (ii) any item of intangible expense or cost
4 paid, accrued, or incurred, directly or
5 indirectly, if the taxpayer can establish, based
6 on a preponderance of the evidence, both of the
7 following:

8 (a) the person during the same taxable
9 year paid, accrued, or incurred, the
10 intangible expense or cost to a person that is
11 not a related member, and

12 (b) the transaction giving rise to the
13 intangible expense or cost between the
14 taxpayer and the person did not have as a
15 principal purpose the avoidance of Illinois
16 income tax, and is paid pursuant to a contract
17 or agreement that reflects arm's-length terms;
18 or

19 (iii) any item of intangible expense or cost
20 paid, accrued, or incurred, directly or
21 indirectly, from a transaction with a person if
22 the taxpayer establishes by clear and convincing
23 evidence, that the adjustments are unreasonable;
24 or if the taxpayer and the Director agree in
25 writing to the application or use of an
26 alternative method of apportionment under Section

1 304(f);

2 Nothing in this subsection shall preclude the
3 Director from making any other adjustment
4 otherwise allowed under Section 404 of this Act
5 for any tax year beginning after the effective
6 date of this amendment provided such adjustment is
7 made pursuant to regulation adopted by the
8 Department and such regulations provide methods
9 and standards by which the Department will utilize
10 its authority under Section 404 of this Act;

11 (G-14) For taxable years ending on or after
12 December 31, 2008, an amount equal to the amount of
13 insurance premium expenses and costs otherwise allowed
14 as a deduction in computing base income, and that were
15 paid, accrued, or incurred, directly or indirectly, to
16 a person who would be a member of the same unitary
17 business group but for the fact that the person is
18 prohibited under Section 1501(a)(27) from being
19 included in the unitary business group because he or
20 she is ordinarily required to apportion business
21 income under different subsections of Section 304. The
22 addition modification required by this subparagraph
23 shall be reduced to the extent that dividends were
24 included in base income of the unitary group for the
25 same taxable year and received by the taxpayer or by a
26 member of the taxpayer's unitary business group

1 (including amounts included in gross income under
2 Sections 951 through 964 of the Internal Revenue Code
3 and amounts included in gross income under Section 78
4 of the Internal Revenue Code) with respect to the
5 stock of the same person to whom the premiums and costs
6 were directly or indirectly paid, incurred, or
7 accrued. The preceding sentence does not apply to the
8 extent that the same dividends caused a reduction to
9 the addition modification required under Section
10 203(c)(2)(G-12) or Section 203(c)(2)(G-13) of this
11 Act;

12 (G-15) An amount equal to the credit allowable to
13 the taxpayer under Section 218(a) of this Act,
14 determined without regard to Section 218(c) of this
15 Act;

16 (G-16) For taxable years ending on or after
17 December 31, 2017, an amount equal to the deduction
18 allowed under Section 199 of the Internal Revenue Code
19 for the taxable year;

20 and by deducting from the total so obtained the sum of the
21 following amounts:

22 (H) An amount equal to all amounts included in
23 such total pursuant to the provisions of Sections
24 402(a), 402(c), 403(a), 403(b), 406(a), 407(a) and 408
25 of the Internal Revenue Code or included in such total
26 as distributions under the provisions of any

1 retirement or disability plan for employees of any
2 governmental agency or unit, or retirement payments to
3 retired partners, which payments are excluded in
4 computing net earnings from self employment by Section
5 1402 of the Internal Revenue Code and regulations
6 adopted pursuant thereto;

7 (I) The valuation limitation amount;

8 (J) An amount equal to the amount of any tax
9 imposed by this Act which was refunded to the taxpayer
10 and included in such total for the taxable year;

11 (K) An amount equal to all amounts included in
12 taxable income as modified by subparagraphs (A), (B),
13 (C), (D), (E), (F) and (G) which are exempt from
14 taxation by this State either by reason of its
15 statutes or Constitution or by reason of the
16 Constitution, treaties or statutes of the United
17 States; provided that, in the case of any statute of
18 this State that exempts income derived from bonds or
19 other obligations from the tax imposed under this Act,
20 the amount exempted shall be the interest net of bond
21 premium amortization;

22 (L) With the exception of any amounts subtracted
23 under subparagraph (K), an amount equal to the sum of
24 all amounts disallowed as deductions by (i) Sections
25 171(a)(2) and 265(a)(2) of the Internal Revenue Code,
26 and all amounts of expenses allocable to interest and

1 disallowed as deductions by Section 265(a)(1) of the
2 Internal Revenue Code; and (ii) for taxable years
3 ending on or after August 13, 1999, Sections
4 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the
5 Internal Revenue Code, plus, (iii) for taxable years
6 ending on or after December 31, 2011, Section
7 45G(e)(3) of the Internal Revenue Code and, for
8 taxable years ending on or after December 31, 2008,
9 any amount included in gross income under Section 87
10 of the Internal Revenue Code; the provisions of this
11 subparagraph are exempt from the provisions of Section
12 250;

13 (M) An amount equal to those dividends included in
14 such total which were paid by a corporation which
15 conducts business operations in a River Edge
16 Redevelopment Zone or zones created under the River
17 Edge Redevelopment Zone Act and conducts substantially
18 all of its operations in a River Edge Redevelopment
19 Zone or zones. This subparagraph (M) is exempt from
20 the provisions of Section 250;

21 (N) An amount equal to any contribution made to a
22 job training project established pursuant to the Tax
23 Increment Allocation Redevelopment Act;

24 (O) An amount equal to those dividends included in
25 such total that were paid by a corporation that
26 conducts business operations in a federally designated

1 Foreign Trade Zone or Sub-Zone and that is designated
2 a High Impact Business located in Illinois; provided
3 that dividends eligible for the deduction provided in
4 subparagraph (M) of paragraph (2) of this subsection
5 shall not be eligible for the deduction provided under
6 this subparagraph (O);

7 (P) An amount equal to the amount of the deduction
8 used to compute the federal income tax credit for
9 restoration of substantial amounts held under claim of
10 right for the taxable year pursuant to Section 1341 of
11 the Internal Revenue Code;

12 (Q) For taxable year 1999 and thereafter, an
13 amount equal to the amount of any (i) distributions,
14 to the extent includible in gross income for federal
15 income tax purposes, made to the taxpayer because of
16 his or her status as a victim of persecution for racial
17 or religious reasons by Nazi Germany or any other Axis
18 regime or as an heir of the victim and (ii) items of
19 income, to the extent includible in gross income for
20 federal income tax purposes, attributable to, derived
21 from or in any way related to assets stolen from,
22 hidden from, or otherwise lost to a victim of
23 persecution for racial or religious reasons by Nazi
24 Germany or any other Axis regime immediately prior to,
25 during, and immediately after World War II, including,
26 but not limited to, interest on the proceeds

1 receivable as insurance under policies issued to a
2 victim of persecution for racial or religious reasons
3 by Nazi Germany or any other Axis regime by European
4 insurance companies immediately prior to and during
5 World War II; provided, however, this subtraction from
6 federal adjusted gross income does not apply to assets
7 acquired with such assets or with the proceeds from
8 the sale of such assets; provided, further, this
9 paragraph shall only apply to a taxpayer who was the
10 first recipient of such assets after their recovery
11 and who is a victim of persecution for racial or
12 religious reasons by Nazi Germany or any other Axis
13 regime or as an heir of the victim. The amount of and
14 the eligibility for any public assistance, benefit, or
15 similar entitlement is not affected by the inclusion
16 of items (i) and (ii) of this paragraph in gross income
17 for federal income tax purposes. This paragraph is
18 exempt from the provisions of Section 250;

19 (R) For taxable years 2001 and thereafter, for the
20 taxable year in which the bonus depreciation deduction
21 is taken on the taxpayer's federal income tax return
22 under subsection (k) of Section 168 of the Internal
23 Revenue Code and for each applicable taxable year
24 thereafter, an amount equal to "x", where:

25 (1) "y" equals the amount of the depreciation
26 deduction taken for the taxable year on the

1 taxpayer's federal income tax return on property
2 for which the bonus depreciation deduction was
3 taken in any year under subsection (k) of Section
4 168 of the Internal Revenue Code, but not
5 including the bonus depreciation deduction;

6 (2) for taxable years ending on or before
7 December 31, 2005, "x" equals "y" multiplied by 30
8 and then divided by 70 (or "y" multiplied by
9 0.429); and

10 (3) for taxable years ending after December
11 31, 2005:

12 (i) for property on which a bonus
13 depreciation deduction of 30% of the adjusted
14 basis was taken, "x" equals "y" multiplied by
15 30 and then divided by 70 (or "y" multiplied
16 by 0.429);

17 (ii) for property on which a bonus
18 depreciation deduction of 50% of the adjusted
19 basis was taken, "x" equals "y" multiplied by
20 1.0;

21 (iii) for property on which a bonus
22 depreciation deduction of 100% of the adjusted
23 basis was taken in a taxable year ending on or
24 after December 31, 2021, "x" equals the
25 depreciation deduction that would be allowed
26 on that property if the taxpayer had made the

1 election under Section 168(k)(7) of the
2 Internal Revenue Code to not claim bonus
3 depreciation on that property; and

4 (iv) for property on which a bonus
5 depreciation deduction of a percentage other
6 than 30%, 50% or 100% of the adjusted basis
7 was taken in a taxable year ending on or after
8 December 31, 2021, "x" equals "y" multiplied
9 by 100 times the percentage bonus depreciation
10 on the property (that is, $100(\text{bonus}\%)$) and
11 then divided by 100 times 1 minus the
12 percentage bonus depreciation on the property
13 (that is, $100(1-\text{bonus}\%)$).

14 The aggregate amount deducted under this
15 subparagraph in all taxable years for any one piece of
16 property may not exceed the amount of the bonus
17 depreciation deduction taken on that property on the
18 taxpayer's federal income tax return under subsection
19 (k) of Section 168 of the Internal Revenue Code. This
20 subparagraph (R) is exempt from the provisions of
21 Section 250;

22 (S) If the taxpayer sells, transfers, abandons, or
23 otherwise disposes of property for which the taxpayer
24 was required in any taxable year to make an addition
25 modification under subparagraph (G-10), then an amount
26 equal to that addition modification.

1 If the taxpayer continues to own property through
2 the last day of the last tax year for which a
3 subtraction is allowed with respect to that property
4 under subparagraph (R) and for which the taxpayer was
5 required in any taxable year to make an addition
6 modification under subparagraph (G-10), then an amount
7 equal to that addition modification.

8 The taxpayer is allowed to take the deduction
9 under this subparagraph only once with respect to any
10 one piece of property.

11 This subparagraph (S) is exempt from the
12 provisions of Section 250;

13 (T) The amount of (i) any interest income (net of
14 the deductions allocable thereto) taken into account
15 for the taxable year with respect to a transaction
16 with a taxpayer that is required to make an addition
17 modification with respect to such transaction under
18 Section 203(a)(2)(D-17), 203(b)(2)(E-12),
19 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed
20 the amount of such addition modification and (ii) any
21 income from intangible property (net of the deductions
22 allocable thereto) taken into account for the taxable
23 year with respect to a transaction with a taxpayer
24 that is required to make an addition modification with
25 respect to such transaction under Section
26 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or

1 203(d)(2)(D-8), but not to exceed the amount of such
2 addition modification. This subparagraph (T) is exempt
3 from the provisions of Section 250;

4 (U) An amount equal to the interest income taken
5 into account for the taxable year (net of the
6 deductions allocable thereto) with respect to
7 transactions with (i) a foreign person who would be a
8 member of the taxpayer's unitary business group but
9 for the fact the foreign person's business activity
10 outside the United States is 80% or more of that
11 person's total business activity and (ii) for taxable
12 years ending on or after December 31, 2008, to a person
13 who would be a member of the same unitary business
14 group but for the fact that the person is prohibited
15 under Section 1501(a)(27) from being included in the
16 unitary business group because he or she is ordinarily
17 required to apportion business income under different
18 subsections of Section 304, but not to exceed the
19 addition modification required to be made for the same
20 taxable year under Section 203(c)(2)(G-12) for
21 interest paid, accrued, or incurred, directly or
22 indirectly, to the same person. This subparagraph (U)
23 is exempt from the provisions of Section 250;

24 (V) An amount equal to the income from intangible
25 property taken into account for the taxable year (net
26 of the deductions allocable thereto) with respect to

1 transactions with (i) a foreign person who would be a
2 member of the taxpayer's unitary business group but
3 for the fact that the foreign person's business
4 activity outside the United States is 80% or more of
5 that person's total business activity and (ii) for
6 taxable years ending on or after December 31, 2008, to
7 a person who would be a member of the same unitary
8 business group but for the fact that the person is
9 prohibited under Section 1501(a)(27) from being
10 included in the unitary business group because he or
11 she is ordinarily required to apportion business
12 income under different subsections of Section 304, but
13 not to exceed the addition modification required to be
14 made for the same taxable year under Section
15 203(c)(2)(G-13) for intangible expenses and costs
16 paid, accrued, or incurred, directly or indirectly, to
17 the same foreign person. This subparagraph (V) is
18 exempt from the provisions of Section 250;

19 (W) in the case of an estate, an amount equal to
20 all amounts included in such total pursuant to the
21 provisions of Section 111 of the Internal Revenue Code
22 as a recovery of items previously deducted by the
23 decedent from adjusted gross income in the computation
24 of taxable income. This subparagraph (W) is exempt
25 from Section 250;

26 (X) an amount equal to the refund included in such

1 total of any tax deducted for federal income tax
2 purposes, to the extent that deduction was added back
3 under subparagraph (F). This subparagraph (X) is
4 exempt from the provisions of Section 250;

5 (Y) For taxable years ending on or after December
6 31, 2011, in the case of a taxpayer who was required to
7 add back any insurance premiums under Section
8 203(c)(2)(G-14), such taxpayer may elect to subtract
9 that part of a reimbursement received from the
10 insurance company equal to the amount of the expense
11 or loss (including expenses incurred by the insurance
12 company) that would have been taken into account as a
13 deduction for federal income tax purposes if the
14 expense or loss had been uninsured. If a taxpayer
15 makes the election provided for by this subparagraph
16 (Y), the insurer to which the premiums were paid must
17 add back to income the amount subtracted by the
18 taxpayer pursuant to this subparagraph (Y). This
19 subparagraph (Y) is exempt from the provisions of
20 Section 250; ~~and~~

21 (Z) For taxable years beginning after December 31,
22 2018 and before January 1, 2026, the amount of excess
23 business loss of the taxpayer disallowed as a
24 deduction by Section 461(1)(1)(B) of the Internal
25 Revenue Code; and -

26 (AA) For taxable years beginning on or after

1 January 1, 2023, for any cannabis establishment
2 operating in this State and licensed under the
3 Cannabis Regulation and Tax Act or any cannabis
4 cultivation center or medical cannabis dispensing
5 organization operating in this State and licensed
6 under the Compassionate Use of Medical Cannabis
7 Program Act, an amount equal to the deductions that
8 were disallowed under Section 280E of the Internal
9 Revenue Code for the taxable year and that would not be
10 added back under this subsection. The provisions of
11 this subparagraph (AA) are exempt from the provisions
12 of Section 250.

13 (3) Limitation. The amount of any modification
14 otherwise required under this subsection shall, under
15 regulations prescribed by the Department, be adjusted by
16 any amounts included therein which were properly paid,
17 credited, or required to be distributed, or permanently
18 set aside for charitable purposes pursuant to Internal
19 Revenue Code Section 642(c) during the taxable year.

20 (d) Partnerships.

21 (1) In general. In the case of a partnership, base
22 income means an amount equal to the taxpayer's taxable
23 income for the taxable year as modified by paragraph (2).

24 (2) Modifications. The taxable income referred to in
25 paragraph (1) shall be modified by adding thereto the sum

1 of the following amounts:

2 (A) An amount equal to all amounts paid or accrued
3 to the taxpayer as interest or dividends during the
4 taxable year to the extent excluded from gross income
5 in the computation of taxable income;

6 (B) An amount equal to the amount of tax imposed by
7 this Act to the extent deducted from gross income for
8 the taxable year;

9 (C) The amount of deductions allowed to the
10 partnership pursuant to Section 707 (c) of the
11 Internal Revenue Code in calculating its taxable
12 income;

13 (D) An amount equal to the amount of the capital
14 gain deduction allowable under the Internal Revenue
15 Code, to the extent deducted from gross income in the
16 computation of taxable income;

17 (D-5) For taxable years 2001 and thereafter, an
18 amount equal to the bonus depreciation deduction taken
19 on the taxpayer's federal income tax return for the
20 taxable year under subsection (k) of Section 168 of
21 the Internal Revenue Code;

22 (D-6) If the taxpayer sells, transfers, abandons,
23 or otherwise disposes of property for which the
24 taxpayer was required in any taxable year to make an
25 addition modification under subparagraph (D-5), then
26 an amount equal to the aggregate amount of the

1 deductions taken in all taxable years under
2 subparagraph (O) with respect to that property.

3 If the taxpayer continues to own property through
4 the last day of the last tax year for which a
5 subtraction is allowed with respect to that property
6 under subparagraph (O) and for which the taxpayer was
7 allowed in any taxable year to make a subtraction
8 modification under subparagraph (O), then an amount
9 equal to that subtraction modification.

10 The taxpayer is required to make the addition
11 modification under this subparagraph only once with
12 respect to any one piece of property;

13 (D-7) An amount equal to the amount otherwise
14 allowed as a deduction in computing base income for
15 interest paid, accrued, or incurred, directly or
16 indirectly, (i) for taxable years ending on or after
17 December 31, 2004, to a foreign person who would be a
18 member of the same unitary business group but for the
19 fact the foreign person's business activity outside
20 the United States is 80% or more of the foreign
21 person's total business activity and (ii) for taxable
22 years ending on or after December 31, 2008, to a person
23 who would be a member of the same unitary business
24 group but for the fact that the person is prohibited
25 under Section 1501(a)(27) from being included in the
26 unitary business group because he or she is ordinarily

1 required to apportion business income under different
2 subsections of Section 304. The addition modification
3 required by this subparagraph shall be reduced to the
4 extent that dividends were included in base income of
5 the unitary group for the same taxable year and
6 received by the taxpayer or by a member of the
7 taxpayer's unitary business group (including amounts
8 included in gross income pursuant to Sections 951
9 through 964 of the Internal Revenue Code and amounts
10 included in gross income under Section 78 of the
11 Internal Revenue Code) with respect to the stock of
12 the same person to whom the interest was paid,
13 accrued, or incurred.

14 This paragraph shall not apply to the following:

15 (i) an item of interest paid, accrued, or
16 incurred, directly or indirectly, to a person who
17 is subject in a foreign country or state, other
18 than a state which requires mandatory unitary
19 reporting, to a tax on or measured by net income
20 with respect to such interest; or

21 (ii) an item of interest paid, accrued, or
22 incurred, directly or indirectly, to a person if
23 the taxpayer can establish, based on a
24 preponderance of the evidence, both of the
25 following:

26 (a) the person, during the same taxable

1 year, paid, accrued, or incurred, the interest
2 to a person that is not a related member, and

3 (b) the transaction giving rise to the
4 interest expense between the taxpayer and the
5 person did not have as a principal purpose the
6 avoidance of Illinois income tax, and is paid
7 pursuant to a contract or agreement that
8 reflects an arm's-length interest rate and
9 terms; or

10 (iii) the taxpayer can establish, based on
11 clear and convincing evidence, that the interest
12 paid, accrued, or incurred relates to a contract
13 or agreement entered into at arm's-length rates
14 and terms and the principal purpose for the
15 payment is not federal or Illinois tax avoidance;
16 or

17 (iv) an item of interest paid, accrued, or
18 incurred, directly or indirectly, to a person if
19 the taxpayer establishes by clear and convincing
20 evidence that the adjustments are unreasonable; or
21 if the taxpayer and the Director agree in writing
22 to the application or use of an alternative method
23 of apportionment under Section 304(f).

24 Nothing in this subsection shall preclude the
25 Director from making any other adjustment
26 otherwise allowed under Section 404 of this Act

1 for any tax year beginning after the effective
2 date of this amendment provided such adjustment is
3 made pursuant to regulation adopted by the
4 Department and such regulations provide methods
5 and standards by which the Department will utilize
6 its authority under Section 404 of this Act; and

7 (D-8) An amount equal to the amount of intangible
8 expenses and costs otherwise allowed as a deduction in
9 computing base income, and that were paid, accrued, or
10 incurred, directly or indirectly, (i) for taxable
11 years ending on or after December 31, 2004, to a
12 foreign person who would be a member of the same
13 unitary business group but for the fact that the
14 foreign person's business activity outside the United
15 States is 80% or more of that person's total business
16 activity and (ii) for taxable years ending on or after
17 December 31, 2008, to a person who would be a member of
18 the same unitary business group but for the fact that
19 the person is prohibited under Section 1501(a)(27)
20 from being included in the unitary business group
21 because he or she is ordinarily required to apportion
22 business income under different subsections of Section
23 304. The addition modification required by this
24 subparagraph shall be reduced to the extent that
25 dividends were included in base income of the unitary
26 group for the same taxable year and received by the

1 taxpayer or by a member of the taxpayer's unitary
2 business group (including amounts included in gross
3 income pursuant to Sections 951 through 964 of the
4 Internal Revenue Code and amounts included in gross
5 income under Section 78 of the Internal Revenue Code)
6 with respect to the stock of the same person to whom
7 the intangible expenses and costs were directly or
8 indirectly paid, incurred or accrued. The preceding
9 sentence shall not apply to the extent that the same
10 dividends caused a reduction to the addition
11 modification required under Section 203(d)(2)(D-7) of
12 this Act. As used in this subparagraph, the term
13 "intangible expenses and costs" includes (1) expenses,
14 losses, and costs for, or related to, the direct or
15 indirect acquisition, use, maintenance or management,
16 ownership, sale, exchange, or any other disposition of
17 intangible property; (2) losses incurred, directly or
18 indirectly, from factoring transactions or discounting
19 transactions; (3) royalty, patent, technical, and
20 copyright fees; (4) licensing fees; and (5) other
21 similar expenses and costs. For purposes of this
22 subparagraph, "intangible property" includes patents,
23 patent applications, trade names, trademarks, service
24 marks, copyrights, mask works, trade secrets, and
25 similar types of intangible assets;

26 This paragraph shall not apply to the following:

1 (i) any item of intangible expenses or costs
2 paid, accrued, or incurred, directly or
3 indirectly, from a transaction with a person who
4 is subject in a foreign country or state, other
5 than a state which requires mandatory unitary
6 reporting, to a tax on or measured by net income
7 with respect to such item; or

8 (ii) any item of intangible expense or cost
9 paid, accrued, or incurred, directly or
10 indirectly, if the taxpayer can establish, based
11 on a preponderance of the evidence, both of the
12 following:

13 (a) the person during the same taxable
14 year paid, accrued, or incurred, the
15 intangible expense or cost to a person that is
16 not a related member, and

17 (b) the transaction giving rise to the
18 intangible expense or cost between the
19 taxpayer and the person did not have as a
20 principal purpose the avoidance of Illinois
21 income tax, and is paid pursuant to a contract
22 or agreement that reflects arm's-length terms;
23 or

24 (iii) any item of intangible expense or cost
25 paid, accrued, or incurred, directly or
26 indirectly, from a transaction with a person if

1 the taxpayer establishes by clear and convincing
2 evidence, that the adjustments are unreasonable;
3 or if the taxpayer and the Director agree in
4 writing to the application or use of an
5 alternative method of apportionment under Section
6 304(f);

7 Nothing in this subsection shall preclude the
8 Director from making any other adjustment
9 otherwise allowed under Section 404 of this Act
10 for any tax year beginning after the effective
11 date of this amendment provided such adjustment is
12 made pursuant to regulation adopted by the
13 Department and such regulations provide methods
14 and standards by which the Department will utilize
15 its authority under Section 404 of this Act;

16 (D-9) For taxable years ending on or after
17 December 31, 2008, an amount equal to the amount of
18 insurance premium expenses and costs otherwise allowed
19 as a deduction in computing base income, and that were
20 paid, accrued, or incurred, directly or indirectly, to
21 a person who would be a member of the same unitary
22 business group but for the fact that the person is
23 prohibited under Section 1501(a)(27) from being
24 included in the unitary business group because he or
25 she is ordinarily required to apportion business
26 income under different subsections of Section 304. The

1 addition modification required by this subparagraph
2 shall be reduced to the extent that dividends were
3 included in base income of the unitary group for the
4 same taxable year and received by the taxpayer or by a
5 member of the taxpayer's unitary business group
6 (including amounts included in gross income under
7 Sections 951 through 964 of the Internal Revenue Code
8 and amounts included in gross income under Section 78
9 of the Internal Revenue Code) with respect to the
10 stock of the same person to whom the premiums and costs
11 were directly or indirectly paid, incurred, or
12 accrued. The preceding sentence does not apply to the
13 extent that the same dividends caused a reduction to
14 the addition modification required under Section
15 203(d) (2) (D-7) or Section 203(d) (2) (D-8) of this Act;

16 (D-10) An amount equal to the credit allowable to
17 the taxpayer under Section 218(a) of this Act,
18 determined without regard to Section 218(c) of this
19 Act;

20 (D-11) For taxable years ending on or after
21 December 31, 2017, an amount equal to the deduction
22 allowed under Section 199 of the Internal Revenue Code
23 for the taxable year;

24 and by deducting from the total so obtained the following
25 amounts:

26 (E) The valuation limitation amount;

1 (F) An amount equal to the amount of any tax
2 imposed by this Act which was refunded to the taxpayer
3 and included in such total for the taxable year;

4 (G) An amount equal to all amounts included in
5 taxable income as modified by subparagraphs (A), (B),
6 (C) and (D) which are exempt from taxation by this
7 State either by reason of its statutes or Constitution
8 or by reason of the Constitution, treaties or statutes
9 of the United States; provided that, in the case of any
10 statute of this State that exempts income derived from
11 bonds or other obligations from the tax imposed under
12 this Act, the amount exempted shall be the interest
13 net of bond premium amortization;

14 (H) Any income of the partnership which
15 constitutes personal service income as defined in
16 Section 1348(b)(1) of the Internal Revenue Code (as in
17 effect December 31, 1981) or a reasonable allowance
18 for compensation paid or accrued for services rendered
19 by partners to the partnership, whichever is greater;
20 this subparagraph (H) is exempt from the provisions of
21 Section 250;

22 (I) An amount equal to all amounts of income
23 distributable to an entity subject to the Personal
24 Property Tax Replacement Income Tax imposed by
25 subsections (c) and (d) of Section 201 of this Act
26 including amounts distributable to organizations

1 exempt from federal income tax by reason of Section
2 501(a) of the Internal Revenue Code; this subparagraph
3 (I) is exempt from the provisions of Section 250;

4 (J) With the exception of any amounts subtracted
5 under subparagraph (G), an amount equal to the sum of
6 all amounts disallowed as deductions by (i) Sections
7 171(a)(2) and 265(a)(2) of the Internal Revenue Code,
8 and all amounts of expenses allocable to interest and
9 disallowed as deductions by Section 265(a)(1) of the
10 Internal Revenue Code; and (ii) for taxable years
11 ending on or after August 13, 1999, Sections
12 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the
13 Internal Revenue Code, plus, (iii) for taxable years
14 ending on or after December 31, 2011, Section
15 45G(e)(3) of the Internal Revenue Code and, for
16 taxable years ending on or after December 31, 2008,
17 any amount included in gross income under Section 87
18 of the Internal Revenue Code; the provisions of this
19 subparagraph are exempt from the provisions of Section
20 250;

21 (K) An amount equal to those dividends included in
22 such total which were paid by a corporation which
23 conducts business operations in a River Edge
24 Redevelopment Zone or zones created under the River
25 Edge Redevelopment Zone Act and conducts substantially
26 all of its operations from a River Edge Redevelopment

1 Zone or zones. This subparagraph (K) is exempt from
2 the provisions of Section 250;

3 (L) An amount equal to any contribution made to a
4 job training project established pursuant to the Real
5 Property Tax Increment Allocation Redevelopment Act;

6 (M) An amount equal to those dividends included in
7 such total that were paid by a corporation that
8 conducts business operations in a federally designated
9 Foreign Trade Zone or Sub-Zone and that is designated
10 a High Impact Business located in Illinois; provided
11 that dividends eligible for the deduction provided in
12 subparagraph (K) of paragraph (2) of this subsection
13 shall not be eligible for the deduction provided under
14 this subparagraph (M);

15 (N) An amount equal to the amount of the deduction
16 used to compute the federal income tax credit for
17 restoration of substantial amounts held under claim of
18 right for the taxable year pursuant to Section 1341 of
19 the Internal Revenue Code;

20 (O) For taxable years 2001 and thereafter, for the
21 taxable year in which the bonus depreciation deduction
22 is taken on the taxpayer's federal income tax return
23 under subsection (k) of Section 168 of the Internal
24 Revenue Code and for each applicable taxable year
25 thereafter, an amount equal to "x", where:

26 (1) "y" equals the amount of the depreciation

1 deduction taken for the taxable year on the
2 taxpayer's federal income tax return on property
3 for which the bonus depreciation deduction was
4 taken in any year under subsection (k) of Section
5 168 of the Internal Revenue Code, but not
6 including the bonus depreciation deduction;

7 (2) for taxable years ending on or before
8 December 31, 2005, "x" equals "y" multiplied by 30
9 and then divided by 70 (or "y" multiplied by
10 0.429); and

11 (3) for taxable years ending after December
12 31, 2005:

13 (i) for property on which a bonus
14 depreciation deduction of 30% of the adjusted
15 basis was taken, "x" equals "y" multiplied by
16 30 and then divided by 70 (or "y" multiplied
17 by 0.429);

18 (ii) for property on which a bonus
19 depreciation deduction of 50% of the adjusted
20 basis was taken, "x" equals "y" multiplied by
21 1.0;

22 (iii) for property on which a bonus
23 depreciation deduction of 100% of the adjusted
24 basis was taken in a taxable year ending on or
25 after December 31, 2021, "x" equals the
26 depreciation deduction that would be allowed

1 on that property if the taxpayer had made the
2 election under Section 168(k)(7) of the
3 Internal Revenue Code to not claim bonus
4 depreciation on that property; and

5 (iv) for property on which a bonus
6 depreciation deduction of a percentage other
7 than 30%, 50% or 100% of the adjusted basis
8 was taken in a taxable year ending on or after
9 December 31, 2021, "x" equals "y" multiplied
10 by 100 times the percentage bonus depreciation
11 on the property (that is, $100(\text{bonus}\%)$) and
12 then divided by 100 times 1 minus the
13 percentage bonus depreciation on the property
14 (that is, $100(1-\text{bonus}\%)$).

15 The aggregate amount deducted under this
16 subparagraph in all taxable years for any one piece of
17 property may not exceed the amount of the bonus
18 depreciation deduction taken on that property on the
19 taxpayer's federal income tax return under subsection
20 (k) of Section 168 of the Internal Revenue Code. This
21 subparagraph (O) is exempt from the provisions of
22 Section 250;

23 (P) If the taxpayer sells, transfers, abandons, or
24 otherwise disposes of property for which the taxpayer
25 was required in any taxable year to make an addition
26 modification under subparagraph (D-5), then an amount

1 equal to that addition modification.

2 If the taxpayer continues to own property through
3 the last day of the last tax year for which a
4 subtraction is allowed with respect to that property
5 under subparagraph (O) and for which the taxpayer was
6 required in any taxable year to make an addition
7 modification under subparagraph (D-5), then an amount
8 equal to that addition modification.

9 The taxpayer is allowed to take the deduction
10 under this subparagraph only once with respect to any
11 one piece of property.

12 This subparagraph (P) is exempt from the
13 provisions of Section 250;

14 (Q) The amount of (i) any interest income (net of
15 the deductions allocable thereto) taken into account
16 for the taxable year with respect to a transaction
17 with a taxpayer that is required to make an addition
18 modification with respect to such transaction under
19 Section 203(a)(2)(D-17), 203(b)(2)(E-12),
20 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed
21 the amount of such addition modification and (ii) any
22 income from intangible property (net of the deductions
23 allocable thereto) taken into account for the taxable
24 year with respect to a transaction with a taxpayer
25 that is required to make an addition modification with
26 respect to such transaction under Section

1 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or
2 203(d)(2)(D-8), but not to exceed the amount of such
3 addition modification. This subparagraph (Q) is exempt
4 from Section 250;

5 (R) An amount equal to the interest income taken
6 into account for the taxable year (net of the
7 deductions allocable thereto) with respect to
8 transactions with (i) a foreign person who would be a
9 member of the taxpayer's unitary business group but
10 for the fact that the foreign person's business
11 activity outside the United States is 80% or more of
12 that person's total business activity and (ii) for
13 taxable years ending on or after December 31, 2008, to
14 a person who would be a member of the same unitary
15 business group but for the fact that the person is
16 prohibited under Section 1501(a)(27) from being
17 included in the unitary business group because he or
18 she is ordinarily required to apportion business
19 income under different subsections of Section 304, but
20 not to exceed the addition modification required to be
21 made for the same taxable year under Section
22 203(d)(2)(D-7) for interest paid, accrued, or
23 incurred, directly or indirectly, to the same person.
24 This subparagraph (R) is exempt from Section 250;

25 (S) An amount equal to the income from intangible
26 property taken into account for the taxable year (net

1 of the deductions allocable thereto) with respect to
2 transactions with (i) a foreign person who would be a
3 member of the taxpayer's unitary business group but
4 for the fact that the foreign person's business
5 activity outside the United States is 80% or more of
6 that person's total business activity and (ii) for
7 taxable years ending on or after December 31, 2008, to
8 a person who would be a member of the same unitary
9 business group but for the fact that the person is
10 prohibited under Section 1501(a)(27) from being
11 included in the unitary business group because he or
12 she is ordinarily required to apportion business
13 income under different subsections of Section 304, but
14 not to exceed the addition modification required to be
15 made for the same taxable year under Section
16 203(d)(2)(D-8) for intangible expenses and costs paid,
17 accrued, or incurred, directly or indirectly, to the
18 same person. This subparagraph (S) is exempt from
19 Section 250; ~~and~~

20 (T) For taxable years ending on or after December
21 31, 2011, in the case of a taxpayer who was required to
22 add back any insurance premiums under Section
23 203(d)(2)(D-9), such taxpayer may elect to subtract
24 that part of a reimbursement received from the
25 insurance company equal to the amount of the expense
26 or loss (including expenses incurred by the insurance

1 company) that would have been taken into account as a
2 deduction for federal income tax purposes if the
3 expense or loss had been uninsured. If a taxpayer
4 makes the election provided for by this subparagraph
5 (T), the insurer to which the premiums were paid must
6 add back to income the amount subtracted by the
7 taxpayer pursuant to this subparagraph (T). This
8 subparagraph (T) is exempt from the provisions of
9 Section 250; and -

10 (U) For taxable years beginning on or after
11 January 1, 2023, for any cannabis establishment
12 operating in this State and licensed under the
13 Cannabis Regulation and Tax Act or any cannabis
14 cultivation center or medical cannabis dispensing
15 organization operating in this State and licensed
16 under the Compassionate Use of Medical Cannabis
17 Program Act, an amount equal to the deductions that
18 were disallowed under Section 280E of the Internal
19 Revenue Code for the taxable year and that would not be
20 added back under this subsection. The provisions of
21 this subparagraph (U) are exempt from the provisions
22 of Section 250.

23 (e) Gross income; adjusted gross income; taxable income.

24 (1) In general. Subject to the provisions of paragraph

25 (2) and subsection (b) (3), for purposes of this Section

1 and Section 803(e), a taxpayer's gross income, adjusted
2 gross income, or taxable income for the taxable year shall
3 mean the amount of gross income, adjusted gross income or
4 taxable income properly reportable for federal income tax
5 purposes for the taxable year under the provisions of the
6 Internal Revenue Code. Taxable income may be less than
7 zero. However, for taxable years ending on or after
8 December 31, 1986, net operating loss carryforwards from
9 taxable years ending prior to December 31, 1986, may not
10 exceed the sum of federal taxable income for the taxable
11 year before net operating loss deduction, plus the excess
12 of addition modifications over subtraction modifications
13 for the taxable year. For taxable years ending prior to
14 December 31, 1986, taxable income may never be an amount
15 in excess of the net operating loss for the taxable year as
16 defined in subsections (c) and (d) of Section 172 of the
17 Internal Revenue Code, provided that when taxable income
18 of a corporation (other than a Subchapter S corporation),
19 trust, or estate is less than zero and addition
20 modifications, other than those provided by subparagraph
21 (E) of paragraph (2) of subsection (b) for corporations or
22 subparagraph (E) of paragraph (2) of subsection (c) for
23 trusts and estates, exceed subtraction modifications, an
24 addition modification must be made under those
25 subparagraphs for any other taxable year to which the
26 taxable income less than zero (net operating loss) is

1 applied under Section 172 of the Internal Revenue Code or
2 under subparagraph (E) of paragraph (2) of this subsection
3 (e) applied in conjunction with Section 172 of the
4 Internal Revenue Code.

5 (2) Special rule. For purposes of paragraph (1) of
6 this subsection, the taxable income properly reportable
7 for federal income tax purposes shall mean:

8 (A) Certain life insurance companies. In the case
9 of a life insurance company subject to the tax imposed
10 by Section 801 of the Internal Revenue Code, life
11 insurance company taxable income, plus the amount of
12 distribution from pre-1984 policyholder surplus
13 accounts as calculated under Section 815a of the
14 Internal Revenue Code;

15 (B) Certain other insurance companies. In the case
16 of mutual insurance companies subject to the tax
17 imposed by Section 831 of the Internal Revenue Code,
18 insurance company taxable income;

19 (C) Regulated investment companies. In the case of
20 a regulated investment company subject to the tax
21 imposed by Section 852 of the Internal Revenue Code,
22 investment company taxable income;

23 (D) Real estate investment trusts. In the case of
24 a real estate investment trust subject to the tax
25 imposed by Section 857 of the Internal Revenue Code,
26 real estate investment trust taxable income;

1 (E) Consolidated corporations. In the case of a
2 corporation which is a member of an affiliated group
3 of corporations filing a consolidated income tax
4 return for the taxable year for federal income tax
5 purposes, taxable income determined as if such
6 corporation had filed a separate return for federal
7 income tax purposes for the taxable year and each
8 preceding taxable year for which it was a member of an
9 affiliated group. For purposes of this subparagraph,
10 the taxpayer's separate taxable income shall be
11 determined as if the election provided by Section
12 243(b)(2) of the Internal Revenue Code had been in
13 effect for all such years;

14 (F) Cooperatives. In the case of a cooperative
15 corporation or association, the taxable income of such
16 organization determined in accordance with the
17 provisions of Section 1381 through 1388 of the
18 Internal Revenue Code, but without regard to the
19 prohibition against offsetting losses from patronage
20 activities against income from nonpatronage
21 activities; except that a cooperative corporation or
22 association may make an election to follow its federal
23 income tax treatment of patronage losses and
24 nonpatronage losses. In the event such election is
25 made, such losses shall be computed and carried over
26 in a manner consistent with subsection (a) of Section

1 207 of this Act and apportioned by the apportionment
2 factor reported by the cooperative on its Illinois
3 income tax return filed for the taxable year in which
4 the losses are incurred. The election shall be
5 effective for all taxable years with original returns
6 due on or after the date of the election. In addition,
7 the cooperative may file an amended return or returns,
8 as allowed under this Act, to provide that the
9 election shall be effective for losses incurred or
10 carried forward for taxable years occurring prior to
11 the date of the election. Once made, the election may
12 only be revoked upon approval of the Director. The
13 Department shall adopt rules setting forth
14 requirements for documenting the elections and any
15 resulting Illinois net loss and the standards to be
16 used by the Director in evaluating requests to revoke
17 elections. Public Act 96-932 is declaratory of
18 existing law;

19 (G) Subchapter S corporations. In the case of: (i)
20 a Subchapter S corporation for which there is in
21 effect an election for the taxable year under Section
22 1362 of the Internal Revenue Code, the taxable income
23 of such corporation determined in accordance with
24 Section 1363(b) of the Internal Revenue Code, except
25 that taxable income shall take into account those
26 items which are required by Section 1363(b)(1) of the

1 Internal Revenue Code to be separately stated; and
2 (ii) a Subchapter S corporation for which there is in
3 effect a federal election to opt out of the provisions
4 of the Subchapter S Revision Act of 1982 and have
5 applied instead the prior federal Subchapter S rules
6 as in effect on July 1, 1982, the taxable income of
7 such corporation determined in accordance with the
8 federal Subchapter S rules as in effect on July 1,
9 1982; and

10 (H) Partnerships. In the case of a partnership,
11 taxable income determined in accordance with Section
12 703 of the Internal Revenue Code, except that taxable
13 income shall take into account those items which are
14 required by Section 703(a)(1) to be separately stated
15 but which would be taken into account by an individual
16 in calculating his taxable income.

17 (3) Recapture of business expenses on disposition of
18 asset or business. Notwithstanding any other law to the
19 contrary, if in prior years income from an asset or
20 business has been classified as business income and in a
21 later year is demonstrated to be non-business income, then
22 all expenses, without limitation, deducted in such later
23 year and in the 2 immediately preceding taxable years
24 related to that asset or business that generated the
25 non-business income shall be added back and recaptured as
26 business income in the year of the disposition of the

1 asset or business. Such amount shall be apportioned to
2 Illinois using the greater of the apportionment fraction
3 computed for the business under Section 304 of this Act
4 for the taxable year or the average of the apportionment
5 fractions computed for the business under Section 304 of
6 this Act for the taxable year and for the 2 immediately
7 preceding taxable years.

8 (f) Valuation limitation amount.

9 (1) In general. The valuation limitation amount
10 referred to in subsections (a)(2)(G), (c)(2)(I) and
11 (d)(2)(E) is an amount equal to:

12 (A) The sum of the pre-August 1, 1969 appreciation
13 amounts (to the extent consisting of gain reportable
14 under the provisions of Section 1245 or 1250 of the
15 Internal Revenue Code) for all property in respect of
16 which such gain was reported for the taxable year;
17 plus

18 (B) The lesser of (i) the sum of the pre-August 1,
19 1969 appreciation amounts (to the extent consisting of
20 capital gain) for all property in respect of which
21 such gain was reported for federal income tax purposes
22 for the taxable year, or (ii) the net capital gain for
23 the taxable year, reduced in either case by any amount
24 of such gain included in the amount determined under
25 subsection (a)(2)(F) or (c)(2)(H).

1 (2) Pre-August 1, 1969 appreciation amount.

2 (A) If the fair market value of property referred
3 to in paragraph (1) was readily ascertainable on
4 August 1, 1969, the pre-August 1, 1969 appreciation
5 amount for such property is the lesser of (i) the
6 excess of such fair market value over the taxpayer's
7 basis (for determining gain) for such property on that
8 date (determined under the Internal Revenue Code as in
9 effect on that date), or (ii) the total gain realized
10 and reportable for federal income tax purposes in
11 respect of the sale, exchange or other disposition of
12 such property.

13 (B) If the fair market value of property referred
14 to in paragraph (1) was not readily ascertainable on
15 August 1, 1969, the pre-August 1, 1969 appreciation
16 amount for such property is that amount which bears
17 the same ratio to the total gain reported in respect of
18 the property for federal income tax purposes for the
19 taxable year, as the number of full calendar months in
20 that part of the taxpayer's holding period for the
21 property ending July 31, 1969 bears to the number of
22 full calendar months in the taxpayer's entire holding
23 period for the property.

24 (C) The Department shall prescribe such
25 regulations as may be necessary to carry out the
26 purposes of this paragraph.

1 (g) Double deductions. Unless specifically provided
2 otherwise, nothing in this Section shall permit the same item
3 to be deducted more than once.

4 (h) Legislative intention. Except as expressly provided by
5 this Section there shall be no modifications or limitations on
6 the amounts of income, gain, loss or deduction taken into
7 account in determining gross income, adjusted gross income or
8 taxable income for federal income tax purposes for the taxable
9 year, or in the amount of such items entering into the
10 computation of base income and net income under this Act for
11 such taxable year, whether in respect of property values as of
12 August 1, 1969 or otherwise.

13 (Source: P.A. 101-9, eff. 6-5-19; 101-81, eff. 7-12-19;
14 102-16, eff. 6-17-21; 102-558, eff. 8-20-21; 102-658, eff.
15 8-27-21; 102-813, eff. 5-13-22; 102-1112, eff. 12-21-22.)

16 ARTICLE 145.

17 Section 145-5. The Illinois Act on the Aging is amended by
18 changing Section 4.02 as follows:

19 (20 ILCS 105/4.02) (from Ch. 23, par. 6104.02)

20 Sec. 4.02. Community Care Program. The Department shall
21 establish a program of services to prevent unnecessary

1 institutionalization of persons age 60 and older in need of
2 long term care or who are established as persons who suffer
3 from Alzheimer's disease or a related disorder under the
4 Alzheimer's Disease Assistance Act, thereby enabling them to
5 remain in their own homes or in other living arrangements.
6 Such preventive services, which may be coordinated with other
7 programs for the aged and monitored by area agencies on aging
8 in cooperation with the Department, may include, but are not
9 limited to, any or all of the following:

10 (a) (blank);

11 (b) (blank);

12 (c) home care aide services;

13 (d) personal assistant services;

14 (e) adult day services;

15 (f) home-delivered meals;

16 (g) education in self-care;

17 (h) personal care services;

18 (i) adult day health services;

19 (j) habilitation services;

20 (k) respite care;

21 (k-5) community reintegration services;

22 (k-6) flexible senior services;

23 (k-7) medication management;

24 (k-8) emergency home response;

25 (l) other nonmedical social services that may enable
26 the person to become self-supporting; or

1 (m) clearinghouse for information provided by senior
2 citizen home owners who want to rent rooms to or share
3 living space with other senior citizens.

4 The Department shall establish eligibility standards for
5 such services. In determining the amount and nature of
6 services for which a person may qualify, consideration shall
7 not be given to the value of cash, property or other assets
8 held in the name of the person's spouse pursuant to a written
9 agreement dividing marital property into equal but separate
10 shares or pursuant to a transfer of the person's interest in a
11 home to his spouse, provided that the spouse's share of the
12 marital property is not made available to the person seeking
13 such services.

14 Beginning January 1, 2008, the Department shall require as
15 a condition of eligibility that all new financially eligible
16 applicants apply for and enroll in medical assistance under
17 Article V of the Illinois Public Aid Code in accordance with
18 rules promulgated by the Department.

19 The Department shall, in conjunction with the Department
20 of Public Aid (now Department of Healthcare and Family
21 Services), seek appropriate amendments under Sections 1915 and
22 1924 of the Social Security Act. The purpose of the amendments
23 shall be to extend eligibility for home and community based
24 services under Sections 1915 and 1924 of the Social Security
25 Act to persons who transfer to or for the benefit of a spouse
26 those amounts of income and resources allowed under Section

1 1924 of the Social Security Act. Subject to the approval of
2 such amendments, the Department shall extend the provisions of
3 Section 5-4 of the Illinois Public Aid Code to persons who, but
4 for the provision of home or community-based services, would
5 require the level of care provided in an institution, as is
6 provided for in federal law. Those persons no longer found to
7 be eligible for receiving noninstitutional services due to
8 changes in the eligibility criteria shall be given 45 days
9 notice prior to actual termination. Those persons receiving
10 notice of termination may contact the Department and request
11 the determination be appealed at any time during the 45 day
12 notice period. The target population identified for the
13 purposes of this Section are persons age 60 and older with an
14 identified service need. Priority shall be given to those who
15 are at imminent risk of institutionalization. The services
16 shall be provided to eligible persons age 60 and older to the
17 extent that the cost of the services together with the other
18 personal maintenance expenses of the persons are reasonably
19 related to the standards established for care in a group
20 facility appropriate to the person's condition. These
21 non-institutional services, pilot projects or experimental
22 facilities may be provided as part of or in addition to those
23 authorized by federal law or those funded and administered by
24 the Department of Human Services. The Departments of Human
25 Services, Healthcare and Family Services, Public Health,
26 Veterans' Affairs, and Commerce and Economic Opportunity and

1 other appropriate agencies of State, federal and local
2 governments shall cooperate with the Department on Aging in
3 the establishment and development of the non-institutional
4 services. The Department shall require an annual audit from
5 all personal assistant and home care aide vendors contracting
6 with the Department under this Section. The annual audit shall
7 assure that each audited vendor's procedures are in compliance
8 with Department's financial reporting guidelines requiring an
9 administrative and employee wage and benefits cost split as
10 defined in administrative rules. The audit is a public record
11 under the Freedom of Information Act. The Department shall
12 execute, relative to the nursing home prescreening project,
13 written inter-agency agreements with the Department of Human
14 Services and the Department of Healthcare and Family Services,
15 to effect the following: (1) intake procedures and common
16 eligibility criteria for those persons who are receiving
17 non-institutional services; and (2) the establishment and
18 development of non-institutional services in areas of the
19 State where they are not currently available or are
20 undeveloped. On and after July 1, 1996, all nursing home
21 prescreenings for individuals 60 years of age or older shall
22 be conducted by the Department.

23 As part of the Department on Aging's routine training of
24 case managers and case manager supervisors, the Department may
25 include information on family futures planning for persons who
26 are age 60 or older and who are caregivers of their adult

1 children with developmental disabilities. The content of the
2 training shall be at the Department's discretion.

3 The Department is authorized to establish a system of
4 recipient copayment for services provided under this Section,
5 such copayment to be based upon the recipient's ability to pay
6 but in no case to exceed the actual cost of the services
7 provided. Additionally, any portion of a person's income which
8 is equal to or less than the federal poverty standard shall not
9 be considered by the Department in determining the copayment.
10 The level of such copayment shall be adjusted whenever
11 necessary to reflect any change in the officially designated
12 federal poverty standard.

13 The Department, or the Department's authorized
14 representative, may recover the amount of moneys expended for
15 services provided to or in behalf of a person under this
16 Section by a claim against the person's estate or against the
17 estate of the person's surviving spouse, but no recovery may
18 be had until after the death of the surviving spouse, if any,
19 and then only at such time when there is no surviving child who
20 is under age 21 or blind or who has a permanent and total
21 disability. This paragraph, however, shall not bar recovery,
22 at the death of the person, of moneys for services provided to
23 the person or in behalf of the person under this Section to
24 which the person was not entitled; provided that such recovery
25 shall not be enforced against any real estate while it is
26 occupied as a homestead by the surviving spouse or other

1 dependent, if no claims by other creditors have been filed
2 against the estate, or, if such claims have been filed, they
3 remain dormant for failure of prosecution or failure of the
4 claimant to compel administration of the estate for the
5 purpose of payment. This paragraph shall not bar recovery from
6 the estate of a spouse, under Sections 1915 and 1924 of the
7 Social Security Act and Section 5-4 of the Illinois Public Aid
8 Code, who precedes a person receiving services under this
9 Section in death. All moneys for services paid to or in behalf
10 of the person under this Section shall be claimed for recovery
11 from the deceased spouse's estate. "Homestead", as used in
12 this paragraph, means the dwelling house and contiguous real
13 estate occupied by a surviving spouse or relative, as defined
14 by the rules and regulations of the Department of Healthcare
15 and Family Services, regardless of the value of the property.

16 The Department shall increase the effectiveness of the
17 existing Community Care Program by:

18 (1) ensuring that in-home services included in the
19 care plan are available on evenings and weekends;

20 (2) ensuring that care plans contain the services that
21 eligible participants need based on the number of days in
22 a month, not limited to specific blocks of time, as
23 identified by the comprehensive assessment tool selected
24 by the Department for use statewide, not to exceed the
25 total monthly service cost maximum allowed for each
26 service; the Department shall develop administrative rules

1 to implement this item (2);

2 (3) ensuring that the participants have the right to
3 choose the services contained in their care plan and to
4 direct how those services are provided, based on
5 administrative rules established by the Department;

6 (4) ensuring that the determination of need tool is
7 accurate in determining the participants' level of need;
8 to achieve this, the Department, in conjunction with the
9 Older Adult Services Advisory Committee, shall institute a
10 study of the relationship between the Determination of
11 Need scores, level of need, service cost maximums, and the
12 development and utilization of service plans no later than
13 May 1, 2008; findings and recommendations shall be
14 presented to the Governor and the General Assembly no
15 later than January 1, 2009; recommendations shall include
16 all needed changes to the service cost maximums schedule
17 and additional covered services;

18 (5) ensuring that homemakers can provide personal care
19 services that may or may not involve contact with clients,
20 including but not limited to:

21 (A) bathing;

22 (B) grooming;

23 (C) toileting;

24 (D) nail care;

25 (E) transferring;

26 (F) respiratory services;

1 (G) exercise; or

2 (H) positioning;

3 (6) ensuring that homemaker program vendors are not
4 restricted from hiring homemakers who are family members
5 of clients or recommended by clients; the Department may
6 not, by rule or policy, require homemakers who are family
7 members of clients or recommended by clients to accept
8 assignments in homes other than the client;

9 (7) ensuring that the State may access maximum federal
10 matching funds by seeking approval for the Centers for
11 Medicare and Medicaid Services for modifications to the
12 State's home and community based services waiver and
13 additional waiver opportunities, including applying for
14 enrollment in the Balance Incentive Payment Program by May
15 1, 2013, in order to maximize federal matching funds; this
16 shall include, but not be limited to, modification that
17 reflects all changes in the Community Care Program
18 services and all increases in the services cost maximum;

19 (8) ensuring that the determination of need tool
20 accurately reflects the service needs of individuals with
21 Alzheimer's disease and related dementia disorders;

22 (9) ensuring that services are authorized accurately
23 and consistently for the Community Care Program (CCP); the
24 Department shall implement a Service Authorization policy
25 directive; the purpose shall be to ensure that eligibility
26 and services are authorized accurately and consistently in

1 the CCP program; the policy directive shall clarify
2 service authorization guidelines to Care Coordination
3 Units and Community Care Program providers no later than
4 May 1, 2013;

5 (10) working in conjunction with Care Coordination
6 Units, the Department of Healthcare and Family Services,
7 the Department of Human Services, Community Care Program
8 providers, and other stakeholders to make improvements to
9 the Medicaid claiming processes and the Medicaid
10 enrollment procedures or requirements as needed,
11 including, but not limited to, specific policy changes or
12 rules to improve the up-front enrollment of participants
13 in the Medicaid program and specific policy changes or
14 rules to insure more prompt submission of bills to the
15 federal government to secure maximum federal matching
16 dollars as promptly as possible; the Department on Aging
17 shall have at least 3 meetings with stakeholders by
18 January 1, 2014 in order to address these improvements;

19 (11) requiring home care service providers to comply
20 with the rounding of hours worked provisions under the
21 federal Fair Labor Standards Act (FLSA) and as set forth
22 in 29 CFR 785.48(b) by May 1, 2013;

23 (12) implementing any necessary policy changes or
24 promulgating any rules, no later than January 1, 2014, to
25 assist the Department of Healthcare and Family Services in
26 moving as many participants as possible, consistent with

1 federal regulations, into coordinated care plans if a care
2 coordination plan that covers long term care is available
3 in the recipient's area; and

4 (13) maintaining fiscal year 2014 rates at the same
5 level established on January 1, 2013.

6 By January 1, 2009 or as soon after the end of the Cash and
7 Counseling Demonstration Project as is practicable, the
8 Department may, based on its evaluation of the demonstration
9 project, promulgate rules concerning personal assistant
10 services, to include, but need not be limited to,
11 qualifications, employment screening, rights under fair labor
12 standards, training, fiduciary agent, and supervision
13 requirements. All applicants shall be subject to the
14 provisions of the Health Care Worker Background Check Act.

15 The Department shall develop procedures to enhance
16 availability of services on evenings, weekends, and on an
17 emergency basis to meet the respite needs of caregivers.
18 Procedures shall be developed to permit the utilization of
19 services in successive blocks of 24 hours up to the monthly
20 maximum established by the Department. Workers providing these
21 services shall be appropriately trained.

22 Beginning on the effective date of this amendatory Act of
23 1991, no person may perform chore/housekeeping and home care
24 aide services under a program authorized by this Section
25 unless that person has been issued a certificate of
26 pre-service to do so by his or her employing agency.

1 Information gathered to effect such certification shall
2 include (i) the person's name, (ii) the date the person was
3 hired by his or her current employer, and (iii) the training,
4 including dates and levels. Persons engaged in the program
5 authorized by this Section before the effective date of this
6 amendatory Act of 1991 shall be issued a certificate of all
7 pre- and in-service training from his or her employer upon
8 submitting the necessary information. The employing agency
9 shall be required to retain records of all staff pre- and
10 in-service training, and shall provide such records to the
11 Department upon request and upon termination of the employer's
12 contract with the Department. In addition, the employing
13 agency is responsible for the issuance of certifications of
14 in-service training completed to their employees.

15 The Department is required to develop a system to ensure
16 that persons working as home care aides and personal
17 assistants receive increases in their wages when the federal
18 minimum wage is increased by requiring vendors to certify that
19 they are meeting the federal minimum wage statute for home
20 care aides and personal assistants. An employer that cannot
21 ensure that the minimum wage increase is being given to home
22 care aides and personal assistants shall be denied any
23 increase in reimbursement costs.

24 The Community Care Program Advisory Committee is created
25 in the Department on Aging. The Director shall appoint
26 individuals to serve in the Committee, who shall serve at

1 their own expense. Members of the Committee must abide by all
2 applicable ethics laws. The Committee shall advise the
3 Department on issues related to the Department's program of
4 services to prevent unnecessary institutionalization. The
5 Committee shall meet on a bi-monthly basis and shall serve to
6 identify and advise the Department on present and potential
7 issues affecting the service delivery network, the program's
8 clients, and the Department and to recommend solution
9 strategies. Persons appointed to the Committee shall be
10 appointed on, but not limited to, their own and their agency's
11 experience with the program, geographic representation, and
12 willingness to serve. The Director shall appoint members to
13 the Committee to represent provider, advocacy, policy
14 research, and other constituencies committed to the delivery
15 of high quality home and community-based services to older
16 adults. Representatives shall be appointed to ensure
17 representation from community care providers including, but
18 not limited to, adult day service providers, homemaker
19 providers, case coordination and case management units,
20 emergency home response providers, statewide trade or labor
21 unions that represent home care aides and direct care staff,
22 area agencies on aging, adults over age 60, membership
23 organizations representing older adults, and other
24 organizational entities, providers of care, or individuals
25 with demonstrated interest and expertise in the field of home
26 and community care as determined by the Director.

1 Nominations may be presented from any agency or State
2 association with interest in the program. The Director, or his
3 or her designee, shall serve as the permanent co-chair of the
4 advisory committee. One other co-chair shall be nominated and
5 approved by the members of the committee on an annual basis.
6 Committee members' terms of appointment shall be for 4 years
7 with one-quarter of the appointees' terms expiring each year.
8 A member shall continue to serve until his or her replacement
9 is named. The Department shall fill vacancies that have a
10 remaining term of over one year, and this replacement shall
11 occur through the annual replacement of expiring terms. The
12 Director shall designate Department staff to provide technical
13 assistance and staff support to the committee. Department
14 representation shall not constitute membership of the
15 committee. All Committee papers, issues, recommendations,
16 reports, and meeting memoranda are advisory only. The
17 Director, or his or her designee, shall make a written report,
18 as requested by the Committee, regarding issues before the
19 Committee.

20 The Department on Aging and the Department of Human
21 Services shall cooperate in the development and submission of
22 an annual report on programs and services provided under this
23 Section. Such joint report shall be filed with the Governor
24 and the General Assembly on or before September 30 each year.

25 The requirement for reporting to the General Assembly
26 shall be satisfied by filing copies of the report as required

1 by Section 3.1 of the General Assembly Organization Act and
2 filing such additional copies with the State Government Report
3 Distribution Center for the General Assembly as is required
4 under paragraph (t) of Section 7 of the State Library Act.

5 Those persons previously found eligible for receiving
6 non-institutional services whose services were discontinued
7 under the Emergency Budget Act of Fiscal Year 1992, and who do
8 not meet the eligibility standards in effect on or after July
9 1, 1992, shall remain ineligible on and after July 1, 1992.
10 Those persons previously not required to cost-share and who
11 were required to cost-share effective March 1, 1992, shall
12 continue to meet cost-share requirements on and after July 1,
13 1992. Beginning July 1, 1992, all clients will be required to
14 meet eligibility, cost-share, and other requirements and will
15 have services discontinued or altered when they fail to meet
16 these requirements.

17 For the purposes of this Section, "flexible senior
18 services" refers to services that require one-time or periodic
19 expenditures including, but not limited to, respite care, home
20 modification, assistive technology, housing assistance, and
21 transportation.

22 The Department shall implement an electronic service
23 verification based on global positioning systems or other
24 cost-effective technology for the Community Care Program no
25 later than January 1, 2014.

26 The Department shall require, as a condition of

1 eligibility, enrollment in the medical assistance program
2 under Article V of the Illinois Public Aid Code (i) beginning
3 August 1, 2013, if the Auditor General has reported that the
4 Department has failed to comply with the reporting
5 requirements of Section 2-27 of the Illinois State Auditing
6 Act; or (ii) beginning June 1, 2014, if the Auditor General has
7 reported that the Department has not undertaken the required
8 actions listed in the report required by subsection (a) of
9 Section 2-27 of the Illinois State Auditing Act.

10 The Department shall delay Community Care Program services
11 until an applicant is determined eligible for medical
12 assistance under Article V of the Illinois Public Aid Code (i)
13 beginning August 1, 2013, if the Auditor General has reported
14 that the Department has failed to comply with the reporting
15 requirements of Section 2-27 of the Illinois State Auditing
16 Act; or (ii) beginning June 1, 2014, if the Auditor General has
17 reported that the Department has not undertaken the required
18 actions listed in the report required by subsection (a) of
19 Section 2-27 of the Illinois State Auditing Act.

20 The Department shall implement co-payments for the
21 Community Care Program at the federally allowable maximum
22 level (i) beginning August 1, 2013, if the Auditor General has
23 reported that the Department has failed to comply with the
24 reporting requirements of Section 2-27 of the Illinois State
25 Auditing Act; or (ii) beginning June 1, 2014, if the Auditor
26 General has reported that the Department has not undertaken

1 the required actions listed in the report required by
2 subsection (a) of Section 2-27 of the Illinois State Auditing
3 Act.

4 The Department shall continue to provide other Community
5 Care Program reports as required by statute.

6 The Department shall conduct a quarterly review of Care
7 Coordination Unit performance and adherence to service
8 guidelines. The quarterly review shall be reported to the
9 Speaker of the House of Representatives, the Minority Leader
10 of the House of Representatives, the President of the Senate,
11 and the Minority Leader of the Senate. The Department shall
12 collect and report longitudinal data on the performance of
13 each care coordination unit. Nothing in this paragraph shall
14 be construed to require the Department to identify specific
15 care coordination units.

16 In regard to community care providers, failure to comply
17 with Department on Aging policies shall be cause for
18 disciplinary action, including, but not limited to,
19 disqualification from serving Community Care Program clients.
20 Each provider, upon submission of any bill or invoice to the
21 Department for payment for services rendered, shall include a
22 notarized statement, under penalty of perjury pursuant to
23 Section 1-109 of the Code of Civil Procedure, that the
24 provider has complied with all Department policies.

25 The Director of the Department on Aging shall make
26 information available to the State Board of Elections as may

1 be required by an agreement the State Board of Elections has
2 entered into with a multi-state voter registration list
3 maintenance system.

4 Within 30 days after July 6, 2017 (the effective date of
5 Public Act 100-23), rates shall be increased to \$18.29 per
6 hour, for the purpose of increasing, by at least \$.72 per hour,
7 the wages paid by those vendors to their employees who provide
8 homemaker services. The Department shall pay an enhanced rate
9 under the Community Care Program to those in-home service
10 provider agencies that offer health insurance coverage as a
11 benefit to their direct service worker employees consistent
12 with the mandates of Public Act 95-713. For State fiscal years
13 2018 and 2019, the enhanced rate shall be \$1.77 per hour. The
14 rate shall be adjusted using actuarial analysis based on the
15 cost of care, but shall not be set below \$1.77 per hour. The
16 Department shall adopt rules, including emergency rules under
17 subsections (y) and (bb) of Section 5-45 of the Illinois
18 Administrative Procedure Act, to implement the provisions of
19 this paragraph.

20 The General Assembly finds it necessary to authorize an
21 aggressive Medicaid enrollment initiative designed to maximize
22 federal Medicaid funding for the Community Care Program which
23 produces significant savings for the State of Illinois. The
24 Department on Aging shall establish and implement a Community
25 Care Program Medicaid Initiative. Under the Initiative, the
26 Department on Aging shall, at a minimum: (i) provide an

1 enhanced rate to adequately compensate care coordination units
2 to enroll eligible Community Care Program clients into
3 Medicaid; (ii) use recommendations from a stakeholder
4 committee on how best to implement the Initiative; and (iii)
5 establish requirements for State agencies to make enrollment
6 in the State's Medical Assistance program easier for seniors.

7 The Community Care Program Medicaid Enrollment Oversight
8 Subcommittee is created as a subcommittee of the Older Adult
9 Services Advisory Committee established in Section 35 of the
10 Older Adult Services Act to make recommendations on how best
11 to increase the number of medical assistance recipients who
12 are enrolled in the Community Care Program. The Subcommittee
13 shall consist of all of the following persons who must be
14 appointed within 30 days after the effective date of this
15 amendatory Act of the 100th General Assembly:

16 (1) The Director of Aging, or his or her designee, who
17 shall serve as the chairperson of the Subcommittee.

18 (2) One representative of the Department of Healthcare
19 and Family Services, appointed by the Director of
20 Healthcare and Family Services.

21 (3) One representative of the Department of Human
22 Services, appointed by the Secretary of Human Services.

23 (4) One individual representing a care coordination
24 unit, appointed by the Director of Aging.

25 (5) One individual from a non-governmental statewide
26 organization that advocates for seniors, appointed by the

1 Director of Aging.

2 (6) One individual representing Area Agencies on
3 Aging, appointed by the Director of Aging.

4 (7) One individual from a statewide association
5 dedicated to Alzheimer's care, support, and research,
6 appointed by the Director of Aging.

7 (8) One individual from an organization that employs
8 persons who provide services under the Community Care
9 Program, appointed by the Director of Aging.

10 (9) One member of a trade or labor union representing
11 persons who provide services under the Community Care
12 Program, appointed by the Director of Aging.

13 (10) One member of the Senate, who shall serve as
14 co-chairperson, appointed by the President of the Senate.

15 (11) One member of the Senate, who shall serve as
16 co-chairperson, appointed by the Minority Leader of the
17 Senate.

18 (12) One member of the House of Representatives, who
19 shall serve as co-chairperson, appointed by the Speaker of
20 the House of Representatives.

21 (13) One member of the House of Representatives, who
22 shall serve as co-chairperson, appointed by the Minority
23 Leader of the House of Representatives.

24 (14) One individual appointed by a labor organization
25 representing frontline employees at the Department of
26 Human Services.

1 The Subcommittee shall provide oversight to the Community
2 Care Program Medicaid Initiative and shall meet quarterly. At
3 each Subcommittee meeting the Department on Aging shall
4 provide the following data sets to the Subcommittee: (A) the
5 number of Illinois residents, categorized by planning and
6 service area, who are receiving services under the Community
7 Care Program and are enrolled in the State's Medical
8 Assistance Program; (B) the number of Illinois residents,
9 categorized by planning and service area, who are receiving
10 services under the Community Care Program, but are not
11 enrolled in the State's Medical Assistance Program; and (C)
12 the number of Illinois residents, categorized by planning and
13 service area, who are receiving services under the Community
14 Care Program and are eligible for benefits under the State's
15 Medical Assistance Program, but are not enrolled in the
16 State's Medical Assistance Program. In addition to this data,
17 the Department on Aging shall provide the Subcommittee with
18 plans on how the Department on Aging will reduce the number of
19 Illinois residents who are not enrolled in the State's Medical
20 Assistance Program but who are eligible for medical assistance
21 benefits. The Department on Aging shall enroll in the State's
22 Medical Assistance Program those Illinois residents who
23 receive services under the Community Care Program and are
24 eligible for medical assistance benefits but are not enrolled
25 in the State's Medicaid Assistance Program. The data provided
26 to the Subcommittee shall be made available to the public via

1 the Department on Aging's website.

2 The Department on Aging, with the involvement of the
3 Subcommittee, shall collaborate with the Department of Human
4 Services and the Department of Healthcare and Family Services
5 on how best to achieve the responsibilities of the Community
6 Care Program Medicaid Initiative.

7 The Department on Aging, the Department of Human Services,
8 and the Department of Healthcare and Family Services shall
9 coordinate and implement a streamlined process for seniors to
10 access benefits under the State's Medical Assistance Program.

11 The Subcommittee shall collaborate with the Department of
12 Human Services on the adoption of a uniform application
13 submission process. The Department of Human Services and any
14 other State agency involved with processing the medical
15 assistance application of any person enrolled in the Community
16 Care Program shall include the appropriate care coordination
17 unit in all communications related to the determination or
18 status of the application.

19 The Community Care Program Medicaid Initiative shall
20 provide targeted funding to care coordination units to help
21 seniors complete their applications for medical assistance
22 benefits. On and after July 1, 2019, care coordination units
23 shall receive no less than \$200 per completed application,
24 which rate may be included in a bundled rate for initial intake
25 services when Medicaid application assistance is provided in
26 conjunction with the initial intake process for new program

1 participants.

2 The Community Care Program Medicaid Initiative shall cease
3 operation 5 years after the effective date of this amendatory
4 Act of the 100th General Assembly, after which the
5 Subcommittee shall dissolve.

6 Effective July 1, 2023, subject to federal approval, the
7 Department on Aging shall reimburse Care Coordination Units at
8 the following rates for case management services: \$252.40 for
9 each initial assessment; \$366.40 for each initial assessment
10 with translation; \$229.68 for each redetermination assessment;
11 \$313.68 for each redetermination assessment with translation;
12 \$200.00 for each completed application for medical assistance
13 benefits; \$132.26 for each face-to-face, choices-for-care
14 screening; \$168.26 for each face-to-face, choices-for-care
15 screening with translation; \$124.56 for each 6-month,
16 face-to-face visit; \$132.00 for each MCO participant
17 eligibility determination; and \$157.00 for each MCO
18 participant eligibility determination with translation.

19 (Source: P.A. 101-10, eff. 6-5-19; 102-1071, eff. 6-10-22.)

20 ARTICLE 150.

21 Section 150-5. The Illinois Affordable Housing Act is
22 amended by changing Section 17 as follows:

23 (310 ILCS 65/17) (from Ch. 67 1/2, par. 1267)

1 (a) Subject to appropriation, the Illinois Student
2 Assistance Commission shall as soon as is practicable, develop
3 and implement a Prepare for Illinois' Future Program to offer
4 comprehensive test preparation and professional licensure
5 preparation, free of charge and at no cost to students, with a
6 goal of serving all students at institutions of higher
7 education. If funding for the program is insufficient to
8 support universal access, then the Commission may prioritize
9 offering the services to recipients of the Monetary Award
10 Program grant assistance under Section 35 of this Act.

11 (b) The Program shall offer students, at a minimum, test
12 preparation services for the Medical College Admission Test,
13 the Law School Admission Test, the Graduate Record
14 Examination, the Graduate Management Admission Test, and other
15 preparation programs for professional exams that may include,
16 but are not limited to, exams for nursing, teaching, real
17 estate, securities, and law. The program may also provide
18 preparation for credentials such as, but not limited to, the
19 Securities Industry Essentials Exam, a Financial Paraplanner
20 Qualified Professional exam, and a Wealth Management
21 Specialist exam. In establishing the Program, the Commission
22 shall consider, among other factors, whether the test and
23 licensure exam preparation and credentialing programs can be
24 provided by a single vendor.

25 (c) The Commission shall report to the General Assembly
26 and Governor on the Program's usage as soon as is practicable

1 after the Program has been in place for at least one academic
2 year. To the extent that appropriate data is available, the
3 Commission shall also report information on the program's
4 effectiveness, with a goal of providing multi-stage research
5 to gauge the impact of this investment on in-state university
6 recruitment and retention, the State's talent pipeline, and
7 the longitudinal value provided to State students.
8 Institutions of higher education shall provide information to
9 the Commission as needed to facilitate completion of this
10 report.

11 ARTICLE 999.

12 Section 999-95. No acceleration or delay. Where this Act
13 makes changes in a statute that is represented in this Act by
14 text that is not yet or no longer in effect (for example, a
15 Section represented by multiple versions), the use of that
16 text does not accelerate or delay the taking effect of (i) the
17 changes made by this Act or (ii) provisions derived from any
18 other Public Act.

19 Section 999-99. Effective date. This Act takes effect upon
20 becoming law, except that Articles 10, 85, 98, 100, and 125
21 take effect on July 1, 2023, Articles 20, 80, and 99 take
22 effect on January 1, 2024, and Section 5-110 takes effect on
23 the effective date of House Bill 2041 of the 103rd General
24 Assembly or upon becoming law, whichever is later.