SB3953

LRB103 40673 HLH 73417 b

103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB3953

Introduced 5/14/2024, by Sen. Steve Stadelman

SYNOPSIS AS INTRODUCED:

New Act
35 ILCS 5/241 new
35 ILCS 5/704A

Creates the Local Journalism Sustainability Act. Creates a credit against an employer's withholding tax liability if the employer is a local news organization. Provides that the amount of the credit is equal to 50% of the amount of wages paid by the employer to qualified journalists in the calendar year in which the credit certificate is issued, not to exceed $25,000 in credits per qualified journalist. Provides that an additional withholding tax credit of $5,000 shall be awarded for each qualified journalist who fills a new journalism position for the employer during the calendar year in which the credit certificate is issued. Provides that those credits are subject to certain limitations. Amends the Illinois Income Tax Act. Creates an income tax credit, subject to certain limitations, in an amount equal to the consideration paid during the taxable year by an eligible small business to local newspapers or local broadcast stations for advertising in this State. Effective immediately.

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A BILL FOR

AN ACT concerning revenue.

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

Section 1. Short title. This Act may be cited as the Local Journalism Sustainability Act.

Section 5. Definitions.

"Department" means the Department of Commerce and Economic Opportunity.

"Independently owned" means, as applied to a local news organization, that:

(1) the local news organization is not a publicly traded entity and no more than 5% of the beneficial ownership of the local news organization is owned, directly or indirectly, by a publicly traded entity; and

(2) the local news organization is not a subsidiary.

"Local news organization" means an entity that:

(1) engages professionals to create, edit, produce, and distribute original content concerning matters of public interest through reporting activities, including conducting interviews, observing current events, or analyzing documents or other information;

(2) has at least one employee who meets all of the following criteria:

(A) the employee is employed by the entity on a full-time basis for at least 30 hours a week;

(B) the employee's job duties for the entity consist primarily of providing coverage of Illinois or local Illinois community news as described in paragraph (C);

(C) the employee gathers, prepares, collects, photographs, writes, edits, reports, or publishes original local or State community news for dissemination to the local or State community; and

(D) the employee lives within 50 miles of the coverage area.

(3) in the case of print publications, has published at least one print publication per month over the previous 12 months, and either holds a valid United States Postal Service periodical permit or has at least 25% of its content dedicated to local news;

(4) in the case of digital-only entities, has published one piece about the community per week over the previous 12 months and has at least 33% of its digital audience in Illinois, averaged over a 12-month period;

(5) in the case of hybrid entities that have both print and digital outlets, meets the requirements in either paragraph (3) or (4) of this definition;

(6) has disclosed in its print publication or on its website its beneficial ownership or, in the case of a

not-for-profit entity, its board of directors;

(7) in the case of an entity that maintains tax status under Section 501(c)(3) of the federal Internal Revenue Code, has declared the coverage of local or State news as the stated mission in its filings with the Internal Revenue Service; and

(8) has not received more than 50% of its gross receipts for the previous year from political action committees or other entities described in Section 527 of the federal Internal Revenue Code or from an organization that maintains Section 501(c)(4) or 501(c)(6) status under the federal Internal Revenue Code.

"New journalism position" means an employment position that results in a net increase in qualified journalists employed by the local news organization from January 1 of the preceding calendar year compared to January 1 of the calendar year in which a credit under this Act is sought.

"Qualified journalist" means a person who:

(1) is employed for an average of at least 30 hours per week, and

(2) is responsible for gathering, developing, preparing, directing the recording of, producing, collecting, photographing, recording, writing, editing, reporting, designing, presenting, distributing, or publishing original news or information that concerns local, regional, national, or international matters of

public interest.

Section 10. Credit award. For reporting periods that begin on or after January 1, 2025 and before January 1, 2030, employers that are local news organizations and that are required to deduct and withhold taxes as provided in Article 7 of the Illinois Income Tax Act are eligible to receive a credit against payments due under Section 704A of the Illinois Income Tax Act for amounts withheld during the first calendar year to occur after the calendar year in which the local journalism certificate is issued under this Act. The credit shall be equal to 50% of the amount of wages paid by the employer to qualified journalists in the calendar year in which the credit certificate is issued, not to exceed $25,000 in credits per qualified journalist. An additional credit of $5,000 shall be awarded against payments due under Section 704A of the Illinois Income Tax Act for each qualified journalist who fills a new journalism position for the employer during the calendar year in which the credit certificate is issued. No more than $250,000 in credits under this Act may be awarded to any one local news organization in a single calendar year. If the local news organization is not independently owned, no more than $500,000 in credit may be awarded in a single calendar year to all local news organizations that share the same ownership interest. The total amount in credits that may be awarded under this Act in any given calendar year may not exceed $8,000,000, of which no more than $6,500,000 may be awarded for the credit that is based on wages for qualified journalists, and no more than $1,500,000 may be awarded for the additional $5,000 credit that is awarded for new journalism positions. Credits under this Section shall be awarded by the Department on a first-come, first-served basis. The credit for partners and shareholders of subchapter S corporations shall be determined as provided in Section 251.

Section 15. Application for local journalism certificate.

(a) In order to qualify for a tax credit award under this Act, an applicant must apply with the Department, in the form and manner required by the Department, for each year for which a credit under this Act is sought, providing information necessary to calculate the tax credit award and any additional information as reasonably required by the Department. A separate application shall be filed for each local news organization. The tax credit award shall be calculated each tax year based upon the filing by the applicant on forms prescribed by the Department. The Department shall cooperate with the Department of Revenue as needed in order to determine credit amount and eligibility.

(b) Upon satisfactory review of the application, the Department shall issue a local journalism certificate stating the amount of the tax credit award to which the applicant is entitled for the credit period and shall contemporaneously notify the applicant and Department of Revenue upon issuance of the certificate.

Section 20. Powers of the Department. The Department may, in consultation with the Department of Revenue, adopt any rules necessary to administer the provisions of this Act.

Section 25. Program terms and conditions. Any documentary materials or data made available or received from an applicant by any agent or employee of the Department are confidential and are not public records to the extent that the materials or data consist of commercial or financial information regarding the operation of or the production of the applicant or recipient of any tax credit award under this Act.

Section 900. The Illinois Income Tax Act is amended by changing Section 704A and by adding Section 241 as follows:

(35 ILCS 5/241 new)

Sec. 241. Small business income tax credit for local journalism advertising.

(a) As used in this Section:

"Advertising" means the publication, dissemination, solicitation, or circulation, or visual, oral, or written communication of information that appears in a local newspaper or on a local broadcast station, for consideration paid to that local newspaper or local broadcast station, and that is designed to directly or indirectly induce a person to purchase a good or service.

"Department" means the Department of Commerce and Economic Opportunity.

"Disqualified organization" means any organization:

(1) described in Section 502(c)(4) of the Internal Revenue Code that is exempt from taxation under Section 501(a) of the Internal Revenue Code;

(2) described in Section 527 of the Internal Revenue Code; or

(3) owned or controlled by one or more organizations described in Section 527 of the Internal Revenue Code.

"Eligible small business" means a business that is registered in Illinois, is not a disqualified organization, and has fewer than 50 employees.

"Local newspaper" means a print or digital publication that:

(1) primarily serves the needs of the State or a regional or local community in the State; and

(2) employs at least one journalist who resides in the State and who regularly gathers, collects, photographs, records, writes, or reports news or information that concerns local events or other matters of local public interest.

"Local broadcast station" means a broadcast entity licensed by the Federal Communications Commission that:

(1) primarily serves the needs of the State or a regional or local community within the State with news, weather, and emergency information; and

(2) employs at least one journalist who resides in the State and who regularly gathers, collects, photographs, records, writes, or reports news or information that concerns local events or other matters or local public interest.

(b) For taxable years that begin on or after January 1, 2025 and before January 1, 2030, an eligible small business may apply to the Department for a credit against the tax imposed by subsections (a) and (b) of Section 201 of this Act. The credit shall be in an amount equal to the consideration paid during the taxable year by the eligible small business to local newspapers or local broadcast stations for advertising in this State, but not to exceed a total credit amount of $2,500 per taxpayer in any taxable year. The total amount of credits awarded under this Section may not exceed $1,500,000 in any given taxable year. Taxpayers seeking a credit under this Section shall apply to the Department in the form and manner required by the Department. Credits under this Section shall be awarded by the Department on a first-come, first-served basis. The credit for partners and shareholders of subchapter S corporations shall be determined as provided in Section 251.

(c) In no event shall a credit under this Section reduce the taxpayer's liability to less than zero. If the amount of the credit exceeds the tax liability for the year, the excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year. The tax credit shall be applied to the earliest year for which there is a tax liability. If there are credits for more than one year that are available to offset a liability, the earlier credit shall be applied first.

(35 ILCS 5/704A)

Sec. 704A. Employer's return and payment of tax withheld.

(a) In general, every employer who deducts and withholds or is required to deduct and withhold tax under this Act on or after January 1, 2008 shall make those payments and returns as provided in this Section.

(b) Returns. Every employer shall, in the form and manner required by the Department, make returns with respect to taxes withheld or required to be withheld under this Article 7 for each quarter beginning on or after January 1, 2008, on or before the last day of the first month following the close of that quarter.

(c) Payments. With respect to amounts withheld or required to be withheld on or after January 1, 2008:

(1) Semi-weekly payments. For each calendar year, each employer who withheld or was required to withhold more

than $12,000 during the one-year period ending on June 30 of the immediately preceding calendar year, payment must be made:

(A) on or before each Friday of the calendar year, for taxes withheld or required to be withheld on the immediately preceding Saturday, Sunday, Monday, or Tuesday;

(B) on or before each Wednesday of the calendar year, for taxes withheld or required to be withheld on the immediately preceding Wednesday, Thursday, or Friday.

Beginning with calendar year 2011, payments made under this paragraph (1) of subsection (c) must be made by electronic funds transfer.

(2) Semi-weekly payments. Any employer who withholds or is required to withhold more than $12,000 in any quarter of a calendar year is required to make payments on the dates set forth under item (1) of this subsection (c) for each remaining quarter of that calendar year and for the subsequent calendar year.

(3) Monthly payments. Each employer, other than an employer described in items (1) or (2) of this subsection, shall pay to the Department, on or before the 15th day of each month the taxes withheld or required to be withheld during the immediately preceding month.

(4) Payments with returns. Each employer shall pay to

the Department, on or before the due date for each return required to be filed under this Section, any tax withheld or required to be withheld during the period for which the return is due and not previously paid to the Department.

(d) Regulatory authority. The Department may, by rule:

(1) Permit employers, in lieu of the requirements of subsections (b) and (c), to file annual returns due on or before January 31 of the year for taxes withheld or required to be withheld during the previous calendar year and, if the aggregate amounts required to be withheld by the employer under this Article 7 (other than amounts required to be withheld under Section 709.5) do not exceed $1,000 for the previous calendar year, to pay the taxes required to be shown on each such return no later than the due date for such return.

(2) Provide that any payment required to be made under subsection (c)(1) or (c)(2) is deemed to be timely to the extent paid by electronic funds transfer on or before the due date for deposit of federal income taxes withheld from, or federal employment taxes due with respect to, the wages from which the Illinois taxes were withheld.

(3) Designate one or more depositories to which payment of taxes required to be withheld under this Article 7 must be paid by some or all employers.

(4) Increase the threshold dollar amounts at which employers are required to make semi-weekly payments under

subsection (c)(1) or (c)(2).

(e) Annual return and payment. Every employer who deducts and withholds or is required to deduct and withhold tax from a person engaged in domestic service employment, as that term is defined in Section 3510 of the Internal Revenue Code, may comply with the requirements of this Section with respect to such employees by filing an annual return and paying the taxes required to be deducted and withheld on or before the 15th day of the fourth month following the close of the employer's taxable year. The Department may allow the employer's return to be submitted with the employer's individual income tax return or to be submitted with a return due from the employer under Section 1400.2 of the Unemployment Insurance Act.

(f) Magnetic media and electronic filing. With respect to taxes withheld in calendar years prior to 2017, any W-2 Form that, under the Internal Revenue Code and regulations promulgated thereunder, is required to be submitted to the Internal Revenue Service on magnetic media or electronically must also be submitted to the Department on magnetic media or electronically for Illinois purposes, if required by the Department.

With respect to taxes withheld in 2017 and subsequent calendar years, the Department may, by rule, require that any return (including any amended return) under this Section and any W-2 Form that is required to be submitted to the Department must be submitted on magnetic media or electronically.

The due date for submitting W-2 Forms shall be as prescribed by the Department by rule.

(g) For amounts deducted or withheld after December 31, 2009, a taxpayer who makes an election under subsection (f) of Section 5-15 of the Economic Development for a Growing Economy Tax Credit Act for a taxable year shall be allowed a credit against payments due under this Section for amounts withheld during the first calendar year beginning after the end of that taxable year equal to the amount of the credit for the incremental income tax attributable to full-time employees of the taxpayer awarded to the taxpayer by the Department of Commerce and Economic Opportunity under the Economic Development for a Growing Economy Tax Credit Act for the taxable year and credits not previously claimed and allowed to be carried forward under Section 211(4) of this Act as provided in subsection (f) of Section 5-15 of the Economic Development for a Growing Economy Tax Credit Act. The credit or credits may not reduce the taxpayer's obligation for any payment due under this Section to less than zero. If the amount of the credit or credits exceeds the total payments due under this Section with respect to amounts withheld during the calendar year, the excess may be carried forward and applied against the taxpayer's liability under this Section in the succeeding calendar years as allowed to be carried forward under paragraph (4) of Section 211 of this Act. The credit or credits shall be applied to the earliest year for which there is a tax liability. If there are credits from more than one taxable year that are available to offset a liability, the earlier credit shall be applied first. Each employer who deducts and withholds or is required to deduct and withhold tax under this Act and who retains income tax withholdings under subsection (f) of Section 5-15 of the Economic Development for a Growing Economy Tax Credit Act must make a return with respect to such taxes and retained amounts in the form and manner that the Department, by rule, requires and pay to the Department or to a depositary designated by the Department those withheld taxes not retained by the taxpayer. For purposes of this subsection (g), the term taxpayer shall include taxpayer and members of the taxpayer's unitary business group as defined under paragraph (27) of subsection (a) of Section 1501 of this Act. This Section is exempt from the provisions of Section 250 of this Act. No credit awarded under the Economic Development for a Growing Economy Tax Credit Act for agreements entered into on or after January 1, 2015 may be credited against payments due under this Section.

(g-1) For amounts deducted or withheld after December 31, 2024, a taxpayer who makes an election under the Reimagining Energy and Vehicles in Illinois Act shall be allowed a credit against payments due under this Section for amounts withheld during the first quarterly reporting period beginning after the certificate is issued equal to the portion of the REV Illinois Credit attributable to the incremental income tax attributable to new employees and retained employees as certified by the Department of Commerce and Economic Opportunity pursuant to an agreement with the taxpayer under the Reimagining Energy and Vehicles in Illinois Act for the taxable year. The credit or credits may not reduce the taxpayer's obligation for any payment due under this Section to less than zero. If the amount of the credit or credits exceeds the total payments due under this Section with respect to amounts withheld during the quarterly reporting period, the excess may be carried forward and applied against the taxpayer's liability under this Section in the succeeding quarterly reporting period as allowed to be carried forward under paragraph (4) of Section 211 of this Act. The credit or credits shall be applied to the earliest quarterly reporting period for which there is a tax liability. If there are credits from more than one quarterly reporting period that are available to offset a liability, the earlier credit shall be applied first. Each employer who deducts and withholds or is required to deduct and withhold tax under this Act and who retains income tax withholdings this subsection must make a return with respect to such taxes and retained amounts in the form and manner that the Department, by rule, requires and pay to the Department or to a depositary designated by the Department those withheld taxes not retained by the taxpayer. For purposes of this subsection (g-1), the term taxpayer shall include taxpayer and members of the taxpayer's unitary business group as defined under paragraph (27) of subsection (a) of Section 1501 of this Act. This Section is exempt from the provisions of Section 250 of this Act.

(g-2) For amounts deducted or withheld after December 31, 2024, a taxpayer who makes an election under the Manufacturing Illinois Chips for Real Opportunity (MICRO) Act shall be allowed a credit against payments due under this Section for amounts withheld during the first quarterly reporting period beginning after the certificate is issued equal to the portion of the MICRO Illinois Credit attributable to the incremental income tax attributable to new employees and retained employees as certified by the Department of Commerce and Economic Opportunity pursuant to an agreement with the taxpayer under the Manufacturing Illinois Chips for Real Opportunity (MICRO) Act for the taxable year. The credit or credits may not reduce the taxpayer's obligation for any payment due under this Section to less than zero. If the amount of the credit or credits exceeds the total payments due under this Section with respect to amounts withheld during the quarterly reporting period, the excess may be carried forward and applied against the taxpayer's liability under this Section in the succeeding quarterly reporting period as allowed to be carried forward under paragraph (4) of Section 211 of this Act. The credit or credits shall be applied to the earliest quarterly reporting period for which there is a tax liability. If there are credits from more than one quarterly reporting period that are available to offset a liability, the earlier credit shall be applied first. Each employer who deducts and withholds or is required to deduct and withhold tax under this Act and who retains income tax withholdings this subsection must make a return with respect to such taxes and retained amounts in the form and manner that the Department, by rule, requires and pay to the Department or to a depositary designated by the Department those withheld taxes not retained by the taxpayer. For purposes of this subsection, the term taxpayer shall include taxpayer and members of the taxpayer's unitary business group as defined under paragraph (27) of subsection (a) of Section 1501 of this Act. This Section is exempt from the provisions of Section 250 of this Act.

(h) An employer may claim a credit against payments due under this Section for amounts withheld during the first calendar year ending after the date on which a tax credit certificate was issued under Section 35 of the Small Business Job Creation Tax Credit Act. The credit shall be equal to the amount shown on the certificate, but may not reduce the taxpayer's obligation for any payment due under this Section to less than zero. If the amount of the credit exceeds the total payments due under this Section with respect to amounts withheld during the calendar year, the excess may be carried forward and applied against the taxpayer's liability under this Section in the 5 succeeding calendar years. The credit shall be applied to the earliest year for which there is a tax liability. If there are credits from more than one calendar year that are available to offset a liability, the earlier credit shall be applied first. This Section is exempt from the provisions of Section 250 of this Act.

(i) Each employer with 50 or fewer full-time equivalent employees during the reporting period may claim a credit against the payments due under this Section for each qualified employee in an amount equal to the maximum credit allowable. The credit may be taken against payments due for reporting periods that begin on or after January 1, 2020, and end on or before December 31, 2027. An employer may not claim a credit for an employee who has worked fewer than 90 consecutive days immediately preceding the reporting period; however, such credits may accrue during that 90-day period and be claimed against payments under this Section for future reporting periods after the employee has worked for the employer at least 90 consecutive days. In no event may the credit exceed the employer's liability for the reporting period. Each employer who deducts and withholds or is required to deduct and withhold tax under this Act and who retains income tax withholdings under this subsection must make a return with respect to such taxes and retained amounts in the form and manner that the Department, by rule, requires and pay to the Department or to a depositary designated by the Department those withheld taxes not retained by the employer.

For each reporting period, the employer may not claim a credit or credits for more employees than the number of employees making less than the minimum or reduced wage for the current calendar year during the last reporting period of the preceding calendar year. Notwithstanding any other provision of this subsection, an employer shall not be eligible for credits for a reporting period unless the average wage paid by the employer per employee for all employees making less than $55,000 during the reporting period is greater than the average wage paid by the employer per employee for all employees making less than $55,000 during the same reporting period of the prior calendar year.

For purposes of this subsection (i):

"Compensation paid in Illinois" has the meaning ascribed to that term under Section 304(a)(2)(B) of this Act.

"Employer" and "employee" have the meaning ascribed to those terms in the Minimum Wage Law, except that "employee" also includes employees who work for an employer with fewer than 4 employees. Employers that operate more than one establishment pursuant to a franchise agreement or that constitute members of a unitary business group shall aggregate their employees for purposes of determining eligibility for the credit.

"Full-time equivalent employees" means the ratio of the number of paid hours during the reporting period and the number of working hours in that period.

"Maximum credit" means the percentage listed below of the difference between the amount of compensation paid in Illinois to employees who are paid not more than the required minimum wage reduced by the amount of compensation paid in Illinois to employees who were paid less than the current required minimum wage during the reporting period prior to each increase in the required minimum wage on January 1. If an employer pays an employee more than the required minimum wage and that employee previously earned less than the required minimum wage, the employer may include the portion that does not exceed the required minimum wage as compensation paid in Illinois to employees who are paid not more than the required minimum wage.

(1) 25% for reporting periods beginning on or after January 1, 2020 and ending on or before December 31, 2020;

(2) 21% for reporting periods beginning on or after January 1, 2021 and ending on or before December 31, 2021;

(3) 17% for reporting periods beginning on or after January 1, 2022 and ending on or before December 31, 2022;

(4) 13% for reporting periods beginning on or after January 1, 2023 and ending on or before December 31, 2023;

(5) 9% for reporting periods beginning on or after January 1, 2024 and ending on or before December 31, 2024;

(6) 5% for reporting periods beginning on or after January 1, 2025 and ending on or before December 31, 2025.

The amount computed under this subsection may continue to be claimed for reporting periods beginning on or after January 1, 2026 and:

(A) ending on or before December 31, 2026 for employers with more than 5 employees; or

(B) ending on or before December 31, 2027 for employers with no more than 5 employees.

"Qualified employee" means an employee who is paid not more than the required minimum wage and has an average wage paid per hour by the employer during the reporting period equal to or greater than his or her average wage paid per hour by the employer during each reporting period for the immediately preceding 12 months. A new qualified employee is deemed to have earned the required minimum wage in the preceding reporting period.

"Reporting period" means the quarter for which a return is required to be filed under subsection (b) of this Section.

(j) For reporting periods beginning on or after January 1, 2023, if a private employer grants all of its employees the option of taking a paid leave of absence of at least 30 days for the purpose of serving as an organ donor or bone marrow donor, then the private employer may take a credit against the payments due under this Section in an amount equal to the amount withheld under this Section with respect to wages paid while the employee is on organ donation leave, not to exceed $1,000 in withholdings for each employee who takes organ donation leave. To be eligible for the credit, such a leave of absence must be taken without loss of pay, vacation time, compensatory time, personal days, or sick time for at least the first 30 days of the leave of absence. The private employer shall adopt rules governing organ donation leave, including rules that (i) establish conditions and procedures for requesting and approving leave and (ii) require medical documentation of the proposed organ or bone marrow donation before leave is approved by the private employer. A private employer must provide, in the manner required by the Department, documentation from the employee's medical provider, which the private employer receives from the employee, that verifies the employee's organ donation. The private employer must also provide, in the manner required by the Department, documentation that shows that a qualifying organ donor leave policy was in place and offered to all qualifying employees at the time the leave was taken. For the private employer to receive the tax credit, the employee taking organ donor leave must allow for the applicable medical records to be disclosed to the Department. If the private employer cannot provide the required documentation to the Department, then the private employer is ineligible for the credit under this Section. A private employer must also provide, in the form required by the Department, any additional documentation or information required by the Department to administer the credit under this Section. The credit under this subsection (j) shall be taken within one year after the date upon which the organ donation leave begins. If the leave taken spans into a second tax year, the employer qualifies for the allowable credit in the later of the 2 years. If the amount of credit exceeds the tax liability for the year, the excess may be carried and applied to the tax liability for the 3 taxable years following the excess credit year. The tax credit shall be applied to the earliest year for which there is a tax liability. If there are credits for more than one year that are available to offset liability, the earlier credit shall be applied first.

Nothing in this subsection (j) prohibits a private employer from providing an unpaid leave of absence to its employees for the purpose of serving as an organ donor or bone marrow donor; however, if the employer's policy provides for fewer than 30 days of paid leave for organ or bone marrow donation, then the employer shall not be eligible for the credit under this Section.

As used in this subsection (j):

"Organ" means any biological tissue of the human body that may be donated by a living donor, including, but not limited to, the kidney, liver, lung, pancreas, intestine, bone, skin, or any subpart of those organs.

"Organ donor" means a person from whose body an organ is taken to be transferred to the body of another person.

"Private employer" means a sole proprietorship, corporation, partnership, limited liability company, or other entity with one or more employees. "Private employer" does not include a municipality, county, State agency, or other public employer.

This subsection (j) is exempt from the provisions of Section 250 of this Act.

(k) A taxpayer who is issued a certificate under the Local Journalism Sustainability Act for a taxable year shall be allowed a credit against payments due under this Section as provided in that Act.

(Source: P.A. 101-1, eff. 2-19-19; 102-669, eff. 11-16-21; 102-700, Article 30, Section 30-5, eff. 4-19-22; 102-700, Article 110, Section 110-905, eff. 4-19-22; 102-1125, eff. 2-3-23.)

Section 999. Effective date. This Act takes effect upon becoming law.