

STATE OF ILLINOIS



HOUSE JOURNAL

HOUSE OF REPRESENTATIVES

NINETY-FOURTH GENERAL ASSEMBLY

69TH LEGISLATIVE DAY

REGULAR & PERFUNCTORY SESSION

THURSDAY, OCTOBER 27, 2005

11:56 O'CLOCK A.M.

**HOUSE OF REPRESENTATIVES
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The House met pursuant to adjournment.
Speaker of the House Madigan in the chair.
Prayer by Pastor Paul Cox with the Elm Street Christian Church in Springfield, IL.
Representative Reitz led the House in the Pledge of Allegiance.
By direction of the Speaker, a roll call was taken to ascertain the attendance of Members, as follows:
116 present. (ROLL CALL 1)

By unanimous consent, Representatives Bailey and Jones were excused from attendance.

TEMPORARY COMMITTEE ASSIGNMENTS

Representative Meyer replaced Representative Hassert in the Committee on Rules on October 27, 2005.

LETTER OF TRANSMITTAL

October 27, 2005

Mark Mahoney
Chief Clerk of the House
402 State House
Springfield, IL 62706

Dear Clerk Mahoney:

Please be advised that I am extending the Final Action Deadline to January 11, 2006 for the following Senate Bills:

Senate Bills: 67, 766 and 998.

If you have questions, please contact my Chief of Staff, Tim Mapes, at 782-6360.

With kindest personal regards, I remain.

Sincerely yours,
s/Michael J. Madigan
Speaker of the House

REPORT FROM THE COMMITTEE ON RULES

Representative Currie, Chairperson, from the Committee on Rules to which the following were referred, action taken on October 27, 2005, reported the same back with the following recommendations:

LEGISLATIVE MEASURES APPROVED FOR FLOOR CONSIDERATION:

That the bill be reported "approved for consideration" and be placed on the order of Second Reading-- Short Debate: SENATE BILL 998.

LEGISLATIVE MEASURES ASSIGNED TO COMMITTEE:

Environment & Energy: SENATE BILL 67.
State Government Administration: SENATE BILL 766.

The committee roll call vote on the foregoing Legislative Measures is as follows:

4, Yeas; 0, Nays; 0, Answering Present.

Y Currie, Barbara(D), Chairperson
 Y Hannig, Gary(D)
 Y Turner, Arthur(D)

A Black, William(R), Republican Spokesperson
 Y Meyer(R) (replacing Hassert)

MOTION SUBMITTED

Representative Black submitted the following written motion, which was referred to the Committee on Rules:

MOTION

I move to concur with Senate Amendment No. 1 to HOUSE BILL 708.

VETO MOTIONS SUBMITTED

Representative Ryg submitted the following written motion, which was placed on the order of Motions:

MOTION #1

I move that the House concur with the Senate in the passage of SENATE BILL 847, the Veto of the Governor notwithstanding.

Representative Burke submitted the following written motion, which was placed on the order of Motions:

MOTION #1

I move that the House concur with the Senate in the passage of SENATE BILL 288, the Veto of the Governor notwithstanding.

Representative Holbrook submitted the following written motion, which was placed on the order of Motions:

MOTION #1

I move that the House concur with the Senate in the passage of SENATE BILL 357, the Governor's Specific Recommendations for Change notwithstanding.

Representative Eileen Lyons submitted the following written motion, which was placed on the order of Motions:

MOTION #1

I move that the House concur with the Senate in the passage of SENATE BILL 1654, the Governor's Specific Recommendations for Change notwithstanding.

Representative Phelps submitted the following written motion, which was placed on the order of Motions:

MOTION #1

I move that the House concur with the Senate in the passage of SENATE BILL 2104, the Veto of the Governor notwithstanding.

FISCAL NOTE SUPPLIED

A Fiscal Note has been supplied for SENATE BILL 1445, as amended, and HOUSE JOINT RESOLUTION 52.

STATE MANDATES FISCAL NOTES SUPPLIED

State Mandates Fiscal Notes have been supplied for SENATE BILLS 1445, as amended, and 1681, as amended.

BALANCED BUDGET NOTE SUPPLIED

A Balanced Budget Note has been supplied for HOUSE BILL 1920, as amended.

HOME RULE NOTE SUPPLIED

A Home Rule Note has been supplied for SENATE BILL 1445, as amended.

CORRECTIONAL NOTE SUPPLIED

A Correctional Note has been supplied for HOUSE BILL 1920, as amended.

JUDICIAL NOTE SUPPLIED

A Judicial Note has been supplied for SENATE BILL 1681, as amended.

LAND CONVEYANCE APPRAISAL NOTE WITHDRAWN

Representative Turner withdrew his request for a Land Conveyance Appraisal Note on HOUSE BILL 1920.

MESSAGES FROM THE SENATE

A message from the Senate by
Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has passed a bill of the following title, the veto of the Governor to the contrary notwithstanding, in the passage of which I am instructed to ask the concurrence of the House, to-wit:

Senate Bill No. 847

A bill for AN ACT concerning local government.

I am further directed to transmit to the House of Representatives the following copy of the Governor's veto message to the Senate:

Passed by the Senate, October 26, 2005, by a three-fifths vote.

Linda Hawker, Secretary of the Senate

August 18, 2005
To the Honorable Members of the
Illinois Senate
94th General Assembly

Pursuant to Article IV, Section 9(b) of the Illinois Constitution of 1970, I hereby veto Senate Bill 847, entitled "AN ACT concerning local government." Senate Bill 847 provides a mechanism for a municipality or township to disconnect with a public library district. However, the ramifications of the disconnection will result in additional tax liability for the disconnecting municipality and the existing public library district. After the disconnection, the revenue base of the existing public library district will

be significantly reduced; expenses will not be similarly abated. If the existing public library district is below its property tax rate cap then the district's board could unilaterally raise taxes without an additional referendum.

Senate Bill 847 also requires specific language to be used in the disconnection referendum. Namely, the disconnection referendum simply asks if the voters wish to disconnect which implies a reduction in Government expenses. The disconnection referendum fails to inform voters that, if the disconnection referendum passes, the municipality will be required to create a new public library district supported by a smaller tax base than supported the existing library district and also pay their portion of the bond payments due to the existing library district. If the municipality is a home rule municipality then it could unilaterally establish a tax rate for the new public library district, again without another referendum.

For these reasons, I hereby veto and return Senate Bill 847.

Sincerely,
 ROD R. BLAGOJEVICH
 Governor

A message from the Senate by
 Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has passed a bill of the following title, the veto of the Governor to the contrary notwithstanding, in the passage of which I am instructed to ask the concurrence of the House, to-wit:

Senate Bill No. 1294

A bill for AN ACT concerning revenue.

I am further directed to transmit to the House of Representatives the following copy of the Governor's veto message to the Senate:

Passed by the Senate, October 26, 2005, by a three-fifths vote.

Linda Hawker, Secretary of the Senate

August 12, 2005
 To the Honorable Members of the
 Illinois Senate
 94th General Assembly

Pursuant to Article IV, Section 9(b) of the Illinois Constitution of 1970, I hereby veto Senate Bill 1294, entitled "AN ACT concerning revenue." Senate Bill 1294 allows certain building owners to petition for the creation of a Special Service Area in order to levy additional taxes. While Senate Bill 1294 requires all the building owners to agree before the Special Service Area is created, the increased taxes will most likely result in increased costs for the tenants of these buildings. Therefore, I will not consent to this change of the Property Tax Code.

For this reason, I hereby veto and return Senate Bill 1294.

Sincerely,
 ROD R. BLAGOJEVICH
 Governor

A message from the Senate by
 Ms. Hawker, Secretary:

[October 27, 2005]

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Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has passed a bill of the following title, the veto of the Governor to the contrary notwithstanding, in the passage of which I am instructed to ask the concurrence of the House, to-wit:

Senate Bill No. 2087

A bill for AN ACT concerning State government.

I am further directed to transmit to the House of Representatives the following copy of the Governor's veto message to the Senate:

Passed by the Senate, October 26, 2005, by a three-fifths vote.

Linda Hawker, Secretary of the Senate

August 12, 2005

To the Honorable Members of the
Illinois Senate
94th General Assembly

Pursuant to Article IV, Section 9(b) of the Illinois Constitution of 1970, I hereby veto Senate Bill 2087, entitled "AN ACT concerning State Government." Senate Bill 2087 allows the Addison Creek Restoration Commission to accept loans, incur debt, and issue and sell bonds. It also creates a taxing mechanism to pay for such debt. While I generally support the Commission's endeavors, I am not convinced that granting new taxing authority for these purposes is currently necessary.

For this reason, I hereby veto and return Senate Bill 2087.

Sincerely,

ROD R. BLAGOJEVICH

Governor

A message from the Senate by

Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has passed a bill of the following title, the veto of the Governor to the contrary notwithstanding, in the passage of which I am instructed to ask the concurrence of the House, to-wit:

Senate Bill No. 272

A bill for AN ACT concerning local government.

I am further directed to transmit to the House of Representatives the following copy of the Governor's veto message to the Senate:

Passed by the Senate, October 26, 2005, by a three-fifths vote.

Linda Hawker, Secretary of the Senate

August 12, 2005

To the Honorable Members of the
Illinois Senate
94th General Assembly

Pursuant to Article IV, Section 9(b) of the Illinois Constitution of 1970, I hereby veto Senate Bill 272, entitled "AN ACT concerning local government." Senate Bill 272 allows a non-home rule municipality to increase sales taxes after approved by referendum. I understand that forty communities have imposed sales taxes under this section of the law and I believe the current ½% limit is prudent. The challenge, which we have faced throughout state government, is to fund important services and programs without asking the people of Illinois to pay more in taxes. I remain committed to this principle and cannot support legislation that asks for an increase in taxes.

For this reason, I hereby veto and return Senate Bill 272.

Sincerely,
 ROD R. BLAGOJEVICH
 Governor

A message from the Senate by
 Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has passed a bill of the following title, the veto of the Governor to the contrary notwithstanding, in the passage of which I am instructed to ask the concurrence of the House, to-wit:

Senate Bill No. 288

A bill for AN ACT concerning the Metropolitan Water Reclamation District.

I am further directed to transmit to the House of Representatives the following copy of the Governor's veto message to the Senate:

Passed by the Senate, October 26, 2005, by a three-fifths vote.

Linda Hawker, Secretary of the Senate

August 12, 2005
 To the Honorable Members of the
 Illinois Senate
 94th General Assembly

Pursuant to Article IV, Section 9(b) of the Illinois Constitution of 1970, I hereby veto Senate Bill 288, entitled "AN ACT concerning the Metropolitan Water Reclamation District." Senate Bill 288 exempts the position of "assistant director of personnel" from the civil service protections of the Metropolitan Water Reclamation Act. At this point, I am not convinced that a person serving in this position should be not benefit from these protections.

For this reason, I hereby veto and return Senate Bill 288.

Sincerely,
 ROD R. BLAGOJEVICH
 Governor

A message from the Senate by
 Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has passed a bill of the following title, the Governor's specific recommendations for change to the contrary notwithstanding, in the passage of which I am instructed to ask the concurrence of the House, to-wit:

Senate Bill No. 357

A bill for AN ACT concerning quick-takes.

I am further directed to transmit to the House of Representatives the following copy of the Governor's specific recommendations for change to the Senate:

Passed by the Senate, October 26, 2005, by a three-fifths vote.

Linda Hawker, Secretary of the Senate

[October 27, 2005]

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August 22, 2005
To the Honorable Members of the
Illinois Senate
94th General Assembly

Each project subject to the quick-take authority should have specific, limited and clearly defined boundaries. To ensure that the quick takes contemplated by this Act conform to these policy goals, they should be submitted for approval to the Department of Transportation. Pursuant to Article IV, Section 9(e) of the Illinois Constitution of 1970, I hereby return Senate Bill 357, entitled "AN ACT concerning quick-takes", with the following specific recommendations for change:
on page 1, line 13, after "Act", by inserting "subject to the written approval of the Illinois Secretary of Transportation based upon the overall economic development and fiscal plans and needs of the State of Illinois".

With these changes, Senate Bill 357 will have my approval. I respectfully request your concurrence.

Sincerely,
ROD R. BLAGOJEVICH
Governor

A message from the Senate by
Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has passed a bill of the following title, the Governor's specific recommendations for change to the contrary notwithstanding, in the passage of which I am instructed to ask the concurrence of the House, to-wit:

Senate Bill No. 1654

A bill for AN ACT concerning finance.

I am further directed to transmit to the House of Representatives the following copy of the Governor's specific recommendations for change to the Senate:

Passed by the Senate, October 26, 2005, by a three-fifths vote.

Linda Hawker, Secretary of the Senate

August 16, 2005
To the Honorable Members of the
Illinois Senate
94th General Assembly

Pursuant to Article IV, Section 9(e) of the Illinois Constitution of 1970, I hereby return Senate Bill 1654, entitled "AN ACT concerning finance", with the following specific recommendations for change:

On page 1, replace line 18 through 20 with the following, "interest penalty shall be payable at a rate equal, for any day, to the rate per annum (rounded upwards, if necessary, to the nearest 1/100 of 1%) as determined in the sole discretion (which determination shall be conclusive and binding, absent manifest error) of the Governor's Office of Management and Budget to be equal to the weighted average of the rates on overnight Federal funds transactions with member banks of the Federal Reserve System arranged by Federal funds brokers on such day, as published by the Federal Reserve Bank of New York on the business day next succeeding such day; provided that if such day is not a business day, the Federal Funds Rate for such day shall be such rate on such transactions on the next preceding business day as so published on the next succeeding business day. All payments of interest shall be calculated on the basis of actual number of days (including the first day but excluding the last day) elapsed after the end of this 60 day period until final payment is made but computed as if each calendar year consisted of 360 days."; and

On page 1, line 30, before "delaying" insert the word "unnecessarily"; and

On page 1, line 31, after "identified." insert the following:

“(A) An agency shall not be considered to be delaying the review of a bill or its submission to the Comptroller if the agency is undertaking appropriate procedures:

- (i) to ensure that the bill is a proper bill;
- (ii) to determine whether the funding source is federal or state funds;
- (iii) to determine whether sufficient appropriation authority exists; or
- (iv) to determine if sufficient funds exist within the funding source to pay the bill at that time or if revenues are anticipated soon.

“(B) An agency shall not be considered to be delaying the review of a bill or its submission to the Comptroller if the agency is undertaking any other steps a prudent financial manager would take before approving a bill for payment.”

With these changes, Senate Bill 1654 will have my approval. I respectfully request your concurrence.

Sincerely,
ROD R. BLAGOJEVICH
Governor

A message from the Senate by
Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has passed a bill of the following title, the veto of the Governor to the contrary notwithstanding, in the passage of which I am instructed to ask the concurrence of the House, to-wit:

Senate Bill No. 2104

A bill for AN ACT concerning criminal law.

I am further directed to transmit to the House of Representatives the following copy of the Governor's veto message to the Senate:

Passed by the Senate, October 27, 2005, by a three-fifths vote.

Linda Hawker, Secretary of the Senate

August 1, 2005
To the Honorable Members of the
Illinois Senate
94th General Assembly

Pursuant to Article IV, Section 9(b) of the Illinois Constitution of 1970, I hereby veto Senate Bill 2104, entitled "AN ACT concerning criminal law." Senate Bill 2104 would prohibit all home rule units of government from passing additional restrictions, beyond current state law, for transporting firearms. In addition, it renders void those restrictions that some communities already enjoy. Local communities should be allowed to decide how they want firearms transported in their neighborhoods.

For this reason, I hereby veto and return Senate Bill 2104.

Sincerely,
ROD R. BLAGOJEVICH
Governor

A message from the Senate by
Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has passed a bill of the following title, the Governor's specific recommendations for change to the contrary notwithstanding, in the passage of which I am instructed to ask the concurrence of the House, to-wit:

[October 27, 2005]

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Senate Bill No. 1509

A bill for AN ACT concerning criminal law.

I am further directed to transmit to the House of Representatives the following copy of the Governor's specific recommendations for change to the Senate:

Passed by the Senate, October 27, 2005, by a three-fifths vote.

Linda Hawker, Secretary of the Senate

August 16, 2005

To the Honorable Members of the
Illinois Senate
94th General Assembly

Pursuant to Article IV, Section 9(e) of the Illinois Constitution of 1970, I hereby return Senate Bill 1509, entitled "AN ACT concerning criminal law", with the following specific recommendations for change:

On page 1, line 18, after "jail", by inserting "solely"; and

On page 1, line 19, after "release", by inserting "and is not incarcerated in conjunction with new or pending criminal charges"; and

On page 1, line 20, after "shall", by inserting ", subject to the notice provision below and subject to appropriation for this purpose."; and

On page 1, by replacing line 22 with "calculated by the Department"; and

One page 1, after line 26, by inserting the following:

"The Illinois Department of Corrections shall be responsible for payment of one-half of the costs of incarceration to the county in which the jail is located only if the Department fails to retrieve the person within 72 hours of receiving notice by the county that the person is being held. In the event the Department fails to retrieve the person within 72 hours of receiving notice, the Department shall be responsible for payment of one-half of the costs of incarceration from the time the county originally began to hold the person."

With these changes, Senate Bill 1509 will have my approval. I respectfully request your concurrence.

Sincerely,
ROD R. BLAGOJEVICH
Governor

A message from the Senate by

Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has passed bills of the following titles, in the passage of which I am instructed to ask the concurrence of the House of Representatives, to-wit:

SENATE BILL NO. 830

A bill for AN ACT concerning local government.

SENATE BILL NO. 1283

A bill for AN ACT concerning employment.

Passed by the Senate, October 27, 2005.

Linda Hawker, Secretary of the Senate

The foregoing SENATE BILLS 830 and 1283 were ordered reproduced and placed on the order of Senate Bills - First Reading.

A message from the Senate by

Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House of Representatives in the passage of a bill of the following title to-wit:

HOUSE BILL 2706

A bill for AN ACT concerning revenue.

Together with the attached amendments thereto (which amendments have been printed by the Senate), in the adoption of which I am instructed to ask the concurrence of the House, to-wit:

Senate Amendment No. 1 to HOUSE BILL NO. 2706

Senate Amendment No. 2 to HOUSE BILL NO. 2706

Senate Amendment No. 3 to HOUSE BILL NO. 2706

Passed the Senate, as amended, October 27, 2005.

Linda Hawker, Secretary of the Senate

AMENDMENT NO. 1. Amend House Bill 2706 on page 20, by replacing line 9 with the following:
"changing Sections 203 and 902 as follows:

(35 ILCS 5/203) (from Ch. 120, par. 2-203)

Sec. 203. Base income defined.

(a) Individuals.

(1) In general. In the case of an individual, base income means an amount equal to the taxpayer's adjusted gross income for the taxable year as modified by paragraph (2).

(2) Modifications. The adjusted gross income referred to in paragraph (1) shall be modified by adding thereto the sum of the following amounts:

(A) An amount equal to all amounts paid or accrued to the taxpayer as interest or dividends during the taxable year to the extent excluded from gross income in the computation of adjusted gross income, except stock dividends of qualified public utilities described in Section 305(e) of the Internal Revenue Code;

(B) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income in the computation of adjusted gross income for the taxable year;

(C) An amount equal to the amount received during the taxable year as a recovery or refund of real property taxes paid with respect to the taxpayer's principal residence under the Revenue Act of 1939 and for which a deduction was previously taken under subparagraph (L) of this paragraph (2) prior to July 1, 1991, the retrospective application date of Article 4 of Public Act 87-17. In the case of multi-unit or multi-use structures and farm dwellings, the taxes on the taxpayer's principal residence shall be that portion of the total taxes for the entire property which is attributable to such principal residence;

(D) An amount equal to the amount of the capital gain deduction allowable under the Internal Revenue Code, to the extent deducted from gross income in the computation of adjusted gross income;

(D-5) An amount, to the extent not included in adjusted gross income, equal to the amount of money withdrawn by the taxpayer in the taxable year from a medical care savings account and the interest earned on the account in the taxable year of a withdrawal pursuant to subsection (b) of Section 20 of the Medical Care Savings Account Act or subsection (b) of Section 20 of the Medical Care Savings Account Act of 2000;

(D-10) For taxable years ending after December 31, 1997, an amount equal to any eligible remediation costs that the individual deducted in computing adjusted gross income and for which the individual claims a credit under subsection (l) of Section 201;

(D-15) For taxable years 2001 and thereafter, an amount equal to the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code;

(D-16) If the taxpayer ~~sells, transfers, abandons, or otherwise disposes of reports a capital gain or loss on the taxpayer's federal income tax return for the taxable year based on a sale or transfer of property for which the taxpayer was required in any~~

taxable year to make an addition modification under subparagraph (D-15), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (Z) with respect to that property.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(D-17) For taxable years ending on or after December 31, 2004, an amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, to a foreign person who would be a member of the same unitary business group but for the fact that foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred.

This paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the foreign person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the foreign person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(D-18) For taxable years ending on or after December 31, 2004, an amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(a)(2)(D-17) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring

transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

This paragraph shall not apply to the following:

(i) any item of intangible expenses or costs paid, accrued, or incurred, directly or indirectly, from a transaction with a foreign person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the foreign person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the foreign person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a foreign person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(D-20) For taxable years beginning on or after January 1, 2002, in the case of a distribution from a qualified tuition program under Section 529 of the Internal Revenue Code, other than (i) a distribution from a College Savings Pool created under Section 16.5 of the State Treasurer Act or (ii) a distribution from the Illinois Prepaid Tuition Trust Fund, an amount equal to the amount excluded from gross income under Section 529(c)(3)(B);

and by deducting from the total so obtained the sum of the following amounts:

(E) For taxable years ending before December 31, 2001, any amount included in such total in respect of any compensation (including but not limited to any compensation paid or accrued to a serviceman while a prisoner of war or missing in action) paid to a resident by reason of being on active duty in the Armed Forces of the United States and in respect of any compensation paid or accrued to a resident who as a governmental employee was a prisoner of war or missing in action, and in respect of any compensation paid to a resident in 1971 or thereafter for annual training performed pursuant to Sections 502 and 503, Title 32, United States Code as a member of the Illinois National Guard. For taxable years ending on or after December 31, 2001, any amount included in such total in respect of any compensation (including but not limited to any compensation paid or accrued to a serviceman while a prisoner of war or missing in action) paid to a resident by reason of being a member of any component of the Armed Forces of the United States and in respect of any compensation paid or accrued to a resident who as a governmental employee was a prisoner of war or missing in action, and in respect of any compensation paid to a resident in 2001 or thereafter by reason of being a member of the Illinois National Guard. The provisions of this amendatory Act of the 92nd General Assembly are exempt from the provisions of Section 250;

(F) An amount equal to all amounts included in such total pursuant to the provisions of Sections 402(a), 402(c), 403(a), 403(b), 406(a), 407(a), and 408 of the Internal Revenue Code, or included in such total as distributions under the provisions of any retirement or disability plan for employees of any governmental agency or unit, or retirement payments to retired partners, which payments are excluded in computing net earnings from self employment by Section 1402 of the Internal Revenue Code and regulations adopted pursuant thereto;

(G) The valuation limitation amount;

(H) An amount equal to the amount of any tax imposed by this Act which was refunded to the taxpayer and included in such total for the taxable year;

(I) An amount equal to all amounts included in such total pursuant to the provisions of Section 111 of the Internal Revenue Code as a recovery of items previously deducted from adjusted gross income in the computation of taxable income;

(J) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in an Enterprise Zone or zones created under the Illinois Enterprise Zone Act, and conducts substantially all of its operations in an Enterprise Zone or zones;

(K) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (J) of paragraph (2) of this subsection shall not be eligible for the deduction provided under this subparagraph (K);

(L) For taxable years ending after December 31, 1983, an amount equal to all social security benefits and railroad retirement benefits included in such total pursuant to Sections 72(r) and 86 of the Internal Revenue Code;

(M) With the exception of any amounts subtracted under subparagraph (N), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a) (2), and 265(2) of the Internal Revenue Code of 1954, as now or hereafter amended, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(1) of the Internal Revenue Code of 1954, as now or hereafter amended; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(N) An amount equal to all amounts included in such total which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(O) An amount equal to any contribution made to a job training project established pursuant to the Tax Increment Allocation Redevelopment Act;

(P) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code of 1986;

(Q) An amount equal to any amounts included in such total, received by the taxpayer as an acceleration in the payment of life, endowment or annuity benefits in advance of the time they would otherwise be payable as an indemnity for a terminal illness;

(R) An amount equal to the amount of any federal or State bonus paid to veterans of the Persian Gulf War;

(S) An amount, to the extent included in adjusted gross income, equal to the amount of a contribution made in the taxable year on behalf of the taxpayer to a medical care savings account established under the Medical Care Savings Account Act or the Medical Care Savings Account Act of 2000 to the extent the contribution is accepted by the account administrator as provided in that Act;

(T) An amount, to the extent included in adjusted gross income, equal to the amount of interest earned in the taxable year on a medical care savings account established under the Medical Care Savings Account Act or the Medical Care Savings Account Act of 2000 on behalf of the taxpayer, other than interest added pursuant to item (D-5) of this paragraph (2);

(U) For one taxable year beginning on or after January 1, 1994, an amount equal to the total amount of tax imposed and paid under subsections (a) and (b) of Section 201 of this Act on grant amounts received by the taxpayer under the Nursing Home Grant Assistance Act during the taxpayer's taxable years 1992 and 1993;

(V) Beginning with tax years ending on or after December 31, 1995 and ending with tax years ending on or before December 31, 2004, an amount equal to the amount paid by a taxpayer who is a self-employed taxpayer, a partner of a partnership, or a shareholder in a Subchapter S corporation for health insurance or long-term care insurance for that taxpayer or that taxpayer's spouse or dependents, to the extent that the amount paid for that health insurance or long-term care insurance may be deducted under Section 213 of the Internal Revenue Code of 1986, has not been deducted on the federal income tax return of the taxpayer, and does not exceed the taxable income attributable to that taxpayer's income, self-employment income, or Subchapter S corporation income; except that no

deduction shall be allowed under this item (V) if the taxpayer is eligible to participate in any health insurance or long-term care insurance plan of an employer of the taxpayer or the taxpayer's spouse. The amount of the health insurance and long-term care insurance subtracted under this item (V) shall be determined by multiplying total health insurance and long-term care insurance premiums paid by the taxpayer times a number that represents the fractional percentage of eligible medical expenses under Section 213 of the Internal Revenue Code of 1986 not actually deducted on the taxpayer's federal income tax return;

(W) For taxable years beginning on or after January 1, 1998, all amounts included in the taxpayer's federal gross income in the taxable year from amounts converted from a regular IRA to a Roth IRA. This paragraph is exempt from the provisions of Section 250;

(X) For taxable year 1999 and thereafter, an amount equal to the amount of any (i) distributions, to the extent includible in gross income for federal income tax purposes, made to the taxpayer because of his or her status as a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim and (ii) items of income, to the extent includible in gross income for federal income tax purposes, attributable to, derived from or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime immediately prior to, during, and immediately after World War II, including, but not limited to, interest on the proceeds receivable as insurance under policies issued to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime by European insurance companies immediately prior to and during World War II; provided, however, this subtraction from federal adjusted gross income does not apply to assets acquired with such assets or with the proceeds from the sale of such assets; provided, further, this paragraph shall only apply to a taxpayer who was the first recipient of such assets after their recovery and who is a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim. The amount of and the eligibility for any public assistance, benefit, or similar entitlement is not affected by the inclusion of items (i) and (ii) of this paragraph in gross income for federal income tax purposes. This paragraph is exempt from the provisions of Section 250;

(Y) For taxable years beginning on or after January 1, 2002 and ending on or before December 31, 2004, moneys contributed in the taxable year to a College Savings Pool account under Section 16.5 of the State Treasurer Act, except that amounts excluded from gross income under Section 529(c)(3)(C)(i) of the Internal Revenue Code shall not be considered moneys contributed under this subparagraph (Y). For taxable years beginning on or after January 1, 2005, a maximum of \$10,000 contributed in the taxable year to (i) a College Savings Pool account under Section 16.5 of the State Treasurer Act or (ii) the Illinois Prepaid Tuition Trust Fund, except that amounts excluded from gross income under Section 529(c)(3)(C)(i) of the Internal Revenue Code shall not be considered moneys contributed under this subparagraph (Y). This subparagraph (Y) is exempt from the provisions of Section 250;

(Z) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation deduction taken for the taxable year on the taxpayer's federal income tax return on property for which the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not including the bonus depreciation deduction; ~~and~~

(2) for taxable years ending on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied

by 0.429); and

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0.

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of property may not exceed the amount of the bonus depreciation deduction (~~30% of the~~

~~adjusted basis of the qualified property~~) taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code . This subparagraph (Z) is exempt from the provisions of Section 250;

(AA) If the taxpayer ~~sells, transfers, abandons, or otherwise disposes of~~ ~~reports a capital gain or loss on the taxpayer's federal income tax return for the taxable year based on a sale or transfer of~~ property for which the taxpayer was required in any taxable

year to make an addition modification under subparagraph (D-15), then an amount equal to that addition modification.

The taxpayer is allowed to take the deduction under this subparagraph only once with respect to any one piece of property.

This subparagraph (AA) is exempt from the provisions of Section 250;

(BB) Any amount included in adjusted gross income, other than salary, received by a driver in a ridesharing arrangement using a motor vehicle;

(CC) The amount of (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(~~E-12~~) (~~E-13~~), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of that addition modification, and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2) (~~E-13~~) (~~E-14~~), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of that addition modification;

(DD) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity, but not to exceed the addition modification required to be made for the same taxable year under Section 203(a)(2)(D-17) for interest paid, accrued, or incurred, directly or indirectly, to the same foreign person; and

(EE) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity, but not to exceed the addition modification required to be made for the same taxable year under Section 203(a)(2)(D-18) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same foreign person.

(b) Corporations.

(1) In general. In the case of a corporation, base income means an amount equal to the taxpayer's taxable income for the taxable year as modified by paragraph (2).

(2) Modifications. The taxable income referred to in paragraph (1) shall be modified by adding thereto the sum of the following amounts:

(A) An amount equal to all amounts paid or accrued to the taxpayer as interest and all distributions received from regulated investment companies during the taxable year to the extent excluded from gross income in the computation of taxable income;

(B) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income in the computation of taxable income for the taxable year;

(C) In the case of a regulated investment company, an amount equal to the excess of (i) the net long-term capital gain for the taxable year, over (ii) the amount of the capital gain dividends designated as such in accordance with Section 852(b)(3)(C) of the Internal Revenue Code and any amount designated under Section 852(b)(3)(D) of the Internal Revenue Code, attributable to the taxable year (this amendatory Act of 1995 (Public Act 89-89) is declarative of existing law and is not a new enactment);

(D) The amount of any net operating loss deduction taken in arriving at taxable income, other than a net operating loss carried forward from a taxable year ending prior to December 31, 1986;

(E) For taxable years in which a net operating loss carryback or carryforward from a taxable year ending prior to December 31, 1986 is an element of taxable income under paragraph (1)

of subsection (e) or subparagraph (E) of paragraph (2) of subsection (e), the amount by which addition modifications other than those provided by this subparagraph (E) exceeded subtraction modifications in such earlier taxable year, with the following limitations applied in the order that they are listed:

(i) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to December 31, 1986 shall be reduced by the amount of addition modification under this subparagraph (E) which related to that net operating loss and which was taken into account in calculating the base income of an earlier taxable year, and

(ii) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to December 31, 1986 shall not exceed the amount of such carryback or carryforward;

For taxable years in which there is a net operating loss carryback or carryforward from more than one other taxable year ending prior to December 31, 1986, the addition modification provided in this subparagraph (E) shall be the sum of the amounts computed independently under the preceding provisions of this subparagraph (E) for each such taxable year;

(E-5) For taxable years ending after December 31, 1997, an amount equal to any eligible remediation costs that the corporation deducted in computing adjusted gross income and for which the corporation claims a credit under subsection (l) of Section 201;

(E-10) For taxable years 2001 and thereafter, an amount equal to the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code; and

(E-11) If the taxpayer ~~sells, transfers, abandons, or otherwise disposes of reports a capital gain or loss on the taxpayer's federal income tax return for the taxable year based on a sale or transfer of property~~ for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (E-10), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (T) with respect to that property.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(E-12) For taxable years ending on or after December 31, 2004, an amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, to a foreign person who would be a member of the same unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred.

This paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the foreign person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the foreign person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(E-13) For taxable years ending on or after December 31, 2004, an amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(b)(2)(E-12) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

This paragraph shall not apply to the following:

(i) any item of intangible expenses or costs paid, accrued, or incurred, directly or indirectly, from a transaction with a foreign person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the foreign person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the foreign person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a foreign person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

and by deducting from the total so obtained the sum of the following amounts:

(F) An amount equal to the amount of any tax imposed by this Act which was refunded to the taxpayer and included in such total for the taxable year;

(G) An amount equal to any amount included in such total under Section 78 of the Internal Revenue Code;

(H) In the case of a regulated investment company, an amount equal to the amount of exempt interest dividends as defined in subsection (b) (5) of Section 852 of the Internal Revenue Code, paid to shareholders for the taxable year;

(I) With the exception of any amounts subtracted under subparagraph (J), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a) (2), and 265(a)(2) and amounts disallowed as interest expense by Section 291(a)(3) of the Internal Revenue Code, as now or hereafter amended, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(a)(1) of the Internal Revenue Code, as now or hereafter amended; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, 291(a)(3), and 832(b)(5)(B)(i) of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(J) An amount equal to all amounts included in such total which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(K) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in an Enterprise Zone or zones created under the Illinois Enterprise Zone Act and conducts substantially all of its operations in an Enterprise Zone or zones;

(L) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (K) of paragraph 2 of this subsection shall not be eligible for the deduction provided under this subparagraph (L);

(M) For any taxpayer that is a financial organization within the meaning of Section 304(c) of this Act, an amount included in such total as interest income from a loan or loans made by such taxpayer to a borrower, to the extent that such a loan is secured by property which is eligible for the Enterprise Zone Investment Credit. To determine the portion of a loan or loans that is secured by property eligible for a Section 201(f) investment credit to the borrower, the entire principal amount of the loan or loans between the taxpayer and the borrower should be divided into the basis of the Section 201(f) investment credit property which secures the loan or loans, using for this purpose the original basis of such property on the date that it was placed in service in the Enterprise Zone. The subtraction modification available to taxpayer in any year under this subsection shall be that portion of the total interest paid by the borrower with respect to such loan attributable to the eligible property as calculated under the previous sentence;

(M-1) For any taxpayer that is a financial organization within the meaning of Section 304(c) of this Act, an amount included in such total as interest income from a loan or loans made by such taxpayer to a borrower, to the extent that such a loan is secured by property which is eligible for the High Impact Business Investment Credit. To determine the portion of a loan or loans that is secured by property eligible for a Section 201(h) investment credit to the borrower, the entire principal amount of the loan or loans between the taxpayer and the borrower should be divided into the basis of the Section 201(h) investment credit property which secures the loan or loans, using for this purpose the original basis of such property on the date that it was placed in service in a federally designated Foreign Trade Zone or Sub-Zone located in Illinois. No taxpayer that is eligible for the deduction provided in subparagraph (M) of paragraph (2) of this subsection shall be eligible for the deduction provided under this subparagraph (M-1). The subtraction modification available to taxpayers in any year under this subsection shall be that portion of the total interest paid by the borrower with respect to such loan attributable to the eligible property as calculated under the previous sentence;

(N) Two times any contribution made during the taxable year to a designated zone organization to the extent that the contribution (i) qualifies as a charitable contribution under subsection (c) of Section 170 of the Internal Revenue Code and (ii) must, by its terms, be used for a project approved by the Department of Commerce and Economic Opportunity under Section 11 of the Illinois Enterprise Zone Act;

(O) An amount equal to: (i) 85% for taxable years ending on or before December 31, 1992, or, a percentage equal to the percentage allowable under Section 243(a)(1) of the Internal

Revenue Code of 1986 for taxable years ending after December 31, 1992, of the amount by which dividends included in taxable income and received from a corporation that is not created or organized under the laws of the United States or any state or political subdivision thereof, including, for taxable years ending on or after December 31, 1988, dividends received or deemed received or paid or deemed paid under Sections 951 through 964 of the Internal Revenue Code, exceed the amount of the modification provided under subparagraph (G) of paragraph (2) of this subsection (b) which is related to such dividends; plus (ii) 100% of the amount by which dividends, included in taxable income and received, including, for taxable years ending on or after December 31, 1988, dividends received or deemed received or paid or deemed paid under Sections 951 through 964 of the Internal Revenue Code, from any such corporation specified in clause (i) that would but for the provisions of Section 1504 (b) (3) of the Internal Revenue Code be treated as a member of the affiliated group which includes the dividend recipient, exceed the amount of the modification provided under subparagraph (G) of paragraph (2) of this subsection (b) which is related to such dividends;

(P) An amount equal to any contribution made to a job training project established pursuant to the Tax Increment Allocation Redevelopment Act;

(Q) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code of 1986;

(R) In the case of an attorney-in-fact with respect to whom an interinsurer or a reciprocal insurer has made the election under Section 835 of the Internal Revenue Code, 26 U.S.C. 835, an amount equal to the excess, if any, of the amounts paid or incurred by that interinsurer or reciprocal insurer in the taxable year to the attorney-in-fact over the deduction allowed to that interinsurer or reciprocal insurer with respect to the attorney-in-fact under Section 835(b) of the Internal Revenue Code for the taxable year;

(S) For taxable years ending on or after December 31, 1997, in the case of a Subchapter S corporation, an amount equal to all amounts of income allocable to a shareholder subject to the Personal Property Tax Replacement Income Tax imposed by subsections (c) and (d) of Section 201 of this Act, including amounts allocable to organizations exempt from federal income tax by reason of Section 501(a) of the Internal Revenue Code. This subparagraph (S) is exempt from the provisions of Section 250;

(T) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation deduction taken for the taxable year on the taxpayer's federal income tax return on property for which the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not including the bonus depreciation deduction; ~~and~~

(2) for taxable years ending on or before on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0.

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of property may not exceed the amount of the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code. This subparagraph (T) is exempt from the provisions of Section 250;

(U) If the taxpayer sells, transfers, abandons, or otherwise disposes of ~~reports a capital gain or loss on the taxpayer's federal income tax return for the taxable year based on a sale or transfer of~~ property for which the taxpayer was required in any taxable

year to make an addition modification under subparagraph (E-10), then an amount equal to that addition modification.

The taxpayer is allowed to take the deduction under this subparagraph only once with respect to any one piece of property.

This subparagraph (U) is exempt from the provisions of Section 250;

(V) The amount of: (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of such addition modification and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of such addition modification;

(W) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity, but not to exceed the addition modification required to be made for the same taxable year under Section 203(b)(2)(E-12) for interest paid, accrued, or incurred, directly or indirectly, to the same foreign person; and

(X) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity, but not to exceed the addition modification required to be made for the same taxable year under Section 203(b)(2)(E-13) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same foreign person.

(3) Special rule. For purposes of paragraph (2) (A), "gross income" in the case of a life insurance company, for tax years ending on and after December 31, 1994, shall mean the gross investment income for the taxable year.

(c) Trusts and estates.

(1) In general. In the case of a trust or estate, base income means an amount equal to the taxpayer's taxable income for the taxable year as modified by paragraph (2).

(2) Modifications. Subject to the provisions of paragraph (3), the taxable income referred to in paragraph (1) shall be modified by adding thereto the sum of the following amounts:

(A) An amount equal to all amounts paid or accrued to the taxpayer as interest or dividends during the taxable year to the extent excluded from gross income in the computation of taxable income;

(B) In the case of (i) an estate, \$600; (ii) a trust which, under its governing instrument, is required to distribute all of its income currently, \$300; and (iii) any other trust, \$100, but in each such case, only to the extent such amount was deducted in the computation of taxable income;

(C) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income in the computation of taxable income for the taxable year;

(D) The amount of any net operating loss deduction taken in arriving at taxable income, other than a net operating loss carried forward from a taxable year ending prior to December 31, 1986;

(E) For taxable years in which a net operating loss carryback or carryforward from a taxable year ending prior to December 31, 1986 is an element of taxable income under paragraph (1) of subsection (e) or subparagraph (E) of paragraph (2) of subsection (e), the amount by which addition modifications other than those provided by this subparagraph (E) exceeded subtraction modifications in such taxable year, with the following limitations applied in the order that they are listed:

(i) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to December 31, 1986 shall be reduced by the amount of addition modification under this subparagraph (E) which related to that net operating loss and which was taken into account in calculating the base income of an earlier taxable year, and

(ii) the addition modification relating to the net operating loss carried back or forward to the taxable year from any taxable year ending prior to December 31, 1986 shall not

exceed the amount of such carryback or carryforward;

For taxable years in which there is a net operating loss carryback or carryforward from more than one other taxable year ending prior to December 31, 1986, the addition modification provided in this subparagraph (E) shall be the sum of the amounts computed independently under the preceding provisions of this subparagraph (E) for each such taxable year;

(F) For taxable years ending on or after January 1, 1989, an amount equal to the tax deducted pursuant to Section 164 of the Internal Revenue Code if the trust or estate is claiming the same tax for purposes of the Illinois foreign tax credit under Section 601 of this Act;

(G) An amount equal to the amount of the capital gain deduction allowable under the Internal Revenue Code, to the extent deducted from gross income in the computation of taxable income;

(G-5) For taxable years ending after December 31, 1997, an amount equal to any eligible remediation costs that the trust or estate deducted in computing adjusted gross income and for which the trust or estate claims a credit under subsection (l) of Section 201;

(G-10) For taxable years 2001 and thereafter, an amount equal to the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code; and

(G-11) If the taxpayer ~~sells, transfers, abandons, or otherwise disposes of reports a capital gain or loss on the taxpayer's federal income tax return for the taxable year based on a sale or transfer of property~~ for which the taxpayer was required in any

taxable year to make an addition modification under subparagraph (G-10), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (R) with respect to that property.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(G-12) For taxable years ending on or after December 31, 2004, an amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred.

This paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the foreign person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the foreign person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

(G-13) For taxable years ending on or after December 31, 2004, an amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(c)(2)(G-12) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes: (1) expenses, losses, and costs for or related to the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

This paragraph shall not apply to the following:

(i) any item of intangible expenses or costs paid, accrued, or incurred, directly or indirectly, from a transaction with a foreign person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the foreign person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the foreign person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a foreign person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

and by deducting from the total so obtained the sum of the following amounts:

(H) An amount equal to all amounts included in such total pursuant to the provisions of Sections 402(a), 402(c), 403(a), 403(b), 406(a), 407(a) and 408 of the Internal Revenue Code or included in such total as distributions under the provisions of any retirement or disability plan for employees of any governmental agency or unit, or retirement payments to retired partners, which payments are excluded in computing net earnings from self employment by Section 1402 of the Internal Revenue Code and regulations adopted pursuant thereto;

(I) The valuation limitation amount;

(J) An amount equal to the amount of any tax imposed by this Act which was refunded

to the taxpayer and included in such total for the taxable year;

(K) An amount equal to all amounts included in taxable income as modified by subparagraphs (A), (B), (C), (D), (E), (F) and (G) which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(L) With the exception of any amounts subtracted under subparagraph (K), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2) and 265(a)(2) of the Internal Revenue Code, as now or hereafter amended, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(1) of the Internal Revenue Code of 1954, as now or hereafter amended; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(M) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in an Enterprise Zone or zones created under the Illinois Enterprise Zone Act and conducts substantially all of its operations in an Enterprise Zone or Zones;

(N) An amount equal to any contribution made to a job training project established pursuant to the Tax Increment Allocation Redevelopment Act;

(O) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (M) of paragraph (2) of this subsection shall not be eligible for the deduction provided under this subparagraph (O);

(P) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code of 1986;

(Q) For taxable year 1999 and thereafter, an amount equal to the amount of any (i) distributions, to the extent includible in gross income for federal income tax purposes, made to the taxpayer because of his or her status as a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim and (ii) items of income, to the extent includible in gross income for federal income tax purposes, attributable to, derived from or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime immediately prior to, during, and immediately after World War II, including, but not limited to, interest on the proceeds receivable as insurance under policies issued to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime by European insurance companies immediately prior to and during World War II; provided, however, this subtraction from federal adjusted gross income does not apply to assets acquired with such assets or with the proceeds from the sale of such assets; provided, further, this paragraph shall only apply to a taxpayer who was the first recipient of such assets after their recovery and who is a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim. The amount of and the eligibility for any public assistance, benefit, or similar entitlement is not affected by the inclusion of items (i) and (ii) of this paragraph in gross income for federal income tax purposes. This paragraph is exempt from the provisions of Section 250;

(R) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation deduction taken for the taxable year on the taxpayer's federal income tax return on property for which the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not including the bonus depreciation deduction; ~~and~~

(2) for taxable years ending on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied

by 0.429); and

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0.

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of property may not exceed the amount of the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code. This subparagraph (R) is exempt from the provisions of Section 250;

(S) If the taxpayer ~~sells, transfers, abandons, or otherwise disposes of reports a capital gain or loss on the taxpayer's federal income tax return for the taxable year based on a sale or transfer of~~ property for which the taxpayer was required in any taxable

year to make an addition modification under subparagraph (G-10), then an amount equal to that addition modification.

The taxpayer is allowed to take the deduction under this subparagraph only once with respect to any one piece of property.

This subparagraph (S) is exempt from the provisions of Section 250;

(T) The amount of (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of such addition modification and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of such addition modification;

(U) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with a foreign person who would be a member of the taxpayer's unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of that person's total business activity, but not to exceed the addition modification required to be made for the same taxable year under Section 203(c)(2)(G-12) for interest paid, accrued, or incurred, directly or indirectly, to the same foreign person; and

(V) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity, but not to exceed the addition modification required to be made for the same taxable year under Section 203(c)(2)(G-13) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same foreign person.

(3) Limitation. The amount of any modification otherwise required under this subsection shall, under regulations prescribed by the Department, be adjusted by any amounts included therein which were properly paid, credited, or required to be distributed, or permanently set aside for charitable purposes pursuant to Internal Revenue Code Section 642(c) during the taxable year.

(d) Partnerships.

(1) In general. In the case of a partnership, base income means an amount equal to the taxpayer's taxable income for the taxable year as modified by paragraph (2).

(2) Modifications. The taxable income referred to in paragraph (1) shall be modified by adding thereto the sum of the following amounts:

(A) An amount equal to all amounts paid or accrued to the taxpayer as interest or dividends during the taxable year to the extent excluded from gross income in the computation of taxable income;

(B) An amount equal to the amount of tax imposed by this Act to the extent deducted from gross income for the taxable year;

(C) The amount of deductions allowed to the partnership pursuant to Section 707 (c)

of the Internal Revenue Code in calculating its taxable income;

(D) An amount equal to the amount of the capital gain deduction allowable under the Internal Revenue Code, to the extent deducted from gross income in the computation of taxable income;

(D-5) For taxable years 2001 and thereafter, an amount equal to the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) taken on the taxpayer's federal income tax return for the taxable year under subsection (k) of Section 168 of the Internal Revenue Code;

(D-6) If the taxpayer ~~sells, transfers, abandons, or otherwise disposes of reports a capital gain or loss on the taxpayer's federal income tax return for the taxable year based on a sale or transfer of property~~ for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-5), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (O) with respect to that property.

The taxpayer is required to make the addition modification under this subparagraph only once with respect to any one piece of property;

(D-7) For taxable years ending on or after December 31, 2004, an amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, to a foreign person who would be a member of the same unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred.

This paragraph shall not apply to the following:

(i) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such interest; or

(ii) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the foreign person, during the same taxable year, paid, accrued, or incurred, the interest to a person that is not a related member, and

(b) the transaction giving rise to the interest expense between the taxpayer and the foreign person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

(iii) the taxpayer can establish, based on clear and convincing evidence, that the interest paid, accrued, or incurred relates to a contract or agreement entered into at arm's-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance; or

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to a foreign person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act; and

(D-8) For taxable years ending on or after December 31, 2004, an amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity. The addition

modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred or accrued. The preceding sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(d)(2)(D-7) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets;

This paragraph shall not apply to the following:

(i) any item of intangible expenses or costs paid, accrued, or incurred, directly or indirectly, from a transaction with a foreign person who is subject in a foreign country or state, other than a state which requires mandatory unitary reporting, to a tax on or measured by net income with respect to such item; or

(ii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

(a) the foreign person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and

(b) the transaction giving rise to the intangible expense or cost between the taxpayer and the foreign person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or

(iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a foreign person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

Nothing in this subsection shall preclude the Director from making any other adjustment otherwise allowed under Section 404 of this Act for any tax year beginning after the effective date of this amendment provided such adjustment is made pursuant to regulation adopted by the Department and such regulations provide methods and standards by which the Department will utilize its authority under Section 404 of this Act;

and by deducting from the total so obtained the following amounts:

(E) The valuation limitation amount;

(F) An amount equal to the amount of any tax imposed by this Act which was refunded to the taxpayer and included in such total for the taxable year;

(G) An amount equal to all amounts included in taxable income as modified by subparagraphs (A), (B), (C) and (D) which are exempt from taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(H) Any income of the partnership which constitutes personal service income as defined in Section 1348 (b) (1) of the Internal Revenue Code (as in effect December 31, 1981) or a reasonable allowance for compensation paid or accrued for services rendered by partners to the partnership, whichever is greater;

(I) An amount equal to all amounts of income distributable to an entity subject to the Personal Property Tax Replacement Income Tax imposed by subsections (c) and (d) of Section 201 of this Act including amounts distributable to organizations exempt from federal income tax by reason of Section 501(a) of the Internal Revenue Code;

(J) With the exception of any amounts subtracted under subparagraph (G), an amount

equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2), and 265(2) of the Internal Revenue Code of 1954, as now or hereafter amended, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(1) of the Internal Revenue Code, as now or hereafter amended; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(K) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in an Enterprise Zone or zones created under the Illinois Enterprise Zone Act, enacted by the 82nd General Assembly, and conducts substantially all of its operations in an Enterprise Zone or Zones;

(L) An amount equal to any contribution made to a job training project established pursuant to the Real Property Tax Increment Allocation Redevelopment Act;

(M) An amount equal to those dividends included in such total that were paid by a corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (K) of paragraph (2) of this subsection shall not be eligible for the deduction provided under this subparagraph (M);

(N) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code of 1986;

(O) For taxable years 2001 and thereafter, for the taxable year in which the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

(1) "y" equals the amount of the depreciation deduction taken for the taxable year on the taxpayer's federal income tax return on property for which the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) was taken in any year under subsection (k) of Section 168 of the Internal Revenue Code, but not including the bonus depreciation deduction; ~~and~~

(2) for taxable years ending on or before December 31, 2005, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied

by 0.429); ~~and~~

(3) for taxable years ending after December 31, 2005:

(i) for property on which a bonus depreciation deduction of 30% of the adjusted basis was taken, "x" equals "y" multiplied by 30 and then divided by 70 (or "y" multiplied by 0.429); and

(ii) for property on which a bonus depreciation deduction of 50% of the adjusted basis was taken, "x" equals "y" multiplied by 1.0.

The aggregate amount deducted under this subparagraph in all taxable years for any one piece of property may not exceed the amount of the bonus depreciation deduction (~~30% of the adjusted basis of the qualified property~~) taken on that property on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code. This subparagraph (O) is exempt from the provisions of Section 250;

~~(P) If the taxpayer sells, transfers, abandons, or otherwise disposes of reports a capital gain or loss on the taxpayer's federal income tax return for the taxable year based on a sale or transfer of property for which the taxpayer was required in any taxable~~

~~year to make an addition modification under subparagraph (D-5), then an amount equal to that addition modification.~~

~~The taxpayer is allowed to take the deduction under this subparagraph only once with respect to any one piece of property.~~

This subparagraph (P) is exempt from the provisions of Section 250;

(Q) The amount of (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of such addition modification and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18),

203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of such addition modification;

(R) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity, but not to exceed the addition modification required to be made for the same taxable year under Section 203(d)(2)(D-7) for interest paid, accrued, or incurred, directly or indirectly, to the same foreign person; and

(S) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity, but not to exceed the addition modification required to be made for the same taxable year under Section 203(d)(2)(D-8) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same foreign person.

(e) Gross income; adjusted gross income; taxable income.

(1) In general. Subject to the provisions of paragraph (2) and subsection (b) (3), for purposes of this Section and Section 803(e), a taxpayer's gross income, adjusted gross income, or taxable income for the taxable year shall mean the amount of gross income, adjusted gross income or taxable income properly reportable for federal income tax purposes for the taxable year under the provisions of the Internal Revenue Code. Taxable income may be less than zero. However, for taxable years ending on or after December 31, 1986, net operating loss carryforwards from taxable years ending prior to December 31, 1986, may not exceed the sum of federal taxable income for the taxable year before net operating loss deduction, plus the excess of addition modifications over subtraction modifications for the taxable year. For taxable years ending prior to December 31, 1986, taxable income may never be an amount in excess of the net operating loss for the taxable year as defined in subsections (c) and (d) of Section 172 of the Internal Revenue Code, provided that when taxable income of a corporation (other than a Subchapter S corporation), trust, or estate is less than zero and addition modifications, other than those provided by subparagraph (E) of paragraph (2) of subsection (b) for corporations or subparagraph (E) of paragraph (2) of subsection (c) for trusts and estates, exceed subtraction modifications, an addition modification must be made under those subparagraphs for any other taxable year to which the taxable income less than zero (net operating loss) is applied under Section 172 of the Internal Revenue Code or under subparagraph (E) of paragraph (2) of this subsection (e) applied in conjunction with Section 172 of the Internal Revenue Code.

(2) Special rule. For purposes of paragraph (1) of this subsection, the taxable income properly reportable for federal income tax purposes shall mean:

(A) Certain life insurance companies. In the case of a life insurance company subject to the tax imposed by Section 801 of the Internal Revenue Code, life insurance company taxable income, plus the amount of distribution from pre-1984 policyholder surplus accounts as calculated under Section 815a of the Internal Revenue Code;

(B) Certain other insurance companies. In the case of mutual insurance companies subject to the tax imposed by Section 831 of the Internal Revenue Code, insurance company taxable income;

(C) Regulated investment companies. In the case of a regulated investment company subject to the tax imposed by Section 852 of the Internal Revenue Code, investment company taxable income;

(D) Real estate investment trusts. In the case of a real estate investment trust subject to the tax imposed by Section 857 of the Internal Revenue Code, real estate investment trust taxable income;

(E) Consolidated corporations. In the case of a corporation which is a member of an affiliated group of corporations filing a consolidated income tax return for the taxable year for federal income tax purposes, taxable income determined as if such corporation had filed a separate return for federal income tax purposes for the taxable year and each preceding taxable year for which it was a member of an affiliated group. For purposes of this subparagraph, the taxpayer's separate taxable income shall be determined as if the election provided by Section 243(b) (2) of the Internal Revenue Code had been in effect for all such years;

(F) Cooperatives. In the case of a cooperative corporation or association, the taxable income of such organization determined in accordance with the provisions of Section 1381 through 1388 of the Internal Revenue Code;

(G) Subchapter S corporations. In the case of: (i) a Subchapter S corporation for which there is in effect an election for the taxable year under Section 1362 of the Internal Revenue Code, the taxable income of such corporation determined in accordance with Section 1363(b) of the Internal Revenue Code, except that taxable income shall take into account those items which are required by Section 1363(b)(1) of the Internal Revenue Code to be separately stated; and (ii) a Subchapter S corporation for which there is in effect a federal election to opt out of the provisions of the Subchapter S Revision Act of 1982 and have applied instead the prior federal Subchapter S rules as in effect on July 1, 1982, the taxable income of such corporation determined in accordance with the federal Subchapter S rules as in effect on July 1, 1982; and

(H) Partnerships. In the case of a partnership, taxable income determined in accordance with Section 703 of the Internal Revenue Code, except that taxable income shall take into account those items which are required by Section 703(a)(1) to be separately stated but which would be taken into account by an individual in calculating his taxable income.

(3) Recapture of business expenses on disposition of asset or business. Notwithstanding any other law to the contrary, if in prior years income from an asset or business has been classified as business income and in a later year is demonstrated to be non-business income, then all expenses, without limitation, deducted in such later year and in the 2 immediately preceding taxable years related to that asset or business that generated the non-business income shall be added back and recaptured as business income in the year of the disposition of the asset or business. Such amount shall be apportioned to Illinois using the greater of the apportionment fraction computed for the business under Section 304 of this Act for the taxable year or the average of the apportionment fractions computed for the business under Section 304 of this Act for the taxable year and for the 2 immediately preceding taxable years.

(f) Valuation limitation amount.

(1) In general. The valuation limitation amount referred to in subsections (a) (2)

(G), (c) (2) (I) and (d)(2) (E) is an amount equal to:

(A) The sum of the pre-August 1, 1969 appreciation amounts (to the extent consisting of gain reportable under the provisions of Section 1245 or 1250 of the Internal Revenue Code) for all property in respect of which such gain was reported for the taxable year; plus

(B) The lesser of (i) the sum of the pre-August 1, 1969 appreciation amounts (to the extent consisting of capital gain) for all property in respect of which such gain was reported for federal income tax purposes for the taxable year, or (ii) the net capital gain for the taxable year, reduced in either case by any amount of such gain included in the amount determined under subsection (a) (2) (F) or (c) (2) (H).

(2) Pre-August 1, 1969 appreciation amount.

(A) If the fair market value of property referred to in paragraph (1) was readily ascertainable on August 1, 1969, the pre-August 1, 1969 appreciation amount for such property is the lesser of (i) the excess of such fair market value over the taxpayer's basis (for determining gain) for such property on that date (determined under the Internal Revenue Code as in effect on that date), or (ii) the total gain realized and reportable for federal income tax purposes in respect of the sale, exchange or other disposition of such property.

(B) If the fair market value of property referred to in paragraph (1) was not readily ascertainable on August 1, 1969, the pre-August 1, 1969 appreciation amount for such property is that amount which bears the same ratio to the total gain reported in respect of the property for federal income tax purposes for the taxable year, as the number of full calendar months in that part of the taxpayer's holding period for the property ending July 31, 1969 bears to the number of full calendar months in the taxpayer's entire holding period for the property.

(C) The Department shall prescribe such regulations as may be necessary to carry out the purposes of this paragraph.

(g) Double deductions. Unless specifically provided otherwise, nothing in this Section shall permit the same item to be deducted more than once.

(h) Legislative intention. Except as expressly provided by this Section there shall be no modifications or limitations on the amounts of income, gain, loss or deduction taken into account in determining gross income, adjusted gross income or taxable income for federal income tax purposes for the taxable year, or in the amount of such items entering into the computation of base income and net income under this Act for

such taxable year, whether in respect of property values as of August 1, 1969 or otherwise.
(Source: P.A. 92-16, eff. 6-28-01; 92-244, eff. 8-3-01; 92-439, eff. 8-17-01; 92-603, eff. 6-28-02; 92-626, eff. 7-11-02; 92-651, eff. 7-11-02; 92-846, eff. 8-23-02; 93-812, eff. 7-26-04; 93-840, eff. 7-30-04; revised 10-12-04.)".

AMENDMENT NO. 2. Amend House Bill 2706 by deleting all of Section 7.

AMENDMENT NO. 3. Amend House Bill 2706, AS AMENDED, with reference to page and line numbers of Senate Amendment No. 1, as follows:

on page 3, immediately below line 10, by inserting the following:

"If the taxpayer continues to own property through the last day of the last tax year for which the taxpayer may claim a depreciation deduction for federal income tax purposes and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (Z), then an amount equal to that subtraction modification."; and

on page 15, immediately below line 16, by inserting the following:

"If the taxpayer continues to own property through the last day of the last tax year for which the taxpayer may claim a depreciation deduction for federal income tax purposes and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-15), then an amount equal to that addition modification."; and

on page 19, immediately below line 9, by inserting the following:

"If the taxpayer continues to own property through the last day of the last tax year for which the taxpayer may claim a depreciation deduction for federal income tax purposes and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (T), then an amount equal to that subtraction modification."; and

on page 29, immediately below line 24, by inserting the following:

"If the taxpayer continues to own property through the last day of the last tax year for which the taxpayer may claim a depreciation deduction for federal income tax purposes and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (E-10), then an amount equal to that addition modification."; and

on page 33, immediately below line 24, by inserting the following:

"If the taxpayer continues to own property through the last day of the last tax year for which the taxpayer may claim a depreciation deduction for federal income tax purposes and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (R), then an amount equal to that subtraction modification."; and

on page 42, immediately below line 11, by inserting the following:

"If the taxpayer continues to own property through the last day of the last tax year for which the taxpayer may claim a depreciation deduction for federal income tax purposes and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (G-10), then an amount equal to that addition modification."; and

on page 44, immediately below line 33, by inserting the following:

"If the taxpayer continues to own property through the last day of the last tax year for which the taxpayer may claim a depreciation deduction for federal income tax purposes and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (O), then an amount equal to that subtraction modification."; and

on page 52, immediately below line 22, by inserting the following:

"If the taxpayer continues to own property through the last day of the last tax year for which the taxpayer may claim a depreciation deduction for federal income tax purposes and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-5), then an amount equal to that addition modification.".

The foregoing message from the Senate reporting Senate Amendments numbered 1, 2 and 3 to HOUSE BILL 2706 was placed on the Calendar on the order of Concurrence.

A message from the Senate by
Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House in the passage of bills of the following titles to-wit:

HOUSE BILL NO. 692

A bill for AN ACT concerning motor fuel theft.

HOUSE BILL NO. 1088

A bill for AN ACT concerning criminal law.

HOUSE BILL NO. 1142

A bill for AN ACT concerning local government.

HOUSE BILL NO. 1716

A bill for AN ACT concerning veterans.

HOUSE BILL NO. 1731

A bill for AN ACT concerning revenue.

HOUSE BILL NO. 2133

A bill for AN ACT concerning employment.

HOUSE BILL NO. 2459

A bill for AN ACT concerning criminal law.

HOUSE BILL NO. 2612

A bill for AN ACT concerning criminal law.

HOUSE BILL NO. 2943

A bill for AN ACT concerning criminal law.

HOUSE BILL NO. 3158

A bill for AN ACT concerning regulation.

HOUSE BILL NO. 4025

A bill for AN ACT in relation to public employee benefits.

Passed by the Senate, October 27, 2005.

Linda Hawker, Secretary of the Senate

A message from the Senate by
Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House of Representatives in the passage of a bill of the following title to-wit:

HOUSE BILL 708

A bill for AN ACT concerning transportation.

Together with the attached amendment thereto (which amendment has been printed by the Senate), in the adoption of which I am instructed to ask the concurrence of the House, to-wit:

Senate Amendment No. 1 to HOUSE BILL NO. 708

Passed the Senate, as amended, October 27, 2005.

Linda Hawker, Secretary of the Senate

AMENDMENT NO. 1. Amend House Bill 708 by replacing everything after the enacting clause with the following:

"Section 5. The Illinois Vehicle Code is amended by changing Sections 18b-101 and 18b-105 as follows: (625 ILCS 5/18b-101) (from Ch. 95 1/2, par. 18b-101)

Sec. 18b-101. Definitions. Unless the context otherwise clearly requires, as used in this Chapter:

"Agricultural commodities" means any agricultural commodity, non-processed food, feed, fiber, or livestock, including insects.

"Agricultural operations" means the operation of a motor vehicle or combination of vehicles transporting agricultural commodities or farm supplies for agricultural purposes.

"Air mile" means a nautical mile, which is equivalent to 6,076 feet or 1,852 meters. Accordingly, 100 air miles are equivalent to 115.08 statute miles or 185.2 kilometers.

"Commercial motor vehicle" means any self propelled or towed vehicle used on public highways in

interstate and intrastate commerce to transport passengers or property when the vehicle has a gross vehicle weight, a gross vehicle weight rating, a gross combination weight, or a gross combination weight rating of 10,001 or more pounds; or the vehicle is used or designed to transport more than 15 passengers, including the driver; or the vehicle is designed to carry 15 or fewer passengers and is operated by a contract carrier transporting employees in the course of their employment on a highway of this State; or the vehicle is used or designed to transport between 9 and 15 passengers, including the driver, for direct compensation, if the vehicle is being operated beyond a radius of 75 air miles (86.3 statute miles or 138.9 kilometers) from the driver's normal work reporting location; or the vehicle is used in the transportation of hazardous materials in a quantity requiring placarding under the Illinois Hazardous Materials Transportation Act. This definition shall not include farm machinery, fertilizer spreaders, and other special agricultural movement equipment described in Section 3-809 nor implements of husbandry as defined in Section 1-130;

"Direct compensation" means payment made to the motor carrier by the passengers or a person acting on behalf of the passengers for the transportation services provided, and not included in a total package charge or other assessment for highway transportation services;

"Farm supplies for agricultural purposes" means products directly related to the growing or harvesting of agricultural commodities and livestock feed at any time of the year:

"Livestock" means cattle, sheep, goats, swine, poultry (including egg-producing poultry), fish used for food, and other animals designated by the Secretary of the United States Department of Transportation (at his or her sole discretion) that are part of a foundation herd (including producing dairy cattle) or offspring;

"Officer" means Illinois State Police Officer;

"Person" means any natural person or individual, governmental body, firm, association, partnership, copartnership, joint venture, company, corporation, joint stock company, trust, estate or any other legal entity or their legal representative, agent or assigns.

(Source: P.A. 92-108, eff. 1-1-02; 93-860, eff. 8-4-04.)

(625 ILCS 5/18b-105) (from Ch. 95 1/2, par. 18b-105)

Sec. 18b-105. Rules and Regulations.

(a) The Department is authorized to make and adopt reasonable rules and regulations and orders consistent with law necessary to carry out the provisions of this Chapter.

(b) The following parts of Title 49 of the Code of Federal Regulations, as now in effect, are hereby adopted by reference as though they were set out in full:

Part 40 - Procedures For Transportation Workplace Drug and Alcohol Testing Programs;

Part 380 - Special Training Requirements;

Part 382 - Controlled Substances and Alcohol Use and Testing;

Part 383 - Commercial Driver's License Standards, Requirements, and Penalties;

Part 385 - Safety Fitness Procedures;

Part 386 Appendix B - Penalty Schedule; Violations and Maximum Monetary Penalties;

Part 387 - Minimum Levels of Financial Responsibility for Motor Carriers;

Part 390 - Federal Motor Carrier Safety Regulations: General;

Part 391 - Qualifications of Drivers;

Part 392 - Driving of Motor Vehicles;

Part 393 - Parts and Accessories Necessary for Safe Operation;

Part 395 - Hours of Service of Drivers, except as provided in Section 18b-106.1;

Part 396 - Inspection, Repair and Maintenance; and

Part 397 - Transportation of hazardous materials; Driving and Parking Rules.

(b-5) Individuals who meet the requirements set forth in the definition of "medical examiner" in Section 390.5 of Part 390 of Title 49 of the Code of Federal Regulations may act as medical examiners in accordance with Part 391 of Title 49 of the Code of Federal Regulations.

(c) The following parts and Sections of the Federal Motor Carrier Safety Regulations shall not apply to those intrastate carriers, drivers or vehicles subject to subsection (b).

(1) Section 393.93 of Part 393 for those vehicles manufactured before June 30, 1972.

(2) Section 393.86 of Part 393 for those vehicles registered as farm trucks under subsection (c) of Section 3-815 of this Code.

(3) (Blank).

(4) (Blank).

(5) Paragraph (b)(1) of Section 391.11 of Part 391.

(6) All of Part 395 for all agricultural ~~operations movements~~ operations as defined in Section 18b-101 of this Chapter at any time of the year 1, between the period of February 1 through November 30 each year, and

all farm to

market agricultural transportation as defined in Chapter 1 and for grain hauling operations within a radius of 200 air miles of the normal work reporting location.

(7) Paragraphs (b)(3) (insulin dependent diabetic) and (b)(10) (minimum visual acuity) of Section 391.41 of part 391, but only for any driver who immediately prior to July 29, 1986 was eligible and licensed to operate a motor vehicle subject to this Section and was engaged in operating such vehicles, and who was disqualified on July 29, 1986 by the adoption of Part 391 by reason of the application of paragraphs (b)(3) and (b)(10) of Section 391.41 with respect to a physical condition existing at that time unless such driver has a record of accidents which would indicate a lack of ability to operate a motor vehicle in a safe manner.

(d) Intrastate carriers subject to the recording provisions of Section 395.8 of Part 395 of the Federal Motor Carrier Safety Regulations shall be exempt as established under paragraph (1) of Section 395.8; provided, however, for the purpose of this Code, drivers shall operate within a 150 air-mile radius of the normal work reporting location to qualify for exempt status.

(e) Regulations adopted by the Department subsequent to those adopted under subsection (b) hereof shall be identical in substance to the Federal Motor Carrier Safety Regulations of the United States Department of Transportation and adopted in accordance with the procedures for rulemaking in Section 5-35 of the Illinois Administrative Procedure Act.

(Source: P.A. eff. 1-1-02; eff. 1-1-02; 94-519, eff. 8-10-05.)

(625 ILCS 5/1-101.6 rep.)

Section 10. The Illinois Vehicle Code is amended by repealing Section 1-101.6.

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

The foregoing message from the Senate reporting Senate Amendment No. 1 to HOUSE BILL 708 was placed on the Calendar on the order of Concurrence.

RESOLUTIONS

The following resolution was offered and placed in the Committee on Rules.

HOUSE RESOLUTION 686

Offered by Representative Feigenholtz:

WHEREAS, An estimated 35,000 Illinoisans are living with HIV/AIDS ; and

WHEREAS, The federal Ryan White Comprehensive AIDS Resources Emergency (CARE) Act is critical to meeting the healthcare and support service needs of Illinoisans living with HIV who are low-income and/or uninsured; and

WHEREAS, Illinois communities rely on more than \$60,000,000 in Ryan White CARE Act funding each year to provide an array of HIV-related healthcare, dental, mental health, substance abuse treatment, case management, medication reimbursement, legal assistance, housing, nutrition counseling, and other essential services; and

WHEREAS, The most recent CARE Act authorization law expired on September 30, 2005, and Congress will soon consider new legislation to shape the future direction of CARE Act programs; and

WHEREAS, The U.S. Department of Health and Human Services (HHS) released a reauthorization proposal in July of 2005, that, if enacted, would severely reduce CARE Act funding for Illinois; and

WHEREAS, One of the provisions in the proposal requires funding formulas beginning in FY 2007 to include the number of HIV cases, but the U.S. government has refused to accept data from Illinois because it has collected HIV case reports by code, an option given to states in 1999; and

WHEREAS, On January 1, 2006, Illinois will begin collecting and reporting cases of HIV by name, the preferred method for the federal government, but will need additional time for the reporting system to mature so that all cases of HIV reported in Illinois can be counted toward funding formula allocations; and

WHEREAS, Other provisions recommended by HHS would result in dramatic funding reductions for AIDS-related services to suburban, rural, and urban communities across Illinois, and reduce AIDS-related healthcare and essential services; therefore, be it

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-FOURTH GENERAL

ASSEMBLY OF THE STATE OF ILLINOIS, that we urge the Congress of the United States to enact legislation retaining the current "hold-harmless" provisions of the 2000 Ryan White CARE Act reauthorization, which protects jurisdictions from large, destabilizing reductions in funding; and be it further

RESOLVED, That we urge Congress to explore the use of scientifically-derived estimates of the number of people living with HIV/AIDS in U.S. jurisdictions for funding distribution purposes until HIV surveillance systems are sufficiently accurate and complete across the nation to fairly base funding decisions; and be it further

RESOLVED, That suitable copies of this resolution be delivered to the President Pro Tempore of the U.S. Senate, the Speaker of the U.S. House of Representatives, the Secretary of the U.S. Department of Health and Human Services, Governor Rod Blagojevich, and each member of the Illinois congressional delegation.

HOUSE RESOLUTION 688

Offered by Representative Froehlich:

WHEREAS, Heightened interest in television camera coverage of court proceedings has come to the attention of the members of the House of Representatives; and

WHEREAS, Many states have experimented with and subsequently found no harm in permitting television cameras in the courtroom; and

WHEREAS, The evidence gathered by these states has shown that television coverage does not disrupt the court proceedings or impair the administration of justice; and

WHEREAS, Few people understand the workings of the judicial system; television cameras in the courtroom would provide the public with a glimpse of what goes on in the judicial branch of government; and

WHEREAS, Media organizations in Illinois are pushing for expanded use of television cameras in judicial proceedings; therefore, be it

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-FOURTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that we urge the Illinois Supreme Court to develop a pilot program to allow television cameras in courtrooms in the circuit courts; and be it further

RESOLVED, That a suitable copy of this resolution be presented to the Chief Justice of the Supreme Court of Illinois.

HOUSE RESOLUTION 689

Offered by Representative Froehlich:

WHEREAS, There were 188 pedestrian fatalities in Illinois in 2003; and

WHEREAS, There were 4,747 pedestrian fatalities in the United States in 2003; and

WHEREAS, At least some of these fatalities might have been avoided with changes in public policy; therefore, be it

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-FOURTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that a Working Group on Pedestrian-Automobile Safety be formed under the direction of the Illinois Secretary of State and that the Working Group be open to members from any interested organization that contacts the Illinois Secretary of State, but especially representatives from the Illinois Safety Council, the Center for Neighborhood Technology, Illinois Traffic Safety Leaders, the Illinois Department of Transportation, the National Highway Transportation Safety Administration, any insurance company, and any unit of local government or law enforcement agency; and be it further

RESOLVED, That the Working Group on Pedestrian-Automobile Safety be assigned the task of generating the State and local policy changes needed to make Illinois the world leader in minimizing pedestrian-automobile collisions; these policy changes shall address, but shall not be limited to, design of intersections, signage, behavioral changes, and civil and criminal penalties for unsafe conduct; and be it further

RESOLVED, That the Working Group shall present its recommendations to the Illinois General Assembly no later than January 1, 2007.

HOUSE RESOLUTION 699

Offered by Representative Chapa LaVia:

WHEREAS, The Midwest Shelter for Homeless Veterans has been established in Illinois as an Illinois not-for-profit corporation and has been designated a 501(c)(3) charitable organization by the U.S. Internal Revenue Service; and

WHEREAS, That organization's purpose is to provide transitional services to homeless veterans of the United States military so that they can return to useful and productive lives; and

WHEREAS, There is an obvious and growing need for such a facility for veterans now returning from the conflicts in Iraq and Afghanistan; and

WHEREAS, The Midwest Shelter is based on the very successfully operated New England Shelter for Homeless Veterans in Boston; and

WHEREAS, The members of the Illinois House of Representatives recognize that the State has a responsibility to its homeless citizens who have served, and will be serving, in the United States military services; therefore, be it

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-FOURTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that we urge the Illinois Department of Veterans' Affairs to provide technical and financial services to enable the Midwest Shelter for Homeless Veterans to begin providing services to homeless veterans of the United States military as soon as possible; and be it further

RESOLVED, That a suitable copy of this resolution be delivered to the Director of Veterans' Affairs.

AGREED RESOLUTIONS

The following resolutions were offered and placed on the Calendar on the order of Agreed Resolutions.

HOUSE RESOLUTION 683

Offered by Representative Mendoza:

Mourns the death of Mary Margaret Haskins Jacobs of River Forest.

HOUSE RESOLUTION 684

Offered by Representative Howard:

Mourns the death of Ella Jean Jefferson.

HOUSE RESOLUTION 685

Offered by Representative Yarbrough:

Congratulates the Village of River Forest on its 125th Anniversary.

HOUSE RESOLUTION 687

Offered by Representative Younge:

Mourns the death of Russell DeBerry, Sr. of Hillsboro.

HOUSE RESOLUTION 690

Offered by Representative Froehlich:

Congratulates Patricia Langenstrass on the occasion of her retirement from her position as a trustee for Hanover Township.

HOUSE RESOLUTION 691

Offered by Representative Froehlich:
Congratulates Ken Wisniewski on the occasion of his retirement after 26 years at Kirk School and 34 years in education.

HOUSE RESOLUTION 692

Offered by Representative Black:
Congratulates John McBride, Vice President and owner of ERH Enterprises, on being named Operator of the Year by the Illinois Potable Water Supply Operators Association.

HOUSE RESOLUTION 693

Offered by Representative Black:
Congratulates Thom Pollock, executive director of Crosspoint Human Services, who received the Don Burke Award for Administrative Excellence.

HOUSE RESOLUTION 694

Offered by Representative Monique Davis:
Mourns the death of Rosa Parks.

HOUSE RESOLUTION 695

Offered by Representative Sacia:
Congratulates the Scales Mound United Methodist Church on its 150th anniversary.

HOUSE RESOLUTION 697

Offered by Representative Sacia:
Recognizes AVID District Director George Buss for his exemplary work.

HOUSE RESOLUTION 698

Offered by Representative Sacia:
Congratulates the congregation of the First Congregational Church of Pecatonica on the occasion of its 150th anniversary.

HOUSE RESOLUTION 700

Offered by Representative Rita:
Thanks Frank Gassmere, Village Services Director, for his 32 years of exceptional service to the Village of Crestwood.

HOUSE RESOLUTION 701

Offered by Representative Rita:
Mourns the death of Joseph Howard Haley of Chicago.

HOUSE RESOLUTION 702

Offered by Representative Lyons:
Congratulates Mary A. Haynes on her retirement from the Chicago Police Department.

HOUSE RESOLUTION 703

Offered by Representative Delgado:
Congratulates the Chicago White Sox organization and Manager Ozzie Guillen on their 2005 World Series victory.

HOUSE RESOLUTION 704

Offered by Representative Biggins:
Honors U.S. Marine Corps Corporal Dan Foot.

HOUSE RESOLUTION 705

Offered by Representative Bellock:
Congratulates the Chicago White Sox on their victory in the 2005 World Series.

HOUSE BILL ON SECOND READING

HOUSE BILL 2108. Having been read by title a second time on October 26, 2005, and held on the order of Second Reading, the same was again taken up.

Representative Lang offered the following amendment and moved its adoption.

AMENDMENT NO. 1. Amend House Bill 2108 by replacing everything after the enacting clause with the following:

"Section 5. The Prevailing Wage Act is amended by changing Section 5 as follows:
(820 ILCS 130/5) (from Ch. 48, par. 39s-5)

Sec. 5. Certified payroll.

(a) While participating on public works, the contractor and each subcontractor shall:

(1) make and keep, for a period of not less than 3 years, records of all laborers, mechanics, and other workers employed by them on the project; the records shall include each worker's name, address, telephone number when available, social security number, classification or classifications, the hourly wages paid in each pay period, the number of hours worked each day, and the starting and ending times of work each day; and

(2) submit monthly, in person, by mail, or electronically a certified payroll to the public body in charge of the project. The certified payroll shall consist of a complete copy of the records identified in paragraph (1) of this subsection (a), but may exclude the starting and ending times of work each day. The certified payroll shall be accompanied by a statement signed by the contractor or subcontractor which avers that: (i) such records are true and accurate; (ii) the hourly rate paid to each worker is not less than the general prevailing rate of hourly wages required by this Act; and (iii) the contractor or subcontractor is aware that filing a certified payroll that he or she knows to be false is a Class B misdemeanor. A general contractor is not prohibited from relying on the certification of a lower tier subcontractor, provided the general contractor does not knowingly rely upon a subcontractor's false certification. Any contractor or subcontractor subject to this Act who fails to submit a certified payroll or knowingly files a false certified payroll is in violation of this Act and guilty of a Class B misdemeanor. The public body in charge of the project shall keep the records submitted in accordance with this paragraph (2) of subsection (a) for a period of not less than 3 years. The records submitted in accordance with this paragraph (2) of subsection (a) shall be considered public records, except an employee's address, telephone number, and social security number, and made available in accordance with the Freedom of Information Act. The public body shall accept any reasonable submissions by the contractor that meet the requirements of this Section.

(b) Upon 2 business days' notice, the contractor and each subcontractor shall make available for inspection the records identified in paragraph (1) of subsection (a) of this Section to the public body in charge of the project, its officers and agents, and to the Director of Labor and his deputies and agents. Upon 2 business days' notice, the contractor and each subcontractor shall make such records available at all reasonable hours at a location within this State.

(Source: P.A. 93-38, eff. 6-1-04; 94-515, eff. 8-10-05.)

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

The foregoing motion prevailed and Amendment No. 1 was adopted.

There being no further amendments, the foregoing Amendment No. 1 was ordered engrossed; and the bill, as amended, was advanced to the order of Third Reading.

HOUSE BILL ON THIRD READING

The following bill and any amendments adopted thereto were reproduced. This bill has been examined, any amendments thereto engrossed and any errors corrected. Any amendments still pending upon the passage or defeat of a bill on Third Reading are automatically tabled pursuant to Rule 40(a).

On motion of Representative Lang, HOUSE BILL 2108 was taken up and read by title a third time. A three-fifths vote is required.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: 115, Yeas; 0, Nays; 1, Answering Present.

(ROLL CALL 2)

This bill, having received the votes of three-fifths of the Members elected, was declared passed.

Ordered that the Clerk inform the Senate and ask their concurrence.

HOUSE BILL ON SECOND READING

HOUSE BILL 2928. Having been read by title a second time on October 26, 2005, and held on the order of Second Reading, the same was again taken up.

Floor Amendment No. 1 remained in the Committee on Rules.

Representative Cross offered the following amendment and moved its adoption.

AMENDMENT NO. 2. Amend House Bill 2928 by replacing everything after the enacting clause with the following:

"Section 5. The Director of Natural Resources, on behalf of the State of Illinois, is authorized to execute and deliver to Donald and Teresa Green, a quitclaim deed to the following described real property, upon payment to the Department of a sum equal to fair market value based on the average of 3 certified appraisals, as determined by an Illinois certified general real estate appraiser, to wit:

The Westerly half of that part of the Northwest quarter of Section 33, Township 37 North,

Range 7 East of the Third Principal Meridian, described as follows: Commencing at the point of intersection of the center line of Main Street with the Easterly line of Liberty Street; thence Easterly along the center line of said Main Street 494.62 feet for the point of beginning; thence Easterly along said center line to the Northwest corner of a tract of land conveyed to John M. Weckerlin, et al, by deed dated September 15, 1932 and recorded September 14, 1939, in Book 92 of Deeds, page 405; thence South along the West line of said Weckerlin tract 9.28 chains to the Northerly bank of Fox River; thence Westerly along said Northerly bank 4 chains to a line drawn South 1° East from the point of beginning; thence North 1° West 9.20 chains to the point of beginning, excepting the Northerly 351.8 feet, in the Village of Yorkville, situated in the County of Kendall in the State of Illinois.

Section 10. No portion of the property being conveyed in Section 5 shall be located in the 100-year flood plain.

Section 15. The Director of Natural Resources shall obtain a certified copy of this Act within 60 days after its effective date and, upon receipt of payment required by Section 5, shall record the certified document in the Recorder's Office in Kendall County."

The foregoing motion prevailed and Amendment No. 2 was adopted.

There being no further amendments, the foregoing Amendment No. 2 was ordered engrossed; and the bill, as amended, was advanced to the order of Third Reading.

HOUSE BILL ON THIRD READING

The following bill and any amendments adopted thereto were reproduced. This bill has been examined, any amendments thereto engrossed and any errors corrected. Any amendments still pending upon the passage or defeat of a bill on Third Reading are automatically tabled pursuant to Rule 40(a).

On motion of Representative Cross, HOUSE BILL 2928 was taken up and read by title a third time. A three-fifths vote is required.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: 116, Yeas; 0, Nays; 0, Answering Present.

(ROLL CALL 3)

This bill, having received the votes of three-fifths of the Members elected, was declared passed.

Ordered that the Clerk inform the Senate and ask their concurrence.

SENATE BILL ON SECOND READING

SENATE BILL 1681. Having been read by title a second time on October 25, 2005, and held on the order of Second Reading, the same was again taken up.

The following amendment was offered in the Committee on Judiciary II - Criminal Law, adopted and reproduced.

AMENDMENT NO. 1. Amend Senate Bill 1681 by replacing everything after the enacting clause with the following:

"Section 5. The Circuit Courts Act is amended by changing Sections 2, 2f-1, 2f-2, and 2f-5 as follows:

(705 ILCS 35/2) (from Ch. 37, par. 72.2)

Sec. 2. Circuit judges shall be elected at the general elections and for terms as provided in Article VI of the Illinois Constitution. Ninety-four circuit judges shall be elected in the Circuit of Cook County and 3 circuit judges shall be elected in each of the other circuits, but in circuits other than Cook County containing a population of 230,000 or more inhabitants and in which there is included a county containing a population of 200,000 or more inhabitants, or in circuits other than Cook County containing a population of 270,000 or more inhabitants, according to the last preceding federal census and in the circuit where the seat of State government is situated at the time fixed by law for the nomination of judges of the Circuit Court in such circuit and in any circuit which meets the requirements set out in Section 2a of this Act, 4 circuit judges shall be elected in the manner provided by law. In circuits other than Cook County in which each county in the circuit has a population of 475,000 or more, 4 circuit judges shall be elected in addition to the 4 circuit judges provided for in this Section. In any circuit composed of 2 counties having a total population of 350,000 or more, one circuit judge shall be elected in addition to the 4 circuit judges provided for in this Section.

This Section shall not apply to the determination of the number of circuit judgeships in the 19th and 22nd judicial circuits. The number of circuit judgeships in the 19th judicial circuit shall be determined in accordance with Section 2f-1 and Section 2f-2. The number of circuit judgeships in the 22nd judicial circuit shall be determined in accordance with Section 2f-1 and Section 2f-5.

Notwithstanding the provisions of this Section or any other law, the number of at large judgeships of the 12th judicial circuit may be reduced by one or 2 judgeships as provided in subsection (a-10) of Section 2f-4.

The several judges of the circuit courts of this State, before entering upon the duties of their office, shall take and subscribe the following oath or affirmation, which shall be filed in the office of the Secretary of State:

"I do solemnly swear (or affirm, as the case may be) that I will support the constitution of the United States, and the constitution of the State of Illinois, and that I will faithfully discharge the duties of judge of... court, according to the best of my ability."

One of the 3 additional circuit judgeships authorized by this amendatory Act in circuits other than Cook

County in which each county in the circuit has a population of 475,000 or more may be filled when this Act becomes law. The 2 remaining circuit judgeships in such circuits shall not be filled until on or after July 1, 1977.

(Source: P.A. 93-541, eff. 8-18-03.)

(705 ILCS 35/2f-1)

Sec. 2f-1. 19th and 22nd judicial circuits.

(a) On December 4, 2006, the 19th judicial circuit is divided into the 19th and 22nd judicial circuits as provided in Section 1 of the Circuit Courts Act. This division does not invalidate any action taken by the 19th judicial circuit or any of its judges, officers, employees, or agents before December 4, 2006. This division does not affect any person's rights, obligations, or duties, including applicable civil and criminal penalties, arising out of any action taken by the 19th judicial circuit or any of its judges, officers, employees, or agents before December 4, 2006.

(b) Of the 7 circuit judgeships elected at large in the 19th circuit before the general election in 2006, the Supreme Court shall assign 5 to the 19th circuit and 2 to the 22nd circuit, based on residency of the circuit judges then holding those judgeships. The 5 assigned to the 19th circuit shall continue to be elected at large. The 2 assigned to the 22nd circuit shall continue to be elected at large. The number of at large judgeships assigned to the 19th judicial circuit pursuant to this subsection shall constitute all the at large judgeships of the 19th judicial circuit. The number of at large judgeships assigned to the 22nd judicial circuit pursuant to this subsection shall constitute all the at large judgeships of the 22nd judicial circuit.

(c) The 6 resident judgeships elected from Lake County before the general election in 2006 shall become resident judgeships in the 19th circuit on December 4, 2006, and the 3 resident judgeships elected from McHenry County before the general election in 2006 shall become resident judgeships in the 22nd circuit on December 4, 2006.

(d) On December 4, 2006, the Supreme Court shall allocate the associate judgeships of the 19th circuit before that date between the 19th and 22nd circuits based on the residency of the associate judges; however, the number of associate judges allocated to the 19th circuit shall be no less than the number of associate judges residing in Lake County on March 22, 2004.

(e) On December 4, 2006, the Supreme Court shall allocate personnel, books, records, documents, property (real and personal), funds, assets, liabilities, and pending matters concerning the 19th circuit before that date between the 19th and 22nd circuits based on the population and staffing needs of those circuits and the efficient and proper administration of the judicial system. The rights of employees under applicable collective bargaining agreements are not affected by this amendatory Act of the 93rd General Assembly.

(f) The judgeships set forth in this Section include the judgeships authorized under Sections 2g, 2h, and 2j. The judgeships authorized in those Sections are not in addition to those set forth in this Section.

(Source: P.A. 93-541, eff. 8-18-03; 93-1040, eff. 9-28-04.)

(705 ILCS 35/2f-2)

Sec. 2f-2. 19th judicial circuit; subcircuits.

(a) The 19th circuit shall be divided into 6 subcircuits. The subcircuits shall be compact, contiguous, and substantially equal in population. The General Assembly by law shall create the subcircuits, using population data as determined by the 2000 federal census, and shall determine a numerical order for the 6 subcircuits. That numerical order shall be the basis for the order in which resident judgeships are assigned to the subcircuits. Once a resident judgeship is assigned to a subcircuit, it shall continue to be assigned to that subcircuit for all purposes.

(b) The 19th circuit shall have a total of 6 resident judgeships. The number of resident judgeships allotted to subcircuits of the 19th judicial circuit pursuant to this Section shall constitute all the resident judgeships of the 19th judicial circuit.

(c) The Supreme Court shall allot (i) all vacancies in resident judgeships of the 19th circuit existing on or occurring on or after the effective date of this amendatory Act of the 93rd General Assembly and not filled at the 2004 general election and (ii) the resident judgeships of the 19th circuit filled at the 2004 general election as those judgeships thereafter become vacant, for election from the various subcircuits until there is one resident judge to be elected from each subcircuit. No resident judge of the 19th circuit serving on the effective date of this amendatory Act of the 93rd General Assembly shall be required to change his or her residency in order to continue serving in office or to seek retention in office as resident judgeships are allotted by the Supreme Court in accordance with this Section.

(d) A resident judge elected from a subcircuit shall continue to reside in that subcircuit as long as he or she holds that office.

(e) Vacancies in resident judgeships of the 19th circuit shall be filled in the manner provided in Article VI of the Illinois Constitution.

(Source: P.A. 93-541, eff. 8-18-03; 93-1040, eff. 9-28-04; 93-1102, eff. 4-7-05.)

(705 ILCS 35/2f-5)

Sec. 2f-5. 22nd circuit; subcircuits; additional resident judgeship.

(a) The 22nd circuit shall be divided into 4 subcircuits. The subcircuits shall be compact, contiguous, and substantially equal in population. The General Assembly by law shall create the subcircuits, using population data as determined by the 2000 federal census, and shall determine a numerical order for the 4 subcircuits. That numerical order shall be the basis for the order in which resident judgeships are assigned to the subcircuits. Once a resident judgeship is assigned to a subcircuit, it shall continue to be assigned to that subcircuit for all purposes.

(b) The 22nd circuit shall have one additional resident judgeship, as well as its 3 existing resident judgeships, for a total of 4 resident judgeships to be allotted to the 4 subcircuit resident judgeships. The additional resident judgeship created by this amendatory Act of the 93rd General Assembly shall be filled by election beginning at the general election in 2006 and shall not be filled by appointment before the general election in 2006. The number of resident judgeships allotted to subcircuits of the 22nd judicial circuit pursuant to this Section shall constitute all the resident judgeships of the 22nd judicial circuit.

(c) The Supreme Court shall allot (i) all vacancies in resident judgeships of the 22nd circuit existing on or occurring on or after August 18, 2003 and not filled at the 2004 general election, (ii) the resident judgeships of the 22nd circuit filled at the 2004 general election as those judgeships thereafter become vacant, and (iii) the additional resident judgeship of the 22nd circuit created by this amendatory Act of the 93rd General Assembly, for election from the various subcircuits until there is one resident judge to be elected from each subcircuit. No resident judge of the 22nd circuit serving on August 18, 2003 shall be required to change his or her residency in order to continue serving in office or to seek retention in office as resident judgeships are allotted by the Supreme Court in accordance with this Section.

(d) A resident judge elected from a subcircuit shall continue to reside in that subcircuit as long as he or she holds that office.

(e) Vacancies in resident judgeships of the 22nd circuit shall be filled in the manner provided in Article VI of the Illinois Constitution.

(Source: P.A. 93-541, eff. 8-18-03; 93-1040, eff. 9-28-04; 93-1102, eff. 4-7-05.)

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

There being no further amendment(s), the bill, as amended, was advanced to the order of Third Reading.

SENATE BILL ON THIRD READING

The following bill and any amendments adopted thereto were reproduced. Any amendments still pending upon the passage or defeat of a bill on Third Reading are automatically tabled pursuant to Rule 40(a).

On motion of Representative Yarbrough, SENATE BILL 1681 was taken up and read by title a third time. A three-fifths vote is required.

And the question being, "Shall this bill pass?" it was decided in the negative by the following vote:

62, Yeas; 54, Nays; 0, Answering Present.

(ROLL CALL 4)

This bill, as amended, having failed to receive the votes of three-fifths of the Members elected, was declared lost.

ACTION ON MOTIONS

Pursuant to Rule 69(b), Representative Currie requested automatic reconsideration of the vote by which SENATE BILL 1681 failed, the bill was then returned to the order of Second Reading.

SENATE BILL ON SECOND READING

SENATE BILL 1124. Having been read by title a second time on October 26, 2005, and held on the order of Second Reading, the same was again taken up and advanced to the order of Third Reading.

SENATE BILL ON THIRD READING

The following bill and any amendments adopted thereto were reproduced. Any amendments still pending upon the passage or defeat of a bill on Third Reading are automatically tabled pursuant to Rule 40(a).

On motion of Representative Sacia, SENATE BILL 1124 was taken up and read by title a third time. A three-fifths vote is required.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote:
77, Yeas; 37, Nays; 1, Answering Present.
(ROLL CALL 5)

This bill, as amended, having received the votes of three-fifths of the Members elected, was declared passed.

Ordered that the Clerk inform the Senate thereof and ask their concurrence in the House amendment/s adopted thereto.

SENATE BILL ON SECOND READING

SENATE BILL 1208. Having been read by title a second time on October 26, 2005, and held on the order of Second Reading, the same was again taken up and advanced to the order of Third Reading.

SENATE BILL ON THIRD READING

The following bill and any amendments adopted thereto were reproduced. Any amendments still pending upon the passage or defeat of a bill on Third Reading are automatically tabled pursuant to Rule 40(a).

On motion of Representative Biggins, SENATE BILL 1208 was taken up and read by title a third time. A three-fifths vote is required.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote:
78, Yeas; 38, Nays; 0, Answering Present.
(ROLL CALL 6)

This bill, as amended, having received the votes of three-fifths of the Members elected, was declared passed.

Ordered that the Clerk inform the Senate thereof and ask their concurrence in the House amendment/s adopted thereto.

HOUSE BILL ON SECOND READING

HOUSE BILL 1920. Having been read by title a second time on October 26, 2005, and held on the order of Second Reading, the same was again taken up and advanced to the order of Third Reading.

HOUSE BILL ON THIRD READING

The following bill and any amendments adopted thereto were reproduced. This bill has been examined, any amendments thereto engrossed and any errors corrected. Any amendments still pending upon the passage or defeat of a bill on Third Reading are automatically tabled pursuant to Rule 40(a).

On motion of Representative John Bradley, HOUSE BILL 1920 was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: 67, Yeas; 42, Nays; 7, Answering Present.

(ROLL CALL 7)

This bill, having received the votes of a constitutional majority of the Members elected, was declared passed.

Ordered that the Clerk inform the Senate and ask their concurrence.

SENATE BILL ON SECOND READING

SENATE BILL 1943. Having been recalled on October 25, 2005, and held on the order of Second Reading, the same was again taken up.

Representative Mendoza offered the following amendment and moved its adoption.

AMENDMENT NO. 2. Amend Senate Bill 1943, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 5. "An Act concerning criminal law, which may be referred to as the Patrick Leahy Law", approved August 8, 2005, (Public Act 94-487) is amended by adding Section 99 as follows:

(P.A. 94-487, Sec. 99 new)

Sec. 99. Effective date. This Act (Public Act 94-487) takes effect on the effective date of this amendatory Act of the 94th General Assembly (Senate Bill 1943 of the 94th General Assembly).

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

The foregoing motion prevailed and the amendment was adopted.

There being no further amendment(s), the bill, as amended, was again advanced to the order of Third Reading.

SENATE BILL ON THIRD READING

The following bill and any amendments adopted thereto were reproduced. Any amendments still pending upon the passage or defeat of a bill on Third Reading are automatically tabled pursuant to Rule 40(a).

On motion of Representative Mendoza, SENATE BILL 1943 was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote: 116, Yeas; 0, Nays; 0, Answering Present.

(ROLL CALL 8)

This bill, as amended, having received the votes of a constitutional majority of the Members elected, was declared passed.

Ordered that the Clerk inform the Senate and ask their concurrence in the House amendment/s adopted.

CONCURRENCES AND NON-CONCURRENCES IN SENATE AMENDMENTS TO HOUSE BILLS

Senate Amendment No. 3 to HOUSE BILL 806, having been printed, was taken up for consideration. Representative Madigan moved that the House concur with the Senate in the adoption of Senate Amendment No. 3.

And on that motion, a vote was taken resulting as follows:

79, Yeas; 28, Nays; 9, Answering Present.

(ROLL CALL 9)

The motion prevailed and the House concurred with the Senate in the adoption of Senate Amendment No. 3 to HOUSE BILL 806.

Ordered that the Clerk inform the Senate.

ACTION ON VETO MOTIONS

Pursuant to the Motion submitted previously, Representative Burke moved that HOUSE BILL 1391 do pass, the Governor's Specific Recommendations for Change notwithstanding. A three-fifths vote is required.

And on that motion, a vote was taken resulting as follows:

115, Yeas; 1, Nay; 0, Answering Present.

(ROLL CALL 10)

The motion, having received the votes of three-fifths of the Members elected, prevailed and the bill was declared passed, the Governor's Specific Recommendations for Change notwithstanding.

Ordered that the Clerk inform the Senate and ask their concurrence.

RESOLUTION

Having been reported out of the Committee on Mass Transit on October 26, 2005, HOUSE RESOLUTION 650 was taken up for consideration.

Representative Hamos moved the adoption of the resolution.

And on that motion, a vote was taken resulting as follows:

116, Yeas; 0, Nays; 0, Answering Present.

(ROLL CALL 11)

The motion prevailed and the Resolution was adopted.

ACTION ON VETO MOTIONS

Pursuant to the Motion submitted previously, Representative Meyer moved that HOUSE BILL 3651 do pass, the Veto of the Governor notwithstanding. A three-fifths vote is required.

And on that motion, a vote was taken resulting as follows:

71, Yeas; 42, Nays; 2, Answering Present.

(ROLL CALL 12)

The Motion, having received the votes of three-fifths of the Members elected, prevailed and the bill was declared passed, the veto of the Governor notwithstanding.

Ordered that the Clerk inform the Senate and ask their concurrence.

AGREED RESOLUTIONS

HOUSE RESOLUTIONS 683, 684, 685, 687, 690, 691, 692, 693, 694, 695, 697, 698, 700, 701, 702, 703, 704 and 705 were taken up for consideration.

Representative Currie moved the adoption of the agreed resolutions.

The motion prevailed and the agreed resolutions were adopted.

RESOLUTION

Having been reported out of the Committee on Adoption Reform on May 30, 2005, SENATE JOINT RESOLUTION 34 was taken up for consideration.

Representative Collins moved the adoption of the resolution.

And on that motion, a vote was taken resulting as follows:

115, Yeas; 0, Nays; 0, Answering Present.

(ROLL CALL 13)

The motion prevailed and the Resolution was adopted.

Ordered that the Clerk inform the Senate.

MESSAGES FROM THE SENATE

A message from the Senate by

Ms. Hawker, Secretary:

Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has adopted the following Senate Joint Resolution, in the adoption of which I am instructed to ask the concurrence of the House of Representatives, to-wit:

SENATE JOINT RESOLUTION NO. 54

RESOLVED, BY THE SENATE OF THE NINETY-FOURTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE HOUSE OF REPRESENTATIVES CONCURRING HEREIN, that when the two Houses adjourn on Thursday, October 27, 2005, they stand adjourned until Wednesday, November 02, 2005 at 12:00 o'clock noon.

Adopted by the Senate, October 27, 2005.

Linda Hawker, Secretary of the Senate

Representative Currie moved the adoption of the resolution.

The motion prevailed and SENATE JOINT RESOLUTION 54 was adopted.

Ordered that the Clerk inform the Senate.

At the hour of 3:49 o'clock p.m., Representative Currie moved that the House do now adjourn until Wednesday, November 2, 2005, at 12:00 o'clock noon, allowing perfunctory time for the Clerk.

The motion prevailed.

And the House stood adjourned.

STATE OF ILLINOIS
NINETY-FOURTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
QUORUM ROLL CALL FOR ATTENDANCE

October 27, 2005

0 YEAS

0 NAYS

116 PRESENT

P Acevedo	P Delgado	P Lang	P Pritchard
E Bailey	P Dugan	P Leitch	P Ramey
P Bassi	P Dunkin	P Lindner	P Reis
P Beaubien	P Dunn	P Lyons, Eileen	P Reitz
P Beiser	P Eddy	P Lyons, Joseph	P Rita
P Bellock	P Feigenholtz	P Mathias	P Rose
P Berrios	P Flider	P Mautino	P Ryg
P Biggins	P Flowers	P May	P Sacia
P Black	P Franks	P McAuliffe	P Saviano
P Boland	P Fritchey	P McCarthy	P Schmitz
P Bost	P Froehlich	P McGuire	P Schock
P Bradley, John	P Giles	P McKeon	P Scully
P Bradley, Richard	P Gordon	P Mendoza	P Smith
P Brady	P Graham	P Meyer	P Sommer
P Brauer	P Granberg	P Miller	P Soto
P Brosnahan	P Hamos	P Mitchell, Bill	P Stephens
P Burke	P Hannig	P Mitchell, Jerry	P Sullivan
P Chapa LaVia	P Hassert	P Moffitt	P Tenhouse
P Chavez	P Hoffman	P Molaro	P Tryon
P Churchill	P Holbrook	P Mulligan	P Turner
P Collins	P Howard	P Munson	P Verschoore
P Colvin	P Hultgren	P Myers	P Wait
P Coulson	P Jakobsson	P Nekritz	P Washington
P Cross	P Jefferson	P Osmond	P Watson
P Cultra	P Jenisch	P Osterman	P Winters
P Currie	E Jones	P Parke	P Yarbrough
P D'Amico	P Joyce	P Patterson	P Younge
P Daniels	P Kelly	P Phelps	P Mr. Speaker
P Davis, Monique	P Kosel	P Pihos	
P Davis, William	P Krause	P Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
 NINETY-FOURTH
 GENERAL ASSEMBLY
 HOUSE ROLL CALL
 HOUSE BILL 2108
 EMPLOYMENT-TECH
 THIRD READING
 PASSED
 3/5 VOTE REQUIRED

October 27, 2005

115 YEAS

0 NAYS

1 PRESENT

Y Acevedo	Y Delgado	Y Lang	Y Pritchard
E Bailey	Y Dugan	Y Leitch	Y Ramey
Y Bassi	Y Dunkin	Y Lindner	Y Reis
Y Beaubien	Y Dunn	Y Lyons, Eileen	Y Reitz
Y Beiser	Y Eddy	Y Lyons, Joseph	Y Rita
Y Bellock	Y Feigenholtz	Y Mathias	Y Rose
Y Berrios	Y Flider	Y Mautino	Y Ryg
Y Biggins	Y Flowers	Y May	Y Sacia
Y Black	Y Franks	Y McAuliffe	Y Saviano
Y Boland	Y Fritchey	Y McCarthy	Y Schmitz
Y Bost	Y Froehlich	Y McGuire	Y Schock
Y Bradley, John	Y Giles	Y McKeon	Y Scully
Y Bradley, Richard	Y Gordon	Y Mendoza	Y Smith
Y Brady	Y Graham	Y Meyer	Y Sommer
Y Brauer	Y Granberg	Y Miller	Y Soto
Y Brosnahan	Y Hamos	Y Mitchell, Bill	Y Stephens
Y Burke	Y Hannig	Y Mitchell, Jerry	Y Sullivan
Y Chapa LaVia	Y Hassert	Y Moffitt	Y Tenhouse
Y Chavez	Y Hoffman	Y Molaro	Y Tryon
Y Churchill	Y Holbrook	Y Mulligan	Y Turner
Y Collins	Y Howard	Y Munson	Y Verschoore
Y Colvin	Y Hultgren	Y Myers	Y Wait
Y Coulson	Y Jakobsson	Y Nekritz	Y Washington
Y Cross	Y Jefferson	Y Osmond	Y Watson
P Cultra	Y Jenisch	Y Osterman	Y Winters
Y Currie	E Jones	Y Parke	Y Yarbrough
Y D'Amico	Y Joyce	Y Patterson	Y Younge
Y Daniels	Y Kelly	Y Phelps	Y Mr. Speaker
Y Davis, Monique	Y Kosel	Y Pihos	
Y Davis, William	Y Krause	Y Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
 NINETY-FOURTH
 GENERAL ASSEMBLY
 HOUSE ROLL CALL
 HOUSE BILL 2928
 CIVIL LAW-TECH
 THIRD READING
 PASSED
 3/5 VOTE REQUIRED

October 27, 2005

116 YEAS

0 NAYS

0 PRESENT

Y Acevedo	Y Delgado	Y Lang	Y Pritchard
E Bailey	Y Dugan	Y Leitch	Y Ramey
Y Bassi	Y Dunkin	Y Lindner	Y Reis
Y Beaubien	Y Dunn	Y Lyons, Eileen	Y Reitz
Y Beiser	Y Eddy	Y Lyons, Joseph	Y Rita
Y Bellock	Y Feigenholtz	Y Mathias	Y Rose
Y Berrios	Y Flider	Y Mautino	Y Ryg
Y Biggins	Y Flowers	Y May	Y Sacia
Y Black	Y Franks	Y McAuliffe	Y Saviano
Y Boland	Y Fritchey	Y McCarthy	Y Schmitz
Y Bost	Y Froehlich	Y McGuire	Y Schock
Y Bradley, John	Y Giles	Y McKeon	Y Scully
Y Bradley, Richard	Y Gordon	Y Mendoza	Y Smith
Y Brady	Y Graham	Y Meyer	Y Sommer
Y Brauer	Y Granberg	Y Miller	Y Soto
Y Brosnahan	Y Hamos	Y Mitchell, Bill	Y Stephens
Y Burke	Y Hannig	Y Mitchell, Jerry	Y Sullivan
Y Chapa LaVia	Y Hassert	Y Moffitt	Y Tenhouse
Y Chavez	Y Hoffman	Y Molaro	Y Tryon
Y Churchill	Y Holbrook	Y Mulligan	Y Turner
Y Collins	Y Howard	Y Munson	Y Verschoore
Y Colvin	Y Hultgren	Y Myers	Y Wait
Y Coulson	Y Jakobsson	Y Nekritz	Y Washington
Y Cross	Y Jefferson	Y Osmond	Y Watson
Y Cultra	Y Jenisch	Y Osterman	Y Winters
Y Currie	E Jones	Y Parke	Y Yarbrough
Y D'Amico	Y Joyce	Y Patterson	Y Younge
Y Daniels	Y Kelly	Y Phelps	Y Mr. Speaker
Y Davis, Monique	Y Kosel	Y Pihos	
Y Davis, William	Y Krause	Y Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
NINETY-FOURTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 1681
COURT GRANDPARENT AWARE TRAINING
THIRD READING
LOST

October 27, 2005

62 YEAS

54 NAYS

0 PRESENT

Y Acevedo	Y Delgado	Y Lang	N Pritchard
E Bailey	Y Dugan	N Leitch	N Ramey
N Bassi	Y Dunkin	N Lindner	N Reis
N Beaubien	N Dunn	N Lyons, Eileen	Y Reitz
Y Beiser	N Eddy	Y Lyons, Joseph	Y Rita
N Bellock	Y Feigenholtz	N Mathias	N Rose
Y Berrios	Y Flider	Y Mautino	Y Ryg
N Biggins	Y Flowers	Y May	N Sacia
N Black	N Franks	N McAuliffe	N Saviano
Y Boland	Y Fritchey	Y McCarthy	N Schmitz
N Bost	N Froehlich	Y McGuire	N Schock
Y Bradley, John	Y Giles	Y McKeon	Y Scully
Y Bradley, Richard	Y Gordon	Y Mendoza	Y Smith
N Brady	Y Graham	N Meyer	N Sommer
N Brauer	Y Granberg	Y Miller	Y Soto
Y Brosnahan	Y Hamos	N Mitchell, Bill	N Stephens
Y Burke	Y Hannig	N Mitchell, Jerry	N Sullivan
Y Chapa LaVia	N Hassert	N Moffitt	N Tenhouse
Y Chavez	Y Hoffman	Y Molaro	N Tryon
N Churchill	Y Holbrook	N Mulligan	Y Turner
Y Collins	Y Howard	N Munson	Y Verschoore
Y Colvin	N Hultgren	N Myers	N Wait
N Coulson	Y Jakobsson	Y Nekritz	Y Washington
N Cross	Y Jefferson	N Osmond	N Watson
N Cultra	N Jenisch	Y Osterman	N Winters
Y Currie	E Jones	N Parke	Y Yarbrough
Y D'Amico	Y Joyce	Y Patterson	Y Younge
N Daniels	Y Kelly	Y Phelps	Y Mr. Speaker
Y Davis, Monique	N Kosel	N Pihos	
Y Davis, William	N Krause	N Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
 NINETY-FOURTH
 GENERAL ASSEMBLY
 HOUSE ROLL CALL
 SENATE BILL 1124
 TRANSPORTATION-TECH
 THIRD READING
 PASSED
 3/5 VOTE REQUIRED

October 27, 2005

77 YEAS

37 NAYS

1 PRESENT

N Acevedo	N Delgado	Y Lang	Y Pritchard
E Bailey	N Dugan	N Leitch	Y Ramey
Y Bassi	Y Dunkin	Y Lindner	N Reis
Y Beaubien	Y Dunn	Y Lyons, Eileen	Y Reitz
N Beiser	Y Eddy	Y Lyons, Joseph	P Rita
Y Bellock	Y Feigenholtz	Y Mathias	N Rose
Y Berrios	N Flider	Y Mautino	N Ryg
Y Biggins	Y Flowers	N May	Y Sacia
Y Black	N Franks	Y McAuliffe	Y Saviano
N Boland	N Fritchey	Y McCarthy	Y Schmitz
Y Bost	Y Froehlich	Y McGuire	N Schock
N Bradley, John	Y Giles	Y McKeon	Y Scully
Y Bradley, Richard	N Gordon	N Mendoza	Y Smith
Y Brady	Y Graham	Y Meyer	N Sommer
Y Brauer	Y Granberg	Y Miller	N Soto
Y Brosnahan	N Hamos	N Mitchell, Bill	Y Stephens
Y Burke	Y Hannig	Y Mitchell, Jerry	Y Sullivan
N Chapa LaVia	Y Hassert	Y Moffitt	N Tenhouse
Y Chavez	Y Hoffman	Y Molaro	A Tryon
Y Churchill	N Holbrook	Y Mulligan	Y Turner
Y Collins	Y Howard	N Munson	N Verschoore
Y Colvin	Y Hultgren	N Myers	Y Wait
N Coulson	N Jakobsson	Y Nekritz	N Washington
Y Cross	N Jefferson	Y Osmond	N Watson
N Cultra	Y Jenisch	Y Osterman	Y Winters
Y Currie	E Jones	N Parke	Y Yarbrough
N D'Amico	N Joyce	Y Patterson	Y Younge
Y Daniels	Y Kelly	N Phelps	Y Mr. Speaker
Y Davis, Monique	Y Kosel	Y Pihos	
Y Davis, William	Y Krause	Y Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
 NINETY-FOURTH
 GENERAL ASSEMBLY
 HOUSE ROLL CALL
 SENATE BILL 1208
 CIVIL LAW-TECH
 THIRD READING
 PASSED
 3/5 VOTE REQUIRED

October 27, 2005

78 YEAS

38 NAYS

0 PRESENT

Y Acevedo	Y Delgado	Y Lang	N Pritchard
E Bailey	N Dugan	Y Leitch	Y Ramey
Y Bassi	Y Dunkin	Y Lindner	N Reis
Y Beaubien	Y Dunn	Y Lyons, Eileen	Y Reitz
N Beiser	N Eddy	Y Lyons, Joseph	Y Rita
Y Bellock	Y Feigenholtz	Y Mathias	N Rose
Y Berrios	N Flider	Y Mautino	N Ryg
Y Biggins	Y Flowers	N May	Y Sacia
N Black	N Franks	Y McAuliffe	Y Saviano
Y Boland	N Fritchey	Y McCarthy	Y Schmitz
Y Bost	Y Froehlich	Y McGuire	N Schock
N Bradley, John	Y Giles	Y McKeon	Y Scully
Y Bradley, Richard	N Gordon	Y Mendoza	Y Smith
N Brady	Y Graham	Y Meyer	N Sommer
Y Brauer	Y Granberg	Y Miller	Y Soto
N Brosnahan	Y Hamos	N Mitchell, Bill	N Stephens
Y Burke	Y Hannig	Y Mitchell, Jerry	N Sullivan
N Chapa LaVia	Y Hassert	Y Moffitt	N Tenhouse
Y Chavez	Y Hoffman	Y Molaro	N Tryon
Y Churchill	N Holbrook	Y Mulligan	Y Turner
Y Collins	Y Howard	N Munson	N Verschoore
Y Colvin	Y Hultgren	N Myers	Y Wait
N Coulson	N Jakobsson	Y Nekritz	Y Washington
Y Cross	N Jefferson	Y Osmond	N Watson
N Cultra	Y Jenisch	Y Osterman	Y Winters
Y Currie	E Jones	N Parke	Y Yarbrough
N D'Amico	N Joyce	Y Patterson	Y Younge
Y Daniels	Y Kelly	N Phelps	Y Mr. Speaker
Y Davis, Monique	N Kosel	Y Pihos	
Y Davis, William	Y Krause	Y Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
NINETY-FOURTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
HOUSE BILL 1920
GAMING-TECH
THIRD READING
PASSED

October 27, 2005

67 YEAS

42 NAYS

7 PRESENT

P Acevedo	N Delgado	N Lang	N Pritchard
E Bailey	Y Dugan	N Leitch	Y Ramey
N Bassi	N Dunkin	N Lindner	Y Reis
N Beaubien	N Dunn	Y Lyons, Eileen	N Reitz
N Beiser	Y Eddy	Y Lyons, Joseph	Y Rita
Y Bellock	N Feigenholtz	P Mathias	Y Rose
Y Berrios	Y Flider	N Mautino	N Ryg
Y Biggins	Y Flowers	Y May	Y Sacia
Y Black	Y Franks	N McAuliffe	N Saviano
N Boland	P Fritchey	Y McCarthy	N Schmitz
Y Bost	N Froehlich	N McGuire	N Schock
Y Bradley, John	N Giles	Y McKeon	Y Scully
N Bradley, Richard	Y Gordon	Y Mendoza	N Smith
N Brady	Y Graham	Y Meyer	N Sommer
N Brauer	Y Granberg	P Miller	Y Soto
Y Brosnahan	N Hamos	Y Mitchell, Bill	Y Stephens
Y Burke	Y Hannig	Y Mitchell, Jerry	N Sullivan
N Chapa LaVia	N Hassert	N Moffitt	Y Tenhouse
Y Chavez	N Hoffman	N Molaro	Y Tryon
Y Churchill	N Holbrook	Y Mulligan	Y Turner
Y Collins	Y Howard	N Munson	N Verschoore
P Colvin	Y Hultgren	Y Myers	Y Wait
Y Coulson	Y Jakobsson	N Nekritz	Y Washington
N Cross	Y Jefferson	Y Osmond	P Watson
Y Cultra	Y Jenisch	N Osterman	Y Winters
Y Currie	E Jones	Y Parke	Y Yarbrough
Y D'Amico	Y Joyce	Y Patterson	Y Younge
Y Daniels	Y Kelly	N Phelps	Y Mr. Speaker
Y Davis, Monique	N Kosel	Y Pihos	
Y Davis, William	Y Krause	P Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
NINETY-FOURTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 1943
CRIM CD-SEX ASSAULT-TEACHER
THIRD READING
PASSED

October 27, 2005

116 YEAS

0 NAYS

0 PRESENT

Y Acevedo	Y Delgado	Y Lang	Y Pritchard
E Bailey	Y Dugan	Y Leitch	Y Ramey
Y Bassi	Y Dunkin	Y Lindner	Y Reis
Y Beaubien	Y Dunn	Y Lyons, Eileen	Y Reitz
Y Beiser	Y Eddy	Y Lyons, Joseph	Y Rita
Y Bellock	Y Feigenholtz	Y Mathias	Y Rose
Y Berrios	Y Flider	Y Mautino	Y Ryg
Y Biggins	Y Flowers	Y May	Y Sacia
Y Black	Y Franks	Y McAuliffe	Y Saviano
Y Boland	Y Fritchey	Y McCarthy	Y Schmitz
Y Bost	Y Froehlich	Y McGuire	Y Schock
Y Bradley, John	Y Giles	Y McKeon	Y Scully
Y Bradley, Richard	Y Gordon	Y Mendoza	Y Smith
Y Brady	Y Graham	Y Meyer	Y Sommer
Y Brauer	Y Granberg	Y Miller	Y Soto
Y Brosnahan	Y Hamos	Y Mitchell, Bill	Y Stephens
Y Burke	Y Hannig	Y Mitchell, Jerry	Y Sullivan
Y Chapa LaVia	Y Hassert	Y Moffitt	Y Tenhouse
Y Chavez	Y Hoffman	Y Molaro	Y Tryon
Y Churchill	Y Holbrook	Y Mulligan	Y Turner
Y Collins	Y Howard	Y Munson	Y Verschoore
Y Colvin	Y Hultgren	Y Myers	Y Wait
Y Coulson	Y Jakobsson	Y Nekritz	Y Washington
Y Cross	Y Jefferson	Y Osmond	Y Watson
Y Cultra	Y Jenisch	Y Osterman	Y Winters
Y Currie	E Jones	Y Parke	Y Yarbrough
Y D'Amico	Y Joyce	Y Patterson	Y Younge
Y Daniels	Y Kelly	Y Phelps	Y Mr. Speaker
Y Davis, Monique	Y Kosel	Y Pihos	
Y Davis, William	Y Krause	Y Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
 NINETY-FOURTH
 GENERAL ASSEMBLY
 HOUSE ROLL CALL
 HOUSE BILL 806
 ST POLICE-PRISONER TRANSPORT
 MOTION TO CONCUR IN SENATE AMENDMENT NO. 3
 CONCURRED

October 27, 2005

79 YEAS	28 NAYS	9 PRESENT	
Y Acevedo	Y Delgado	Y Lang	N Pritchard
E Bailey	Y Dugan	N Leitch	N Ramey
N Bassi	Y Dunkin	N Lindner	N Reis
P Beaubien	N Dunn	N Lyons, Eileen	Y Reitz
Y Beiser	P Eddy	Y Lyons, Joseph	Y Rita
N Bellock	Y Feigenholtz	Y Mathias	N Rose
Y Berrios	Y Flider	Y Mautino	Y Ryg
P Biggins	Y Flowers	Y May	N Sacia
P Black	Y Franks	Y McAuliffe	Y Saviano
Y Boland	Y Fritchey	Y McCarthy	N Schmitz
N Bost	Y Froehlich	Y McGuire	Y Schock
Y Bradley, John	Y Giles	Y McKeon	Y Scully
Y Bradley, Richard	Y Gordon	Y Mendoza	Y Smith
N Brady	Y Graham	N Meyer	N Sommer
Y Brauer	Y Granberg	Y Miller	Y Soto
Y Brosnahan	Y Hamos	N Mitchell, Bill	N Stephens
Y Burke	Y Hannig	P Mitchell, Jerry	N Sullivan
Y Chapa LaVia	Y Hassert	Y Moffitt	Y Tenhouse
Y Chavez	Y Hoffman	Y Molaro	N Tryon
N Churchill	Y Holbrook	Y Mulligan	Y Turner
Y Collins	Y Howard	Y Munson	Y Verschoore
Y Colvin	N Hultgren	Y Myers	N Wait
Y Coulson	Y Jakobsson	Y Nekritz	Y Washington
N Cross	Y Jefferson	P Osmond	N Watson
P Cultra	P Jenisch	Y Osterman	N Winters
Y Currie	E Jones	Y Parke	Y Yarbrough
Y D'Amico	Y Joyce	Y Patterson	Y Younge
N Daniels	Y Kelly	Y Phelps	Y Mr. Speaker
Y Davis, Monique	P Kosel	N Pihos	
Y Davis, William	Y Krause	Y Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
NINETY-FOURTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
HOUSE BILL 1391
UNCLAIMED PROP-DEMUTUALIZATION
MOTION TO OVERRIDE AMENDATORY VETO
PREVAILED
3/5 VOTE REQUIRED

October 27, 2005

115 YEAS

1 NAY

0 PRESENT

Y Acevedo	Y Delgado	Y Lang	Y Pritchard
E Bailey	Y Dugan	Y Leitch	Y Ramey
Y Bassi	Y Dunkin	Y Lindner	Y Reis
Y Beaubien	Y Dunn	Y Lyons, Eileen	Y Reitz
Y Beiser	Y Eddy	Y Lyons, Joseph	Y Rita
Y Bellock	Y Feigenholtz	Y Mathias	N Rose
Y Berrios	Y Flider	Y Mautino	Y Ryg
Y Biggins	Y Flowers	Y May	Y Sacia
Y Black	Y Franks	Y McAuliffe	Y Saviano
Y Boland	Y Fritchey	Y McCarthy	Y Schmitz
Y Bost	Y Froehlich	Y McGuire	Y Schock
Y Bradley, John	Y Giles	Y McKeon	Y Scully
Y Bradley, Richard	Y Gordon	Y Mendoza	Y Smith
Y Brady	Y Graham	Y Meyer	Y Sommer
Y Brauer	Y Granberg	Y Miller	Y Soto
Y Brosnahan	Y Hamos	Y Mitchell, Bill	Y Stephens
Y Burke	Y Hannig	Y Mitchell, Jerry	Y Sullivan
Y Chapa LaVia	Y Hassert	Y Moffitt	Y Tenhouse
Y Chavez	Y Hoffman	Y Molaro	Y Tryon
Y Churchill	Y Holbrook	Y Mulligan	Y Turner
Y Collins	Y Howard	Y Munson	Y Verschoore
Y Colvin	Y Hultgren	Y Myers	Y Wait
Y Coulson	Y Jakobsson	Y Nekritz	Y Washington
Y Cross	Y Jefferson	Y Osmond	Y Watson
Y Cultra	Y Jenisch	Y Osterman	Y Winters
Y Currie	E Jones	Y Parke	Y Yarbrough
Y D'Amico	Y Joyce	Y Patterson	Y Younge
Y Daniels	Y Kelly	Y Phelps	Y Mr. Speaker
Y Davis, Monique	Y Kosel	Y Pihos	
Y Davis, William	Y Krause	Y Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
NINETY-FOURTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
HOUSE RESOLUTION 650
AUD GEN-MASS TRANSIT AUDIT
ADOPTED

October 27, 2005

116 YEAS

0 NAYS

0 PRESENT

Y Acevedo	Y Delgado	Y Lang	Y Pritchard
E Bailey	Y Dugan	Y Leitch	Y Ramey
Y Bassi	Y Dunkin	Y Lindner	Y Reis
Y Beaubien	Y Dunn	Y Lyons, Eileen	Y Reitz
Y Beiser	Y Eddy	Y Lyons, Joseph	Y Rita
Y Bellock	Y Feigenholtz	Y Mathias	Y Rose
Y Berrios	Y Flider	Y Mautino	Y Ryg
Y Biggins	Y Flowers	Y May	Y Sacia
Y Black	Y Franks	Y McAuliffe	Y Saviano
Y Boland	Y Fritchey	Y McCarthy	Y Schmitz
Y Bost	Y Froehlich	Y McGuire	Y Schock
Y Bradley, John	Y Giles	Y McKeon	Y Scully
Y Bradley, Richard	Y Gordon	Y Mendoza	Y Smith
Y Brady	Y Graham	Y Meyer	Y Sommer
Y Brauer	Y Granberg	Y Miller	Y Soto
Y Brosnahan	Y Hamos	Y Mitchell, Bill	Y Stephens
Y Burke	Y Hannig	Y Mitchell, Jerry	Y Sullivan
Y Chapa LaVia	Y Hassert	Y Moffitt	Y Tenhouse
Y Chavez	Y Hoffman	Y Molaro	Y Tryon
Y Churchill	Y Holbrook	Y Mulligan	Y Turner
Y Collins	Y Howard	Y Munson	Y Verschoore
Y Colvin	Y Hultgren	Y Myers	Y Wait
Y Coulson	Y Jakobsson	Y Nekritz	Y Washington
Y Cross	Y Jefferson	Y Osmond	Y Watson
Y Cultra	Y Jenisch	Y Osterman	Y Winters
Y Currie	E Jones	Y Parke	Y Yarbrough
Y D'Amico	Y Joyce	Y Patterson	Y Younge
Y Daniels	Y Kelly	Y Phelps	Y Mr. Speaker
Y Davis, Monique	Y Kosel	Y Pihos	
Y Davis, William	Y Krause	Y Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
 NINETY-FOURTH
 GENERAL ASSEMBLY
 HOUSE ROLL CALL
 HOUSE BILL 3651
 ROAD DIST-TAX LEVY VALIDATION
 MOTION TO OVERRIDE TOTAL VETO
 PREVAILED
 3/5 VOTE REQUIRED

October 27, 2005

71 YEAS

42 NAYS

2 PRESENT

Y Acevedo	P Delgado	Y Lang	Y Pritchard
E Bailey	N Dugan	Y Leitch	Y Ramey
N Bassi	Y Dunkin	Y Lindner	N Reis
Y Beaubien	Y Dunn	Y Lyons, Eileen	Y Reitz
N Beiser	Y Eddy	Y Lyons, Joseph	P Rita
Y Bellock	Y Feigenholtz	Y Mathias	Y Rose
Y Berrios	N Flider	Y Mautino	Y Ryg
Y Biggins	Y Flowers	N May	Y Sacia
Y Black	N Franks	Y McAuliffe	Y Saviano
Y Boland	N Fritchey	N McCarthy	Y Schmitz
Y Bost	Y Froehlich	Y McGuire	N Schock
N Bradley, John	N Giles	Y McKeon	Y Scully
Y Bradley, Richard	N Gordon	Y Mendoza	Y Smith
Y Brady	Y Graham	Y Meyer	N Sommer
N Brauer	N Granberg	N Miller	Y Soto
N Brosnahan	Y Hamos	N Mitchell, Bill	Y Stephens
Y Burke	Y Hannig	Y Mitchell, Jerry	Y Sullivan
N Chapa LaVia	Y Hassert	Y Moffitt	N Tenhouse
Y Chavez	N Hoffman	Y Molaro	N Tryon
N Churchill	Y Holbrook	Y Mulligan	Y Turner
N Collins	Y Howard	N Munson	N Verschoore
Y Colvin	Y Hultgren	Y Myers	Y Wait
N Coulson	N Jakobsson	Y Nekritz	N Washington
Y Cross	N Jefferson	Y Osmond	N Watson
N Cultra	N Jenisch	Y Osterman	Y Winters
Y Currie	E Jones	N Parke	Y Yarbrough
N D'Amico	N Joyce	N Patterson	Y Younge
Y Daniels	N Kelly	Y Phelps	Y Mr. Speaker
N Davis, Monique	N Kosel	Y Pihos	
N Davis, William	Y Krause	A Poe	

E - Denotes Excused Absence

STATE OF ILLINOIS
NINETY-FOURTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE JOINT RESOLUTION 34
POST ADOPTION SIBLING TASK FRC
ADOPTED

October 27, 2005

115 YEAS

0 NAYS

0 PRESENT

Y Acevedo	Y Delgado	Y Lang	Y Pritchard
E Bailey	Y Dugan	Y Leitch	Y Ramey
Y Bassi	Y Dunkin	Y Lindner	Y Reis
Y Beaubien	Y Dunn	Y Lyons, Eileen	Y Reitz
Y Beiser	Y Eddy	Y Lyons, Joseph	Y Rita
Y Bellock	Y Feigenholtz	Y Mathias	Y Rose
Y Berrios	Y Flider	Y Mautino	Y Ryg
Y Biggins	Y Flowers	Y May	Y Sacia
Y Black	Y Franks	Y McAuliffe	Y Saviano
Y Boland	Y Fritchey	Y McCarthy	Y Schmitz
Y Bost	Y Froehlich	Y McGuire	Y Schock
Y Bradley, John	Y Giles	Y McKeon	Y Scully
Y Bradley, Richard	Y Gordon	Y Mendoza	Y Smith
Y Brady	Y Graham	Y Meyer	Y Sommer
Y Brauer	Y Granberg	Y Miller	Y Soto
Y Brosnahan	Y Hamos	Y Mitchell, Bill	Y Stephens
Y Burke	Y Hannig	Y Mitchell, Jerry	Y Sullivan
Y Chapa LaVia	Y Hassert	Y Moffitt	Y Tenhouse
Y Chavez	Y Hoffman	Y Molaro	Y Tryon
Y Churchill	Y Holbrook	Y Mulligan	Y Turner
Y Collins	Y Howard	Y Munson	Y Verschoore
Y Colvin	Y Hultgren	Y Myers	Y Wait
Y Coulson	Y Jakobsson	Y Nekritz	Y Washington
Y Cross	Y Jefferson	Y Osmond	Y Watson
Y Cultra	Y Jenisch	Y Osterman	Y Winters
Y Currie	E Jones	Y Parke	Y Yarbrough
Y D'Amico	Y Joyce	Y Patterson	Y Younge
Y Daniels	Y Kelly	Y Phelps	Y Mr. Speaker
Y Davis, Monique	Y Kosel	Y Pihos	
Y Davis, William	Y Krause	A Poe	

E - Denotes Excused Absence

69TH LEGISLATIVE DAY

Perfunctory Session

THURSDAY, OCTOBER 27, 2005

At the hour of 3:59 o'clock p.m., the House convened perfunctory session.

SENATE BILL ON SECOND READING

Having been reproduced, the following bill was taken up, read by title a second time and held on the order of Second Reading: SENATE BILL 998.

INTRODUCTION AND FIRST READING OF BILLS

The following bills were introduced, read by title a first time, ordered reproduced and placed in the Committee on Rules:

HOUSE BILL 4162. Introduced by Representatives Hultgren - Phelps - Bost, Churchill, Cultra, Froehlich, Hannig, Joyce, Mitchell, Bill, Osmond, Poe, Pritchard, Ramey, Reis, Stephens and Reitz, AN ACT concerning finance.

HOUSE BILL 4163. Introduced by Representative Black, AN ACT concerning revenue.

HOUSE BILL 4164. Introduced by Representative Ryg, AN ACT concerning public employee benefits.

HOUSE BILL 4165. Introduced by Representatives Dugan - Phelps - Kosel - Lang - Eddy, AN ACT concerning public employee benefits.

HOUSE BILL 4166. Introduced by Representatives Reitz - Jakobsson - Flider - Nekritz - Ryg, Bassi, Beiser, Black, Boland, Bost, Bradley, John, Bradley, Richard, Brady, Brauer, Chapa LaVia, Collins, Colvin, D'Amico, Davis, Monique, Dugan, Eddy, Flowers, Franks, Fritchey, Giles, Graham, Granberg, Hamos, Hannig, Holbrook, Howard, Kelly, Lang, Mautino, May, Miller, Mitchell, Bill, Mitchell, Jerry, Moffitt, Myers, Phelps, Reis, Rose, Stephens, Washington, Watson, Yarbrough, Lyons, Davis, William, Younge, Delgado, Soto, Verschoore and McGuire, AN ACT concerning public employee benefits.

HOUSE BILL 4167. Introduced by Representative Black, AN ACT concerning criminal law.

HOUSE BILL 4168. Introduced by Representative Flider, AN ACT concerning public employee benefits.

HOUSE BILL 4169. Introduced by Representative Flider, AN ACT concerning public employee benefits.

HOUSE BILL 4170. Introduced by Representative Schock, AN ACT concerning finance.

SENATE BILL ON FIRST READING

Having been reproduced, the following bill was taken up, read by title a first time and placed in the Committee on Rules: SENATE BILL 1283 (Hoffman).

SENATE RESOLUTION

The following Senate Joint Resolution, received from the Senate, were read by the Clerk and referred to the Committee on Rules: SENATE JOINT RESOLUTION 49 (Brauer).

At the hour of 4:03 o'clock p.m., the House Perfunctory Session adjourned.