STATE OF ILLINOIS

HOUSE JOURNAL

HOUSE OF REPRESENTATIVES

NINETY-SIXTH GENERAL ASSEMBLY

165TH LEGISLATIVE DAY

REGULAR SESSION

TUESDAY, JANUARY 11, 2011

9:30 O'CLOCK A.M.

NO. 165

HOUSE OF REPRESENTATIVES
Daily Journal Index
165th Legislative Day

The House met pursuant to adjournment.
Representative Lyons in the chair.
Prayer by Pastor Shaun Lewis, who is the Illinois State Director of Capitol Commission.
Representatives Walker and Coulson 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:
114 present. (ROLL CALL 1)

By unanimous consent, Representatives Brady, Bill Mitchell, and Mulligan were excused from attendance.

REQUEST TO BE SHOWN ON QUORUM

Having been absent when the Quorum Roll Call for Attendance was taken, this is to advise you that I, Representative Bill Mitchell, should be recorded as present at the hour of 10:10 o'clock a.m.

Having been absent when the Quorum Roll Call for Attendance was taken, this is to advise you that I, Representative Golar, should be recorded as present at the hour of 10:22 o'clock a.m.

Having been absent when the Quorum Roll Call for Attendance was taken, this is to advise you that I, Representative Brady, should be recorded as present at the hour of 11:17 o'clock a.m.

LETTER OF TRANSMITTAL

January 11, 2011

Mark Mahoney
Clerk of the House
HOUSE OF REPRESENTATIVES
420 Capitol building
Springfield, IL 62706

Dear Mr. Clerk:

Effective immediately, Representative John O'Sullivan is appointed as a permanent member of the House Vehicles & Safety Committee filling a vacancy.

Please contact Tim Mapes, my Chief of Staff, at 782.6360 for further information.

With kindest personal regards, I remain

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

TEMPORARY COMMITTEE ASSIGNMENTS

Representative McGuire replaced Representative Hannig in the Committee on Rules on January 11, 2011.

Representative Miller replaced Representative Lang in the Committee on Rules on January 11, 2011.

Representative Watson replaced Representative Schmitz in the Committee on Rules on January 11, 2011.

Representative Mautino replaced Representative Hannig in the Committee on Rules (A) on January 11, 2011.

Representative Beaubien replaced Representative Schmitz in the Committee on Rules (C) on January 11, 2011.

Representative Watson replaced Representative Schmitz in the Committee on Rules (D) on January 11, 2011.

Representative Mayfield replaced Representative Franks in the Committee on International Trade & Commerce on January 11, 2011.

Representative Colvin replaced Representative Berrios in the Committee on International Trade & Commerce on January 11, 2011.

Representative Jakobsson replaced Representative Yarbrough in the Committee on Insurance on January 11, 2011.

Representative Crespo replaced Representative Mautino in the Committee on Insurance on January 11, 2011.

Representative May replaced Representative Berrios in the Committee on Insurance on January 11, 2011.

Representative Carberry replaced Representative Careen Gordon in the Committee on Insurance on January 11, 2011.

Representative Turner replaced Representative Dunkin in the Committee on Insurance on January 11, 2011.

Representative Moore replaced Representative Ford in the Committee on Insurance on January 11, 2011.

Representative Mautino replaced Representative Madigan in the Committee on Executive on January 11, 2011.

Representative Schmitz replaced Representative Sullivan in the Committee on Executive on January 11, 2011.

Representative Osmond replaced Representative Biggins in the Committee on Executive on January 11, 2011.

Representative Monique Davis replaced Representative Mautino in the Committee on Revenue & Finance on January 11, 2011.

Representative Bost replaced Representative Watson in the Committee on Financial Institutions on January 11, 2011.

Representative Sullivan replaced Representative Senger in the Committee on Financial Institutions on January 11, 2011.

Representative Berrios replaced Representative Acevedo in the Committee on Financial Institutions on January 11, 2011.

Representative Feigenholtz replaced Representative Osterman in the Committee on Financial Institutions on January 11, 2011.

Representative Hernandez replaced Representative Burke in the Committee on Financial Institutions on January 11, 2011.

Representative Gabel replaced Representative Reitz in the Committee on Financial Institutions on January 11, 2011.

Representative Colvin replaced Representative Smith in the Committee on Financial Institutions on January 11, 2011.

REPORTS FROM THE COMMITTEE ON RULES

Representative Currie, Chairperson, from the Committee on Rules to which the following were referred, action taken on January 11, 2011, reported the same back with the following recommendations:

LEGISLATIVE MEASURES APPROVED FOR FLOOR CONSIDERATION:

That the Floor Amendment be reported "recommends be adopted":
Amendment No. 3 to SENATE BILL 2797.
That the Motion be reported "recommends be adopted" and placed on the House Calendar:
Motion to concur with Senate Amendment No. 1 to HOUSE BILL 1606.

LEGISLATIVE MEASURES ASSIGNED TO COMMITTEE:

Executive: HOUSE AMENDMENT No. 1 to SENATE BILL 1183 and HOUSE AMENDMENT No. 2 to SENATE BILL 3087.
Financial Institutions: HOUSE RESOLUTION 1257.
Insurance: Motion to concur with SENATE AMENDMENT No. 2 to HOUSE BILL 5018.
International Trade & Commerce: HOUSE RESOLUTION 1517.
Revenue & Finance: HOUSE AMENDMENT No. 7 to SENATE BILL 44, HOUSE AMENDMENT No. 2 to SENATE BILL 336 and HOUSE AMENDMENT No. 2 to SENATE BILL 2505.
Vehicles & Safety: Motion to concur with SENATE AMENDMENTS Numbered 1 and 2 to HOUSE BILL 3677.

The committee roll call vote on the foregoing Legislative Measures is as follows:
3, Yeas; 2, Nays; 0, Answering Present.

Y Currie(D), Chairperson
Y Miller(D) (replacing Lang)
N Watson(R) (replacing Schmitz)
Y McGuire(D) (replacing Hannig)
N Osmond(R)

Representative Currie, Chairperson, from the Committee on Rules to which the following were referred, action taken on January 11, 2011, (A) reported the same back with the following recommendations:

LEGISLATIVE MEASURES APPROVED FOR FLOOR CONSIDERATION:

That the Floor Amendment be reported "recommends be adopted":
Amendment No. 3 to SENATE BILL 3087.

The committee roll call vote on the foregoing Legislative Measures is as follows:
5, Yeas; 0, Nays; 0, Answering Present.

Y Currie(D), Chairperson
Y Lang(D)
Y Mautino(D) (replacing Hannig)
Y Osmond(R)

Y Schmitz(R)

Representative Currie, Chairperson, from the Committee on Rules to which the following were referred, action taken on January 11, 2011, (B) reported the same back with the following recommendations:

LEGISLATIVE MEASURES APPROVED FOR FLOOR CONSIDERATION:

That the Floor Amendment be reported "recommends be adopted":
Amendment No. 8 to SENATE BILL 44.

The committee roll call vote on the foregoing Legislative Measures is as follows:
3, Yeas; 2, Nays; 0, Answering Present.

Y Currie(D), Chairperson
Y Lang(D)
N Schmitz(R)
Y Hannig(D)
N Osmond(R)

Representative Currie, Chairperson, from the Committee on Rules to which the following were referred, action taken on January 11, 2011, (C) reported the same back with the following recommendations:

LEGISLATIVE MEASURES APPROVED FOR FLOOR CONSIDERATION:

That the Floor Amendment be reported "recommends be adopted":
Amendment No. 3 to SENATE BILL 2505.

The committee roll call vote on the foregoing Legislative Measures is as follows:
3, Yeas; 2, Nays; 0, Answering Present.

Y Currie(D), Chairperson
Y Lang(D)
N Beaubien(R) (replacing Schmitz)
Y Hannig(D)
N Osmond(R)

Representative Currie, Chairperson, from the Committee on Rules to which the following were referred, action taken on January 11, 2011, (D) reported the same back with the following recommendations:

LEGISLATIVE MEASURES APPROVED FOR FLOOR CONSIDERATION:

That the resolution be reported "recommends be adopted" and be placed on the House Calendar:
HOUSE RESOLUTION 1597.

The committee roll call vote on the foregoing Legislative Measures is as follows:
5, Yeas; 0, Nays; 0, Answering Present.

Y Currie(D), Chairperson
Y Lang(D)
Y Watson(R) (replacing Schmitz)
Y Hannig(D)
Y Osmond(R)

REPORTS FROM STANDING COMMITTEES

Representative Mendoza, Chairperson, from the Committee on International Trade & Commerce to which the following were referred, action taken on January 11, 2011, reported the same back with the following recommendations:

That the resolution be reported "recommends be adopted" and be placed on the House Calendar: HOUSE RESOLUTION 1517.

The committee roll call vote on House Resolution 1517 is as follows:

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

Y Mendoza(D), Chairperson
Y Sommer(R), Republican Spokesperson
Y Colvin(D) (replacing Berrios)
Y Davis, William(D)
A Sacia(R)
Y Walker(D)
Y Mayfield(D) (replacing Franks)
A Beaubien(R)
Y Coladipietro(R)
Y Dunkin(D)
A Senger(R)

Representative D'Amico, Chairperson, from the Committee on Vehicles & Safety to which the following were referred, action taken on January 11, 2011, reported the same back with the following recommendations:

That the Motion be reported "recommends be adopted" and placed on the House Calendar:
Motion to concur with Senate Amendments numbered 1 and 2 to HOUSE BILL 3677.

The committee roll call vote on Motion to Concur with Senate Amendment No. 1, 2 to House Bill 3677 is as follows:

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

Y D'Amico(D), Chairperson
Y Beiser(D)
Y O'Sullivan(D)
A Zalewski(D)
Y Tracy(R), Republican Spokesperson
Y Hatcher(R)
A Reboletti(R)

Representative Harris, Chairperson, from the Committee on Insurance to which the following were referred, action taken on January 11, 2011, reported the same back with the following recommendations:

That the Motion be reported "recommends be adopted" and placed on the House Calendar:
Motion to concur with Senate Amendment No. 2 to HOUSE BILL 5018.

The committee roll call vote on Motion to Concur with Senate Amendment No. 2 to House Bill 5018 is as follows:

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

A Davis, Monique(D), Chairperson
A Watson(R), Republican Spokesperson
Y May(D) (replacing Berrios)
A Colvin(D)
Y Feigenholtz(D)
Y Gabel(D)
Y Harris(D)
Y Leitch(R)
Y Mell(D)
A Osmond(R)
Y Rose(R)
A Stephens(R)
Y Jakobsson(D), V-Chprsn (replacing Yarbrough)
A Beaubien(R)
A Brady(R)
Y Turner(D) (replacing Dunkin)
Y Moore(D) (replacing Ford)
Y Carberry(D) (replacing Gordon, C.)
A Lang(D)
Y Crespo(D) (replacing Mautino)
A Mitchell, Bill(R)
Y Pritchard(R)
Y Senger(R)

Representative Burke, Chairperson, from the Committee on Executive to which the following were referred, action taken on January 11, 2011, reported the same back with the following recommendations:

That the Floor Amendment be reported "recommends be adopted":

Amendment No. 1 to SENATE BILL 1183.

Amendment No. 2 to SENATE BILL 3087.

The committee roll call vote on Amendment No. 1 to Senate Bill 1183 is as follows:

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

Y Burke(D), Chairperson
N Brady(R), Republican Spokesperson
Y Arroyo(D)
N Osmond(R) (replacing Biggins)
Y Rita(D)
N Tryon(R)
Y Lyons(D), Vice-Chairperson
Y Acevedo(D)
Y Berrios(D)
Y Mautino(D) (replacing Madigan)
N Schmitz(R) (replacing Sullivan)

The committee roll call vote on Amendment No. 2 to Senate Bill 3087 is as follows:

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

Y Burke(D), Chairperson
Y Brady(R), Republican Spokesperson
Y Arroyo(D)
Y Osmond(R) (replacing Biggins)
Y Rita(D)
Y Tryon(R)
Y Lyons(D), Vice-Chairperson
Y Acevedo(D)
Y Berrios(D)
Y Mautino(D) (replacing Madigan)
Y Schmitz(R) (replacing Sullivan)

Representative Bradley, Chairperson, from the Committee on Revenue & Finance to which the following were referred, action taken on January 11, 2011, reported the same back with the following recommendations:

That the Floor Amendment be reported "recommends be adopted":

Amendment No. 7 to SENATE BILL 44.

Amendment No. 2 to SENATE BILL 336.

Amendment No. 2 to SENATE BILL 2505.

The committee roll call vote on Amendment No. 7 to Senate Bill 44 and Amendment No. 2 to Senate Bill 2505 is as follows:

7, Yeas; 5, Nays; 0, Answering Present.

Y Bradley(D), Chairperson
N Bassi(R)
N Biggins(R)
Y Currie(D)
Y Ford(D)
N Sullivan(R)
Y Davis, M.(D) (replacing Mautino)
N Beaubien(R)
Y Chapa LaVia(D)
N Eddy(R)
Y Gordon, Careen(D)
Y Zalewski(D)

The committee roll call vote on Amendment No. 2 to Senate Bill 336 is as follows:

7, Yeas; 5, Nays; 0, Answering Present.

Y Bradley(D), Chairperson
N Bassi(R)
N Biggins(R)
Y Currie(D)
Y Ford(D)
N Sullivan(R)
Y Mautino(D), Vice-Chairperson
N Beaubien(R)
Y Chapa LaVia(D)
N Eddy(R)
Y Gordon, Careen(D)
Y Zalewski(D)

Representative Monique Davis, Chairperson, from the Committee on Financial Institutions to which the following were referred, action taken on January 11, 2011, reported the same back with the following recommendations:

That the resolution be reported "recommends be adopted" and be placed on the House Calendar: HOUSE RESOLUTION 1257.

The committee roll call vote on House Resolution 1257 is as follows:

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

Y Davis, Monique(D), Vice-Chairperson
Y Berrios(D) (replacing Acevedo)
Y Hernandez(D) (replacing Burke)
Y Coulson(R)
A Durkin(R)
Y Holbrook(D)
Y Lyons(D)
Y Feigenholtz(D) (replacing Osterman)
Y Gabel(D) (replacing Reitz)
Y Sullivan(R) (replacing Senger)
Y Soto(D)
A Mitchell, Bill(R), Republican Spokesperson
Y Bellock(R)
A Coladipietro(R)
Y Dunkin(D)
A Hays(R)
A Leitch(R)
Y McCarthy(D)
Y Pritchard(R)
Y Rose(R)
Y Colvin(D) (replacing Smith)
Y Bost(R) (replacing Watson)

REQUEST FOR FISCAL NOTE

Representative Coulson requested that a Fiscal Note be supplied for SENATE BILL 3336, as amended.

REQUEST FOR STATE MANDATES FISCAL NOTE

Representative Coulson requested that a State Mandates Fiscal Note be supplied for SENATE BILL 3336, as amended.

REQUEST FOR HOME RULE NOTE

Representative Coulson requested that a Home Rule Note be supplied for SENATE BILL 3336, as amended.

REQUEST FOR PENSION NOTE

Representative Coulson requested that a Pension Note be supplied for SENATE BILL 3336, as amended.

HOUSING AFFORDABILITY IMPACT NOTES SUPPLIED

Housing Affordability Impact Notes have been supplied for SENATE BILLS 44, as amended, 336, as amended, 737, as amended, 1066, as amended and 2505, as amended.

PENSION NOTES SUPPLIED

Pension Notes have been supplied for SENATE BILLS 44, as amended, 336, as amended, 737, as amended, 1066, as amended, 2505, as amended and 3336, as amended.

LAND CONVEYANCE APPRAISAL NOTES SUPPLIED

Land Conveyance Appraisal Notes have been supplied for SENATE BILLS 44, as amended, 336, as amended, 737, as amended, 1066, as amended and 2505, as amended.

BALANCED BUDGET NOTES SUPPLIED

Balanced Budget Notes have been supplied for SENATE BILLS 44, as amended, 336, as amended, 737, as amended, 1066, as amended and 2505, as amended.

CORRECTIONAL NOTES SUPPLIED

Correctional Notes have been supplied for SENATE BILLS 44, as amended, 336, as amended, 737, as amended, 1066, as amended and 2505, as amended .

STATE DEBT IMPACT NOTES SUPPLIED

State Debt Impact Notes have been supplied for SENATE BILLS 44, as amended, 336, as amended, 737, as amended, 1066, as amended and 2505, as amended.

JUDICIAL NOTES SUPPLIED

Judicial Notes have been supplied for SENATE BILLS 44, as amended, 336, as amended, 737, as amended, 1066, as amended and 2505, as amended.

FISCAL NOTES SUPPLIED

Fiscal Notes have been supplied for SENATE BILLS 44, as amended , 336, as amended , 737, as amended, 1066, as amended, 2505, as amended and 3336, as amended.

HOME RULE NOTES SUPPLIED

Home Rule Notes have been supplied for SENATE BILLS 44, as amended, 336, as amended, 737, as amended, 1066, as amended, 2505, as amended and 3336, as amended.

STATE MANDATES FISCAL NOTES SUPPLIED

State Mandates Fiscal Notes have been supplied for SENATE BILLS 44, as amended, 336, as amended, 737, as amended, 1066, as amended, 2505, as amended and 3336, as amended.

MESSAGES FROM THE SENATE

A message from the Senate by
Ms. Rock, Secretary:
Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House in the passage of a bill of the following title to-wit:

HOUSE BILL NO. 6908

A bill for AN ACT concerning transportation.
Passed by the Senate, January 11, 2011.

Jillayne Rock, Secretary of the Senate

A message from the Senate by
Ms. Rock, Secretary:
Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House in the adoption of their amendment to a bill of the following title, to-wit:

SENATE BILL NO. 3539

A bill for AN ACT concerning criminal law.
House Amendment No. 1 to SENATE BILL NO. 3539.
Action taken by the Senate, January 11, 2011.

Jillayne Rock, Secretary of the Senate

A message from the Senate by
Ms. Rock, Secretary:
Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House in the adoption of their amendments to a bill of the following title, to-wit:

SENATE BILL NO. 3087

A bill for AN ACT concerning State government.
House Amendment No. 1 to SENATE BILL NO. 3087.
House Amendment No. 3 to SENATE BILL NO. 3087.
Action taken by the Senate, January 11, 2011.

Jillayne Rock, Secretary of the Senate

A message from the Senate by
Ms. Rock, Secretary:
Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House in the adoption of their amendments to a bill of the following title, to-wit:

SENATE BILL NO. 2505

A bill for AN ACT concerning revenue.
House Amendment No. 1 to SENATE BILL NO. 2505.
House Amendment No. 3 to SENATE BILL NO. 2505.
Action taken by the Senate, January 12, 2011.

Jillayne Rock, Secretary of the Senate

A message from the Senate by
Ms. Rock, Secretary:
Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House in the adoption of their amendments to a bill of the following title, to-wit:

SENATE BILL NO. 3514

A bill for AN ACT concerning finance.
House Amendment No. 1 to SENATE BILL NO. 3514.
House Amendment No. 3 to SENATE BILL NO. 3514.
House Amendment No. 4 to SENATE BILL NO. 3514.
House Amendment No. 5 to SENATE BILL NO. 3514.
Action taken by the Senate, January 12, 2011.

Jillayne Rock, Secretary of the Senate

A message from the Senate by
Ms. Rock, Secretary:
Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House in the adoption of their amendments to a bill of the following title, to-wit:

SENATE BILL NO. 3088

A bill for AN ACT concerning State government.
House Amendment No. 1 to SENATE BILL NO. 3088.
House Amendment No. 2 to SENATE BILL NO. 3088.
Action taken by the Senate, January 12, 2011.

Jillayne Rock, Secretary of the Senate

A message from the Senate by
Ms. Rock, Secretary:
Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House in the adoption of their amendment to a bill of the following title, to-wit:

SENATE BILL NO. 3461

A bill for AN ACT concerning State government.
House Amendment No. 1 to SENATE BILL NO. 3461.
Action taken by the Senate, January 12, 2011.

Jillayne Rock, Secretary of the Senate

A message from the Senate by
Ms. Rock, Secretary:
Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House in the adoption of their amendments to a bill of the following title, to-wit:

SENATE BILL NO. 1858

A bill for AN ACT concerning public employee benefits.
House Amendment No. 1 to SENATE BILL NO. 1858.
House Amendment No. 2 to SENATE BILL NO. 1858.
Action taken by the Senate, January 12, 2011.

Jillayne Rock, Secretary of the Senate

A message from the Senate by
Ms. Rock, Secretary:
Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House in the adoption of their amendments to a bill of the following title, to-wit:

SENATE BILL NO. 2797

A bill for AN ACT concerning local government.
House Amendment No. 1 to SENATE BILL NO. 2797.
House Amendment No. 2 to SENATE BILL NO. 2797.
House Amendment No. 3 to SENATE BILL NO. 2797.
Action taken by the Senate, January 12, 2011.

Jillayne Rock, Secretary of the Senate

A message from the Senate by
Ms. Rock, Secretary:
Mr. Speaker -- I am directed to inform the House of Representatives that the Senate has concurred with the House in the adoption of their amendments to a bill of the following title, to-wit:

SENATE BILL NO. 1927

A bill for AN ACT concerning regulation.
House Amendment No. 1 to SENATE BILL NO. 1927.
House Amendment No. 2 to SENATE BILL NO. 1927.
House Amendment No. 3 to SENATE BILL NO. 1927.
Action taken by the Senate, January 12, 2011.

Jillayne Rock, Secretary of the Senate

CHANGE OF SPONSORSHIP

With the consent of the affected members, Representative Burns was removed as principal sponsor, and Representative Mautino became the new principal sponsor of SENATE BILL 3087.

With the consent of the affected members, Representative Lang was removed as principal sponsor, and Representative Currie became the new principal sponsor of SENATE BILL 2505.

HOUSE RESOLUTION

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

HOUSE RESOLUTION 1597

Offered by Representative Currie:

BE IT RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-SIXTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that the Rules of the House of Representatives of the 96th General Assembly are amended by adding Rules 37.5 and 37.6 as follows:

(House Rule 37.5 new)

37.5. Amendments to Taxpayer Accountability and Budget Stabilization Act.

(a) From the commencement of the 97th General Assembly until June 30, 2015, no bill that amends or refers to Section 201.5 of the Illinois Income Tax Act, or that seeks to appropriate or transfer money pursuant to a declaration of a fiscal emergency under Section 201.5 of that Act, may be moved from the order of Second Reading to the order of Third Reading unless a motion to approve such measure for consideration has been adopted by a record vote of 71 members. If such a bill is on the order of concurrence or in the form of a conference committee report, no motion to concur or to adopt that conference committee report is in order unless a motion to approve such measure for consideration has been adopted by a record vote of 71 members. Nothing in this House Rule shall be deemed to alter the vote requirement for final passage of a legislative measure required by the Illinois Constitution.

(b) Any motion made pursuant to subsection (a) to approve a legislative measure for consideration must be in writing. Upon receipt of the written motion, the Clerk shall immediately notify the Speaker and the Minority Leader. The motion shall not be referred to a committee. The motion must be carried on the calendar before it may be taken up by the House and may then be immediately considered and adopted by the House. The motion is renewable and may be reconsidered, provided that once that motion is adopted, it shall not be reconsidered.

(c) This Rule may not be suspended except by unanimous consent.

(House Rule 37.6 new)

37.6. Amendments to State Pension Funds Continuing Appropriation Act.

(a) From the commencement of the 97th General Assembly until June 30, 2015, no bill that amends or refers to the State Pension Funds Continuing Appropriation Act may be moved from the order of Second Reading to the order of Third Reading unless a motion to approve such measure for consideration has been adopted by a record vote of 71 members. If such a bill is on the order of concurrence or in the form of a conference committee report, no motion to concur or to adopt that conference committee report is in order unless a motion to approve such measure for consideration has been adopted by a record vote of 71 members. Nothing in this House Rule shall be deemed to alter the vote requirement for final passage of a legislative measure required by the Illinois Constitution.

(b) Any motion made pursuant to subsection (a) to approve a legislative measure for consideration must be in writing. Upon receipt of the written motion, the Clerk shall immediately notify the Speaker and the Minority Leader. The motion shall not be referred to a committee. The motion must be carried on the calendar before it may be taken up by the House and may then be immediately considered and adopted by the House. The motion is renewable and may be reconsidered, provided that once that motion is adopted, it shall not be reconsidered.

(c) This Rule may not be suspended except by unanimous consent.

AGREED RESOLUTION

The following resolution was offered and placed on the Calendar on the order of Agreed Resolutions.

HOUSE RESOLUTION 1594

Offered by Representative Currie:

Thanks Sybille Fritzsche for her tireless work on behalf of civil rights and civil liberties, and congratulates her on her birthday.

SENATE BILLS ON SECOND READING

SENATE BILL 3336. Having been read by title a second time on January 6, 2011, and held on the order of Second Reading, the same was again taken up.

The following amendment was offered in the Committee on Executive, adopted and reproduced.

AMENDMENT NO. 1. Amend Senate Bill 3336 by replacing everything after the enacting clause with the following:

"Section 5. The Fire Protection District Act is amended by changing Section 3 as follows:

(70 ILCS 705/3) (from Ch. 127 1/2, par. 23)

Sec. 3. Additional contiguous territory having the ~~the~~ qualifications set forth in Section 1 may be added to any fire protection district as provided for in this Act in the manner following:

(a) One percent or more of the legal voters resident within the limits of the proposed addition to the fire protection district may petition the court of the county in which the original petition for the formation of the fire protection district was filed, to cause the question to be submitted to the legal voters of the proposed additional territory whether the proposed additional territory shall become a part of any contiguous fire protection district organized under this Act and whether the voters of the additional territory shall assume a proportionate share of the bonded indebtedness of the district. The petition shall be addressed to the court and shall contain a definite description of the boundaries of the territory to be embraced in the proposed addition and shall allege facts in support of such addition.

Upon filing the petition in the office of the circuit clerk of the county in which the original petition for the formation of the fire protection district was filed, it shall be the duty of the court to fix a time and place of a hearing upon the subject of the petition.

Notice shall be given by the court, or by the circuit clerk or sheriff upon order of the court of the county in which the petition is filed, of the time and place of a hearing upon the petition in the manner as provided in Section 1. The conduct of the hearing on the question whether the proposed additional territory shall become a part of the fire protection district shall be carried out in the manner described in Section 1, as

nearly as may be. The question shall be in substantially the following form:

For joining the.... Fire Protection District and assuming a proportionate share of bonded indebtedness, if any.

Against joining the.... Fire Protection District and assuming a proportionate share of bonded indebtedness, if any.

If a majority of the votes cast at the election upon the question of becoming a part of any contiguous fire protection district are in favor of becoming a part of that fire protection district and if the trustees of the fire protection district accept the proposed additional territory by resolution, the proposed additional territory shall be deemed an integral part of that fire protection district and shall be subject to all the benefits of service and responsibilities of the district as set forth in this Act.

(b) The owner or owners of any tract or tracts of land, contiguous to an existing fire protection district and not already included in a fire protection district, may file a written petition, addressed to the trustees of the fire protection district to which they seek to have their tract or tracts of land attached, containing a definite description of the boundaries of the territory and a statement that they desire that their property become a part of the fire protection district to which their petition is addressed, and that they are willing that their property assume a proportionate share of the bonded indebtedness, if any, of the fire protection district.

When such a petition is filed with the trustees, they shall immediately pass a resolution to accept or reject the territory proposed to be attached. If the trustees resolve in favor of accepting the territory, they shall file with the court of the county where the fire protection district was organized the original petition and a certified copy of the resolution, and the court shall then enter an order stating that the proposed annexed territory shall be deemed an integral part of that fire protection district and subject to all of the benefits of service and responsibilities of the district. The circuit clerk shall transmit a certified copy of the order to the county clerk of each county in which any of the territory affected is situated and to the State Fire Marshal.

(c) Upon the annexation of territory by a district, the boundary shall extend to the far side of any adjacent highway and shall include all of every highway within the area annexed. These highways shall be considered to be annexed even though not included in the legal description set forth in the petition for annexation.

(Source: P.A. 85-556; 86-1191.)".

Representative Lang offered and withdrew Amendment No. 2.

Representative Lang offered the following amendment and moved its adoption:

AMENDMENT NO. 3. Amend Senate Bill 3336, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 5. The Regional Transportation Authority Act is amended by changing Section 3.01 and by adding Sections 3B.17 and 3B.19 as follows:

(70 ILCS 3615/3.01) (from Ch. 111 2/3, par. 703.01)

Sec. 3.01. Board of Directors. The corporate authorities and governing body of the Authority shall be a Board consisting of 13 Directors until April 1, 2008, and 16 Directors thereafter, appointed as follows:

(a) Four Directors appointed by the Mayor of the City of Chicago, with the advice and consent of the City Council of the City of Chicago, and, only until April 1, 2008, a fifth director who shall be the Chairman of the Chicago Transit Authority. After April 1, 2008, the Mayor of the City of Chicago, with the advice and consent of the City Council of the City of Chicago, shall appoint a fifth Director. The Directors appointed by the Mayor of the City of Chicago shall not be the Chairman or a Director of the Chicago Transit Authority. Each such Director shall reside in the City of Chicago.

(b) Four Directors appointed by the votes of a majority of the members of the Cook County Board elected from districts, a majority of the electors of which reside outside Chicago. After April 1, 2008, a fifth Director appointed by the President of the Cook County Board with the advice and consent of the

members of the Cook County Board. Each Director appointed under this subparagraph shall reside in that part of Cook County outside Chicago.

(c) Until April 1, 2008, 3 Directors appointed by the Chairmen of the County Boards of DuPage, Kane, Lake, McHenry, and Will Counties, as follows:

(i) Two Directors appointed by the Chairmen of the county boards of Kane, Lake, McHenry and Will Counties, with the concurrence of not less than a majority of the Chairmen from such counties, from nominees by the Chairmen. Each such Chairman may nominate not more than 2 persons for each position. Each such Director shall reside in a county in the metropolitan region other than Cook or DuPage Counties.

(ii) One Director appointed by the Chairman of the DuPage County Board with the advice and consent of the DuPage County Board. Such Director shall reside in DuPage County.

(d) After April 1, 2008, 5 Directors appointed by the Chairmen of the County Boards of DuPage, Kane, Lake and McHenry Counties and the County Executive of Will County, as follows:

(i) One Director appointed by the Chairman of the Kane County Board with the advice and consent of the Kane County Board. Such Director shall reside in Kane County.

(ii) One Director appointed by the County Executive of Will County with the advice and consent of the Will County Board. Such Director shall reside in Will County.

(iii) One Director appointed by the Chairman of the DuPage County Board with the advice and consent of the DuPage County Board. Such Director shall reside in DuPage County.

(iv) One Director appointed by the Chairman of the Lake County Board with the advice and consent of the Lake County Board. Such Director shall reside in Lake County.

(v) One Director appointed by the Chairman of the McHenry County Board with the advice and consent of the McHenry County Board. Such Director shall reside in McHenry County.

(vi) To implement the changes in appointing authority under this subparagraph (d) the three Directors appointed under subparagraph (c) and residing in Lake County, DuPage County, and Kane County respectively shall each continue to serve as Director until the expiration of their respective term of office and until his or her successor is appointed and qualified or a vacancy occurs in the office. Thereupon, the appointment shall be made by the officials given appointing authority with respect to the Director whose term has expired or office has become vacant.

(e) The term of office of the chairman serving on the effective date of this amendatory Act of the 96th General Assembly shall end on that date, but the chairman shall continue to exercise all of the powers and be subject to all of the duties of chairman until a successor is appointed and has qualified under item (e-5). ~~The Chairman serving on the effective date of this amendatory Act of the 95th General Assembly shall continue to serve as Chairman until the expiration of his or her term of office and until his or her successor is appointed and qualified or a vacancy occurs in the office. Upon the expiration or vacancy of the term of the Chairman then serving upon the effective date of this amendatory Act of the 95th General Assembly, the Chairman shall be appointed by the other Directors, by the affirmative vote of at least 11 of the then Directors with at least 2 affirmative votes from Directors who reside in the City of Chicago, at least 2 affirmative votes from Directors who reside in Cook County outside the City of Chicago, and at least 2 affirmative votes from Directors who reside in the Counties of DuPage, Lake, Will, Kane, or McHenry. The chairman shall not be appointed from among the other Directors. The chairman shall be a resident of the metropolitan region.~~

(e-5) Beginning on the effective date of this amendatory Act of the 96th General Assembly, the Governor, with the advice and consent of the Senate, shall appoint the chairman. The chairman shall be a resident of the metropolitan region.

(f) Except as otherwise provided by this Act no Director shall, while serving as such, be an officer, a member of the Board of Directors or Trustees or an employee of any Service Board or transportation agency, or be an employee of the State of Illinois or any department or agency thereof, or of any unit of local government or receive any compensation from any elected or appointed office under the Constitution and laws of Illinois; except that a Director may be a member of a school board.

(g) Each appointment made under this Section and under Section 3.03 shall be certified by the appointing authority to the Board, which shall maintain the certifications as part of the official records of the Authority.

(h) (Blank).

(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3615/3B.17 new)

Sec. 3B.17. Automated external defibrillator. No later than one year after the effective date of this

amendatory Act of the 96th General Assembly, the Commuter Rail Board must ensure that all trains under its supervision that are used for public transport have at least one automated external defibrillator on board. For the purposes of this Section, "automated external defibrillator" has the meaning ascribed to that term in Section 10 of the Automated External Defibrillator Act.

(70 ILCS 3615/3B.19 new)

Sec. 3B.19. Wireless internet service. No later than one year after the effective date of this amendatory Act of the 96th General Assembly, the Commuter Rail Board must ensure that all trains used for public transport have the capacity to provide wireless internet service to passengers.

Section 90. The State Mandates Act is amended by adding Section 8.35 as follows:

(30 ILCS 805/8.35 new)

Sec. 8.35. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 96th General Assembly.

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

Representative Tryon requested a verified roll call should this Amendment receive the required number of votes for adoption.

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

56, Yeas; 55, Nays; 2, Answering Present.

(ROLL CALL 2) VERIFIED

The motion prevailed and the amenedment was adopted.

There being no further amendments, the bill was ordered held on the order of Second Reading.

SENATE BILL 2797. Having been read by title a second time on January 6, 2011, and held on the order of Second Reading, the same was again taken up.

The following amendment was offered in the Committee on Mass Transit, adopted and reproduced.

AMENDMENT NO. 1. Amend Senate Bill 2797 by replacing everything after the enacting clause with the following:

"Section 5. The Regional Transportation Authority Act is amended by changing Section 3.01 and by adding Sections 3B.17 and 3B.19 as follows:

(70 ILCS 3615/3.01) (from Ch. 111 2/3, par. 703.01)

Sec. 3.01. Board of Directors. The corporate authorities and governing body of the Authority shall be a Board consisting of 13 Directors until April 1, 2008, and 16 Directors thereafter, appointed as follows:

(a) Four Directors appointed by the Mayor of the City of Chicago, with the advice and consent of the City Council of the City of Chicago, and, only until April 1, 2008, a fifth director who shall be the Chairman of the Chicago Transit Authority. After April 1, 2008, the Mayor of the City of Chicago, with the advice and consent of the City Council of the City of Chicago, shall appoint a fifth Director. The Directors appointed by the Mayor of the City of Chicago shall not be the Chairman or a Director of the Chicago Transit Authority. Each such Director shall reside in the City of Chicago.

(b) Four Directors appointed by the votes of a majority of the members of the Cook County Board elected from districts, a majority of the electors of which reside outside Chicago. After April 1, 2008, a fifth Director appointed by the President of the Cook County Board with the advice and consent of the members of the Cook County Board. Each Director appointed under this subparagraph shall reside in that part of Cook County outside Chicago.

(c) Until April 1, 2008, 3 Directors appointed by the Chairmen of the County Boards of DuPage, Kane, Lake, McHenry, and Will Counties, as follows:

(i) Two Directors appointed by the Chairmen of the county boards of Kane, Lake, McHenry and Will Counties, with the concurrence of not less than a majority of the Chairmen from such counties, from nominees by the Chairmen. Each such Chairman may nominate not more than 2 persons for each position. Each such Director shall reside in a county in the metropolitan region other than Cook or DuPage Counties.

(ii) One Director appointed by the Chairman of the DuPage County Board with the advice and consent of the DuPage County Board. Such Director shall reside in DuPage County.

(d) After April 1, 2008, 5 Directors appointed by the Chairmen of the County Boards of DuPage, Kane,

Lake and McHenry Counties and the County Executive of Will County, as follows:

(i) One Director appointed by the Chairman of the Kane County Board with the advice and consent of the Kane County Board. Such Director shall reside in Kane County.

(ii) One Director appointed by the County Executive of Will County with the advice and consent of the Will County Board. Such Director shall reside in Will County.

(iii) One Director appointed by the Chairman of the DuPage County Board with the advice and consent of the DuPage County Board. Such Director shall reside in DuPage County.

(iv) One Director appointed by the Chairman of the Lake County Board with the advice and consent of the Lake County Board. Such Director shall reside in Lake County.

(v) One Director appointed by the Chairman of the McHenry County Board with the advice and consent of the McHenry County Board. Such Director shall reside in McHenry County.

(vi) To implement the changes in appointing authority under this subparagraph (d) the three Directors appointed under subparagraph (c) and residing in Lake County, DuPage County, and Kane County respectively shall each continue to serve as Director until the expiration of their respective term of office and until his or her successor is appointed and qualified or a vacancy occurs in the office. Thereupon, the appointment shall be made by the officials given appointing authority with respect to the Director whose term has expired or office has become vacant.

(e) The term of office of the chairman serving on the effective date of this amendatory Act of the 96th General Assembly shall end on that date, but the chairman shall continue to exercise all of the powers and be subject to all of the duties of chairman until a successor is appointed and has qualified under item (e-5). ~~The Chairman serving on the effective date of this amendatory Act of the 95th General Assembly shall continue to serve as Chairman until the expiration of his or her term of office and until his or her successor is appointed and qualified or a vacancy occurs in the office. Upon the expiration or vacancy of the term of the Chairman then serving upon the effective date of this amendatory Act of the 95th General Assembly, the Chairman shall be appointed by the other Directors, by the affirmative vote of at least 11 of the then Directors with at least 2 affirmative votes from Directors who reside in the City of Chicago, at least 2 affirmative votes from Directors who reside in Cook County outside the City of Chicago, and at least 2 affirmative votes from Directors who reside in the Counties of DuPage, Lake, Will, Kane, or McHenry. The chairman shall not be appointed from among the other Directors. The chairman shall be a resident of the metropolitan region.~~

(e-5) Beginning on the effective date of this amendatory Act of the 96th General Assembly, the Governor, with the advice and consent of the Senate, shall appoint the chairman. The chairman shall be a resident of the metropolitan region.

(f) Except as otherwise provided by this Act no Director shall, while serving as such, be an officer, a member of the Board of Directors or Trustees or an employee of any Service Board or transportation agency, or be an employee of the State of Illinois or any department or agency thereof, or of any unit of local government or receive any compensation from any elected or appointed office under the Constitution and laws of Illinois; except that a Director may be a member of a school board.

(g) Each appointment made under this Section and under Section 3.03 shall be certified by the appointing authority to the Board, which shall maintain the certifications as part of the official records of the Authority.

(h) (Blank).

(Source: P.A. 95-708, eff. 1-18-08.)

(70 ILCS 3615/3B.17 new)

Sec. 3B.17. Automated external defibrillator. No later than 120 days after the effective date of this amendatory Act of the 96th General Assembly, the Commuter Rail Board must ensure that all trains under its supervision that are used for public transport have at least one automated external defibrillator on board. For the purposes of this Section, "automated external defibrillator" has the meaning ascribed to that term in Section 10 of the Automated External Defibrillator Act.

(70 ILCS 3615/3B.19 new)

Sec. 3B.19. Wireless internet service. No later than 120 days after the effective date of this amendatory Act of the 96th General Assembly, the Commuter Rail Board must ensure that all trains used for public transport have the capacity to provide wireless internet service to passengers.

Section 90. The State Mandates Act is amended by adding Section 8.35 as follows:

(30 ILCS 805/8.35 new)

Sec. 8.35. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 96th General

Assembly.

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

Representative Currie offered the following amendments and moved their adoption:

AMENDMENT NO. 2 . Amend Senate Bill 2797, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 5. The Property Tax Code is amended by changing Sections 9-260, 9-265, 9-270, 15-20, 16-95, 16-135, and 16-140 as follows:

(35 ILCS 200/9-260)

Sec. 9-260. Assessment of omitted property; counties of 3,000,000 or more.

(a) After signing the affidavit, the county assessor shall have power, when directed by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter), or on his or her own initiative, subject to the limitations of Sections 9-265 and 9-270, to assess properties which may have been omitted from assessments for the current year and not more than 3 years prior to the current year ~~or during any year or years~~ for which the property was liable to be taxed, and for which the tax has not been paid, but only on notice and an opportunity to be heard in the manner and form required by law, and shall enter the assessments upon the assessment books. Any notice shall include (i) a request that a person receiving the notice who is not the current taxpayer contact the office of the county assessor and explain that the person is not the current taxpayer, which contact may be made on the telephone, in writing, or in person upon receipt of the notice, and (ii) the name, address, and telephone number of the appropriate personnel in the office of the county assessor to whom the response should be made. Any time period for the review of an omitted assessment included in the notice shall be consistent with the time period established by the assessor in accordance with subsection (a) of Section 12-55. No charge for tax of previous years shall be made against any property if (1) the assessor failed to notify the board of review of the omitted assessment in accordance with subsection (a-1) of this Section; (2) ~~(a)~~ the property was last assessed as unimproved, ~~(b)~~ the owner of such property gave notice of subsequent improvements and requested a reassessment as required by Section 9-180, and ~~(c)~~ reassessment of the property was not made within the 16 month period immediately following the receipt of that notice ; (3) the owner of the property gave notice as required by Section 9-265; (4) the assessor received a building permit for the property evidencing that new construction had occurred or was occurring on the property but failed to list the improvement on the tax rolls; (5) the assessor received a plat map, plat of survey, ALTA survey, mortgage survey, or other similar document containing the omitted property but failed to list the improvement on the tax rolls; (6) the assessor received a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner but failed to list the property on the tax rolls; or (7) the property was the subject of an assessment appeal before the assessor or the board of review that had included the intended omitted property as part of the assessment appeal and provided evidence of its market value.

(a-1) After providing notice and an opportunity to be heard as required by subsection (a) of this Section, the assessor shall render a decision on the omitted assessment, whether or not the omitted assessment was contested, and shall mail a notice of the decision to the taxpayer of record or to the party that contested the omitted assessment. The notice of decision shall contain a statement that the decision may be appealed to the board of review. The decision and all evidence used in the decision shall be transmitted by the assessor to the board of review on or before the dates specified in accordance with Section 16-110.

(b) Any taxes based on the omitted assessment of a property pursuant to Sections 9-260 through 9-270 and Sections 16-135 and 16-140 shall be prepared and mailed at the same time as the estimated first installment property tax bill for the preceding year (as described in Section 21-30) is prepared and mailed. The omitted assessment tax bill is not due until the date on which the second installment property tax bill for the preceding year becomes due. The omitted assessment tax bill shall be deemed delinquent and shall bear interest beginning on the day after the due date of the second installment (as described in Section 21-25). Any taxes for omitted assessments deemed delinquent after the due date of the second installment tax bill shall bear interest at the rate of 1.5% per month or portion thereof until paid or forfeited (as described in Section 21-25).

(c) The assessor shall have no power to change the assessment or alter the assessment books in any other manner or for any other purpose so as to change or affect the taxes in that year, except as ordered by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter). The county assessor shall make all changes and corrections

ordered by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter). The county assessor may for the purpose of revision by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) certify the assessment books for any town or taxing district after or when such books are completed.

(Source: P.A. 93-560, eff. 8-20-03.)

(35 ILCS 200/9-265)

Sec. 9-265. Omitted property; interest; change in exempt use or ownership. If any property is omitted in the assessment of any year or years, not to exceed the current assessment year and 3 prior years, so that the taxes, for which the property was liable, have not been paid, or if by reason of defective description or assessment, taxes on any property for any year or years have not been paid, or if any taxes are refunded under subsection (b) of Section 14-5 because the taxes were assessed in the wrong person's name, the property, when discovered, shall be listed and assessed by the board of review or, in counties with 3,000,000 or more inhabitants, by the county assessor either on his or her own initiative or when so directed by the board of appeals or board of review. The board of review in counties with less than 3,000,000 inhabitants or the county assessor in counties with 3,000,000 or more inhabitants may develop reasonable procedures for contesting the listing of omitted property under this Division. For purposes of this Section, "defective description or assessment" includes a description or assessment which omits all the improvements thereon as a result of which part of the taxes on the total value of the property as improved remain unpaid. In the case of property subject to assessment by the Department, the property shall be listed and assessed by the Department. All such property shall be placed on the assessment and tax books. The arrearages of taxes which might have been assessed, with 10% interest thereon for each year or portion thereof from 2 years after the time the first correct tax bill ought to have been received, shall be charged against the property by the county clerk.

When property or acreage omitted by either incorrect survey or other ministerial assessor error is discovered and the owner has paid its tax bills as received for the year or years of omission of the parcel, then the interest authorized by this Section shall not be chargeable to the owner. However, nothing in this Section shall prevent the collection of the principal amount of back taxes due and owing.

If any property listed as exempt by the chief county assessment officer has a change in use, a change in leasehold estate, or a change in titleholder of record by purchase, grant, taking or transfer, it shall be the obligation of the transferee to notify the chief county assessment officer in writing within 30 days of the change. The notice shall be sent by certified mail, return receipt requested, and shall include the name and address of the taxpayer, the legal description of the property, and the property index number of the property when an index number exists. If the failure to give the notification results in the assessing official continuing to list the property as exempt in subsequent years, the property shall be considered omitted property for purposes of this Code.

(Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

(35 ILCS 200/9-270)

Sec. 9-270. Omitted property; limitations on assessment. A charge for tax and interest for previous years, as provided in Sections 9-265 or 14-40, shall not be made against any property for years prior to the date of ownership of the person owning the property at the time the liability for the omitted tax was first ascertained. Ownership as used in this section shall be held to refer to bona fide legal and equitable titles or interests acquired for value and without notice of the tax, as may appear by deed, deed of trust, mortgage, certificate of purchase or sale, or other form of contract. No charge for tax of previous years, as provided in Section 9-265, shall be made against any property if (1) the assessor failed to notify the board of review of an omitted assessment in accordance with subsection (a-1) of Section 9-260; (2) ~~(a)~~ the property was last assessed as unimproved, ~~(b)~~ the owner of the property gave notice of subsequent improvements and requested a reassessment as required by Section 9-180, and ~~(c)~~ reassessment of the property was not made within the 16 month period immediately following the receipt of that notice ; (3) The owner of the property gave notice as required by Section 9-265; (4) the assessor received a building permit for the property evidencing that new construction had occurred or was occurring on the property but failed to list the improvement on that tax rolls; (5) the assessor received a plat map, plat of survey, ALTA survey, mortgage survey, or other similar document containing the omitted property but failed to list the improvement on the tax rolls; (6) the assessor received a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner but failed to list the property on the tax rolls; or (7) the property was the subject of an assessment appeal before the assessor or the board of review that had included the intended omitted property as part of the assessment appeal and provided evidence of its market

value. The owner of property, if known, assessed under this and the preceding section shall be notified by the county assessor, board of review or Department, as the case may require.
(Source: P.A. 86-359; 88-455.)

(35 ILCS 200/15-20)

Sec. 15-20. Notification requirements after change in use or ownership. If any property listed as exempt by the chief county assessment officer has a change in use, a change in leasehold estate, or a change in titleholder of record by purchase, grant, taking or transfer, it is the obligation of the transferee to notify the chief county assessment officer in writing within 90 ~~30~~ days of the change. If mailed, the ~~The~~ notice shall be sent by certified mail, return receipt requested, and shall include the name and address of the taxpayer, the legal description of the property, the address of the property, and the permanent index number of the property where such number exists. If notice is provided in person, it shall be provided on a form prescribed by the chief county assessment officer, and the chief county assessment officer shall provide a date stamped copy of the notice. Except as provided in item (6) of subsection (a) of Section 9-260, item (6) of Section 16-135, and item (6) of Section 16-140 of this Code, if ~~If~~ the failure to give such notification results in the assessment officer listing the property as exempt in subsequent years, the property shall be considered omitted property for purposes of this Code.
(Source: P.A. 87-895; 87-1189; 88-455; incorporates 88-221; 88-670, eff. 12-2-94.)

(35 ILCS 200/16-95)

Sec. 16-95. Powers and duties of board of appeals or review; complaints. In counties with 3,000,000 or more inhabitants, until the first Monday in December 1998, the board of appeals in any year shall, on complaint that any property is overassessed or underassessed, or is exempt, review and order the assessment corrected.

Beginning the first Monday in December 1998 and thereafter, in counties with 3,000,000 or more inhabitants, the board of review:

(1) shall, on written complaint of any taxpayer or any taxing district that has an interest in the assessment that any property is overassessed, underassessed, or exempt, review the assessment and confirm, revise, correct, alter, or modify the assessment, as appears to be just; and

(2) may, upon written motion of any one or more members of the board that is made on or before the dates specified in notices given under Section 16-110 for each township and upon good cause shown, revise, correct, alter, or modify any assessment (or part of an assessment) of real property regardless of whether the taxpayer or owner of the property has filed a complaint with the board; and

(3) shall, after the effective date of this amendatory Act of the 96th General Assembly, pursuant to the provisions of Sections 9-260, 9-265, 2-270, 16-135, and 16-140, review any omitted assessment proposed by the county assessor and confirm, revise, correct, alter, or modify the proposed assessment, as appears to be just.

No assessment may be changed by the board on its own motion until the taxpayer in whose name the property is assessed and the chief county assessment officer who certified the assessment have been notified and given an opportunity to be heard thereon. All taxing districts shall have an opportunity to be heard on the matter.
(Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

(35 ILCS 200/16-135)

Sec. 16-135. Omitted property; Notice provisions. In counties with 3,000,000 or more inhabitants, the owner of property and the executor, administrator, or trustee of a decedent whose property has been omitted in the assessment in any year or years or on which a tax for which the property was liable has not been paid, and the several taxing bodies interested therein, shall be given at least 30 ~~5~~ days notice in writing by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) or county assessor of the hearing on the proposed assessments of the omitted property. The board or assessor shall have full power to examine the owner, or the executor, administrator, trustee, legatee, or heirs of the decedent, or other person concerning the ownership, kind, character, amount and the value of the omitted property.

If the board determines that the property of any decedent was omitted from assessment during any year or years, or that a tax for which the property was liable, has not been paid, the board shall direct the county assessor to assess the property. However, if the county assessor, on his or her own initiative, makes such a determination, then the assessor shall assess the property. No charge for tax of previous years shall be made against any property prior to the date of ownership of the person owning the property at the time the liability for such omitted tax is first ascertained. Ownership as used in this Section refers to bona fide legal and equitable titles or interests acquired for value and without notice of the tax, as may appear by deed,

deed of trust, mortgage, certificate of purchase or sale, or other form of contract. No such charge for tax of previous years shall be made against any property if:

(1) the assessor failed to notify the board of review of an omitted assessment in accordance with subsection (a-1) of Section 9-260 of this Code; or

(2) ~~(a)~~ the property was last assessed as unimproved, ~~(b)~~ the owner of the property, gave notice of subsequent improvements and requested a reassessment as required by Section 9-180, and ~~(c)~~ reassessment of the property was not made within 16 months of receipt of that notice ; or

(3) the owner of the property gave notice as required by Section 9-265; or

(4) the assessor received a building permit for the property evidencing that new construction had occurred or was occurring on the property but failed to list the improvement on the tax rolls; or

(5) the assessor received a plat map, plat of survey, ALTA survey, mortgage survey, or other similar document containing the omitted property but failed to list the improvement on the tax rolls; or

(6) the assessor received a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner but failed to list the property on the tax rolls; or

(7) the property was the subject of an assessment appeal before the assessor or the board of review that had included the intended omitted property as part of the assessment appeal and provided evidence of its market value.

The assessment of omitted property by the county assessor may be reviewed by the board in the same manner as other assessments are reviewed under the provisions of this Code and when so reviewed, the assessment shall not thereafter be subject to review by any succeeding board.

For the purpose of enforcing the provisions of this Code, relating to property omitted from assessment, the taxing bodies interested therein are hereby empowered to employ counsel to appear before the board or assessor (as the case may be) and take all necessary steps to enforce the assessment on the omitted property.

(Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

(35 ILCS 200/16-140)

Sec. 16-140. Omitted property. In counties with 3,000,000 or more inhabitants, the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) in any year shall direct the county assessor, in accordance with Section 16-135, when he or she fails to do so on his or her own initiative, to assess all property which has not been assessed, for any reason, and enter the same upon the assessment books and to list and assess all property that has been omitted in the assessment for the current year and not more than 3 years prior to the current year ~~of any year or years~~. If the tax for which that property was liable has not been paid or if any property, by reason of defective description or assessment thereof, fails to pay taxes for any year or years, the property, when discovered by the board shall be listed and assessed by the county assessor. The board may order the county assessor to make such alterations in the description of property as it deems necessary. No charge for tax of previous years shall be made against any property if :

(1) the assessor failed to notify the board of review of an omitted assessment in accordance with subsection (a-1) of Section 9-260 of this Code; or

(2) ~~(a)~~ the property was last assessed as unimproved, ~~(b)~~ the owner of the property gave notice of subsequent improvements and requested a reassessment as required by Section 9-180, and ~~(c)~~ reassessment of the property was not made within 16 months of receipt of that notice ; or

(3) the owner of the property gave notice as required by Section 9-265; or

(4) the assessor received a building permit for the property evidencing that new construction had occurred or was occurring on the property but failed to list the improvement on the tax rolls; or

(5) the assessor received a plat map, plat of survey, ALTA survey, mortgage survey, or other similar document containing the omitted property but failed to list the improvement on the tax rolls; or

(6) the assessor received a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner but failed to list the property on the tax rolls; or

(7) the property was the subject of an assessment appeal before the assessor or the board of review that had included the intended omitted property as part of the assessment appeal and provided evidence of its market value.

The board shall hear complaints and revise assessments of any particular parcel of property of any person identified and described in a complaint filed with the board and conforming to the requirements of Section 16-115. The board shall make revisions in no other cases.

(Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

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

AMENDMENT NO. 3. Amend Senate Bill 2797, AS AMENDED, with reference to page and line numbers of House Amendment No. 2, as follows:
on page 6, line 22, by replacing "30" with "90 ~~30~~"; and
on page 6, line 22, by replacing "The" with "If mailed, the ~~The~~"; and
on page 6, line 26, by replacing "If" with the following:
"If notice is provided in person, it shall be provided on a form prescribed by the chief county assessment officer, and the chief county assessment officer shall provide a date stamped copy of the notice. Except as provided in item (6) of subsection (a) of Section 9-260, item (6) of Section 16-135, and item (6) of Section 16-140 of this Code, if ~~If~~".

The foregoing motions prevailed and the amendments were adopted.

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 Currie, SENATE BILL 2797 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:

114, Yeas; 0, Nays; 2, Answering Present.

(ROLL CALL 3)

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.

SENATE BILL ON SECOND READING

SENATE BILL 3461. Having been read by title a second time on January 6, 2011, and held on the order of Second Reading, the same was again taken up.

The following amendment was offered in the Committee on Executive, adopted and reproduced.

AMENDMENT NO. 1. Amend Senate Bill 3461 by replacing everything after the enacting clause with the following:

"Section 5. The Illinois Administrative Procedure Act is amended by changing Section 5-45 as follows:

(5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

Sec. 5-45. Emergency rulemaking.

(a) "Emergency" means the existence of any situation that any agency finds reasonably constitutes a threat to the public interest, safety, or welfare.

(b) If any agency finds that an emergency exists that requires adoption of a rule upon fewer days than is required by Section 5-40 and states in writing its reasons for that finding, the agency may adopt an emergency rule without prior notice or hearing upon filing a notice of emergency rulemaking with the Secretary of State under Section 5-70. The notice shall include the text of the emergency rule and shall be published in the Illinois Register. Consent orders or other court orders adopting settlements negotiated by an agency may be adopted under this Section. Subject to applicable constitutional or statutory provisions, an emergency rule becomes effective immediately upon filing under Section 5-65 or at a stated date less than 10 days thereafter. The agency's finding and a statement of the specific reasons for the finding shall be filed with the rule. The agency shall take reasonable and appropriate measures to make emergency rules known to the persons who may be affected by them.

(c) An emergency rule may be effective for a period of not longer than 150 days, but the agency's authority to adopt an identical rule under Section 5-40 is not precluded. No emergency rule may be adopted

more than once in any 24 month period, except that this limitation on the number of emergency rules that may be adopted in a 24 month period does not apply to (i) emergency rules that make additions to and deletions from the Drug Manual under Section 5-5.16 of the Illinois Public Aid Code or the generic drug formulary under Section 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii) emergency rules adopted by the Pollution Control Board before July 1, 1997 to implement portions of the Livestock Management Facilities Act, (iii) emergency rules adopted by the Illinois Department of Public Health under subsections (a) through (i) of Section 2 of the Department of Public Health Act when necessary to protect the public's health, (iv) emergency rules adopted pursuant to subsection (n) of this Section, or (v) emergency rules adopted pursuant to subsection (o) of this Section. Two or more emergency rules having substantially the same purpose and effect shall be deemed to be a single rule for purposes of this Section.

(d) In order to provide for the expeditious and timely implementation of the State's fiscal year 1999 budget, emergency rules to implement any provision of Public Act 90-587 or 90-588 or any other budget initiative for fiscal year 1999 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (d). The adoption of emergency rules authorized by this subsection (d) shall be deemed to be necessary for the public interest, safety, and welfare.

(e) In order to provide for the expeditious and timely implementation of the State's fiscal year 2000 budget, emergency rules to implement any provision of this amendatory Act of the 91st General Assembly or any other budget initiative for fiscal year 2000 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (e). The adoption of emergency rules authorized by this subsection (e) shall be deemed to be necessary for the public interest, safety, and welfare.

(f) In order to provide for the expeditious and timely implementation of the State's fiscal year 2001 budget, emergency rules to implement any provision of this amendatory Act of the 91st General Assembly or any other budget initiative for fiscal year 2001 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (f). The adoption of emergency rules authorized by this subsection (f) shall be deemed to be necessary for the public interest, safety, and welfare.

(g) In order to provide for the expeditious and timely implementation of the State's fiscal year 2002 budget, emergency rules to implement any provision of this amendatory Act of the 92nd General Assembly or any other budget initiative for fiscal year 2002 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (g). The adoption of emergency rules authorized by this subsection (g) shall be deemed to be necessary for the public interest, safety, and welfare.

(h) In order to provide for the expeditious and timely implementation of the State's fiscal year 2003 budget, emergency rules to implement any provision of this amendatory Act of the 92nd General Assembly or any other budget initiative for fiscal year 2003 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (h). The adoption of emergency rules authorized by this subsection (h) shall be deemed to be necessary for the public interest, safety, and welfare.

(i) In order to provide for the expeditious and timely implementation of the State's fiscal year 2004 budget, emergency rules to implement any provision of this amendatory Act of the 93rd General Assembly or any other budget initiative for fiscal year 2004 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (i). The adoption of emergency rules authorized by this subsection (i) shall be deemed to be necessary for the public interest, safety, and welfare.

(j) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2005 budget as provided under the Fiscal Year 2005 Budget Implementation (Human Services) Act, emergency rules to implement any provision of the Fiscal Year 2005 Budget Implementation (Human Services) Act may be adopted in accordance with this Section by the agency charged with administering that provision, except that the 24-month limitation on the adoption of emergency rules and the provisions of

Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (j). The Department of Public Aid may also adopt rules under this subsection (j) necessary to administer the Illinois Public Aid Code and the Children's Health Insurance Program Act. The adoption of emergency rules authorized by this subsection (j) shall be deemed to be necessary for the public interest, safety, and welfare.

(k) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2006 budget, emergency rules to implement any provision of this amendatory Act of the 94th General Assembly or any other budget initiative for fiscal year 2006 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (k). The Department of Healthcare and Family Services may also adopt rules under this subsection (k) necessary to administer the Illinois Public Aid Code, the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act, the Senior Citizens and Disabled Persons Prescription Drug Discount Program Act (now the Illinois Prescription Drug Discount Program Act), and the Children's Health Insurance Program Act. The adoption of emergency rules authorized by this subsection (k) shall be deemed to be necessary for the public interest, safety, and welfare.

(l) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2007 budget, the Department of Healthcare and Family Services may adopt emergency rules during fiscal year 2007, including rules effective July 1, 2007, in accordance with this subsection to the extent necessary to administer the Department's responsibilities with respect to amendments to the State plans and Illinois waivers approved by the federal Centers for Medicare and Medicaid Services necessitated by the requirements of Title XIX and Title XXI of the federal Social Security Act. The adoption of emergency rules authorized by this subsection (l) shall be deemed to be necessary for the public interest, safety, and welfare.

(m) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2008 budget, the Department of Healthcare and Family Services may adopt emergency rules during fiscal year 2008, including rules effective July 1, 2008, in accordance with this subsection to the extent necessary to administer the Department's responsibilities with respect to amendments to the State plans and Illinois waivers approved by the federal Centers for Medicare and Medicaid Services necessitated by the requirements of Title XIX and Title XXI of the federal Social Security Act. The adoption of emergency rules authorized by this subsection (m) shall be deemed to be necessary for the public interest, safety, and welfare.

(n) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2010 budget, emergency rules to implement any provision of this amendatory Act of the 96th General Assembly or any other budget initiative authorized by the 96th General Assembly for fiscal year 2010 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative. The adoption of emergency rules authorized by this subsection (n) shall be deemed to be necessary for the public interest, safety, and welfare. The rulemaking authority granted in this subsection (n) shall apply only to rules promulgated during Fiscal Year 2010.

(o) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2011 budget, emergency rules to implement any provision of this amendatory Act of the 96th General Assembly or any other budget initiative authorized by the 96th General Assembly for fiscal year 2011 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative. The adoption of emergency rules authorized by this subsection (o) is deemed to be necessary for the public interest, safety, and welfare. The rulemaking authority granted in this subsection (o) applies only to rules promulgated on or after the effective date of this amendatory Act of the 96th General Assembly through June 30, 2011 ~~January 9, 2011~~.

(Source: P.A. 95-12, eff. 7-2-07; 95-331, eff. 8-21-07; 96-45, eff. 7-15-09; 96-958, eff. 7-1-10.)

Section 10. The State Finance Act is amended by changing Section 5h as follows:

(30 ILCS 105/5h)

Sec. 5h. Cash flow borrowing and general funds liquidity.

(a) In order to meet cash flow deficits and to maintain liquidity in the General Revenue Fund and the Common School Fund, on and after July 1, 2010 and through June 30, 2011 ~~January 9, 2011~~, the State Treasurer and the State Comptroller shall make transfers to the General Revenue Fund or the Common School Fund, as directed by the Governor, out of special funds of the State, to the extent allowed by federal law. No transfer may be made from a fund under this Section that would have the effect of reducing the available balance in the fund to an amount less than the amount remaining unexpended and unreserved

from the total appropriation from that fund estimated to be expended for that fiscal year. No such transfer may reduce the cumulative balance of all of the special funds of the State to an amount less than the total debt service payable during the 12 months immediately following the date of the transfer on any bonded indebtedness of the State and any certificates issued under the Short Term Borrowing Act. Notwithstanding any other provision of this Section, no such transfer may be made from any special fund that is exclusively collected by or appropriated to any other constitutional officer without the written approval of that constitutional officer.

(b) If moneys have been transferred to the General Revenue Fund or the Common School Fund pursuant to subsection (a) of this Section, this amendatory Act of the 96th General Assembly shall constitute the irrevocable and continuing authority for and direction to the State Treasurer and State Comptroller to reimburse the funds of origin from the General Revenue Fund or the Common School Fund, as appropriate, by transferring to the funds of origin, at such times and in such amounts as directed by the Governor when necessary to support appropriated expenditures from the funds, an amount equal to that transferred from them plus any interest that would have accrued thereon had the transfer not occurred, except that any moneys transferred pursuant to subsection (a) of this Section shall be repaid to the fund of origin within 18 months after the date on which they were borrowed.

(c) On the first day of each quarterly period in each fiscal year, the Governor's Office of Management and Budget shall provide to the President and the Minority Leader of the Senate, the Speaker and the Minority Leader of the House of Representatives, and the Commission on Government Forecasting and Accountability a report on all transfers made pursuant to this Section in the prior quarterly period. The report must be provided in both written and electronic format. The report must include all of the following:

(1) The date each transfer was made.

(2) The amount of each transfer.

(3) In the case of a transfer from the General Revenue Fund or the Common School Fund to a fund of origin pursuant to subsection (b) of this Section, the amount of interest being paid to the fund of origin.

(4) The end of day balance of both the fund of origin and the General Revenue Fund or the Common School Fund, whichever the case may be, on the date the transfer was made.

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

Section 15. The Emergency Budget Act of Fiscal Year 2011 is amended by changing Sections 1-10, 1-15, and 1-20 as follows:

(30 ILCS 187/1-10)

(Section scheduled to be repealed on July 1, 2011)

Sec. 1-10. Designation of contingency reserve. Beginning on July 1, 2010 and until June 30, 2011 ~~January 9, 2011~~, the Governor may designate amounts to be set aside as a contingency reserve from the amounts appropriated from the General Revenue Fund, the Common School Fund, the Education Assistance Fund, and any special fund of the State for State fiscal year 2011 for all boards, commissions, agencies, institutions, authorities, colleges, universities, and bodies politic and corporate of the State, but not other constitutional officers, the legislative or judicial branch, the office of the Executive Inspector General, or the Executive Ethics Commission. The total contingency reserve may not exceed one-third of the sum of (i) the total dollar amount of vouchers that have been submitted to the State Comptroller for payment but for which warrants have not been issued by the Comptroller as of July 1, 2010 and (ii) the total dollar amount of any fiscal year 2010 mandated statutory transfers that have not been executed as of July 1, 2010. The State Comptroller shall certify the total dollar amount of those outstanding vouchers and transfers to the Governor on or before July 8, 2010.

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

(30 ILCS 187/1-15)

(Section scheduled to be repealed on July 1, 2011)

Sec. 1-15. Contingency reserve restrictions. Until June 30, 2011 ~~January 9, 2011~~, the amounts placed in contingency reserve shall not be transferred, obligated, encumbered, expended, or otherwise committed unless the Governor authorizes the removal of the amounts from the contingency reserve or the State, by an Act of the 96th General Assembly, generates incremental revenues sufficient to support such transfers, obligations, encumbrances, expenditures, or other commitments.

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

(30 ILCS 187/1-20)

(Section scheduled to be repealed on July 1, 2011)

Sec. 1-20. All State programs subject to appropriation. Notwithstanding any other Act to the contrary,

during State fiscal year 2011, any expenditure from State funds authorized or required by any State law are made subject to appropriation through June 30, 2011 ~~January 9, 2011~~ of that fiscal year. No moneys shall be obligated or expended during that time unless they are supported by available State fiscal year 2011 appropriations that are not otherwise obligated or reserved pursuant to Section 1-10 of this Act. The provisions of this Section do not apply to non-appropriated funds, non-appropriated accounts, locally held funds, or appropriations with continuing authority.

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

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 Currie, SENATE BILL 3461 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:

63, Yeas; 51, Nays; 1, Answering Present.

(ROLL CALL 4)

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. 1 to HOUSE BILL 1606, having been reproduced, was taken up for consideration.

Representative Dugan moved that the House concur with the Senate in the adoption of Senate Amendment No. 1.

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

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

(ROLL CALL 5)

The motion prevailed and the House concurred with the Senate in the adoption of Senate Amendment No. 1 to HOUSE BILL 1606.

Ordered that the Clerk inform the Senate.

SUSPEND POSTING REQUIREMENTS

Pursuant to Rule 25, Representative Colvin moved to suspend the posting requirements of Rule 21 in relation to House Resolutions 1257 and 1517.

The motion prevailed.

AGREED RESOLUTIONS

HOUSE RESOLUTION 1558 was taken up for consideration.

Representative Bost requested that all members be added to the resolution.

Representative Cross moved the adoption of the agreed resolution.

The motion prevailed and the agreed resolution was adopted.

RECESS

At the hour of 1:03 o'clock p.m., Representative Lyons moved that the House do now take a recess until the call of the Chair.

The motion prevailed.

At the hour of 4:42 o'clock p.m., the House resumed its session.

Speaker of the House Madigan in the Chair.

DISTRIBUTION OF SUPPLEMENTAL CALENDAR

Supplemental Calendar No. 1 was distributed to the Members at 4:34 o'clock p.m.

CONCURRENCES AND NON-CONCURRENCES IN SENATE AMENDMENTS TO HOUSE BILLS

Senate Amendment No. 2 to HOUSE BILL 5018, having been reproduced, was taken up for consideration.

Representative May moved that the House concur with the Senate in the adoption of Senate Amendment No. 2.

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

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

(ROLL CALL 6)

The motion prevailed and the House concurred with the Senate in the adoption of Senate Amendment No. 2 to HOUSE BILL 5018.

Ordered that the Clerk inform the Senate.

RESOLUTIONS

Having been reported out of the Committee on Financial Institutions on January 11, 2011, HOUSE RESOLUTION 1257 was taken up for consideration.

Representative Colvin moved the adoption of the resolution.

The motion prevailed and the resolution was adopted.

Having been reported out of the Committee on International Trade & Commerce on January 11, 2011, HOUSE RESOLUTION 1517 was taken up for consideration.

Representative Colvin moved the adoption of the resolution.

The motion prevailed and the resolution was adopted.

CONCURRENCES AND NON-CONCURRENCES IN SENATE AMENDMENTS TO HOUSE BILLS

Senate Amendments numbered 1 and 2 to HOUSE BILL 3677, having been reproduced, were taken up for consideration.

Representative D'Amico moved that the House concur with the Senate in the adoption of Senate Amendments numbered 1 and 2.

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

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

(ROLL CALL 7)

The motion prevailed and the House concurred with the Senate in the adoption of Senate Amendments numbered 1 and 2 to HOUSE BILL 3677.

Ordered that the Clerk inform the Senate.

SENATE BILL ON SECOND READING

SENATE BILL 3087. Having been read by title a second time on January 6, 2011, and held on the order of Second Reading, the same was again taken up.

The following amendment was offered in the Committee on Executive, adopted and reproduced.

AMENDMENT NO. 1. Amend Senate Bill 3087 by replacing everything after the enacting clause with the following:

"Section 5. The Fiscal Note Act is amended by changing Section 3 as follows:

(25 ILCS 50/3) (from Ch. 63, par. 42.33)

Sec. 3. Whenever the ~~the~~ sponsor of any measure is of the opinion that no fiscal note is necessary, any member of either house may thereafter request that a note be obtained, and in such case the matter shall be decided by majority vote of those present and voting in the house of which he is a member.

(Source: Laws 1965, p. 858.)".

Representative Mautino offered and withdrew Amendment No. 2.

Representative Mautino offered the following amendment and moved its adoption:

AMENDMENT NO. 3. Amend Senate Bill 3087, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 3. The State Finance Act is amended by changing Section 6z-78 as follows:

(30 ILCS 105/6z-78)

Sec. 6z-78. Capital Projects Fund; bonded indebtedness; transfers. Money in the Capital Projects Fund shall, if and when the State of Illinois incurs any bonded indebtedness using the bond authorizations ~~authorization~~ enacted in Public Act 96-36 and this amendatory Act of the 96th General Assembly ~~this amendatory Act of the 96th General Assembly~~, be set aside and used for the purpose of paying and discharging annually the principal and interest on that bonded indebtedness then due and payable.

In addition to other transfers to the General Obligation Bond Retirement and Interest Fund made pursuant to Section 15 of the General Obligation Bond Act, upon each delivery of general obligation bonds using bond authorizations ~~authorization~~ enacted in Public Act 96-36 and this amendatory Act of the 96th General Assembly ~~this amendatory Act of the 96th General Assembly~~ the State Comptroller shall compute and certify to the State Treasurer the total amount of principal of, interest on, and premium, if any, on such bonds during the then current and each succeeding fiscal year. With respect to the interest payable on variable rate bonds, such certifications shall be calculated at the maximum rate of interest that may be payable during the fiscal year, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for the period.

(a) Except as provided for in subsection (b), on or before the last day of each month, the State Treasurer and State Comptroller shall transfer from the Capital Projects Fund to the General Obligation Bond Retirement and Interest Fund an amount sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on the bonds payable on their next payment date, divided by the number of monthly transfers occurring between the last previous payment date (or the delivery date if no payment date has yet occurred) and the next succeeding payment date. Interest payable on variable rate bonds shall be calculated at the maximum rate of interest that may be payable for the relevant period, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for that period. Interest for which moneys have already been deposited into the capitalized interest account within the General Obligation Bond Retirement and Interest Fund shall not be included in the calculation of the amounts to be transferred under this subsection.

(b) On or before the last day of each month, the State Treasurer and State Comptroller shall transfer from the Capital Projects Fund to the General Obligation Bond Retirement and Interest Fund an amount sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on the bonds issued prior to January 1, 2012 pursuant to Section 4(d) of the General Obligation Bond Act payable on their next payment date, divided by the number of monthly transfers occurring between the last previous payment date (or the delivery date if no payment date has yet occurred) and the next succeeding payment date. If the

available balance in the Capital Projects Fund is not sufficient for the transfer required in this subsection, the State Treasurer and State Comptroller shall transfer the difference from the Road Fund to the General Obligation Bond Retirement and Interest Fund; except that such Road Fund transfers shall constitute a debt of the Capital Projects Fund which shall be repaid according to subsection (c). Interest payable on variable rate bonds shall be calculated at the maximum rate of interest that may be payable for the relevant period, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for that period. Interest for which moneys have already been deposited into the capitalized interest account within the General Obligation Bond Retirement and Interest Fund shall not be included in the calculation of the amounts to be transferred under this subsection.

(c) On the first day of any month when the Capital Projects Fund is carrying a debt to the Road Fund due to the provisions of subsection (b), the State Treasurer and State Comptroller shall transfer from the Capital Projects Fund to the Road Fund an amount sufficient to discharge that debt. These transfers to the Road Fund shall continue until the Capital Projects Fund has repaid to the Road Fund all transfers made from the Road Fund pursuant to subsection (b). Notwithstanding any other law to the contrary, transfers to the Road Fund from the Capital Projects Fund shall be made prior to any other expenditures or transfers out of the Capital Projects Fund.

(Source: P.A. 96-36, eff. 7-13-09; 96-820, eff. 11-18-09.)

Section 5. The General Obligation Bond Act is amended by changing Sections 2, 3, 4, 5, 6, 7, and 9 as follows:

(30 ILCS 330/2) (from Ch. 127, par. 652)

Sec. 2. Authorization for Bonds. The State of Illinois is authorized to issue, sell and provide for the retirement of General Obligation Bonds of the State of Illinois for the categories and specific purposes expressed in Sections 2 through 8 of this Act, in the total amount of $41,379,777,443 ~~$37,217,777,443~~ ~~$36,967,777,443~~.

The bonds authorized in this Section 2 and in Section 16 of this Act are herein called "Bonds".

Of the total amount of Bonds authorized in this Act, up to $2,200,000,000 in aggregate original principal amount may be issued and sold in accordance with the Baccalaureate Savings Act in the form of General Obligation College Savings Bonds.

Of the total amount of Bonds authorized in this Act, up to $300,000,000 in aggregate original principal amount may be issued and sold in accordance with the Retirement Savings Act in the form of General Obligation Retirement Savings Bonds.

Of the total amount of Bonds authorized in this Act, the additional $10,000,000,000 authorized by Public Act 93-2 and the $3,466,000,000 authorized by Public Act 96-43 shall be used solely as provided in Section 7.2.

The issuance and sale of Bonds pursuant to the General Obligation Bond Act is an economical and efficient method of financing the long-term capital needs of the State. This Act will permit the issuance of a multi-purpose General Obligation Bond with uniform terms and features. This will not only lower the cost of registration but also reduce the overall cost of issuing debt by improving the marketability of Illinois General Obligation Bonds.

(Source: P.A. 95-1026, eff. 1-12-09; 96-5, eff. 4-3-09; 96-36, eff. 7-13-09; 96-43, eff. 7-15-09; 96-885, eff. 3-11-10; 96-1000, eff. 7-2-10; revised 9-3-10.)

(30 ILCS 330/3) (from Ch. 127, par. 653)

Sec. 3. Capital Facilities. The amount of $8,900,463,443 ~~$7,968,463,443~~ is authorized to be used for the acquisition, development, construction, reconstruction, improvement, financing, architectural planning and installation of capital facilities within the State, consisting of buildings, structures, durable equipment, land, interests in land, and the costs associated with the purchase and implementation of information technology, including but not limited to the purchase of hardware and software, for the following specific purposes:

(a) $3,007,228,000 ~~$2,511,228,000~~ for educational purposes by State universities and colleges, the Illinois Community

College Board created by the Public Community College Act and for grants to public community colleges as authorized by Sections 5-11 and 5-12 of the Public Community College Act;

(b) $1,648,420,000 ~~$1,617,420,000~~ for correctional purposes at State prison and correctional centers;

(c) $599,183,000 ~~$575,183,000~~ for open spaces, recreational and conservation purposes and the protection of land;

(d) $691,917,000 ~~$664,917,000~~ for child care facilities, mental and public health facilities, and facilities for

the care of disabled veterans and their spouses;

(e) $1,777,990,000 ~~$1,630,990,000~~ for use by the State, its departments, authorities, public corporations,
commissions and agencies;

(f) $818,100 for cargo handling facilities at port districts and for breakwaters,
including harbor entrances, at port districts in conjunction with facilities for small boats and pleasure crafts;

(g) $274,877,074 ~~$248,877,074~~ for water resource management projects;

(h) $16,940,269 for the provision of facilities for food production research and related
instructional and public service activities at the State universities and public community colleges;

(i) $36,000,000 for grants by the Secretary of State, as State Librarian, for central
library facilities authorized by Section 8 of the Illinois Library System Act and for grants by the Capital Development Board to units of local government for public library facilities;

(j) $25,000,000 for the acquisition, development, construction, reconstruction,
improvement, financing, architectural planning and installation of capital facilities consisting of buildings, structures, durable equipment and land for grants to counties, municipalities or public building commissions with correctional facilities that do not comply with the minimum standards of the Department of Corrections under Section 3-15-2 of the Unified Code of Corrections;

(k) $5,000,000 for grants in fiscal year 1988 by the Department of Conservation for
improvement or expansion of aquarium facilities located on property owned by a park district;

(l) $588,590,000 ~~$432,590,000~~ to State agencies for grants to local governments for the acquisition, financing,
architectural planning, development, alteration, installation, and construction of capital facilities consisting of buildings, structures, durable equipment, and land; and

(m) $228,500,000 ~~$203,500,000~~ for the Illinois Open Land Trust Program as defined by the Illinois Open Land Trust
Act.

The amounts authorized above for capital facilities may be used for the acquisition, installation, alteration, construction, or reconstruction of capital facilities and for the purchase of equipment for the purpose of major capital improvements which will reduce energy consumption in State buildings or facilities.

(Source: P.A. 96-36, eff. 7-13-09; 96-37, eff. 7-13-09; 96-1000, eff. 7-2-10.)

(30 ILCS 330/4) (from Ch. 127, par. 654)

Sec. 4. Transportation. The amount of $12,443,799,000 ~~$9,948,799,000~~ is authorized for use by the Department of Transportation for the specific purpose of promoting and assuring rapid, efficient, and safe highway, air and mass transportation for the inhabitants of the State by providing monies, including the making of grants and loans, for the acquisition, construction, reconstruction, extension and improvement of the following transportation facilities and equipment, and for the acquisition of real property and interests in real property required or expected to be required in connection therewith as follows:

(a) $5,432,129,000 for State highways, arterial highways, freeways, roads, bridges, structures separating highways and railroads and roads, and bridges on roads maintained by counties, municipalities, townships or road districts for the following specific purposes:

(1) $3,330,000,000 for use statewide,

(2) $3,677,000 for use outside the Chicago urbanized area,

(3) $7,543,000 for use within the Chicago urbanized area,

(4) $13,060,600 for use within the City of Chicago,

(5) $58,987,500 for use within the counties of Cook, DuPage, Kane, Lake, McHenry and Will,

(6) $18,860,900 for use outside the counties of Cook, DuPage, Kane, Lake, McHenry and Will, and

(7) $2,000,000,000 for use on projects included in either (i) the FY09-14 Proposed Highway Improvement Program as published by the Illinois Department of Transportation in May 2008 or (ii) the FY10-15 Proposed Highway Improvement Program to be published by the Illinois Department of Transportation in the spring of 2009; except that all projects must be maintenance projects for the existing State system with the goal of reaching 90% acceptable condition in the system statewide and further except that all projects must reflect the generally accepted historical distribution of projects throughout the State.

(b) $4,280,070,000 ~~$3,130,070,000~~ for rail facilities and for mass transit facilities, as defined in Section

2705-305 of the Department of Transportation Law (20 ILCS 2705/2705-305), including rapid transit, rail, bus and other equipment used in connection therewith by the State or any unit of local government, special transportation district, municipal corporation or other corporation or public authority authorized to provide and promote public transportation within the State or two or more of the foregoing jointly, for the following specific purposes:

(1) $3,184,270,000 ~~$2,034,270,000~~ statewide,

(2) $83,350,000 for use within the counties of Cook, DuPage, Kane, Lake, McHenry and Will,

(3) $12,450,000 for use outside the counties of Cook, DuPage, Kane, Lake, McHenry and Will, and

(4) $1,000,000,000 for use on projects that shall reflect the generally accepted historical distribution of projects throughout the State.

(c) $482,600,000 ~~$371,600,000~~ for airport or aviation facilities and any equipment used in connection therewith, including engineering and land acquisition costs, by the State or any unit of local government, special transportation district, municipal corporation or other corporation or public authority authorized to provide public transportation within the State, or two or more of the foregoing acting jointly, and for the making of deposits into the Airport Land Loan Revolving Fund for loans to public airport owners pursuant to the Illinois Aeronautics Act.

(d) $2,249,000,000 ~~$1,015,000,000~~ for use statewide for State or local highways, arterial highways, freeways, roads, bridges, and structures separating highways and railroads and roads, and for grants to counties, municipalities, townships, or road districts for planning, engineering, acquisition, construction, reconstruction, development, improvement, extension, and all construction-related expenses of the public infrastructure and other transportation improvement projects which are related to economic development in the State of Illinois.

(Source: P.A. 96-5, eff. 4-3-09; 96-36, eff. 7-13-09; 96-37, eff. 7-13-09.)

(30 ILCS 330/5) (from Ch. 127, par. 655)

Sec. 5. School Construction.

(a) The amount of $58,450,000 is authorized to make grants to local school districts for the acquisition, development, construction, reconstruction, rehabilitation, improvement, financing, architectural planning and installation of capital facilities, including but not limited to those required for special education building projects provided for in Article 14 of The School Code, consisting of buildings, structures, and durable equipment, and for the acquisition and improvement of real property and interests in real property required, or expected to be required, in connection therewith.

(b) $22,550,000, or so much thereof as may be necessary, for grants to school districts for the making of principal and interest payments, required to be made, on bonds issued by such school districts after January 1, 1969, pursuant to any indenture, ordinance, resolution, agreement or contract to provide funds for the acquisition, development, construction, reconstruction, rehabilitation, improvement, architectural planning and installation of capital facilities consisting of buildings, structures, durable equipment and land for educational purposes or for lease payments required to be made by a school district for principal and interest payments on bonds issued by a Public Building Commission after January 1, 1969.

(c) $10,000,000 for grants to school districts for the acquisition, development, construction, reconstruction, rehabilitation, improvement, architectural planning and installation of capital facilities consisting of buildings structures, durable equipment and land for special education building projects.

(d) $9,000,000 for grants to school districts for the reconstruction, rehabilitation, improvement, financing and architectural planning of capital facilities, including construction at another location to replace such capital facilities, consisting of those public school buildings and temporary school facilities which, prior to January 1, 1984, were condemned by the regional superintendent under Section 3-14.22 of The School Code or by any State official having jurisdiction over building safety.

(e) $3,050,000,000 for grants to school districts for school improvement projects authorized by the School Construction Law. The bonds shall be sold in amounts not to exceed the following schedule, except any bonds not sold during one year shall be added to the bonds to be sold during the remainder of the schedule:

First year.....$200,000,000
Second year.....$450,000,000
Third year.....$500,000,000
Fourth year.....$500,000,000
Fifth year.....$800,000,000

Sixth year and thereafter.....$600,000,000

(f) $1,066,000,000 ~~$420,000,000~~ grants to school districts for school implemented projects authorized by the School Construction Law.

(Source: P.A. 96-36, eff. 7-13-09.)

(30 ILCS 330/6) (from Ch. 127, par. 656)

Sec. 6. Anti-Pollution.

(a) The amount of $422,815,000 ~~$369,815,000~~ is authorized for allocation by the Environmental Protection Agency for grants or loans to units of local government in such amounts, at such times and for such purpose as the Agency deems necessary or desirable for the planning, financing, and construction of municipal sewage treatment works and solid waste disposal facilities and for making of deposits into the Water Revolving Fund and the U.S. Environmental Protection Fund to provide assistance in accordance with the provisions of Title IV-A of the Environmental Protection Act.

(b) The amount of $236,500,000 ~~$215,500,000~~ is authorized for allocation by the Environmental Protection Agency for payment of claims submitted to the State and approved for payment under the Leaking Underground Storage Tank Program established in Title XVI of the Environmental Protection Act.

(Source: P.A. 96-36, eff. 7-13-09.)

(30 ILCS 330/7) (from Ch. 127, par. 657)

Sec. 7. Coal and Energy Development. The amount of $698,200,000 is authorized to be used by the Department of Commerce and Economic Opportunity (formerly Department of Commerce and Community Affairs) for coal and energy development purposes, pursuant to Sections 2, 3 and 3.1 of the Illinois Coal and Energy Development Bond Act, for the purposes specified in Section 8.1 of the Energy Conservation and Coal Development Act, for the purposes specified in Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois, and for the purpose of facility cost reports prepared pursuant to Sections 1-58 or 1-75(d)(4) of the Illinois Power Agency Act and for the purpose of development costs pursuant to Section 8.1 of the Energy Conservation and Coal Development Act. Of this amount:

(a) $115,000,000 is for the specific purposes of acquisition, development, construction, reconstruction, improvement, financing, architectural and technical planning and installation of capital facilities consisting of buildings, structures, durable equipment, and land for the purpose of capital development of coal resources within the State and for the purposes specified in Section 8.1 of the Energy Conservation and Coal Development Act;

(b) $35,000,000 is for the purposes specified in Section 8.1 of the Energy Conservation and Coal Development Act and making grants to generating stations and coal gasification facilities within the State of Illinois and to the owner of a generating station located in Illinois and having at least three coal-fired generating units with accredited summer capability greater than 500 megawatts each at such generating station as provided in Section 6 of that Bond Act;

(c) $13,200,000 is for research, development and demonstration of forms of energy other than that derived from coal, either on or off State property;

(d) $500,000,000 is for the purpose of providing financial assistance to new electric generating facilities as provided in Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois; and

(e) $50,000,000 ~~$35,000,000~~ is for the purpose of facility cost reports prepared for not more than one facility pursuant to Section 1-75(d)(4) of the Illinois Power Agency Act and not more than one facility pursuant to Section 1-58 of the Illinois Power Agency Act and for the purpose of up to $6,000,000 of development costs pursuant to Section 8.1 of the Energy Conservation and Coal Development Act.

(Source: P.A. 95-1026, eff. 1-12-09; 96-781, eff. 8-28-09; 96-1000, eff. 7-2-10; 96-1465, eff. 8-20-10.)

(30 ILCS 330/9) (from Ch. 127, par. 659)

Sec. 9. Conditions for Issuance and Sale of Bonds - Requirements for Bonds.

(a) Except as otherwise provided in this subsection, Bonds shall be issued and sold from time to time, in one or more series, in such amounts and at such prices as may be directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. Bonds shall be in such form (either coupon, registered or book entry), in such denominations, payable within 25 years from their date, subject to such terms of redemption with or without premium, bear interest payable at such times and at such fixed or variable rate or rates, and be dated as shall be fixed and determined by the Director of the Governor's Office of Management and Budget in the order authorizing the issuance and sale of any series of Bonds, which order shall be approved by the Governor and is herein called a "Bond Sale Order"; provided however, that interest payable at fixed or variable rates shall not exceed that permitted in the

Bond Authorization Act, as now or hereafter amended. Bonds shall be payable at such place or places, within or without the State of Illinois, and may be made registrable as to either principal or as to both principal and interest, as shall be specified in the Bond Sale Order. Bonds may be callable or subject to purchase and retirement or tender and remarketing as fixed and determined in the Bond Sale Order. Bonds, other than Bonds issued under Section 3 of this Act for the costs associated with the purchase and implementation of information technology, (i) except for refunding Bonds satisfying the requirements of Section 16 of this Act and sold during fiscal year 2009, 2010, or 2011, must be issued with principal or mandatory redemption amounts in equal amounts, with the first maturity issued occurring within the fiscal year in which the Bonds are issued or within the next succeeding fiscal year and (ii) must mature or be subject to mandatory redemption each fiscal year thereafter up to 25 years, except for refunding Bonds satisfying the requirements of Section 16 of this Act and sold during fiscal year 2009, 2010, or 2011 which must mature or be subject to mandatory redemption each fiscal year thereafter up to 16 years. Bonds issued under Section 3 of this Act for the costs associated with the purchase and implementation of information technology must be issued with principal or mandatory redemption amounts in equal amounts, with the first maturity issued occurring with the fiscal year in which the respective bonds are issued or with the next succeeding fiscal year, with the respective bonds issued maturing or subject to mandatory redemption each fiscal year thereafter up to 10 years. Notwithstanding any provision of this Act to the contrary, the Bonds authorized by Public Act 96-43 shall be payable within 5 years from their date and must be issued with principal or mandatory redemption amounts in equal amounts, with payment of principal or mandatory redemption beginning in the first fiscal year following the fiscal year in which the Bonds are issued.

In the case of any series of Bonds bearing interest at a variable interest rate ("Variable Rate Bonds"), in lieu of determining the rate or rates at which such series of Variable Rate Bonds shall bear interest and the price or prices at which such Variable Rate Bonds shall be initially sold or remarketed (in the event of purchase and subsequent resale), the Bond Sale Order may provide that such interest rates and prices may vary from time to time depending on criteria established in such Bond Sale Order, which criteria may include, without limitation, references to indices or variations in interest rates as may, in the judgment of a remarketing agent, be necessary to cause Variable Rate Bonds of such series to be remarketable from time to time at a price equal to their principal amount, and may provide for appointment of a bank, trust company, investment bank, or other financial institution to serve as remarketing agent in that connection. The Bond Sale Order may provide that alternative interest rates or provisions for establishing alternative interest rates, different security or claim priorities, or different call or amortization provisions will apply during such times as Variable Rate Bonds of any series are held by a person providing credit or liquidity enhancement arrangements for such Bonds as authorized in subsection (b) of this Section. The Bond Sale Order may also provide for such variable interest rates to be established pursuant to a process generally known as an auction rate process and may provide for appointment of one or more financial institutions to serve as auction agents and broker-dealers in connection with the establishment of such interest rates and the sale and remarketing of such Bonds.

(b) In connection with the issuance of any series of Bonds, the State may enter into arrangements to provide additional security and liquidity for such Bonds, including, without limitation, bond or interest rate insurance or letters of credit, lines of credit, bond purchase contracts, or other arrangements whereby funds are made available to retire or purchase Bonds, thereby assuring the ability of owners of the Bonds to sell or redeem their Bonds. The State may enter into contracts and may agree to pay fees to persons providing such arrangements, but only under circumstances where the Director of the Governor's Office of Management and Budget certifies that he or she reasonably expects the total interest paid or to be paid on the Bonds, together with the fees for the arrangements (being treated as if interest), would not, taken together, cause the Bonds to bear interest, calculated to their stated maturity, at a rate in excess of the rate that the Bonds would bear in the absence of such arrangements.

The State may, with respect to Bonds issued or anticipated to be issued, participate in and enter into arrangements with respect to interest rate protection or exchange agreements, guarantees, or financial futures contracts for the purpose of limiting, reducing, or managing interest rate exposure. The authority granted under this paragraph, however, shall not increase the principal amount of Bonds authorized to be issued by law. The arrangements may be executed and delivered by the Director of the Governor's Office of Management and Budget on behalf of the State. Net payments for such arrangements shall constitute interest on the Bonds and shall be paid from the General Obligation Bond Retirement and Interest Fund. The Director of the Governor's Office of Management and Budget shall at least annually certify to the Governor and the State Comptroller his or her estimate of the amounts of such net payments to be included in the calculation of interest required to be paid by the State.

(c) Prior to the issuance of any Variable Rate Bonds pursuant to subsection (a), the Director of the Governor's Office of Management and Budget shall adopt an interest rate risk management policy providing that the amount of the State's variable rate exposure with respect to Bonds shall not exceed 20%. This policy shall remain in effect while any Bonds are outstanding and the issuance of Bonds shall be subject to the terms of such policy. The terms of this policy may be amended from time to time by the Director of the Governor's Office of Management and Budget but in no event shall any amendment cause the permitted level of the State's variable rate exposure with respect to Bonds to exceed 20%.

(d) "Build America Bonds" in this Section means Bonds authorized by Section 54AA of the Internal Revenue Code of 1986, as amended ("Internal Revenue Code"), and bonds issued from time to time to refund or continue to refund "Build America Bonds".

(e) Notwithstanding any other provision of this Section, Qualified School Construction Bonds shall be issued and sold from time to time, in one or more series, in such amounts and at such prices as may be directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. Qualified School Construction Bonds shall be in such form (either coupon, registered or book entry), in such denominations, payable within 25 years from their date, subject to such terms of redemption with or without premium, and if the Qualified School Construction Bonds are issued with a supplemental coupon, bear interest payable at such times and at such fixed or variable rate or rates, and be dated as shall be fixed and determined by the Director of the Governor's Office of Management and Budget in the order authorizing the issuance and sale of any series of Qualified School Construction Bonds, which order shall be approved by the Governor and is herein called a "Bond Sale Order"; except that interest payable at fixed or variable rates, if any, shall not exceed that permitted in the Bond Authorization Act, as now or hereafter amended. Qualified School Construction Bonds shall be payable at such place or places, within or without the State of Illinois, and may be made registrable as to either principal or as to both principal and interest, as shall be specified in the Bond Sale Order. Qualified School Construction Bonds may be callable or subject to purchase and retirement or tender and remarketing as fixed and determined in the Bond Sale Order. Qualified School Construction Bonds must be issued with principal or mandatory redemption amounts or sinking fund payments into the General Obligation Bond Retirement and Interest Fund (or subaccount therefor) in equal amounts, with the first maturity issued, mandatory redemption payment or sinking fund payment occurring within the fiscal year in which the Qualified School Construction Bonds are issued or within the next succeeding fiscal year, with Qualified School Construction Bonds issued maturing or subject to mandatory redemption or with sinking fund payments thereof deposited each fiscal year thereafter up to 25 years. Sinking fund payments set forth in this subsection shall be permitted only to the extent authorized in Section 54F of the Internal Revenue Code or as otherwise determined by the Director of the Governor's Office of Management and Budget. "Qualified School Construction Bonds" in this subsection means Bonds authorized by Section 54F of the Internal Revenue Code and for bonds issued from time to time to refund or continue to refund such "Qualified School Construction Bonds".

(f) Beginning with the next issuance by the Governor's Office of Management and Budget to the Procurement Policy Board of a request for quotation for the purpose of formulating a new pool of qualified underwriting banks list, all entities responding to such a request for quotation for inclusion on that list shall provide a written report to the Governor's Office of Management and Budget and the Illinois Comptroller. The written report submitted to the Comptroller shall (i) be published on the Comptroller's Internet website and (ii) be used by the Governor's Office of Management and Budget for the purposes of scoring such a request for quotation. The written report, at a minimum, shall:

(1) disclose whether, within the past 3 months, pursuant to its credit default swap market-making activities, the firm has entered into any State of Illinois credit default swaps ("CDS");

(2) include, in the event of State of Illinois CDS activity, disclosure of the firm's cumulative notional volume of State of Illinois CDS trades and the firm's outstanding gross and net notional amount of State of Illinois CDS, as of the end of the current 3-month period;

(3) indicate, pursuant to the firm's proprietary trading activities, disclosure of whether the firm, within the past 3 months, has entered into any proprietary trades for its own account in State of Illinois CDS;

(4) include, in the event of State of Illinois proprietary trades, disclosure of the firm's outstanding gross and net notional amount of proprietary State of Illinois CDS and whether the net position is short or long credit protection, as of the end of the current 3-month period;

(5) list all time periods during the past 3 months during which the firm held net long or net short State of Illinois CDS proprietary credit protection positions, the amount of such positions, and whether those positions were net long or net short credit protection positions; and

(6) indicate whether, within the previous 3 months, the firm released any publicly available research or

marketing reports that reference State of Illinois CDS and include those research or marketing reports as attachments.

(g) All entities included on a Governor's Office of Management and Budget's pool of qualified underwriting banks list shall, as soon as possible after the effective date of this amendatory Act of the 96th General Assembly, but not later than January 21, 2011, and on a quarterly fiscal basis thereafter, provide a written report to the Governor's Office of Management and Budget and the Illinois Comptroller. The written reports submitted to the Comptroller shall be published on the Comptroller's Internet website. The written reports, at a minimum, shall:

(1) disclose whether, within the past 3 months, pursuant to its credit default swap market-making activities, the firm has entered into any State of Illinois credit default swaps ("CDS");

(2) include, in the event of State of Illinois CDS activity, disclosure of the firm's cumulative notional volume of State of Illinois CDS trades and the firm's outstanding gross and net notional amount of State of Illinois CDS, as of the end of the current 3-month period;

(3) indicate, pursuant to the firm's proprietary trading activities, disclosure of whether the firm, within the past 3 months, has entered into any proprietary trades for its own account in State of Illinois CDS;

(4) include, in the event of State of Illinois proprietary trades, disclosure of the firm's outstanding gross and net notional amount of proprietary State of Illinois CDS and whether the net position is short or long credit protection, as of the end of the current 3-month period;

(5) list all time periods during the past 3 months during which the firm held net long or net short State of Illinois CDS proprietary credit protection positions, the amount of such positions, and whether those positions were net long or net short credit protection positions; and

(6) indicate whether, within the previous 3 months, the firm released any publicly available research or marketing reports that reference State of Illinois CDS and include those research or marketing reports as attachments.

(Source: P.A. 96-18, eff. 6-26-09; 96-37, eff. 7-13-09; 96-43, eff. 7-15-09; 96-828, eff. 12-2-09.)

Section 10. The Build Illinois Bond Act is amended by changing Sections 2 and 4 as follows:

(30 ILCS 425/2) (from Ch. 127, par. 2802)

Sec. 2. Authorization for Bonds. The State of Illinois is authorized to issue, sell and provide for the retirement of limited obligation bonds, notes and other evidences of indebtedness of the State of Illinois in the total principal amount of $5,703,509,000 ~~$4,615,509,000~~ herein called "Bonds". Such authorized amount of Bonds shall be reduced from time to time by amounts, if any, which are equal to the moneys received by the Department of Revenue in any fiscal year pursuant to Section 3-1001 of the "Illinois Vehicle Code", as amended, in excess of the Annual Specified Amount (as defined in Section 3 of the "Retailers' Occupation Tax Act", as amended) and transferred at the end of such fiscal year from the General Revenue Fund to the Build Illinois Purposes Fund (now abolished) as provided in Section 3-1001 of said Code; provided, however, that no such reduction shall affect the validity or enforceability of any Bonds issued prior to such reduction. Such amount of authorized Bonds shall be exclusive of any refunding Bonds issued pursuant to Section 15 of this Act and exclusive of any Bonds issued pursuant to this Section which are redeemed, purchased, advance refunded, or defeased in accordance with paragraph (f) of Section 4 of this Act. Bonds shall be issued for the categories and specific purposes expressed in Section 4 of this Act.

(Source: P.A. 96-36, eff. 7-13-09.)

(30 ILCS 425/4) (from Ch. 127, par. 2804)

Sec. 4. Purposes of Bonds. Bonds shall be issued for the following purposes and in the approximate amounts as set forth below:

(a) $3,213,000,000 ~~$2,917,000,000~~ for the expenses of issuance and sale of Bonds, including bond discounts, and for planning, engineering, acquisition, construction, reconstruction, development, improvement and extension of the public infrastructure in the State of Illinois, including: the making of loans or grants to local governments for waste disposal systems, water and sewer line extensions and water distribution and purification facilities, rail or air or water port improvements, gas and electric utility extensions, publicly owned industrial and commercial sites, buildings used for public administration purposes and other public infrastructure capital improvements; the making of loans or grants to units of local government for financing and construction of wastewater facilities, including grants to serve unincorporated areas; refinancing or retiring bonds issued between January 1, 1987 and January 1, 1990 by home rule municipalities, debt service on which is provided from a tax imposed by home rule municipalities prior to January 1, 1990 on the sale of food and drugs pursuant to Section 8-11-1 of the Home Rule Municipal Retailers' Occupation Tax Act or Section 8-11-5 of the Home Rule Municipal

Service Occupation Tax Act; the making of deposits not to exceed $70,000,000 in the aggregate into the Water Pollution Control Revolving Fund to provide assistance in accordance with the provisions of Title IV-A of the Environmental Protection Act; the planning, engineering, acquisition, construction, reconstruction, alteration, expansion, extension and improvement of highways, bridges, structures separating highways and railroads, rest areas, interchanges, access roads to and from any State or local highway and other transportation improvement projects which are related to economic development activities; the making of loans or grants for planning, engineering, rehabilitation, improvement or construction of rail and transit facilities; the planning, engineering, acquisition, construction, reconstruction and improvement of watershed, drainage, flood control, recreation and related improvements and facilities, including expenses related to land and easement acquisition, relocation, control structures, channel work and clearing and appurtenant work; the making of grants for improvement and development of zoos and park district field houses and related structures; and the making of grants for improvement and development of Navy Pier and related structures.

(b) $541,000,000 ~~$196,000,000~~ for fostering economic development and increased employment and the well being of the citizens of Illinois, including: the making of grants for improvement and development of McCormick Place and related structures; the planning and construction of a microelectronics research center, including the planning, engineering, construction, improvement, renovation and acquisition of buildings, equipment and related utility support systems; the making of loans to businesses and investments in small businesses; acquiring real properties for industrial or commercial site development; acquiring, rehabilitating and reconveying industrial and commercial properties for the purpose of expanding employment and encouraging private and other public sector investment in the economy of Illinois; the payment of expenses associated with siting the Superconducting Super Collider Particle Accelerator in Illinois and with its acquisition, construction, maintenance, operation, promotion and support; the making of loans for the planning, engineering, acquisition, construction, improvement and conversion of facilities and equipment which will foster the use of Illinois coal; the payment of expenses associated with the promotion, establishment, acquisition and operation of small business incubator facilities and agribusiness research facilities, including the lease, purchase, renovation, planning, engineering, construction and maintenance of buildings, utility support systems and equipment designated for such purposes and the establishment and maintenance of centralized support services within such facilities; and the making of grants or loans to units of local government for Urban Development Action Grant and Housing Partnership programs.

(c) $1,741,358,100 ~~$1,352,358,100~~ for the development and improvement of educational, scientific, technical and vocational programs and facilities and the expansion of health and human services for all citizens of Illinois, including: the making of construction and improvement grants and loans to public libraries and library systems; the making of grants and loans for planning, engineering, acquisition and construction of a new State central library in Springfield; the planning, engineering, acquisition and construction of an animal and dairy sciences facility; the planning, engineering, acquisition and construction of a campus and all related buildings, facilities, equipment and materials for Richland Community College; the acquisition, rehabilitation and installation of equipment and materials for scientific and historical surveys; the making of grants or loans for distribution to eligible vocational education instructional programs for the upgrading of vocational education programs, school shops and laboratories, including the acquisition, rehabilitation and installation of technical equipment and materials; the making of grants or loans for distribution to eligible local educational agencies for the upgrading of math and science instructional programs, including the acquisition of instructional equipment and materials; miscellaneous capital improvements for universities and community colleges including the planning, engineering, construction, reconstruction, remodeling, improvement, repair and installation of capital facilities and costs of planning, supplies, equipment, materials, services, and all other required expenses; the making of grants or loans for repair, renovation and miscellaneous capital improvements for privately operated colleges and universities and community colleges, including the planning, engineering, acquisition, construction, reconstruction, remodeling, improvement, repair and installation of capital facilities and costs of planning, supplies, equipment, materials, services, and all other required expenses; and the making of grants or loans for distribution to local governments for hospital and other health care facilities including the planning, engineering, acquisition, construction, reconstruction, remodeling, improvement, repair and installation of capital facilities and costs of planning, supplies, equipment, materials, services and all other required expenses.

(d) $208,150,900 ~~$150,150,900~~ for protection, preservation, restoration and conservation of environmental and natural resources, including: the making of grants to soil and water conservation

districts for the planning and implementation of conservation practices and for funding contracts with the Soil Conservation Service for watershed planning; the making of grants to units of local government for the capital development and improvement of recreation areas, including planning and engineering costs, sewer projects, including planning and engineering costs and water projects, including planning and engineering costs, and for the acquisition of open space lands, including the acquisition of easements and other property interests of less than fee simple ownership; the acquisition and related costs and development and management of natural heritage lands, including natural areas and areas providing habitat for endangered species and nongame wildlife, and buffer area lands; the acquisition and related costs and development and management of habitat lands, including forest, wildlife habitat and wetlands; and the removal and disposition of hazardous substances, including the cost of project management, equipment, laboratory analysis, and contractual services necessary for preventative and corrective actions related to the preservation, restoration and conservation of the environment, including deposits not to exceed $60,000,000 in the aggregate into the Hazardous Waste Fund and the Brownfields Redevelopment Fund for improvements in accordance with the provisions of Titles V and XVII of the Environmental Protection Act.

(e) The amount specified in paragraph (a) above shall include an amount necessary to pay reasonable expenses of each issuance and sale of the Bonds, as specified in the related Bond Sale Order (hereinafter defined).

(f) Any unexpended proceeds from any sale of Bonds which are held in the Build Illinois Bond Fund may be used to redeem, purchase, advance refund, or defease any Bonds outstanding.

(Source: P.A. 96-36, eff. 7-13-09; 96-503, eff. 8-14-09; 96-1000, eff. 7-2-10.)

Section 15. The Illinois Pension Code is amended by changing Sections 1-113.14, 2-124, 14-131, 15-155, 16-158, 18-131, and 22A-111 and by adding Section 1-113.15 as follows:

(40 ILCS 5/1-113.14)

Sec. 1-113.14. Investment services for retirement systems, pension funds, and investment boards, except those funds established under Articles 3 and 4.

(a) For the purposes of this Section, "investment services" means services provided by an investment adviser or a consultant <u>other than qualified fund-of-fund management services as defined in Section 1-113.15</u>.

(b) The selection and appointment of an investment adviser or consultant for investment services by the board of a retirement system, pension fund, or investment board subject to this Code, except those whose investments are restricted by Section 1-113.2, shall be made and awarded in accordance with this Section. All contracts for investment services shall be awarded by the board using a competitive process that is substantially similar to the process required for the procurement of professional and artistic services under Article 35 of the Illinois Procurement Code. Each board of trustees shall adopt a policy in accordance with this subsection (b) within 60 days after the effective date of this amendatory Act of the 96th General Assembly. The policy shall be posted on its web site and filed with the Illinois Procurement Policy Board. Exceptions to this Section are allowed for (i) sole source procurements, (ii) emergency procurements, and (iii) at the discretion of the pension fund, retirement system, or board of investment, contracts that are nonrenewable and one year or less in duration, so long as the contract has a value of less than $20,000. All exceptions granted under this Section must be published on the system's, fund's, or board's web site, shall name the person authorizing the procurement, and shall include a brief explanation of the reason for the exception.

A person, other than a trustee or an employee of a retirement system, pension fund, or investment board, may not act as a consultant or investment adviser under this Section unless that person is registered as an investment adviser under the federal Investment Advisers Act of 1940 (15 U.S.C. 80b-1, et seq.) or a bank, as defined in the federal Investment Advisers Act of 1940 (15 U.S.C. 80b-1, et seq.).

(c) Investment services provided by an investment adviser or a consultant appointed under this Section shall be rendered pursuant to a written contract between the investment adviser or consultant and the board.

The contract shall include all of the following:

(1) Acknowledgement in writing by the investment adviser or consultant that he or she is a fiduciary with respect to the pension fund or retirement system.

(2) The description of the board's investment policy and notice that the policy is subject to change.

(3) (i) Full disclosure of direct and indirect fees, commissions, penalties, and other compensation, including reimbursement for expenses, that may be paid by or on behalf of the consultant

in connection with the provision of services to the pension fund or retirement system and (ii) a requirement that the consultant update the disclosure promptly after a modification of those payments or an additional payment.

(4) A requirement that the investment adviser or consultant, in conjunction with the board's staff, submit periodic written reports, on at least a quarterly basis, for the board's review at its regularly scheduled meetings. All returns on investment shall be reported as net returns after payment of all fees, commissions, and any other compensation.

(5) Disclosure of the names and addresses of (i) the consultant or investment adviser; (ii) any entity that is a parent of, or owns a controlling interest in, the consultant or investment adviser; (iii) any entity that is a subsidiary of, or in which a controlling interest is owned by, the consultant or investment adviser; (iv) any persons who have an ownership or distributive income share in the consultant or investment adviser that is in excess of 7.5%; or (v) serves as an executive officer of the consultant or investment adviser.

(6) A disclosure of the names and addresses of all subcontractors, if applicable, and the expected amount of money each will receive under the contract, including an acknowledgment that the contractor must promptly make notification, in writing, if at any time during the term of the contract a contractor adds or changes any subcontractors. For purposes of this subparagraph (6), "subcontractor" does not include non-investment related professionals or professionals offering services that are not directly related to the investment of assets, such as legal counsel, actuary, proxy-voting services, services used to track compliance with legal standards, and investment fund of funds where the board has no direct contractual relationship with the investment advisers or partnerships.

(7) A description of service to be performed.

(8) A description of the need for the service.

(9) A description of the plan for post-performance review.

(10) A description of the qualifications necessary.

(11) The duration of the contract.

(12) The method for charging and measuring cost.

(d) Notwithstanding any other provision of law, a retirement system, pension fund, or investment board subject to this Code, except those whose investments are restricted by Section 1-113.2 of this Code, shall not enter into a contract with a consultant that exceeds 5 years in duration. No contract to provide consulting services may be renewed or extended. At the end of the term of a contract, however, the consultant is eligible to compete for a new contract as provided in this Section. No retirement system, pension fund, or investment board shall attempt to avoid or contravene the restrictions of this subsection (d) by any means.

(e) Within 60 days after the effective date of this amendatory Act of the 96th General Assembly, each investment adviser or consultant currently providing services or subject to an existing contract for the provision of services must disclose to the board of trustees all direct and indirect fees, commissions, penalties, and other compensation paid by or on behalf of the investment adviser or consultant in connection with the provision of those services and shall update that disclosure promptly after a modification of those payments or an additional payment. The person shall update the disclosure promptly after a modification of those payments or an additional payment. The disclosures required by this subsection (e) shall be in writing and shall include the date and amount of each payment and the name and address of each recipient of a payment.

(f) The retirement system, pension fund, or board of investment shall develop uniform documents that shall be used for the solicitation, review, and acceptance of all investment services. The form shall include the terms contained in subsection (c) of this Section. All such uniform documents shall be posted on the retirement system's, pension fund's, or investment board's web site.

(g) A description of every contract for investment services shall be posted in a conspicuous manner on the web site of the retirement system, pension fund, or investment board. The description must include the name of the person or entity awarded a contract, the total amount applicable to the contract, the total fees paid or to be paid, and a disclosure approved by the board describing the factors that contributed to the selection of an investment adviser or consultant.

(Source: P.A. 96-6, eff. 4-3-09.)

(40 ILCS 5/1-113.15 new)

Sec. 1-113.15. Qualified fund-of-fund management services.

(a) As used in this Section:

"Qualified fund-of-fund management services" means either (i) the services of an investment adviser

acting in its capacity as an investment manager of a fund-of-funds or (ii) an investment adviser acting in its capacity as an investment manager of a separate account that is invested on a side-by-side basis in a substantially identical manner to a fund-of-funds, in each case pursuant to qualified written agreements.

"Qualified written agreements" means one or more written contracts to which the investment adviser and the board are parties and includes all of the following: (i) the matters described in items (1), (4), (5), (7), (11), and (12) of subsection (c) of Section 1-113.14; (ii) a description of any fees, commissions, penalties, and other compensation payable, if any, directly by the retirement system, pension fund, or investment board (which shall not include any fees, commissions, penalties, and other compensation payable from the assets of the fund-of-funds or separate account); (iii) a description (or method of calculation) of the fees and expenses payable by the Fund to the investment adviser and the timing of the payment of the fees or expenses; and (iv) a description (or method of calculation) of any carried interest or other performance based interests, fees, or payments allocable by the Fund to the investment adviser or an affiliate of the investment adviser and the priority of distributions with respect to such interest.

(b) A description of every contract for qualified fund-of-fund management services must be posted in a conspicuous manner on the web site of the retirement system, pension fund, or investment board. The description must include the name of the fund-of-funds, the name of its investment adviser, the total investment commitment of the retirement system, pension fund, or investment board to invest in such fund-of-funds, and a disclosure approved by the board describing the factors that contributed to the investment in such fund-of-funds. No information that is exempt from inspection pursuant to Section 7 of the Freedom of Information Act shall be disclosed under this Section.

(40 ILCS 5/2-124) (from Ch. 108 1/2, par. 2-124)

Sec. 2-124. Contributions by State.

(a) The State shall make contributions to the System by appropriations of amounts which, together with the contributions of participants, interest earned on investments, and other income will meet the cost of maintaining and administering the System on a 90% funded basis in accordance with actuarial recommendations.

(b) The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the prescribed rate of interest, using the formula in subsection (c).

(c) For State fiscal years 2011 through 2045, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2006 is $4,157,000.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2007 is $5,220,300.

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

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2010 is $10,454,000 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

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

Amounts received by the System pursuant to Section 25 of the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not constitute payment of any portion of

the minimum State contribution required under this Article in that fiscal year. Such amounts shall not reduce, and shall not be included in the calculation of, the required State contributions under this Article in any future year until the System has reached a funding ratio of at least 90%. A reference in this Article to the "required State contribution" or any substantially similar term does not include or apply to any amounts payable to the System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under Section 2-134, shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

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

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

(e) For purposes of determining the required State contribution to the system for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the system's actuarially assumed rate of return.

(Source: P.A. 95-950, eff. 8-29-08; 96-43, eff. 7-15-09.)

(40 ILCS 5/14-131)

Sec. 14-131. Contributions by State.

(a) The State shall make contributions to the System by appropriations of amounts which, together with other employer contributions from trust, federal, and other funds, employee contributions, investment income, and other income, will be sufficient to meet the cost of maintaining and administering the System on a 90% funded basis in accordance with actuarial recommendations.

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

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

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

For the purposes of this Section and Section 14.1 of the State Finance Act, the term "eligible employees" includes employees who participate in the System, persons who may elect to participate in the System but have not so elected, persons who are serving a qualifying period that is required for participation, and annuitants employed by a department as described in subdivision (a)(1) or (a)(2) of Section 14-111.

(c) Contributions shall be made by the several departments for each pay period by warrants drawn by the State Comptroller against their respective funds or appropriations based upon vouchers stating the amount to be so contributed. These amounts shall be based on the full rate certified by the Board under Section 14-135.08 for that fiscal year. From the effective date of this amendatory Act of the 93rd General Assembly through the payment of the final payroll from fiscal year 2004 appropriations, the several departments shall

not make contributions for the remainder of fiscal year 2004 but shall instead make payments as required under subsection (a-1) of Section 14.1 of the State Finance Act. The several departments shall resume those contributions at the commencement of fiscal year 2005.

(c-1) Notwithstanding subsection (c) of this Section, for fiscal year 2010 only, contributions by the several departments are not required to be made for General Revenue Funds payrolls processed by the Comptroller. Payrolls paid by the several departments from all other State funds must continue to be processed pursuant to subsection (c) of this Section.

(c-2) For State fiscal year 2010 only, on or as soon as possible after the 15th day of each month the Board shall submit vouchers for payment of State contributions to the System, in a total monthly amount of one-twelfth of the fiscal year 2010 General Revenue Fund appropriation to the System.

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

(e) For State fiscal years 2011 through 2045, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

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

Notwithstanding any other provision of this Article, the total required State contribution to the System for State fiscal year 2006 is $203,783,900.

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

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

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

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

Amounts received by the System pursuant to Section 25 of the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not constitute payment of any portion of the minimum State contribution required under this Article in that fiscal year. Such amounts shall not reduce, and shall not be included in the calculation of, the required State contributions under this Article in

any future year until the System has reached a funding ratio of at least 90%. A reference in this Article to the "required State contribution" or any substantially similar term does not include or apply to any amounts payable to the System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under Section 14-135.08, shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(f) After the submission of all payments for eligible employees from personal services line items in fiscal year 2004 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2004 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this amendatory Act of the 93rd General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2004 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2004 through payments under this Section and under Section 6z-61 of the State Finance Act. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2004 Shortfall" for purposes of this Section, and the Fiscal Year 2004 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2004 Overpayment" for purposes of this Section, and the Fiscal Year 2004 Overpayment shall be repaid by the System to the Pension Contribution Fund as soon as practicable after the certification.

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

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

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

(i) After the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in fiscal year 2010 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2010 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this amendatory Act of the 96th General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2010 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2010 through payments under this Section. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2010 Shortfall" for purposes of this Section, and the Fiscal Year 2010 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2010 Overpayment" for purposes of this Section, and the Fiscal Year 2010 Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(Source: P.A. 95-950, eff. 8-29-08; 96-43, eff. 7-15-09; 96-45, eff. 7-15-09; 96-1000, eff. 7-2-10.)

(40 ILCS 5/15-155) (from Ch. 108 1/2, par. 15-155)

Sec. 15-155. Employer contributions.

(a) The State of Illinois shall make contributions by appropriations of amounts which, together with the other employer contributions from trust, federal, and other funds, employee contributions, income from investments, and other income of this System, will be sufficient to meet the cost of maintaining and administering the System on a 90% funded basis in accordance with actuarial recommendations.

The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the recommendations of the actuary, using the formula in subsection (a-1).

(a-1) For State fiscal years 2011 through 2045, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2006 is $166,641,900.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2007 is $252,064,100.

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

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2010 is $702,514,000 and shall be made from the State Pensions Fund and proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2010, (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

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

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

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under Section 15-165, shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(b) If an employee is paid from trust or federal funds, the employer shall pay to the Board contributions from those funds which are sufficient to cover the accruing normal costs on behalf of the employee. However, universities having employees who are compensated out of local auxiliary funds, income funds,

or service enterprise funds are not required to pay such contributions on behalf of those employees. The local auxiliary funds, income funds, and service enterprise funds of universities shall not be considered trust funds for the purpose of this Article, but funds of alumni associations, foundations, and athletic associations which are affiliated with the universities included as employers under this Article and other employers which do not receive State appropriations are considered to be trust funds for the purpose of this Article.

(b-1) The City of Urbana and the City of Champaign shall each make employer contributions to this System for their respective firefighter employees who participate in this System pursuant to subsection (h) of Section 15-107. The rate of contributions to be made by those municipalities shall be determined annually by the Board on the basis of the actuarial assumptions adopted by the Board and the recommendations of the actuary, and shall be expressed as a percentage of salary for each such employee. The Board shall certify the rate to the affected municipalities as soon as may be practical. The employer contributions required under this subsection shall be remitted by the municipality to the System at the same time and in the same manner as employee contributions.

(c) Through State fiscal year 1995: The total employer contribution shall be apportioned among the various funds of the State and other employers, whether trust, federal, or other funds, in accordance with actuarial procedures approved by the Board. State of Illinois contributions for employers receiving State appropriations for personal services shall be payable from appropriations made to the employers or to the System. The contributions for Class I community colleges covering earnings other than those paid from trust and federal funds, shall be payable solely from appropriations to the Illinois Community College Board or the System for employer contributions.

(d) Beginning in State fiscal year 1996, the required State contributions to the System shall be appropriated directly to the System and shall be payable through vouchers issued in accordance with subsection (c) of Section 15-165, except as provided in subsection (g).

(e) The State Comptroller shall draw warrants payable to the System upon proper certification by the System or by the employer in accordance with the appropriation laws and this Code.

(f) Normal costs under this Section means liability for pensions and other benefits which accrues to the System because of the credits earned for service rendered by the participants during the fiscal year and expenses of administering the System, but shall not include the principal of or any redemption premium or interest on any bonds issued by the Board or any expenses incurred or deposits required in connection therewith.

(g) If the amount of a participant's earnings for any academic year used to determine the final rate of earnings, determined on a full-time equivalent basis, exceeds the amount of his or her earnings with the same employer for the previous academic year, determined on a full-time equivalent basis, by more than 6%, the participant's employer shall pay to the System, in addition to all other payments required under this Section and in accordance with guidelines established by the System, the present value of the increase in benefits resulting from the portion of the increase in earnings that is in excess of 6%. This present value shall be computed by the System on the basis of the actuarial assumptions and tables used in the most recent actuarial valuation of the System that is available at the time of the computation. The System may require the employer to provide any pertinent information or documentation.

Whenever it determines that a payment is or may be required under this subsection (g), the System shall calculate the amount of the payment and bill the employer for that amount. The bill shall specify the calculations used to determine the amount due. If the employer disputes the amount of the bill, it may, within 30 days after receipt of the bill, apply to the System in writing for a recalculation. The application must specify in detail the grounds of the dispute and, if the employer asserts that the calculation is subject to subsection (h) or (i) of this Section, must include an affidavit setting forth and attesting to all facts within the employer's knowledge that are pertinent to the applicability of subsection (h) or (i). Upon receiving a timely application for recalculation, the System shall review the application and, if appropriate, recalculate the amount due.

The employer contributions required under this subsection (f) may be paid in the form of a

lump sum within 90 days after receipt of the bill. If the employer contributions are not paid within 90 days after receipt of the bill, then interest will be charged at a rate equal to the System's annual actuarially assumed rate of return on investment compounded annually from the 91st day after receipt of the bill. Payments must be concluded within 3 years after the employer's receipt of the bill.

(h) This subsection (h) applies only to payments made or salary increases given on or after June 1, 2005 but before July 1, 2011. The changes made by Public Act 94-1057 shall not require the System to refund any payments received before July 31, 2006 (the effective date of Public Act 94-1057).

When assessing payment for any amount due under subsection (g), the System shall exclude earnings increases paid to participants under contracts or collective bargaining agreements entered into, amended, or renewed before June 1, 2005.

When assessing payment for any amount due under subsection (g), the System shall exclude earnings increases paid to a participant at a time when the participant is 10 or more years from retirement eligibility under Section 15-135.

When assessing payment for any amount due under subsection (g), the System shall exclude earnings increases resulting from overload work, including a contract for summer teaching, or overtime when the employer has certified to the System, and the System has approved the certification, that: (i) in the case of overloads (A) the overload work is for the sole purpose of academic instruction in excess of the standard number of instruction hours for a full-time employee occurring during the academic year that the overload is paid and (B) the earnings increases are equal to or less than the rate of pay for academic instruction computed using the participant's current salary rate and work schedule; and (ii) in the case of overtime, the overtime was necessary for the educational mission.

When assessing payment for any amount due under subsection (g), the System shall exclude any earnings increase resulting from (i) a promotion for which the employee moves from one classification to a higher classification under the State Universities Civil Service System, (ii) a promotion in academic rank for a tenured or tenure-track faculty position, or (iii) a promotion that the Illinois Community College Board has recommended in accordance with subsection (k) of this Section. These earnings increases shall be excluded only if the promotion is to a position that has existed and been filled by a member for no less than one complete academic year and the earnings increase as a result of the promotion is an increase that results in an amount no greater than the average salary paid for other similar positions.

(i) When assessing payment for any amount due under subsection (g), the System shall exclude any salary increase described in subsection (h) of this Section given on or after July 1, 2011 but before July 1, 2014 under a contract or collective bargaining agreement entered into, amended, or renewed on or after June 1, 2005 but before July 1, 2011. Notwithstanding any other provision of this Section, any payments made or salary increases given after June 30, 2014 shall be used in assessing payment for any amount due under subsection (g) of this Section.

(j) The System shall prepare a report and file copies of the report with the Governor and the General Assembly by January 1, 2007 that contains all of the following information:

(1) The number of recalculations required by the changes made to this Section by Public Act 94-1057 for each employer.

(2) The dollar amount by which each employer's contribution to the System was changed due to recalculations required by Public Act 94-1057.

(3) The total amount the System received from each employer as a result of the changes made to this Section by Public Act 94-4.

(4) The increase in the required State contribution resulting from the changes made to this Section by Public Act 94-1057.

(k) The Illinois Community College Board shall adopt rules for recommending lists of promotional positions submitted to the Board by community colleges and for reviewing the promotional lists on an annual basis. When recommending promotional lists, the Board shall consider the similarity of the positions submitted to those positions recognized for State universities by the State Universities Civil Service System. The Illinois Community College Board shall file a copy of its findings with the System. The System shall consider the findings of the Illinois Community College Board when making determinations under this Section. The System shall not exclude any earnings increases resulting from a promotion when the promotion was not submitted by a community college. Nothing in this subsection (k) shall require any community college to submit any information to the Community College Board.

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

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

(m) For purposes of determining the required State contribution to the system for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the system's actuarially assumed rate of return.

(Source: P.A. 95-331, eff. 8-21-07; 95-950, eff. 8-29-08; 96-43, eff. 7-15-09.)

(40 ILCS 5/16-158) (from Ch. 108 1/2, par. 16-158)

Sec. 16-158. Contributions by State and other employing units.

(a) The State shall make contributions to the System by means of appropriations from the Common School Fund and other State funds of amounts which, together with other employer contributions, employee contributions, investment income, and other income, will be sufficient to meet the cost of maintaining and administering the System on a 90% funded basis in accordance with actuarial recommendations.

The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the recommendations of the actuary, using the formula in subsection (b-3).

(a-1) Annually, on or before November 15, the Board shall certify to the Governor the amount of the required State contribution for the coming fiscal year. The certification shall include a copy of the actuarial recommendations upon which it is based.

On or before May 1, 2004, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2005, taking into account the amounts appropriated to and received by the System under subsection (d) of Section 7.2 of the General Obligation Bond Act.

On or before July 1, 2005, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2006, taking into account the changes in required State contributions made by this amendatory Act of the 94th General Assembly.

(b) Through State fiscal year 1995, the State contributions shall be paid to the System in accordance with Section 18-7 of the School Code.

(b-1) Beginning in State fiscal year 1996, on the 15th day of each month, or as soon thereafter as may be practicable, the Board shall submit vouchers for payment of State contributions to the System, in a total monthly amount of one-twelfth of the required annual State contribution certified under subsection (a-1). From the effective date of this amendatory Act of the 93rd General Assembly through June 30, 2004, the Board shall not submit vouchers for the remainder of fiscal year 2004 in excess of the fiscal year 2004 certified contribution amount determined under this Section after taking into consideration the transfer to the System under subsection (a) of Section 6z-61 of the State Finance Act. These vouchers shall be paid by the State Comptroller and Treasurer by warrants drawn on the funds appropriated to the System for that fiscal year.

If in any month the amount remaining unexpended from all other appropriations to the System for the applicable fiscal year (including the appropriations to the System under Section 8.12 of the State Finance Act and Section 1 of the State Pension Funds Continuing Appropriation Act) is less than the amount lawfully vouchered under this subsection, the difference shall be paid from the Common School Fund under the continuing appropriation authority provided in Section 1.1 of the State Pension Funds Continuing Appropriation Act.

(b-2) Allocations from the Common School Fund apportioned to school districts not coming under this System shall not be diminished or affected by the provisions of this Article.

(b-3) For State fiscal years 2011 through 2045, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section; except that in the following specified State fiscal years, the State contribution to the System shall not be less than the following indicated percentages of the applicable employee payroll, even if the indicated percentage will produce a State contribution in excess of the amount otherwise required under this subsection and subsection (a), and notwithstanding any contrary certification made under subsection (a-1) before the effective date of this amendatory Act of 1998: 10.02% in FY 1999; 10.77% in FY 2000; 11.47% in FY 2001; 12.16% in FY 2002; 12.86% in FY 2003; and 13.56% in FY 2004.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2006 is $534,627,700.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal

year 2007 is $738,014,500.

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

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2010 is $2,089,268,000 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the Common School Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

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

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

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under subsection (a-1), shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(c) Payment of the required State contributions and of all pensions, retirement annuities, death benefits, refunds, and other benefits granted under or assumed by this System, and all expenses in connection with the administration and operation thereof, are obligations of the State.

If members are paid from special trust or federal funds which are administered by the employing unit, whether school district or other unit, the employing unit shall pay to the System from such funds the full accruing retirement costs based upon that service, as determined by the System. Employer contributions, based on salary paid to members from federal funds, may be forwarded by the distributing agency of the State of Illinois to the System prior to allocation, in an amount determined in accordance with guidelines established by such agency and the System.

(d) Effective July 1, 1986, any employer of a teacher as defined in paragraph (8) of Section 16-106 shall pay the employer's normal cost of benefits based upon the teacher's service, in addition to employee contributions, as determined by the System. Such employer contributions shall be forwarded monthly in accordance with guidelines established by the System.

However, with respect to benefits granted under Section 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8) of Section 16-106, the employer's contribution shall be 12% (rather than 20%) of the member's highest annual salary rate for each year of creditable service granted, and the employer shall also pay the required employee contribution on behalf of the teacher. For the purposes of Sections 16-133.4 and 16-133.5, a teacher as defined in paragraph (8) of Section 16-106 who is serving in that capacity while on leave of absence from another employer under this Article shall not be considered an employee of the employer from which the teacher is on leave.

(e) Beginning July 1, 1998, every employer of a teacher shall pay to the System an employer contribution computed as follows:

(1) Beginning July 1, 1998 through June 30, 1999, the employer contribution shall be equal to 0.3% of each teacher's salary.

(2) Beginning July 1, 1999 and thereafter, the employer contribution shall be equal to 0.58% of each teacher's salary.

The school district or other employing unit may pay these employer contributions out of any source of funding available for that purpose and shall forward the contributions to the System on the schedule established for the payment of member contributions.

These employer contributions are intended to offset a portion of the cost to the System of the increases in retirement benefits resulting from this amendatory Act of 1998.

Each employer of teachers is entitled to a credit against the contributions required under this subsection (e) with respect to salaries paid to teachers for the period January 1, 2002 through June 30, 2003, equal to the amount paid by that employer under subsection (a-5) of Section 6.6 of the State Employees Group Insurance Act of 1971 with respect to salaries paid to teachers for that period.

The additional 1% employee contribution required under Section 16-152 by this amendatory Act of 1998 is the responsibility of the teacher and not the teacher's employer, unless the employer agrees, through collective bargaining or otherwise, to make the contribution on behalf of the teacher.

If an employer is required by a contract in effect on May 1, 1998 between the employer and an employee organization to pay, on behalf of all its full-time employees covered by this Article, all mandatory employee contributions required under this Article, then the employer shall be excused from paying the employer contribution required under this subsection (e) for the balance of the term of that contract. The employer and the employee organization shall jointly certify to the System the existence of the contractual requirement, in such form as the System may prescribe. This exclusion shall cease upon the termination, extension, or renewal of the contract at any time after May 1, 1998.

(f) If the amount of a teacher's salary for any school year used to determine final average salary exceeds the member's annual full-time salary rate with the same employer for the previous school year by more than 6%, the teacher's employer shall pay to the System, in addition to all other payments required under this Section and in accordance with guidelines established by the System, the present value of the increase in benefits resulting from the portion of the increase in salary that is in excess of 6%. This present value shall be computed by the System on the basis of the actuarial assumptions and tables used in the most recent actuarial valuation of the System that is available at the time of the computation. If a teacher's salary for the 2005-2006 school year is used to determine final average salary under this subsection (f), then the changes made to this subsection (f) by Public Act 94-1057 shall apply in calculating whether the increase in his or her salary is in excess of 6%. For the purposes of this Section, change in employment under Section 10-21.12 of the School Code on or after June 1, 2005 shall constitute a change in employer. The System may require the employer to provide any pertinent information or documentation. The changes made to this subsection (f) by this amendatory Act of the 94th General Assembly apply without regard to whether the teacher was in service on or after its effective date.

Whenever it determines that a payment is or may be required under this subsection, the System shall calculate the amount of the payment and bill the employer for that amount. The bill shall specify the calculations used to determine the amount due. If the employer disputes the amount of the bill, it may, within 30 days after receipt of the bill, apply to the System in writing for a recalculation. The application must specify in detail the grounds of the dispute and, if the employer asserts that the calculation is subject to subsection (g) or (h) of this Section, must include an affidavit setting forth and attesting to all facts within the employer's knowledge that are pertinent to the applicability of that subsection. Upon receiving a timely application for recalculation, the System shall review the application and, if appropriate, recalculate the amount due.

The employer contributions required under this subsection (f) may be paid in the form of a lump sum within 90 days after receipt of the bill. If the employer contributions are not paid within 90 days after receipt of the bill, then interest will be charged at a rate equal to the System's annual actuarially assumed rate of return on investment compounded annually from the 91st day after receipt of the bill. Payments must be concluded within 3 years after the employer's receipt of the bill.

(g) This subsection (g) applies only to payments made or salary increases given on or after June 1, 2005 but before July 1, 2011. The changes made by Public Act 94-1057 shall not require the System to refund any payments received before July 31, 2006 (the effective date of Public Act 94-1057).

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases paid to teachers under contracts or collective bargaining agreements entered into, amended, or renewed before June 1, 2005.

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases paid to a teacher at a time when the teacher is 10 or more years from retirement eligibility under Section 16-132 or 16-133.2.

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases resulting from overload work, including summer school, when the school district has certified to the System, and the System has approved the certification, that (i) the overload work is for the sole purpose of classroom instruction in excess of the standard number of classes for a full-time teacher in a school district during a school year and (ii) the salary increases are equal to or less than the rate of pay for classroom instruction computed on the teacher's current salary and work schedule.

When assessing payment for any amount due under subsection (f), the System shall exclude a salary increase resulting from a promotion (i) for which the employee is required to hold a certificate or supervisory endorsement issued by the State Teacher Certification Board that is a different certification or supervisory endorsement than is required for the teacher's previous position and (ii) to a position that has existed and been filled by a member for no less than one complete academic year and the salary increase from the promotion is an increase that results in an amount no greater than the lesser of the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification.

When assessing payment for any amount due under subsection (f), the System shall exclude any payment to the teacher from the State of Illinois or the State Board of Education over which the employer does not have discretion, notwithstanding that the payment is included in the computation of final average salary.

(h) When assessing payment for any amount due under subsection (f), the System shall exclude any salary increase described in subsection (g) of this Section given on or after July 1, 2011 but before July 1, 2014 under a contract or collective bargaining agreement entered into, amended, or renewed on or after June 1, 2005 but before July 1, 2011. Notwithstanding any other provision of this Section, any payments made or salary increases given after June 30, 2014 shall be used in assessing payment for any amount due under subsection (f) of this Section.

(i) The System shall prepare a report and file copies of the report with the Governor and the General Assembly by January 1, 2007 that contains all of the following information:

(1) The number of recalculations required by the changes made to this Section by Public Act 94-1057 for each employer.

(2) The dollar amount by which each employer's contribution to the System was changed due to recalculations required by Public Act 94-1057.

(3) The total amount the System received from each employer as a result of the changes made to this Section by Public Act 94-4.

(4) The increase in the required State contribution resulting from the changes made to this Section by Public Act 94-1057.

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

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

(k) For purposes of determining the required State contribution to the system for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the system's actuarially assumed rate of return.

(Source: P.A. 95-331, eff. 8-21-07; 95-950, eff. 8-29-08; 96-43, eff. 7-15-09.)

(40 ILCS 5/18-131) (from Ch. 108 1/2, par. 18-131)

Sec. 18-131. Financing; employer contributions.

(a) The State of Illinois shall make contributions to this System by appropriations of the amounts which, together with the contributions of participants, net earnings on investments, and other income, will meet the costs of maintaining and administering this System on a 90% funded basis in accordance with actuarial recommendations.

(b) The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the prescribed rate of interest, using the formula in subsection (c).

(c) For State fiscal years 2011 through 2045, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be sufficient to bring the total

assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2006 is $29,189,400.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2007 is $35,236,800.

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

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2010 is $78,832,000 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

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

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

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under Section 18-140, shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued <u>in fiscal year 2003</u> for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued <u>in fiscal year 2003</u> for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

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

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

(e) For purposes of determining the required State contribution to the system for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the system's actuarially assumed rate of return.

(Source: P.A. 95-950, eff. 8-29-08; 96-43, eff. 7-15-09.)

(40 ILCS 5/22A-111) (from Ch. 108 1/2, par. 22A-111)

Sec. 22A-111. The Board shall manage the investments of any pension fund, retirement system<u>,</u> or

education fund for the purpose of obtaining a total return on investments for the long term. It also shall perform such other functions as may be assigned or directed by the General Assembly.

The authority of the board to manage pension fund investments and the liability shall begin when there has been a physical transfer of the pension fund investments to the board and placed in the custody of the State Treasurer.

The authority of the board to manage monies from the education fund for investment and the liability of the board shall begin when there has been a physical transfer of education fund investments to the board and placed in the custody of the State Treasurer.

The board may not delegate its management functions, but it may, but is not required to, arrange to compensate for personalized investment advisory service for any or all investments under its control , with any national or state bank or trust company authorized to do a trust business and domiciled in Illinois, or other financial institution organized under the laws of Illinois, or an investment advisor who is qualified under Federal Investment Advisors Act of 1940 and is registered under the Illinois Securities Law of 1953. Nothing contained herein shall prevent the Board from subscribing to general investment research services available for purchase or use by others. The Board shall also have the authority to compensate for accounting services.

This Section shall not be construed to prohibit the Illinois State Board of Investment from directly investing pension assets in public market investments, private investments, real estate investments, or other investments authorized by this Code.

(Source: P.A. 84-1127.)

Section 20. The School Construction Law is amended by adding Section 5-38 as follows:

(105 ILCS 230/5-38 new)

Sec. 5-38. Fiscal Year 2002 escalation. If a school district has been issued a school construction grant in Fiscal Year 2010 and the school district was on the FY2002 priority ranking, the Capital Development Board shall escalate the state share grant amount of the project on a 3% annual escalation rate.

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 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 Burns, SENATE BILL 3087 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:

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

(ROLL CALL 8)

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 1183. Having been read by title a second time on May 30, 2009, and held on the order of Second Reading, the same was again taken up.

Representative Mautino offered the following amendment and moved its adoption.

AMENDMENT NO. 1. Amend Senate Bill 1183, by deleting everything after the enacting clause and replacing it with the following:

"ARTICLE 1

Section 5. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Sections 60 and 65 of Article 5 as follows:

(P.A. 96-0956, Art. 5, Sec. 60)

Sec. 60. The sum of $2,600,000, new appropriation or so much thereof as may be necessary, is appropriated and the sum of $2,000,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from appropriations heretofore made in Article 21, Section 55 of Public Act 96-0046, as amended, is reappropriated from the Wildlife and Fish Fund to the Department of Natural Resources for (i) reallocation of Wildlife and Fish grant reimbursements, (ii) wildlife conservation and restoration plans and programs from federal and/or state funds provided for such purposes or (iii) both purposes.

(P.A. 96-0956, Art. 5, Sec. 65)

Sec. 65. The sum of $1,373,874, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from appropriations heretofore made in Article 21, Section 65 ~~55~~ of Public Act 96-0046, as amended, is reappropriated from the Wildlife and Fish Fund to the Department of Natural Resources for wildlife conservation and restoration plans and programs from federal and/or state funds provided for such purposes.

Section 10. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Sections 5, 6, 40, 150 and 155 of Article 8 as follows:

(P.A. 96-0956, Art. 8, Sec. 5)

Sec. 5. The amount of $946,416,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Services to meet its operational expenses, including contributions to the Teachers' Retirement System and employer share of contributions to the State Employees' Retirement System for the fiscal year ending June 30, 2011.

(P.A. 96-0956, Art. 8, Sec. 6)

Sec. 6. In addition to other amounts appropriated, the amount of $1,596,859,600, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Services for operational expenses, awards, grants and permanent improvements for the fiscal year ending June 30, 2011, including prior year costs.

(P.A. 96-0956, Art. 8, Sec. 40)

Sec. 40. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Human Services:

BUREAU OF DISABILITY DETERMINATION SERVICES
GRANTS-IN-AID

For SSI Advocacy Services:
Payable from DHS Special Purposes Trust Fund 716,800
For Services to Disabled Individuals:
Payable from Old Age
Survivors' Insurance ..... 26,000,000 ~~19,000,000~~

(P.A. 96-0956, Art. 8, Sec. 150)

Sec. 150. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Human Services for the objects and purposes hereinafter named:

COMMUNITY HEALTH

Payable from DHS Federal Projects Fund:
For Expenses Related to Public
Health Programs 3,835,100
Payable from DHS State Projects Fund:
For Operational Expenses for
Public Health Programs 368,000
Payable from USDA Women, Infants
and Children Fund:
For Operational Expenses Associated
with Support of the USDA Women,
Infants and Children Program ..... 37,230,800 ~~17,230,800~~

Payable from Maternal and Child
Health Services Block Grant Fund:
For Operational Expenses of Maternal and
Child Health Programs 4,223,300

(P.A. 96-0956, Art. 8, Sec. 155)

Sec. 155. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Human Services for the objects and purposes hereinafter named:

COMMUNITY HEALTH
GRANTS-IN-AID

Payable from Diabetes Research Checkoff Fund:
For diabetes research 100,000
Payable from Federal National
Community Services Grant Fund:
For Payment for Community Activities,
Including Prior Years' Costs 12,969,900
For Payment for Community Activities,
Including Prior Years' Costs
for the State portion of federal funds
made available by the American Recovery
and Reinvestment Act of 2009 6,000,000
Payable from Sexual Assault Services Fund:
For Grants Related to the
Sexual Assault Services Program 100,000
Payable from DHS Special Purposes Trust Fund:
For Community Grants 5,698,100
For Costs Associated with Family
Violence Prevention Services 4,977,500
Payable from Domestic Violence Abuser
Services Fund:
For Domestic Violence Abuser Services 100,000
Payable from DHS Federal Projects Fund:
For Grants for Public Health Programs 2,830,000
For Grants for Maternal and Child
Health Special Projects of Regional
and National Significance ..... 7,400,000 ~~2,300,000~~
For grants and administrative expenses associated
with Diabetes Prevention and Control 1,000,000
For Grants for Family Planning
Programs Pursuant to Title X of
the Public Health Service Act 9,000,000
For Grants for the Federal Healthy
Start Program 4,000,000
Payable from DHS State Projects Fund:
For Grants to Establish Health Care
Systems for DCFS Wards 2,361,400
Payable from USDA Women, Infants and Children Fund:
For Grants to Public and Private Agencies for
Costs of Administering the USDA Women, Infants,
and Children (WIC) Nutrition Program 52,000,000
For Grants for the Federal
Commodity Supplemental Food Program 1,400,000
For Grants for USDA Farmer's Market
Nutrition Program 1,500,000
For Grants for Free Distribution of Food
Supplies and for grants for Nutrition
Program Food Centers under the

USDA Women, Infants, and Children (WIC) Nutrition Program 251,000,000

For Grants and operations under the USDA Women, Infants, and Children (WIC) Nutrition Program in accordance with applicable laws and regulations for the State portion of federal funds made available by the American Recovery and Reinvestment Act of 2009 25,000,000

Payable from Tobacco Settlement Recovery Fund:

For a Grant to the Coalition for Technical Assistance and Training 250,000

For all costs associated with Children's Health Programs, including grants, contracts, equipment, vehicles and administrative expenses 2,118,500

Payable from Domestic Violence Shelter and Service Fund:

For Domestic Violence Shelters and Services Program 952,200

Payable from Maternal and Child Health Services Block Grant Fund:

For Grants to the Chicago Department of Health for Maternal and Child Health Services 5,000,000

For Grants for Maternal and Child Health Programs, Including Programs Appropriated Elsewhere in this Section 8,465,200

For Grants to the Board of Trustees of the University of Illinois, Division of Specialized Care for Children 7,800,000

For Grants for an Abstinence Education Program including operating and administrative costs 2,500,000

Payable from Preventive Health and Health Services Block Grant Fund:

For Grants to Provide Assistance to Sexual Assault Victims and for Sexual Assault Prevention Activities 500,000

For Grants for Rape Prevention Education Programs, including operating and administrative costs 1,000,000

Section 15. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Section 15 of Article 13 as follows:

(P.A. 96-0956, Art. 13, Sec. 15)

Sec. 15. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Military Affairs:

FOR OPERATIONS

OFFICE OF THE ADJUTANT GENERAL

Payable from Federal Support Agreement Revolving Fund:

Lincoln's Challenge	6,600,000	~~4,889,700~~
Lincoln's Challenge Allowances	1,200,000	
Total	$7,800,000	~~$6,089,700~~

FACILITIES OPERATIONS

Payable from Federal Support Agreement Revolving Fund:

Army/Air Reimbursable Positions 10,790,800

Total $10,790,800

Section 20. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Section 35 of Article 19 as follows:

(P.A. 96-0956, Art. 19, Sec. 35)

Sec. 35. The following amounts, or so much of those amounts as may be necessary, respectively, for the objects and purposes named, are appropriated to the Illinois State Board of Education for the fiscal year beginning July 1, 2010:

FISCAL SUPPORT SERVICES

From the Drivers Education Fund:
For Personal Services 66,950
For Employee Retirement Contributions Paid by Employer 0
For Retirement Contributions 1,100
For Social Security Contributions 3,000
For Group Insurance 20,600
Total $91,650

From the School Infrastructure Fund:
For Personal Services 97,850
For Retirement Contributions 2,000
For Social Security Contributions 3,300
For Group Insurance 20,600
Total $123,750

From the SBE Federal Department of Agriculture Fund:
For Personal Services 265,000
For Employee Retirement Contributions Paid by Employer 0
For Retirement Contributions 75,000
For Social Security Contributions 20,000
For Group Insurance 70,000
For Contractual Services 2,000,000
For Travel 400,000
For Commodities 85,000
For Printing 156,300
For Equipment 150,000
For Telecommunications 50,000
Total $3,256,300

From the SBE Federal Agency Services Fund:
For Contractual Services 25,000
For Travel 30,000
For Commodities 20,000
For Printing 700
For Equipment 11,000
For Telecommunications 9,000
Total $95,700

From the SBE Federal Department of Education Fund:
For Personal Services 1,997,400
For Employee Retirement Contributions Paid by Employer 10,000
For Retirement Contributions 600,000
For Social Security Contributions 150,000
For Group Insurance 550,000
For Contractual Services 3,000,000
For Travel 1,600,000
For Commodities 305,000
For Printing 341,000
For Equipment 455,000

For Telecommunications 400,000
Total $9,283,400

INTERNAL AUDIT

From the SBE Federal Department of Education Fund:
For Contractual Services 200,000

SCHOOL SUPPORT SERVICES FOR ALL SCHOOLS

From the SBE Federal Department of Agriculture Fund:
For Personal Services 3,273,300
For Employee Retirement Contributions Paid by Employer 10,500
For Retirement Contributions 950,000
For Social Security Contributions 150,000
For Group Insurance 700,000
For Contractual Services 2,010,000
Total $6,868,800

From the SBE Federal Department of Education Fund:
For Personal Services 475,000
For Employee Retirement Contributions Paid by Employer 3,000
For Retirement Contributions 174,500
For Social Security Contributions 75,000
For Group Insurance 190,900
For Contractual Services 1,500,000
Total $2,418,400

SPECIAL EDUCATION SERVICES

From the SBE Federal Department of Education Fund:
For Personal Services 4,700,000
For Employee Retirement Contributions Paid by Employer 32,000
For Retirement Contributions 1,500,000
For Social Security Contributions 250,000
For Group Insurance 1,100,700
For Contractual Services ..... 4,000,000 ~~3,200,000~~
Total ..... $11,582,700 ~~$10,049,700~~

TEACHING AND LEARNING SERVICES FOR ALL CHILDREN

From the SBE Federal Agency Services Fund:
For Personal Services 100,000
For Employee Retirement Contributions Paid by Employer 0
For Retirement Contributions 30,000
For Social Security Contributions 5,000
For Group Insurance 17,000
For Contractual Services 875,000
Total $1,015,500

From the SBE Federal Department of Education Fund:
For Personal Services 5,445,000
For Employee Retirement Contributions Paid by Employer 50,000
For Retirement Contributions 1,315,000
For Social Security Contributions 479,000
For Group Insurance 1,275,000
For Contractual Services ..... 10,700,000 ~~11,500,000~~
Total ..... $19,264,000 ~~$20,064,000~~

Section 25. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by adding new Section 6 to Article 22 as follows:

(P.A. 96-0956, Art. 22, Sec. 6, new)

Sec. 6. The amount of $62,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Employment Security for Unemployment Compensation benefits to former State employees.

Section 30. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by adding new Section 85 to Article 24 as follows:

(P.A. 96-0956, Art. 24, Sec. 85, new)

Sec. 85. In addition to any amounts heretofore appropriated, the amount of $4,000,000, or so much thereof as may be necessary, is appropriated to the Department of Healthcare and Family Services from the General Revenue Fund for costs associated with the implementation of Medicaid reform, including grants and operating and administrative expenses.

Section 35. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Sections 25 and 30 of Article 30 as follows:

(P.A. 96-0956, Art. 30, Sec. 25)

Sec. 25. The amount of $80,000 ~~$30,000~~, or so much thereof as may be necessary, is appropriated from the Private College Academic Quality Assurance Fund to the Board of Higher Education as supplemental support for costs and expenses associated with the administration and enforcement of 110 ILCS 1005, including refunds both current and prior year.

(P.A. 96-0956, Art. 30, Sec. 30)

Sec. 30. The amount of $300,000 ~~$200,000~~, or so much thereof as may be necessary, is appropriated from the Academic Quality Assurance Fund to the Board of Higher Education as supplemental support for costs and expenses associated with the administration and enforcement of 110 ILCS 1010, including refunds both current and prior year.

Section 40. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Section 10 of Article 35 as follows:

(P.A. 96-0956, Art. 35, Sec. 10)

Sec. 10. In addition to other amounts appropriated, the amount of $25,500,000 ~~$24,500,000~~, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Court of Claims for operational expenses, awards, grants and permanent improvements for the fiscal year ending June 30, 2011.

Section 45. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by adding new Section 20 to Article 36 as follows:

(P.A. 96-0956, Art. 36, Sec. 20, new)

Sec. 20. The following amount or so much thereof as may be necessary is appropriated from the General Revenue Fund to the State Board of Elections as follows:

For reimbursement to counties for increased compensation to Judges and other Election Officials, as provided in Public Acts 81-850, 81-1149, and 90-672 – Election Day Judges Only 1,500,000

Section 50. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Sections 10 and 15 of Article 41 as follows:

(P.A. 96-0956, Art. 41, Sec. 10)

Sec. 10. The amount of $2,230,000,000, or so much of that amount as may be necessary, is appropriated from the General Revenue Fund to the Office of the Governor to be directed to state agencies in the discretion of and as determined by the Governor and upon written direction of the Governor to the Comptroller, to be expended for operational expenses, awards, grants, and permanent improvements to fund programs and services, including prior year costs provided by community-based human service providers and for state funded human service programs to ensure that the State continues assisting the most vulnerable.

(P.A. 96-0956, Art. 41, Sec. 15)

Sec. 15. The amount of $1,236,000,000, or so much of that amount as may be necessary, is appropriated from the General Revenue Fund to the Office of the Governor to be directed to state agencies to be expended, in the discretion of and as determined by the Governor and upon written direction of the Governor to the Comptroller, for the costs (including operational expenses, awards, and grants) of state government, including prior year costs.

Section 55. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is

amended by adding new Section 105 to Article 42 as follows:

(P.A. 96-0956, Art. 42, Sec. 105, new)

Sec. 105. The sum of $4,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Commerce and Economic Opportunity to J S Morton High School 201 for permanent improvements.

Section 60. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by adding new Section 25 to Article 43 as follows:

(P.A. 96-0956, Art. 43, Sec. 25, new)

Sec. 25. The sum of $50,000, or so much thereof as may be necessary, is appropriated from the Employee Classification Fund to the Department of Labor for the administration and enforcement of the Employee Classification Act.

Section 65. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Section 40 of Article 50 as follows:

(P.A. 96-0956, Art. 50, Sec. 40)

Sec. 40. The sum of $2,685,600 ~~$2,272,600~~, or so much thereof as may be necessary, is appropriated from the Senior Health Insurance Program Fund to the Department of Insurance for the administration of the Senior Health Insurance Program.

Section 70. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Section 25 of Article 56 as follows:

(P.A. 96-0956, Art. 56, Sec. 25)

Sec. 25. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of State Police for the following purposes:

DIVISION OF OPERATIONS

Payable from the Traffic and Criminal Conviction Surcharge Fund:

For Personal Services	3,119,800
For State Contributions to State Employees' Retirement System	943,800
For State Contributions to Social Security	93,600
For Group Insurance	651,200
For Contractual Services	465,400
For Travel	38,300
For Commodities	174,600
For Printing	26,500
For Telecommunications Services	115,700
For Operation of Auto Equipment	212,200
Total	$5,841,100

Payable from the State Police Services Fund:

For Payment of Expenses: Fingerprint Program	19,000,000
For Payment of Expenses: Federal & IDOT Programs	7,400,000
For Payment of Expenses: Riverboat Gambling	1,200,000
For Payment of Expenses: Miscellaneous Programs	4,300,000
Total	$31,900,000

Payable from the Illinois State Police Federal Projects Fund:

For Payment of Expenses	20,000,000
Federal Recovery – For Federally Funded Program Expenses	550,000 ~~250,000~~

Payable from the Sex Offender Registration Fund:

For expenses of the Sex Offender Registration Program	20,000

Payable from the Motor Carrier Safety Inspection Fund:

For expenses associated with the enforcement of Federal Motor Carrier Safety Regulations and related Illinois Motor Carrier Safety Laws.....2,300,000

Payable from the Sex Offender Investigation Fund:

For expenses related to sex offender investigations.....50,000

Section 75. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by adding new Sections 20 and 25 to Article 58 as follows:

(P.A. 96-0956, Art. 58, Sec. 20, new)

Sec. 20. The sum of $350,000 or so much thereof as may be necessary, is appropriated to the Department of Human Rights from the Department of Human Rights Training and Development Fund to: (i) enhance the quality of the Department's training services; (ii) make training available at no cost to not for profit groups or organizations in Illinois that have no more than 50 employees; and (iii) make training available to any other non governmental entities on a tuition basis.

(P.A. 96-0956, Art. 58, Sec. 25, new)

Sec. 25. The sum of $350,000, or so much thereof as may be necessary, is appropriated to the Department of Human Rights from the Department of Human Rights Special Fund to fund the Department's public contract compliance monitoring program and other Department programs and activities.

Section 80. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Section 5 of Article 100 as follows:

(P.A. 96-0956, Art. 100, Sec. 5)

Sec. 5. The sum of $1 ~~$112,900~~, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Lieutenant Governor to meet its operation expenses for the fiscal year ending June 30, 2011.

Section 85. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Section 40 of Article 109 as follows:

(P.A. 96-0956, Art. 109, Sec. 40)

Sec. 40. The amount of $8,000,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from an appropriation heretofore made for such purpose in Article 7, Section 190 of Public Act 96-0039, as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Natural Resources for the Mud to Parks dredging Illinois rivers and lakes and sediment reuse.

Section 90. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Sections 275 and 340 of Article 116 as follows:

(P.A. 96-0956, Art. 116, Sec. 275)

Sec. 275. The following named amounts, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2010, from appropriations and reappropriations heretofore made for such purposes in Article 4, Section 15 of Public Act 96-39, Article 4, Section 20 of Public Act 96-39, Article 4, Section 25 of Public Act 96-39, Article 4, Section 30 of Public Act 96-39, Article 4, Section 45 of Public Act 96-0039 as amended, Article 4, Section 50 of Public Act 96-39, Article 60, Section 95 of Public Act 96-35, and Article 65, Section 275 of Public Act 96-35, are reappropriated from the Capital Development Fund to the Capital Development Board for the Illinois Community College Board for the projects hereinafter enumerated:

CITY COLLEGES OF CHICAGO

(From Article 65, Section 275 of Public Act 96-35)

For various bondable capital improvements 570,171

CITY COLLEGES OF CHICAGO/KENNEDY KING

For remodeling for Workforce Preparation Centers.....3,575,930

For remodeling for a culinary arts educational facility 10,875,000

CITY COLLEGES OF CHICAGO - MALCOLM X COLLEGE

For remodeling the Allied Health

program facilities....4,304,223

COLLEGE OF DUPAGE

(From Article 60, Section 95 of Public Act 96-35)
For Installation of the
Instructional Center Noise Abatement....1,544,600
(From Article 65, Section 275 of Public Act 96-35)
For upgrading the Instructional Center
heating, ventilating and air
conditioning systems....90,937

COLLEGE OF LAKE COUNTY

(From Article 60, Section 95 of Public Act 96-35)
For Construction of a Student
Service Building....35,927,000
(From Article 65, Section 275 of Public Act 96-35)
For planning and beginning construction
of a technology building -
Phase 1....1,189

ELGIN COMMUNITY COLLEGE

(From Article 60, Section 95 of Public Act 96-35)
For Spartan Drive Extension....2,244,800

IECC – LINCOLN TRAIL COLLEGE

For Construction of a Center
for Technology....7,569,800

ILLINOIS VALLEY COMMUNITY COLLEGE

For Construction of a Community
Technology Center....16,323,100

JOLIET JUNIOR COLLEGE

For renovation of Utilities....4,522,900

KANKAKEE COMMUNITY COLLEGE

(From Article 65, Section 275 of Public Act 96-35)
For constructing a laboratory/classroom
facility....244,893

KASKASKIA COLLEGE

(From Article 4, Section 45 of Public Act 96-0039 as amended)
For all costs associated with
construction of new facilities as
part of Phase Two of the Vandalia Campus....5,600,000

LAKELAND COLLEGE

(From Article 60, Section 95 of Public Act 96-35)
For renovating and expanding
Student Services Building Addition....2,361,100
For Construction of a Rural
Development Technology Center....7,524,100
(From Article 65, Section 275 of Public Act 96-35)
For Student Services Building addition....6,498,007

LEWIS AND CLARK COLLEGE

(From Article 4, Section 50 of Public Act 96-39)
For construction and infrastructure
improvements to the National Great
Rivers Research and Education Center....16,294,315

MCHENRY COUNTY COLLEGE

(From Article 65, Section 275 of Public Act 96-35)
For constructing classrooms and a
student services building and remodeling
space, in addition to funds previously
appropriated....473,076

MORAINE VALLEY COMMUNITY COLLEGE - PALOS HILLS

For constructing a classroom/administration building, providing site improvements and purchasing equipment, in addition to funds previously appropriated 41,635

MORTON COLLEGE

(From Article 4, Section 25 of Public Act 96-39)
For costs associated with capital improvements 5,000,000

PARKLAND COLLEGE

(From Article 60, Section 95 of Public Act 96-35)
For renovating and expanding the Student Services Center Addition 15,442,100

PRAIRIE STATE COLLEGE - CHICAGO HEIGHTS

(From Article 4, Section 15 of Public Act 96-39)
For costs associated with capital improvements at Prairie State College 5,200,000
(From Article 65, Section 275 of Public Act 96-35)
For constructing an addition to the Adult Training/Outreach Center, in addition to funds previously appropriated 811,858

REND LAKE COLLEGE

(From Article 60, Section 95 of Public Act 96-35)
For Art Program Addition and minor remodeling 451,300

RICHLAND COMMUNITY COLLEGE

For Renovation of the Student Success Center and Construction of an Addition to the Student Success Center 3,524,000

ROCK VALLEY COLLEGE

For Construction of an Arts Instructional Center and remodeling of existing classroom buildings 26,711,900

SOUTH SUBURBAN COLLEGE

(From Article 65, Section 275 of Public Act 96-35)
For improving flood retention 437,000

TRITON COMMUNITY COLLEGE - RIVER GROVE

(From Article 60, Section 95 of Public Act 96-35)
For renovating and expanding the Technology Building 10,666,100
(From Article 65, Section 275 of Public Act 96-35)
For rehabilitating the Liberal Arts Building 1,536,546
For rehabilitating the potable water distribution system 70,146

TRUMAN COLLEGE

(From Article 4, Section 30 of Public Act 96-39)
For costs associated with capital improvements 5,000,000

WILBUR WRIGHT COLLEGE

(From Article 4, Section 20 of Public Act 96-39)
For costs associated with capital improvements to the Humboldt Park Vocational Education Center at Wilbur Wright College 5,000,000

WILLIAM RAINEY HARPER COLLEGE

(From Article 60, Section 95 of Public Act 96-35)

For Engineering and Technology
Center Renovations 20,336,800
For Construction of a One
Stop/Admissions and Campus/
Student Life Center..... 40,653,900

STATEWIDE

(From Article 65, Section 275 of Public Act 96-35)
For the Illinois Community College Board
miscellaneous capital improvements including
construction, capital facilities, cost of
planning, supplies, equipment, materials,
services and all other expenses required to
complete the work at the various community
Colleges. This appropriated amount shall be
in addition to any other appropriated amounts
which can be expended for this purpose..... 1,432,590

STATEWIDE

For miscellaneous capital improvements
including construction, capital facilities,
cost of planning, supplies, equipment,
materials, services and all other expenses
required to complete the work at the
various community colleges. This appropriated
amount shall be in addition to any other
appropriated amounts which can be
expended for these purposes..... 4,837,570
For miscellaneous capital improvements
including construction, capital facilities,
cost of planning, supplies, equipment,
materials, services and all other expenses
required to complete the work at the
various community colleges. This appropriated
amount shall be in addition to any other
appropriated amounts which can be
expended for these purposes..... 3,563,951
Total..... $277,262,537

(P.A. 96-0956, Art. 116, Sec. 340)

Sec. 340. The following named amounts, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2010, from appropriations and reappropriations heretofore made in Article 4, Section 10 of Public Act 96-39, Article 4, Section 35 of Public Act 96-39, Article 60, Section 100 of Public Act 96-35, Article 4, Section 5 of Public Act 96-39, and Article 65, Section 340 of Public Act 96-35, are reappropriated from the Capital Development Fund to the Capital Development Board for the Illinois Board of Higher Education for the projects hereinafter enumerated:

CHICAGO STATE UNIVERSITY

(From Article 4, Section 10 of Public Act 96-39)
For a grant for the construction
of a Westside campus 40,000,000
(From Article 60, Section 100 of Public Act 96-35)
For renovating Douglas Hall, in
addition to funds previously appropriated 19,500,000
For Construction of an Early
Childhood Development Center 3,000,000
For Remediation of the Convocation
Building, in addition to funds
previously appropriated..... 5,000,000
(From Article 65, Section 340 of Public Act 96-35)

For replacing primary electrical feeder cable 115,049
For the construction of a conference Center, Daycare Facility, renovating Building K (Robinson Center) and Financial Outreach Building in addition to funds previously appropriated 4,860,186
For the construction of a day care facility 4,888,875
For the construction of a student financial outreach building 4,719,982
For constructing a new library facility, site improvements, utilities, and purchasing equipment, in addition to funds previously appropriated 430,868
For technology improvements and deferred maintenance 1,171,770
For remodeling Building K, in addition to funds previously appropriated 8,473,432
For planning and beginning to remodel Building K and improving site 1,000,474
For a grant to Chicago State University for all costs associated with construction of a Convocation Center 1,291
For upgrading campus infrastructure, in addition to the funds previously appropriated 556,418
For renovating buildings and upgrading mechanical systems 55,662

EASTERN ILLINOIS UNIVERSITY

(From Article 60, Section 100 of Public Act 96-35)
For remodeling of the HVAC in the Life Science Building and Coleman Hall 4,757,100
(From Article 65, Section 340 of Public Act 96-35)
For upgrading the electrical distribution system 673,489
For renovating and expanding the Fine Arts Center, in addition to funds previously appropriated 113,408
For planning and beginning to renovate and expand the Fine Arts Center - Phase 1, in addition to funds previously appropriated 133,604
For upgrading campus buildings for health, safety and environmental improvements 92,431

GOVERNORS STATE UNIVERSITY

(From Article 60, Section 100 of Public Act 96-35)
For renovation of a Teaching/Learning Complex, in addition to funds previously appropriated 8,000,000
For replacing roadways and sidewalks 2,028,000
(From Article 65, Section 340 of Public Act 96-35)
For constructing addition and remodeling the teaching & learning complex, in addition to funds previously appropriated 14,557,170

ILLINOIS STATE UNIVERSITY

(From Article 60, Section 100 of Public Act 96-35)

For renovations of the Fine Arts Complex 54,250,100

(From Article 65, Section 340 of Public Act 96-35)

For renovating Stevenson and Turner Halls for life/safety 4,905,557

For the upgrade and remodeling of Schroeder Hall 1,918,544

For remodeling Julian and Moulton Halls 376,727

NORTHEASTERN ILLINOIS UNIVERSITY

(From Article 4, Section 35 of Public Act 96-39)

For costs associated with renovations to the facility for the construction of a Latino Cultural Center 1,500,000

(From Article 60, Section 100 of Public Act 96-35)

For constructing an education building 72,977,200

(From Article 65, Section 340 of Public Act 96-35)

For renovating Building "C" and remodeling and expanding Building "E" and Building "F" 6,233,200

For planning and beginning to remodel Buildings A, B and E 150,821

For remodeling in the Science Building to upgrade heating, ventilating and air conditioning systems 2,021,400

For replacing fire alarm systems, lighting and ceilings 116,081

NORTHERN ILLINOIS UNIVERSITY

(From Article 4, Section 5 of Public Act 96-39)

For the renovation of Cole Hall and expanding/renovating Stevens Building 8,008,000

(From Article 60, Section 100 of Public Act 96-35)

For renovating and expanding Stevens Building 22,517,600

For planning Computer Sciences Technology Center 2,787,400

(From Article 65, Section 340 of Public Act 96-35)

For renovating the Founders Library basement, in addition to funds previously appropriated 626,578

For planning a classroom building and developing site in Hoffman Estates 1,314,500

For completing the construction of the Engineering Building, in addition to amounts previously appropriated for such purpose 26,451

For renovating Altgeld Hall and purchasing equipment 184,904

For upgrading storm waterway controls in addition to funds previously appropriated 4,045

SOUTHERN ILLINOIS UNIVERSITY - EDWARDSVILLE

(From Article 60, Section 100 of Public Act 96-35)

For renovating and constructing a Science Laboratory, in addition to funds previously appropriated 78,867,300

SOUTHERN ILLINOIS UNIVERSITY

(From Article 65, Section 340 of Public Act 96-35)
For planning, construction and equipment
for a cancer center 34,073

SOUTHERN ILLINOIS UNIVERSITY - CARBONDALE

(From Article 60,Section 100 of Public Act 96-35)
For constructing a Transportation
Education Center, in addition
to funds previously appropriated 56,718,792
For planning and beginning
Communications Building 4,255,400
(From Article 65, Section 340 of Public Act 96-35)
For renovating and constructing an
addition to the Morris Library, in
addition to funds previously
appropriated 47,423

SIU SCHOOL OF MEDICINE - SPRINGFIELD

For constructing and for equipment for
an addition to the combined laboratory,
in addition to funds previously
appropriated 5,470

UNIVERSITY OF ILLINOIS AT CHICAGO

(From Article 60, Section 100 of Public Act 96-35)
For upgrading the campus infrastructure
and renovating campus buildings 20,800,000
(From Article 65, Section 340 of Public Act 96-35)
Plan, construct, and equip the Chemical
Sciences Building 57,600,000
For planning, construction and equipment
for a chemical sciences building 3,549,048
To plan and begin construction of
a medical imaging research/clinical
facility 49,753
For remodeling the Clinical
Sciences Building 854,132
For the renovation of the court area and
Lecture Center, in addition to funds
previously appropriated 54,793

UNIVERSITY OF ILLINOIS AT CHAMPAIGN-URBANA

(From Article 60, Section 100 of Public Act 96-35)
For renovating Lincoln Hall, in
addition to funds previously appropriated 57,304,000
For constructing a Post Harvest
Crop Processing and Research
Laboratory, in addition to
funds previously appropriated 20,034,000
For constructing an Electrical
and Computer Engineering Building,
in addition to funds previously
appropriated 44,520,000
(From Article 65, Section 340 of Public Act 96-35)
Expansion of Microelectronics Lab 41,764
For planning, construction and equipment
for a biotechnology genomic facility 557,602
For planning, construction and equipment
for a supercomputing application facility 102,546

UNIVERSITY OF ILLINOIS - ROCKFORD

(From Article 60, Section 100 of Public Act 96-35)

For constructing a National
Rural Health Center 14,820,000

UNIVERSITY OF ILLINOIS - SPRINGFIELD

(From Article 4, Section 5 of Public Act 96-39)
For renovation and construction
of the Public Safety Building 4,000,000

UNIVERSITY CENTER OF LAKE COUNTY

(From Article 65, Section 340 of Public Act 96-35)
For constructing a university center and
purchasing equipment, in addition to
funds previously appropriated 7,803
For land, planning, remodeling, construction
and all costs necessary to construct a
facility 1,606

WESTERN ILLINOIS UNIVERSITY - MACOMB

(From Article 60, Section 100 of Public Act 96-35)
For constructing a performing arts
center, in addition to funds
previously appropriated 67,835,768
(From Article 65, Section 340 of Public Act 96-35)
Plan and construct performing arts center 1,930,150
For improvements to Memorial
Hall 5,027,030

WESTERN ILLINOIS UNIVERSITY - QUAD CITIES

(From Article 4, Section 5 of Public Act 96-39)
For renovation and construction of a
Riverfront Campus, in addition to
funds previously appropriated 42,000,000
(From Article 60, Section 100 of Public Act 96-35)
For the renovation and construction
of a Riverfront Campus,
in addition to funds
previously appropriated 15,863,120

ILLINOIS MATH AND SCIENCE ACADEMY ~~ADADEMY~~

For residence hall rehabilitation
and main building addition 6,260,000
For "A" wing laboratories remodeling 3,600,000
Total $810,789,890

ARTICLE 2

Section 5. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by repealing Section 3610 of Article 102, and by changing Sections 340, 990, 1050 and 2670 of Article 102 and adding new Sections 4415, 4420, and 4425 to Article 102 as follows:

(P.A. 96-0956, Art. 102, Sec. 340)

Sec. 340. The sum of $150,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from an appropriation heretofore made for such purpose in Article 9, Section 340 of Public Act 96-0039, as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to the Indo-American Center for costs associated with facility renovations and expansion, including the purchase of property.

(P.A. 96-0956, Art. 102, Sec. 990)

Sec. 990. The sum of $500,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from an appropriation heretofore made for such purpose in Article 9, Section 990 of Public Act 96-0039, as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to the City of Waukegan for costs associated with construction and renovation of the Artspace Karcher Lofts ~~renovations to the Carnegie Library building~~.

(P.A. 96-0956, Art. 102, Sec. 1050)

Sec. 1050. The sum of $800,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from an appropriation heretofore made for such purpose in Article 9, Section 1050 of Public Act 96-0039, as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to the Justice-Willow Springs Water Commission for costs associated with reservoir construction, pump station renovations and water main replacements, including the purchase of property.

(P.A. 96-0956, Art. 102, Sec. 2670)

Sec. 2670. The sum of $250,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from an appropriation heretofore made for such purpose in Article 9, Section 2670 of Public Act 96-0039, as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to the Jewish Federation of Metropolitan Chicago for costs associated with general infrastructure improvements, including prior incurred costs ~~elevator installation at Sampson Katz Center~~.

(P.A. 96-0956, Art. 102, Sec. 4415, new)

Sec. 4415. The sum of $200,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to the Academy of Communications and Technology Charter School for costs associated with infrastructure improvements to the facility.

(P.A. 96-0956, Art. 102, Sec. 4420, new)

Sec. 4420. The sum of $400,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to Children at Risk for costs associated with infrastructure improvements to the facility.

(P.A. 96-0956, Art. 102, Sec. 4425, new)

Sec. 4425. The sum of $25,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to the Youth Peace Center of Roseland for costs associated with infrastructure improvements at the facility.

Section 10. "AN ACT making appropriations", Public Act 96-956, approved July 1, 2010, is amended by changing Sections 3580, 4915, 4925, 4945, 6405, and 6420 of Article 103 and adding new Sections 7220 and 7225 to Article 103 as follows:

(P.A. 96-0956, Art. 103, Sec. 3580)

Sec. 3580. The amount of $100,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from an appropriation heretofore made for such purpose in Article 10, Section 3580 of Public Act 96-0039, as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to Rosecrance Inc. for general infrastructure for the Rockford Recovery Unit at the Harrison campus ~~Rosecrance, Inc. for infrastructure improvements~~.

(P.A. 96-0956, Art. 103, Sec. 4915)

Sec. 4915. The amount of $90,000 ~~$125,000~~, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from an appropriation heretofore made for such purpose in Article 10, Section 4915 of Public Act 96-0039, as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to Randolph County for general infrastructure.

(P.A. 96-0956, Art. 103, Sec. 4925)

Sec. 4925. The amount of $90,000 ~~$125,000~~, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from an appropriation heretofore made for such purpose in Article 10, Section 4925 of Public Act 96-0039, as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to Monroe County for general infrastructure.

(P.A. 96-0956, Art. 103, Sec. 4945)

Sec. 4945. The amount of $90,000 ~~$150,000~~, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from an appropriation heretofore made for such purpose in Article 10, Section 4945 of Public Act 96-0039, as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to the St. Clair County Intergovernmental Grants Department for road projects.

(P.A. 96-0956, Art. 103, Sec. 6405)

Sec. 6405. The amount of $150,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from an appropriation heretofore made for such

purpose in Article 10, Section 6405 of Public Act 96-0039, as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to Rosecrance Inc. for general infrastructure for the Rockford Recovery Unit at the Harrison campus ~~Rosecrance Health Network for general infrastructure at the Rockford Men's Recovery Home~~.

(P.A. 96-0956, Art. 103, Sec. 6420)

Sec. 6420. The amount of $750,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2010, from an appropriation heretofore made for such purpose in Article 10, Section 6420 of Public Act 96-0039, as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to Seguin Services for infrastructure improvements ~~the Garden Center and building renovation~~.

(P.A. 96-0956, Art. 103, Sec. 7220, new)

Sec. 7220. The sum of $528,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to Wings Program, Inc. for debt reduction on a loan incurred for the construction of a building, to include prior incurred costs.

(P.A. 96-0956, Art. 103, Sec. 7225, new)

Sec. 7225. The sum of $130,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Department of Natural Resources for infrastructure improvements at the Sparta World Shooting Complex.

ARTICLE 3

Section 5. The following named amount is appropriated from the General Revenue Fund to the Court of Claims to pay a claim in conformity with an award and recommendation made by the Court as follows:

No. 10-CC-3113, Illinois Alliance of Boys and Girls Club, against the Department of Human Services 421,020.00

Section 10. The following named amounts are appropriated from the General Revenue Fund to the Illinois Court of Claims to pay lapsed appropriation claims for services or materials rendered in a prior year for which insufficient funds lapsed in the appropriations accounts out of which payment for the services or materials would have been made. The specific claims to be paid by this appropriation are as follows:

No. 10-CC-0726, University of Illinois, against the Illinois Department of Corrections 2,776,042.07

No. 10-CC-3487, Addus Healthcare, against the Illinois Department on Aging 176,192.26

Section 15. The following named amounts, or so much thereof as may be necessary, are appropriated from the General Revenue Fund to the Illinois Court of Claims to pay lapsed appropriation claims for services or materials rendered in a prior year for which insufficient funds lapsed in the appropriations accounts out of which payment for the services or materials would have been made. The specific claims to be paid by this appropriation are as follows:

No. 10-CC-2056, Addus Healthcare, against the Department of Human Services 196,903.95

No. 10-CC-3443, Addus Healthcare, against the Department of Human Services 519,254.50

Section 999. This Act takes effect immediately.".

..... The foregoing motion prevailed and the amendment was adopted.

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

SENATE BILLS ON THIRD READING

The following bills 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 Madigan, SENATE BILL 1183 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; 50, Nays; 0, Answering Present.
.....(ROLL CALL 9)
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.

..... On motion of Representative Currie, SENATE BILL 1858 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:
.....69, Yeas; 48, Nays; 0, Answering Present.
.....(ROLL CALL 10)
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.

SENATE BILL ON SECOND READING

SENATE BILL 44. Having been read by title a second time on May 19, 2009, and held on the order of Second Reading, the same was again taken up.

..... Floor Amendments numbered 1, 2, 3 and 4 remained in the Committee on Rules.

..... Floor Amendment No. 6 lost in the Committee on Revenue & Finance.

..... Representative Currie offered and withdrew Amendments numbered 5 and 7.

.....Representative Currie offered the following amendment and moved its adoption.

AMENDMENT NO. 8 . Amend Senate Bill 44 by replacing everything after the enacting clause with the following:

"Section 5. The State Finance Act is amended by adding Sections 5.786 and 6z-85 as follows:

(30 ILCS 105/5.786 new)

Sec. 5.786. The Fund for the Advancement of Education.

(30 ILCS 105/6z-85 new)

Sec. 6z-85. The Fund for the Advancement of Education; creation. The Fund for the Advancement of Education is hereby created as a special fund in the State treasury. All moneys deposited into the fund shall be appropriated to provide financial assistance for education programs. Moneys appropriated from the Fund shall supplement and not supplant the current level of education funding.

Section 10. The Cigarette Tax Act is amended by changing Sections 2 and 3 as follows:

(35 ILCS 130/2) (from Ch. 120, par. 453.2)

Sec. 2. Tax imposed; rate; collection, payment, and distribution; discount.

(a) A tax is imposed upon any person engaged in business as a retailer of cigarettes in this State at the rate of 5 1/2 mills per cigarette sold, or otherwise disposed of in the course of such business in this State. In addition to any other tax imposed by this Act, a tax is imposed upon any person engaged in business as a retailer of cigarettes in this State at a rate of 1/2 mill per cigarette sold or otherwise disposed of in the course of such business in this State on and after January 1, 1947, and shall be paid into the Metropolitan Fair and Exposition Authority Reconstruction Fund or as otherwise provided in Section 29. On and after December 1, 1985, in addition to any other tax imposed by this Act, a tax is imposed upon any person engaged in business as a retailer of cigarettes in this State at a rate of 4 mills per cigarette sold or otherwise disposed of in the course of such business in this State. Of the additional tax imposed by this amendatory Act of 1985, $9,000,000 of the moneys received by the Department of Revenue pursuant to this Act shall

be paid each month into the Common School Fund. On and after the effective date of this amendatory Act of 1989, in addition to any other tax imposed by this Act, a tax is imposed upon any person engaged in business as a retailer of cigarettes at the rate of 5 mills per cigarette sold or otherwise disposed of in the course of such business in this State. On and after the effective date of this amendatory Act of 1993, in addition to any other tax imposed by this Act, a tax is imposed upon any person engaged in business as a retailer of cigarettes at the rate of 7 mills per cigarette sold or otherwise disposed of in the course of such business in this State. On and after December 15, 1997, in addition to any other tax imposed by this Act, a tax is imposed upon any person engaged in business as a retailer of cigarettes at the rate of 7 mills per cigarette sold or otherwise disposed of in the course of such business of this State. All of the moneys received by the Department of Revenue pursuant to this Act and the Cigarette Use Tax Act from the additional taxes imposed by this amendatory Act of 1997, shall be paid each month into the Common School Fund. On and after July 1, 2002, in addition to any other tax imposed by this Act, a tax is imposed upon any person engaged in business as a retailer of cigarettes at the rate of 20.0 mills per cigarette sold or otherwise disposed of in the course of such business in this State. Beginning on March 1, 2011, in addition to any other tax imposed by this Act, a tax is imposed upon any person engaged in business as a retailer of cigarettes at the rate of 38 mills per cigarette sold or otherwise disposed of in the course of such business in this State. Beginning on March 1, 2012, in addition to any other tax imposed by this Act, a tax is imposed upon any person engaged in business as a retailer of cigarettes at the rate of 12.5 mills per cigarette sold or otherwise disposed of in the course of such business in this State. Of the moneys received by the Department of Revenue under this Act and the Cigarette Use Tax Act from the additional taxes imposed by this amendatory Act of the 96th General Assembly (i) an amount equal to 0.5 mills per cigarette sold or otherwise disposed of shall be paid each month into the Long-Term Care Provider Fund and (ii) the balance shall be paid each month into the Fund for the Advancement of Education, a special fund in the State treasury. The payment of such taxes shall be evidenced by a stamp affixed to each original package of cigarettes, or an authorized substitute for such stamp imprinted on each original package of such cigarettes underneath the sealed transparent outside wrapper of such original package, as hereinafter provided. However, such taxes are not imposed upon any activity in such business in interstate commerce or otherwise, which activity may not under the Constitution and statutes of the United States be made the subject of taxation by this State.

Beginning on the effective date of this amendatory Act of the 92nd General Assembly and through June 30, 2006, all of the moneys received by the Department of Revenue pursuant to this Act and the Cigarette Use Tax Act, other than the moneys that are dedicated to the Common School Fund, shall be distributed each month as follows: first, there shall be paid into the General Revenue Fund an amount which, when added to the amount paid into the Common School Fund for that month, equals $33,300,000, except that in the month of August of 2004, this amount shall equal $83,300,000; then, from the moneys remaining, if any amounts required to be paid into the General Revenue Fund in previous months remain unpaid, those amounts shall be paid into the General Revenue Fund; then, beginning on April 1, 2003, from the moneys remaining, $5,000,000 per month shall be paid into the School Infrastructure Fund; then, if any amounts required to be paid into the School Infrastructure Fund in previous months remain unpaid, those amounts shall be paid into the School Infrastructure Fund; then the moneys remaining, if any, shall be paid into the Long-Term Care Provider Fund. To the extent that more than $25,000,000 has been paid into the General Revenue Fund and Common School Fund per month for the period of July 1, 1993 through the effective date of this amendatory Act of 1994 from combined receipts of the Cigarette Tax Act and the Cigarette Use Tax Act, notwithstanding the distribution provided in this Section, the Department of Revenue is hereby directed to adjust the distribution provided in this Section to increase the next monthly payments to the Long Term Care Provider Fund by the amount paid to the General Revenue Fund and Common School Fund in excess of $25,000,000 per month and to decrease the next monthly payments to the General Revenue Fund and Common School Fund by that same excess amount.

Beginning on July 1, 2006, all of the moneys received by the Department of Revenue pursuant to this Act and the Cigarette Use Tax Act, other than the moneys that are dedicated to the Common School Fund and, beginning on the effective date of this amendatory Act of the 96th General Assembly, other than the moneys from the additional taxes imposed by this amendatory Act of the 96th General Assembly that must be paid each month into the Long-Term Care Provider Fund and the Fund for the Advancement of Education, shall be distributed each month as follows: first, there shall be paid into the General Revenue Fund an amount that, when added to the amount paid into the Common School Fund for that month, equals $29,200,000; then, from the moneys remaining, if any amounts required to be paid into the General Revenue Fund in previous months remain unpaid, those amounts shall be paid into the General Revenue

Fund; then from the moneys remaining, $5,000,000 per month shall be paid into the School Infrastructure Fund; then, if any amounts required to be paid into the School Infrastructure Fund in previous months remain unpaid, those amounts shall be paid into the School Infrastructure Fund; then the moneys remaining, if any, shall be paid into the Long-Term Care Provider Fund.

When any tax imposed herein terminates or has terminated, distributors who have bought stamps while such tax was in effect and who therefore paid such tax, but who can show, to the Department's satisfaction, that they sold the cigarettes to which they affixed such stamps after such tax had terminated and did not recover the tax or its equivalent from purchasers, shall be allowed by the Department to take credit for such absorbed tax against subsequent tax stamp purchases from the Department by such distributor.

The impact of the tax levied by this Act is imposed upon the retailer and shall be prepaid or pre-collected by the distributor for the purpose of convenience and facility only, and the amount of the tax shall be added to the price of the cigarettes sold by such distributor. Collection of the tax shall be evidenced by a stamp or stamps affixed to each original package of cigarettes, as hereinafter provided.

Each distributor shall collect the tax from the retailer at or before the time of the sale, shall affix the stamps as hereinafter required, and shall remit the tax collected from retailers to the Department, as hereinafter provided. Any distributor who fails to properly collect and pay the tax imposed by this Act shall be liable for the tax. Any distributor having cigarettes to which stamps have been affixed in his possession for sale on the effective date of this amendatory Act of 1989 shall not be required to pay the additional tax imposed by this amendatory Act of 1989 on such stamped cigarettes. Any distributor having cigarettes to which stamps have been affixed in his or her possession for sale at 12:01 a.m. on the effective date of this amendatory Act of 1993, is required to pay the additional tax imposed by this amendatory Act of 1993 on such stamped cigarettes. This payment, less the discount provided in subsection (b), shall be due when the distributor first makes a purchase of cigarette tax stamps after the effective date of this amendatory Act of 1993, or on the first due date of a return under this Act after the effective date of this amendatory Act of 1993, whichever occurs first. Any distributor having cigarettes to which stamps have been affixed in his possession for sale on December 15, 1997 shall not be required to pay the additional tax imposed by this amendatory Act of 1997 on such stamped cigarettes.

Any distributor having cigarettes to which stamps have been affixed in his or her possession for sale on July 1, 2002 shall not be required to pay the additional tax imposed by this amendatory Act of the 92nd General Assembly on those stamped cigarettes. Any retailer having cigarettes in his or her possession on March 1, 2011 to which tax stamps have been affixed is not required to pay the additional tax that begins on March 1, 2011 imposed by this amendatory Act of the 96th General Assembly on those stamped cigarettes. Any distributor having cigarettes in his or her possession on March 1, 2011 to which tax stamps have been affixed is required to pay the additional tax that begins on March 1, 2011 imposed by this amendatory Act of the 96th General Assembly to the extent the calendar year 2011 average monthly volume of cigarette stamps in the distributor's possession exceeds the average monthly volume of cigarette stamps purchased by the distributor in calendar year 2010. This payment, less the discount provided in subsection (b), is due when the distributor first makes a purchase of cigarette stamps on or after March 1, 2011 or on the first due date of a return under this Act occurring on or after March 1, 2011, whichever occurs first. Any retailer having cigarettes in his or her possession on March 1, 2012 to which tax stamps have been affixed is not required to pay the additional tax that begins on March 1, 2012 imposed by this amendatory Act of the 96th General Assembly on those stamped cigarettes. Any distributor having cigarettes in his or her possession on March 1, 2012 to which tax stamps have been affixed is required to pay the additional tax that begins on March 1, 2012 imposed by this amendatory Act of the 96th General Assembly to the extent the calendar year 2012 average monthly volume of cigarette stamps in the distributor's possession exceeds the average monthly volume of cigarette stamps purchased by the distributor in calendar year 2011. This payment, less the discount provided in subsection (b), is due when the distributor first makes a purchase of cigarette stamps on or after March 1, 2012 or on the first due date of a return under this Act occurring on or after March 1, 2012, whichever occurs first.

Distributors making sales of cigarettes to secondary distributors shall add the amount of the tax to the price of the cigarettes sold by the distributors. Secondary distributors making sales of cigarettes to retailers shall include the amount of the tax in the price of the cigarettes sold to retailers. The amount of tax shall not be less than the amount of taxes imposed by the State and all local jurisdictions. The amount of local taxes shall be calculated based on the location of the retailer's place of business shown on the retailer's certificate of registration or sub-registration issued to the retailer pursuant to Section 2a of the Retailers' Occupation Tax Act. The original packages of cigarettes sold to the retailer shall bear all the required stamps, or other indicia, for the taxes included in the price of cigarettes.

The amount of the Cigarette Tax imposed by this Act shall be separately stated, apart from the price of the goods, by distributors, secondary distributors, and retailers, in all bills and sales invoices.

(b) The distributor shall be required to collect the taxes provided under paragraph (a) hereof, and, to cover the costs of such collection, shall be allowed a discount during any year commencing July 1st and ending the following June 30th in accordance with the schedule set out hereinbelow, which discount shall be allowed at the time of purchase of the stamps when purchase is required by this Act, or at the time when the tax is remitted to the Department without the purchase of stamps from the Department when that method of paying the tax is required or authorized by this Act. Prior to December 1, 1985, a discount equal to 1 2/3% of the amount of the tax up to and including the first $700,000 paid hereunder by such distributor to the Department during any such year; 1 1/3% of the next $700,000 of tax or any part thereof, paid hereunder by such distributor to the Department during any such year; 1% of the next $700,000 of tax, or any part thereof, paid hereunder by such distributor to the Department during any such year, and 2/3 of 1% of the amount of any additional tax paid hereunder by such distributor to the Department during any such year shall apply. On and after December 1, 1985, a discount equal to 1.75% of the amount of the tax payable under this Act up to and including the first $3,000,000 paid hereunder by such distributor to the Department during any such year and 1.5% of the amount of any additional tax paid hereunder by such distributor to the Department during any such year shall apply.

Two or more distributors that use a common means of affixing revenue tax stamps or that are owned or controlled by the same interests shall be treated as a single distributor for the purpose of computing the discount.

(c) The taxes herein imposed are in addition to all other occupation or privilege taxes imposed by the State of Illinois, or by any political subdivision thereof, or by any municipal corporation.

(Source: P.A. 96-1027, eff. 7-12-10.)

(35 ILCS 130/3) (from Ch. 120, par. 453.3)

Sec. 3. Affixing tax stamp; remitting tax to the Department. Payment of the taxes imposed by Section 2 of this Act shall (except as hereinafter provided) be evidenced by revenue tax stamps affixed to each original package of cigarettes. Each distributor of cigarettes, before delivering or causing to be delivered any original package of cigarettes in this State to a purchaser, shall firmly affix a proper stamp or stamps to each such package, or (in case of manufacturers of cigarettes in original packages which are contained inside a sealed transparent wrapper) shall imprint the required language on the original package of cigarettes beneath such outside wrapper, as hereinafter provided.

No stamp or imprint may be affixed to, or made upon, any package of cigarettes unless that package complies with all requirements of the federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1331 and following, for the placement of labels, warnings, or any other information upon a package of cigarettes that is sold within the United States. Under the authority of Section 6, the Department shall revoke the license of any distributor that is determined to have violated this paragraph. A person may not affix a stamp on a package of cigarettes, cigarette papers, wrappers, or tubes if that individual package has been marked for export outside the United States with a label or notice in compliance with Section 290.185 of Title 27 of the Code of Federal Regulations. It is not a defense to a proceeding for violation of this paragraph that the label or notice has been removed, mutilated, obliterated, or altered in any manner.

Only distributors licensed under this Act and transporters, as defined in Section 9c of this Act, may possess unstamped original packages of cigarettes. Prior to shipment to a secondary distributor or an Illinois retailer, a stamp shall be applied to each original package of cigarettes sold to the secondary distributor or retailer. A distributor may apply tax stamps only to original packages of cigarettes purchased or obtained directly from an in-state maker, manufacturer, or fabricator licensed as a distributor under Section 4 of this Act or an out-of-state maker, manufacturer, or fabricator holding a permit under Section 4b of this Act. A licensed distributor may ship or otherwise cause to be delivered unstamped original packages of cigarettes in, into, or from this State. A licensed distributor may transport unstamped original packages of cigarettes to a facility, wherever located, owned or controlled by such distributor; however, a distributor may not transport unstamped original packages of cigarettes to a facility where retail sales of cigarettes take place or to a facility where a secondary distributor makes sales for resale. Any licensed distributor that ships or otherwise causes to be delivered unstamped original packages of cigarettes into, within, or from this State shall ensure that the invoice or equivalent documentation and the bill of lading or freight bill for the shipment identifies the true name and address of the consignor or seller, the true name and address of the consignee or purchaser, and the quantity by brand style of the cigarettes so transported, provided that this Section shall not be construed as to impose any requirement or liability upon any common or contract carrier.

The Department, or any person authorized by the Department, shall sell such stamps only to persons holding valid licenses as distributors under this Act. On and after July 1, 2003, payment for such stamps must be made by means of electronic funds transfer. The Department may refuse to sell stamps to any person who does not comply with the provisions of this Act. Beginning on the effective date of this amendatory Act of the 92nd General Assembly and through June 30, 2002, persons holding valid licenses as distributors may purchase cigarette tax stamps up to an amount equal to 115% of the distributor's average monthly cigarette tax stamp purchases over the 12 calendar months prior to the effective date of this amendatory Act of the 92nd General Assembly.

Prior to December 1, 1985, the Department shall allow a distributor 21 days in which to make final payment of the amount to be paid for such stamps, by allowing the distributor to make payment for the stamps at the time of purchasing them with a draft which shall be in such form as the Department prescribes, and which shall be payable within 21 days thereafter: Provided that such distributor has filed with the Department, and has received the Department's approval of, a bond, which is in addition to the bond required under Section 4 of this Act, payable to the Department in an amount equal to 80% of such distributor's average monthly tax liability to the Department under this Act during the preceding calendar year or $500,000, whichever is less. The Bond shall be joint and several and shall be in the form of a surety company bond in such form as the Department prescribes, or it may be in the form of a bank certificate of deposit or bank letter of credit. The bond shall be conditioned upon the distributor's payment of amount of any 21-day draft which the Department accepts from that distributor for the delivery of stamps to that distributor under this Act. The distributor's failure to pay any such draft, when due, shall also make such distributor automatically liable to the Department for a penalty equal to 25% of the amount of such draft.

On and after December 1, 1985 and until July 1, 2003, the Department shall allow a distributor 30 days in which to make final payment of the amount to be paid for such stamps, by allowing the distributor to make payment for the stamps at the time of purchasing them with a draft which shall be in such form as the Department prescribes, and which shall be payable within 30 days thereafter, and beginning on January 1, 2003 and thereafter, the draft shall be payable by means of electronic funds transfer: Provided that such distributor has filed with the Department, and has received the Department's approval of, a bond, which is in addition to the bond required under Section 4 of this Act, payable to the Department in an amount equal to 150% of such distributor's average monthly tax liability to the Department under this Act during the preceding calendar year or $750,000, whichever is less, except that as to bonds filed on or after January 1, 1987, such additional bond shall be in an amount equal to 100% of such distributor's average monthly tax liability under this Act during the preceding calendar year or $750,000, whichever is less. The bond shall be joint and several and shall be in the form of a surety company bond in such form as the Department prescribes, or it may be in the form of a bank certificate of deposit or bank letter of credit. The bond shall be conditioned upon the distributor's payment of the amount of any 30-day draft which the Department accepts from that distributor for the delivery of stamps to that distributor under this Act. The distributor's failure to pay any such draft, when due, shall also make such distributor automatically liable to the Department for a penalty equal to 25% of the amount of such draft.

Beginning on the effective date of this amendatory Act of the 96th General Assembly, the Department shall allow a distributor 10 days in which to make final payment of the amount to be paid for such stamps, by allowing the distributor to make payment for the stamps at the time of purchasing them with a draft, which shall be payable by means of electronic funds transfer and in such form as the Department prescribes, and which shall be payable within 10 days thereafter, provided that such distributor has filed with the Department, and has received the Department's approval of, a bond, which is in addition to the bond required under Section 4 of this Act, payable to the Department in an amount equal to 100% of that distributor's average monthly tax liability to the Department under this Act during the preceding calendar year or $750,000, whichever is less. The bond shall be joint and several and shall be in the form of a surety company bond in such form as the Department prescribes, or it may be in the form of a bank certificate of deposit or bank letter of credit. The bond shall be conditioned upon the distributor's payment of the amount of any 10-day draft which the Department accepts from that distributor for the delivery of stamps to that distributor under this Act. The distributor's failure to pay any such draft, when due, shall also make such distributor automatically liable to the Department for a penalty equal to 25% of the amount of such draft.

Every prior continuous compliance taxpayer shall be exempt from all requirements under this Section concerning the furnishing of such bond, as defined in this Section, as a condition precedent to his being authorized to engage in the business licensed under this Act. This exemption shall continue for each such taxpayer until such time as he may be determined by the Department to be delinquent in the filing of any returns, or is determined by the Department (either through the Department's issuance of a final assessment

which has become final under the Act, or by the taxpayer's filing of a return which admits tax to be due that is not paid) to be delinquent or deficient in the paying of any tax under this Act, at which time that taxpayer shall become subject to the bond requirements of this Section and, as a condition of being allowed to continue to engage in the business licensed under this Act, shall be required to furnish bond to the Department in such form as provided in this Section. Such taxpayer shall furnish such bond for a period of 2 years, after which, if the taxpayer has not been delinquent in the filing of any returns, or delinquent or deficient in the paying of any tax under this Act, the Department may reinstate such person as a prior continuance compliance taxpayer. Any taxpayer who fails to pay an admitted or established liability under this Act may also be required to post bond or other acceptable security with the Department guaranteeing the payment of such admitted or established liability.

Any person aggrieved by any decision of the Department under this Section may, within the time allowed by law, protest and request a hearing, whereupon the Department shall give notice and shall hold a hearing in conformity with the provisions of this Act and then issue its final administrative decision in the matter to such person. In the absence of such a protest filed within the time allowed by law, the Department's decision shall become final without any further determination being made or notice given.

The Department shall discharge any surety and shall release and return any bond or security deposited, assigned, pledged, or otherwise provided to it by a taxpayer under this Section within 30 days after:

(1) Such taxpayer becomes a prior continuous compliance taxpayer; or

(2) Such taxpayer has ceased to collect receipts on which he is required to remit tax to the Department, has filed a final tax return, and has paid to the Department an amount sufficient to discharge his remaining tax liability as determined by the Department under this Act. The Department shall make a final determination of the taxpayer's outstanding tax liability as expeditiously as possible after his final tax return has been filed. If the Department cannot make such final determination within 45 days after receiving the final tax return, within such period it shall so notify the taxpayer, stating its reasons therefor.

The Department may authorize distributors to affix revenue tax stamps by imprinting tax meter stamps upon original packages of cigarettes. The Department shall adopt rules and regulations relating to the imprinting of such tax meter stamps as will result in payment of the proper taxes as herein imposed. No distributor may affix revenue tax stamps to original packages of cigarettes by imprinting tax meter stamps thereon unless such distributor has first obtained permission from the Department to employ this method of affixation. The Department shall regulate the use of tax meters and may, to assure the proper collection of the taxes imposed by this Act, revoke or suspend the privilege, theretofore granted by the Department to any distributor, to imprint tax meter stamps upon original packages of cigarettes.

Illinois cigarette manufacturers who place their cigarettes in original packages which are contained inside a sealed transparent wrapper, and similar out-of-State cigarette manufacturers who elect to qualify and are accepted by the Department as distributors under Section 4b(a) of this Act, shall pay the taxes imposed by this Act by remitting the amount thereof to the Department by the 5th day of each month covering cigarettes shipped or otherwise delivered in Illinois to purchasers during the preceding calendar month. Such manufacturers of cigarettes in original packages which are contained inside a sealed transparent wrapper, before delivering such cigarettes or causing such cigarettes to be delivered in this State to purchasers, shall evidence their obligation to remit the taxes due with respect to such cigarettes by imprinting language to be prescribed by the Department on each original package of such cigarettes underneath the sealed transparent outside wrapper of such original package, in such place thereon and in such manner as the Department may designate. Such imprinted language shall acknowledge the manufacturer's payment of or liability for the tax imposed by this Act with respect to the distribution of such cigarettes.

A distributor shall not affix, or cause to be affixed, any stamp or imprint to a package of cigarettes, as provided for in this Section, if the tobacco product manufacturer, as defined in Section 10 of the Tobacco Product Manufacturers' Escrow Act, that made or sold the cigarettes has failed to become a participating manufacturer, as defined in subdivision (a)(1) of Section 15 of the Tobacco Product Manufacturers' Escrow Act, or has failed to create a qualified escrow fund for any cigarettes manufactured by the tobacco product manufacturer and sold in this State or otherwise failed to bring itself into compliance with subdivision (a)(2) of Section 15 of the Tobacco Product Manufacturers' Escrow Act.

(Source: P.A. 95-1053, eff. 1-1-10; 96-782, eff. 1-1-10; 96-1027, eff. 7-12-10.)

Section 15. The Cigarette Use Tax Act is amended by changing Sections 2, 3, and 12 as follows:

(35 ILCS 135/2) (from Ch. 120, par. 453.32)

Sec. 2. A tax is imposed upon the privilege of using cigarettes in this State, at the rate of 6 mills per cigarette so used. On and after December 1, 1985, in addition to any other tax imposed by this Act, a tax is

imposed upon the privilege of using cigarettes in this State at a rate of 4 mills per cigarette so used. On and after the effective date of this amendatory Act of 1989, in addition to any other tax imposed by this Act, a tax is imposed upon the privilege of using cigarettes in this State at the rate of 5 mills per cigarette so used. On and after the effective date of this amendatory Act of 1993, in addition to any other tax imposed by this Act, a tax is imposed upon the privilege of using cigarettes in this State at a rate of 7 mills per cigarette so used. On and after December 15, 1997, in addition to any other tax imposed by this Act, a tax is imposed upon the privilege of using cigarettes in this State at a rate of 7 mills per cigarette so used. On and after July 1, 2002, in addition to any other tax imposed by this Act, a tax is imposed upon the privilege of using cigarettes in this State at a rate of 20.0 mills per cigarette so used. Beginning on March 1, 2011, in addition to any other tax imposed by this Act, a tax is imposed upon the privilege of using cigarettes in this State at a rate of 38 mills per cigarette so used. Beginning on March 1, 2012, in addition to any other tax imposed by this Act, a tax is imposed upon the privilege of using cigarettes in this State at a rate of 12.5 mills per cigarette so used. The taxes herein imposed shall be in addition to all other occupation or privilege taxes imposed by the State of Illinois or by any political subdivision thereof or by any municipal corporation.

When any tax imposed herein terminates or has terminated, distributors who have bought stamps while such tax was in effect and who therefore paid such tax, but who can show, to the Department's satisfaction, that they sold the cigarettes to which they affixed such stamps after such tax had terminated and did not recover the tax or its equivalent from purchasers, shall be allowed by the Department to take credit for such absorbed tax against subsequent tax stamp purchases from the Department by such distributors.

When the word "tax" is used in this Act, it shall include any tax or tax rate imposed by this Act and shall mean the singular of "tax" or the plural "taxes" as the context may require.

Any distributor having cigarettes to which stamps have been affixed in his possession for sale on the effective date of this amendatory Act of 1989 shall not be required to pay the additional tax imposed by this amendatory Act of 1989 on such stamped cigarettes. Any distributor having cigarettes to which stamps have been affixed in his or her possession for sale at 12:01 a.m. on the effective date of this amendatory Act of 1993, is required to pay the additional tax imposed by this amendatory Act of 1993 on such stamped cigarettes. This payment shall be due when the distributor first makes a purchase of cigarette tax stamps after the effective date of this amendatory Act of 1993, or on the first due date of a return under this Act after the effective date of this amendatory Act of 1993, whichever occurs first. Once a distributor tenders payment of the additional tax to the Department, the distributor may purchase stamps from the Department. Any distributor having cigarettes to which stamps have been affixed in his possession for sale on December 15, 1997 shall not be required to pay the additional tax imposed by this amendatory Act of 1997 on such stamped cigarettes.

Any distributor having cigarettes to which stamps have been affixed in his or her possession for sale on July 1, 2002 shall not be required to pay the additional tax imposed by this amendatory Act of the 92nd General Assembly on those stamped cigarettes. Any retailer having cigarettes in his or her possession on March 1, 2011 to which tax stamps have been affixed is not required to pay the additional tax that begins on March 1, 2011 imposed by this amendatory Act of the 96th General Assembly on those stamped cigarettes. Any distributor having cigarettes in his or her possession on March 1, 2011 to which tax stamps have been affixed is required to pay the additional tax that begins on March 1, 2011 imposed by this amendatory Act of the 96th General Assembly to the extent the calendar year 2011 average monthly volume of cigarette stamps in the distributor's possession exceeds the average monthly volume of cigarette stamps purchased by the distributor in calendar year 2010. This payment, less the discount provided in Section 3, is due when the distributor first makes a purchase of cigarette stamps on or after March 1, 2011 or on the first due date of a return under this Act occurring on or after March 1, 2011, whichever occurs first. Any retailer having cigarettes in his or her possession on March 1, 2012 to which tax stamps have been affixed is not required to pay the additional tax that begins on March 1, 2012 imposed by this amendatory Act of the 96th General Assembly on those stamped cigarettes. Any distributor having cigarettes in his or her possession on March 1, 2012 to which tax stamps have been affixed is required to pay the additional tax that begins on March 1, 2012 imposed by this amendatory Act of the 96th General Assembly to the extent the calendar year 2012 average monthly volume of cigarette stamps in the distributor's possession exceeds the average monthly volume of cigarette stamps purchased by the distributor in calendar year 2011. This payment, less the discount provided in Section 3, is due when the distributor first makes a purchase of cigarette stamps on or after March 1, 2012 or on the first due date of a return under this Act occurring on or after March 1, 2012, whichever occurs first.

(Source: P.A. 92-536, eff. 6-6-02.)

(35 ILCS 135/3) (from Ch. 120, par. 453.33)

Sec. 3. Stamp payment. The tax hereby imposed shall be collected by a distributor maintaining a place of business in this State or a distributor authorized by the Department pursuant to Section 7 hereof to collect the tax, and the amount of the tax shall be added to the price of the cigarettes sold by such distributor. Collection of the tax shall be evidenced by a stamp or stamps affixed to each original package of cigarettes or by an authorized substitute for such stamp imprinted on each original package of such cigarettes underneath the sealed transparent outside wrapper of such original package, except as hereinafter provided. Each distributor who is required or authorized to collect the tax herein imposed, before delivering or causing to be delivered any original packages of cigarettes in this State to any purchaser, shall firmly affix a proper stamp or stamps to each such package, or (in the case of manufacturers of cigarettes in original packages which are contained inside a sealed transparent wrapper) shall imprint the required language on the original package of cigarettes beneath such outside wrapper as hereinafter provided. Such stamp or stamps need not be affixed to the original package of any cigarettes with respect to which the distributor is required to affix a like stamp or stamps by virtue of the Cigarette Tax Act, however, and no tax imprint need be placed underneath the sealed transparent wrapper of an original package of cigarettes with respect to which the distributor is required or authorized to employ a like tax imprint by virtue of the Cigarette Tax Act.

No stamp or imprint may be affixed to, or made upon, any package of cigarettes unless that package complies with all requirements of the federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1331 and following, for the placement of labels, warnings, or any other information upon a package of cigarettes that is sold within the United States. Under the authority of Section 6, the Department shall revoke the license of any distributor that is determined to have violated this paragraph. A person may not affix a stamp on a package of cigarettes, cigarette papers, wrappers, or tubes if that individual package has been marked for export outside the United States with a label or notice in compliance with Section 290.185 of Title 27 of the Code of Federal Regulations. It is not a defense to a proceeding for violation of this paragraph that the label or notice has been removed, mutilated, obliterated, or altered in any manner.

Only distributors licensed under this Act and transporters, as defined in Section 9c of the Cigarette Tax Act, may possess unstamped original packages of cigarettes. Prior to shipment to an Illinois retailer or secondary distributor, a stamp shall be applied to each original package of cigarettes sold to the retailer or secondary distributor. A distributor may apply a tax stamp only to an original package of cigarettes purchased or obtained directly from an in-state maker, manufacturer, or fabricator licensed as a distributor under Section 4 of this Act or an out-of-state maker, manufacturer, or fabricator holding a permit under Section 7 of this Act. A licensed distributor may ship or otherwise cause to be delivered unstamped original packages of cigarettes in, into, or from this State. A licensed distributor may transport unstamped original packages of cigarettes to a facility, wherever located, owned or controlled by such distributor; however, a distributor may not transport unstamped original packages of cigarettes to a facility where retail sales of cigarettes take place or to a facility where a secondary distributor makes sales for resale. Any licensed distributor that ships or otherwise causes to be delivered unstamped original packages of cigarettes into, within, or from this State shall ensure that the invoice or equivalent documentation and the bill of lading or freight bill for the shipment identifies the true name and address of the consignor or seller, the true name and address of the consignee or purchaser, and the quantity by brand style of the cigarettes so transported, provided that this Section shall not be construed as to impose any requirement or liability upon any common or contract carrier.

Distributors making sales of cigarettes to secondary distributors shall add the amount of the tax to the price of the cigarettes sold by the distributors. Secondary distributors making sales of cigarettes to retailers shall include the amount of the tax in the price of the cigarettes sold to retailers. The amount of tax shall not be less than the amount of taxes imposed by the State and all local jurisdictions. The amount of local taxes shall be calculated based on the location of the retailer's place of business shown on the retailer's certificate of registration or sub-registration issued to the retailer pursuant to Section 2a of the Retailers' Occupation Tax Act. The original packages of cigarettes sold by the retailer shall bear all the required stamps, or other indicia, for the taxes included in the price of cigarettes.

Stamps, when required hereunder, shall be purchased from the Department, or any person authorized by the Department, by distributors. On and after July 1, 2003, payment for such stamps must be made by means of electronic funds transfer. The Department may refuse to sell stamps to any person who does not comply with the provisions of this Act. Beginning on June 6, 2002 and through June 30, 2002, persons holding valid licenses as distributors may purchase cigarette tax stamps up to an amount equal to 115% of the distributor's average monthly cigarette tax stamp purchases over the 12 calendar months prior to June 6, 2002.

Prior to December 1, 1985, the Department shall allow a distributor 21 days in which to make final payment of the amount to be paid for such stamps, by allowing the distributor to make payment for the stamps at the time of purchasing them with a draft which shall be in such form as the Department prescribes, and which shall be payable within 21 days thereafter: Provided that such distributor has filed with the Department, and has received the Department's approval of, a bond, which is in addition to the bond required under Section 4 of this Act, payable to the Department in an amount equal to 80% of such distributor's average monthly tax liability to the Department under this Act during the preceding calendar year or $500,000, whichever is less. The bond shall be joint and several and shall be in the form of a surety company bond in such form as the Department prescribes, or it may be in the form of a bank certificate of deposit or bank letter of credit. The bond shall be conditioned upon the distributor's payment of the amount of any 21-day draft which the Department accepts from that distributor for the delivery of stamps to that distributor under this Act. The distributor's failure to pay any such draft, when due, shall also make such distributor automatically liable to the Department for a penalty equal to 25% of the amount of such draft.

On and after December 1, 1985 and until July 1, 2003, the Department shall allow a distributor 30 days in which to make final payment of the amount to be paid for such stamps, by allowing the distributor to make payment for the stamps at the time of purchasing them with a draft which shall be in such form as the Department prescribes, and which shall be payable within 30 days thereafter, and beginning on January 1, 2003 and thereafter, the draft shall be payable by means of electronic funds transfer: Provided that such distributor has filed with the Department, and has received the Department's approval of, a bond, which is in addition to the bond required under Section 4 of this Act, payable to the Department in an amount equal to 150% of such distributor's average monthly tax liability to the Department under this Act during the preceding calendar year or $750,000, whichever is less, except that as to bonds filed on or after January 1, 1987, such additional bond shall be in an amount equal to 100% of such distributor's average monthly tax liability under this Act during the preceding calendar year or $750,000, whichever is less. The bond shall be joint and several and shall be in the form of a surety company bond in such form as the Department prescribes, or it may be in the form of a bank certificate of deposit or bank letter of credit. The bond shall be conditioned upon the distributor's payment of the amount of any 30-day draft which the Department accepts from that distributor for the delivery of stamps to that distributor under this Act. The distributor's failure to pay any such draft, when due, shall also make such distributor automatically liable to the Department for a penalty equal to 25% of the amount of such draft.

Beginning on the effective date of this amendatory Act of the 96th General Assembly, the Department shall allow a distributor 10 days in which to make final payment of the amount to be paid for such stamps, by allowing the distributor to make payment for the stamps at the time of purchasing them with a draft, which shall be payable by means of electronic funds transfer and in such form as the Department prescribes, and which shall be payable within 10 days thereafter, provided that such distributor has filed with the Department, and has received the Department's approval of, a bond, which is in addition to the bond required under Section 4 of this Act, payable to the Department in an amount equal to 100% of that distributor's average monthly tax liability to the Department under this Act during the preceding calendar year or $750,000, whichever is less. The bond shall be joint and several and shall be in the form of a surety company bond in such form as the Department prescribes, or it may be in the form of a bank certificate of deposit or bank letter of credit. The bond shall be conditioned upon the distributor's payment of the amount of any 10-day draft which the Department accepts from that distributor for the delivery of stamps to that distributor under this Act. The distributor's failure to pay any such draft, when due, shall also make such distributor automatically liable to the Department for a penalty equal to 25% of the amount of such draft.

Every prior continuous compliance taxpayer shall be exempt from all requirements under this Section concerning the furnishing of such bond, as defined in this Section, as a condition precedent to his being authorized to engage in the business licensed under this Act. This exemption shall continue for each such taxpayer until such time as he may be determined by the Department to be delinquent in the filing of any returns, or is determined by the Department (either through the Department's issuance of a final assessment which has become final under the Act, or by the taxpayer's filing of a return which admits tax to be due that is not paid) to be delinquent or deficient in the paying of any tax under this Act, at which time that taxpayer shall become subject to the bond requirements of this Section and, as a condition of being allowed to continue to engage in the business licensed under this Act, shall be required to furnish bond to the Department in such form as provided in this Section. Such taxpayer shall furnish such bond for a period of 2 years, after which, if the taxpayer has not been delinquent in the filing of any returns, or delinquent or deficient in the paying of any tax under this Act, the Department may reinstate such person as a prior continuance compliance taxpayer. Any taxpayer who fails to pay an admitted or established liability under

this Act may also be required to post bond or other acceptable security with the Department guaranteeing the payment of such admitted or established liability.

Any person aggrieved by any decision of the Department under this Section may, within the time allowed by law, protest and request a hearing, whereupon the Department shall give notice and shall hold a hearing in conformity with the provisions of this Act and then issue its final administrative decision in the matter to such person. In the absence of such a protest filed within the time allowed by law, the Department's decision shall become final without any further determination being made or notice given.

The Department shall discharge any surety and shall release and return any bond or security deposited, assigned, pledged, or otherwise provided to it by a taxpayer under this Section within 30 days after:

(1) such Taxpayer becomes a prior continuous compliance taxpayer; or

(2) such taxpayer has ceased to collect receipts on which he is required to remit tax to

the Department, has filed a final tax return, and has paid to the Department an amount sufficient to discharge his remaining tax liability as determined by the Department under this Act. The Department shall make a final determination of the taxpayer's outstanding tax liability as expeditiously as possible after his final tax return has been filed. If the Department cannot make such final determination within 45 days after receiving the final tax return, within such period it shall so notify the taxpayer, stating its reasons therefor.

At the time of purchasing such stamps from the Department when purchase is required by this Act, or at the time when the tax which he has collected is remitted by a distributor to the Department without the purchase of stamps from the Department when that method of remitting the tax that has been collected is required or authorized by this Act, the distributor shall be allowed a discount during any year commencing July 1 and ending the following June 30 in accordance with the schedule set out hereinbelow, from the amount to be paid by him to the Department for such stamps, or to be paid by him to the Department on the basis of monthly remittances (as the case may be), to cover the cost, to such distributor, of collecting the tax herein imposed by affixing such stamps to the original packages of cigarettes sold by such distributor or by placing tax imprints underneath the sealed transparent wrapper of original packages of cigarettes sold by such distributor (as the case may be): (1) Prior to December 1, 1985, a discount equal to 1-2/3% of the amount of the tax up to and including the first $700,000 paid hereunder by such distributor to the Department during any such year; 1-1/3% of the next $700,000 of tax or any part thereof, paid hereunder by such distributor to the Department during any such year; 1% of the next $700,000 of tax, or any part thereof, paid hereunder by such distributor to the Department during any such year; and 2/3 of 1% of the amount of any additional tax paid hereunder by such distributor to the Department during any such year or (2) On and after December 1, 1985, a discount equal to 1.75% of the amount of the tax payable under this Act up to and including the first $3,000,000 paid hereunder by such distributor to the Department during any such year and 1.5% of the amount of any additional tax paid hereunder by such distributor to the Department during any such year.

Two or more distributors that use a common means of affixing revenue tax stamps or that are owned or controlled by the same interests shall be treated as a single distributor for the purpose of computing the discount.

Cigarette manufacturers who are distributors under Section 7(a) of this Act, and who place their cigarettes in original packages which are contained inside a sealed transparent wrapper, shall be required to remit the tax which they are required to collect under this Act to the Department by remitting the amount thereof to the Department by the 5th day of each month, covering cigarettes shipped or otherwise delivered to points in Illinois to purchasers during the preceding calendar month, but a distributor need not remit to the Department the tax so collected by him from purchasers under this Act to the extent to which such distributor is required to remit the tax imposed by the Cigarette Tax Act to the Department with respect to the same cigarettes. All taxes upon cigarettes under this Act are a direct tax upon the retail consumer and shall conclusively be presumed to be precollected for the purpose of convenience and facility only. Cigarette manufacturers that are distributors licensed under Section 7(a) of this Act and who place their cigarettes in original packages which are contained inside a sealed transparent wrapper, before delivering such cigarettes or causing such cigarettes to be delivered in this State to purchasers, shall evidence their obligation to collect and remit the tax due with respect to such cigarettes by imprinting language to be prescribed by the Department on each original package of such cigarettes underneath the sealed transparent outside wrapper of such original package, in such place thereon and in such manner as the Department may prescribe; provided (as stated hereinbefore) that this requirement does not apply when such distributor is required or authorized by the Cigarette Tax Act to place the tax imprint provided for in the last paragraph of Section 3 of that Act underneath the sealed transparent wrapper of such original package of cigarettes.

Such imprinted language shall acknowledge the manufacturer's collection and payment of or liability for the tax imposed by this Act with respect to such cigarettes.

The Department shall adopt the design or designs of the tax stamps and shall procure the printing of such stamps in such amounts and denominations as it deems necessary to provide for the affixation of the proper amount of tax stamps to each original package of cigarettes.

Where tax stamps are required, the Department may authorize distributors to affix revenue tax stamps by imprinting tax meter stamps upon original packages of cigarettes. The Department shall adopt rules and regulations relating to the imprinting of such tax meter stamps as will result in payment of the proper taxes as herein imposed. No distributor may affix revenue tax stamps to original packages of cigarettes by imprinting meter stamps thereon unless such distributor has first obtained permission from the Department to employ this method of affixation. The Department shall regulate the use of tax meters and may, to assure the proper collection of the taxes imposed by this Act, revoke or suspend the privilege, theretofore granted by the Department to any distributor, to imprint tax meter stamps upon original packages of cigarettes.

The tax hereby imposed and not paid pursuant to this Section shall be paid to the Department directly by any person using such cigarettes within this State, pursuant to Section 12 hereof.

A distributor shall not affix, or cause to be affixed, any stamp or imprint to a package of cigarettes, as provided for in this Section, if the tobacco product manufacturer, as defined in Section 10 of the Tobacco Product Manufacturers' Escrow Act, that made or sold the cigarettes has failed to become a participating manufacturer, as defined in subdivision (a)(1) of Section 15 of the Tobacco Product Manufacturers' Escrow Act, or has failed to create a qualified escrow fund for any cigarettes manufactured by the tobacco product manufacturer and sold in this State or otherwise failed to bring itself into compliance with subdivision (a)(2) of Section 15 of the Tobacco Product Manufacturers' Escrow Act.

(Source: P.A. 96-782, eff. 1-1-10; 96-1027, eff. 7-12-10.)

(35 ILCS 135/12) (from Ch. 120, par. 453.42)

Sec. 12. Declaration of possession of cigarettes on which tax not paid.

(a) When cigarettes are acquired for use in this State by a person (including a distributor as well as any other person), who did not pay the tax herein imposed to a distributor, the person, within 30 days after acquiring the cigarettes, shall file with the Department a return declaring the possession of the cigarettes and shall transmit with the return to the Department the tax imposed by this Act.

(b) On receipt of the return and payment of the tax as required by paragraph (a), the Department may furnish the person with a suitable tax stamp to be affixed to the package of cigarettes upon which the tax has been paid if the Department determines that the cigarettes still exist.

(c) The return referred to in paragraph (a) shall contain the name and address of the person possessing the cigarettes involved, the location of the cigarettes and the quantity, brand name, place, and date of the acquisition of the cigarettes.

(d) Nothing in this Section shall permit a secondary distributor to purchase unstamped original packages of cigarettes or to purchase original packages of cigarettes from a person other than a licensed distributor.

(e) The provisions of this Section are not subject to the Uniform Penalty and Interest Act.

(Source: P.A. 96-1027, eff. 7-12-10.)

Section 20. The Tobacco Products Tax Act of 1995 is amended by changing Sections 10-5, 10-10, and 10-30 as follows:

(35 ILCS 143/10-5)

Sec. 10-5. Definitions. For purposes of this Act:

"Business" means any trade, occupation, activity, or enterprise engaged in, at any location whatsoever, for the purpose of selling tobacco products.

"Cigarette" has the meaning ascribed to the term in Section 1 of the Cigarette Tax Act.

"Correctional Industries program" means a program run by a State penal institution in which residents of the penal institution produce tobacco products for sale to persons incarcerated in penal institutions or resident patients of a State operated mental health facility.

"Department" means the Illinois Department of Revenue.

"Distributor" means any of the following:

(1) Any manufacturer or wholesaler in this State engaged in the business of selling tobacco products who sells, exchanges, or distributes tobacco products to retailers or consumers in this State.

(2) Any manufacturer or wholesaler engaged in the business of selling tobacco products from without this State who sells, exchanges, distributes, ships, or transports tobacco products to retailers or consumers located in this State, so long as that manufacturer or wholesaler has or maintains within

this State, directly or by subsidiary, an office, sales house, or other place of business, or any agent or other representative operating within this State under the authority of the person or subsidiary, irrespective of whether the place of business or agent or other representative is located here permanently or temporarily.

(3) Any retailer who receives tobacco products on which the tax has not been or will not be paid by another distributor.

"Distributor" does not include any person, wherever resident or located, who makes, manufactures, or fabricates tobacco products as part of a Correctional Industries program for sale to residents incarcerated in penal institutions or resident patients of a State operated mental health facility.

"Manufacturer" means any person, wherever resident or located, who manufactures and sells tobacco products, except a person who makes, manufactures, or fabricates tobacco products as a part of a Correctional Industries program for sale to persons incarcerated in penal institutions or resident patients of a State operated mental health facility.

"Moist snuff" means any finely cut, ground, or powdered tobacco that is not intended to be smoked, but shall not include any finely cut, ground, or powdered tobacco that is intended to be placed in the nasal cavity.

"Person" means any natural individual, firm, partnership, association, joint stock company, joint venture, limited liability company, or public or private corporation, however formed, or a receiver, executor, administrator, trustee, conservator, or other representative appointed by order of any court.

"Place of business" means and includes any place where tobacco products are sold or where tobacco products are manufactured, stored, or kept for the purpose of sale or consumption, including any vessel, vehicle, airplane, train, or vending machine.

"Retailer" means any person in this State engaged in the business of selling tobacco products to consumers in this State, regardless of quantity or number of sales.

"Sale" means any transfer, exchange, or barter in any manner or by any means whatsoever for a consideration and includes all sales made by persons.

"Tobacco products" means any cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff (including moist snuff) or snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings, and sweeping of tobacco; and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking; but does not include cigarettes or tobacco purchased for the manufacture of cigarettes by cigarette distributors and manufacturers defined in the Cigarette Tax Act and persons who make, manufacture, or fabricate cigarettes as a part of a Correctional Industries program for sale to residents incarcerated in penal institutions or resident patients of a State operated mental health facility.

"Wholesale price" means the established list price for which a manufacturer sells tobacco products to a distributor, before the allowance of any discount, trade allowance, rebate, or other reduction. In the absence of such an established list price, the manufacturer's invoice price at which the manufacturer sells the tobacco product to unaffiliated distributors, before any discounts, trade allowances, rebates, or other reductions, shall be presumed to be the wholesale price.

"Wholesaler" means any person, wherever resident or located, engaged in the business of selling tobacco products to others for the purpose of resale.

(Source: P.A. 92-231, eff. 8-2-01.)

(35 ILCS 143/10-10)

Sec. 10-10. Tax imposed. On the first day of the third month after the month in which this Act becomes law and until March 1, 2011, a tax is imposed on any person engaged in business as a distributor of tobacco products, as defined in Section 10-5, at the rate of 18% of the wholesale price of tobacco products sold or otherwise disposed of to retailers or consumers located in this State. Beginning on March 1, 2011, a tax is imposed on any person engaged in business as a distributor of tobacco products, as defined in Section 10-5, at the rate of (i) 18% of the wholesale price of tobacco products, other than moist snuff, sold or otherwise disposed of to retailers or consumers located in this State and (ii) $0.20 per ounce of moist snuff, and a proportionate tax at the like rate on all fractional parts of an ounce, sold or otherwise disposed of to retailers or consumers located in this State. The tax is in addition to all other occupation or privilege taxes imposed by the State of Illinois, by any political subdivision thereof, or by any municipal corporation. However, the tax is not imposed upon any activity in that business in interstate commerce or otherwise, to the extent to which that activity may not, under the Constitution and Statutes of the United States, be made the subject of taxation by this State. The tax is also not imposed on sales made to the United States or any

entity thereof.

Beginning on March 1, 2011, the tax rate imposed per ounce of moist snuff may not exceed 11% of the tax imposed upon a package of 20 cigarettes pursuant to the Cigarette Tax Act.

All moneys received by the Department under this Act shall be paid into the Long-Term Care Provider Fund of the State Treasury.

(Source: P.A. 92-231, eff. 8-2-01.)

(35 ILCS 143/10-30)

Sec. 10-30. Returns. Every distributor shall, on or before the 15th day of each month, file a return with the Department covering the preceding calendar month. The return shall disclose the wholesale price for all tobacco products and the quantity of moist snuff sold or otherwise disposed of and other information that the Department may reasonably require. The return shall be filed upon a form prescribed and furnished by the Department.

At the time when any return of any distributor is due to be filed with the Department, the distributor shall also remit to the Department the tax liability that the distributor has incurred for transactions occurring in the preceding calendar month.

(Source: P.A. 89-21, eff. 6-6-95.)

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 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 44 was taken up and read by title a third time.
.....And the question being, “Shall this bill pass?”.
Pending the vote on said bill, on motion of Representative Yarbrough, further consideration of SENATE BILL 44 was postponed.

SENATE BILL ON SECOND READING

SENATE BILL 2505. Having been read by title a second time on November 17, 2011, and held on the order of Second Reading, the same was again taken up.

.....Representative Currie offered and withdrew Amendment No. 2.

.....Representative Currie offered the following amendment and moved its adoption.

AMENDMENT NO. 3. Amend Senate Bill 2505, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 1. This Act shall be known as the Taxpayer Accountability and Budget Stabilization Act.

Section 5. The Secretary of State Act is amended by changing Section 5 as follows:

(15 ILCS 305/5) (from Ch. 124, par. 5)

Sec. 5. It shall be the duty of the Secretary of State:

1. To countersign and affix the seal of state to all commissions required by law to be issued by the Governor.

2. To make a register of all appointments by the Governor, specifying the person appointed, the office conferred, the date of the appointment, the date when bond or oath is taken and the date filed. If Senate confirmation is required, the date of the confirmation shall be included in the register.

3. To make proper indexes to public acts, resolutions, papers and documents in his office.

3-a. To review all rules of all State agencies adopted in compliance with the codification system

prescribed by the Secretary. The review shall be for the purposes and include all the powers and duties provided in the Illinois Administrative Procedure Act. The Secretary of State shall cooperate with the Legislative Information System to insure the accuracy of the text of the rules maintained under the Legislative Information System Act.

4. To give any person requiring the same paying the lawful fees therefor, a copy of any law, act, resolution, record or paper in his office, and attach thereto his certificate, under the seal of the state.

5. To take charge of and preserve from waste, and keep in repair, the houses, lots, grounds and appurtenances, situated in the City of Springfield, and belonging to or occupied by the State, the care of which is not otherwise provided for by law, and to take charge of and preserve from waste, and keep in repair, the houses, lots, grounds and appurtenances, situated in the State outside the City of Springfield where such houses, lots, grounds and appurtenances are occupied by the Secretary of State and no other State officer or agency.

6. To supervise the distribution of the laws.

7. To perform such other duties as may be required by law. The Secretary of State may, within appropriations authorized by the General Assembly, maintain offices in the State Capital and in such other places in the State as he may deem necessary to properly carry out the powers and duties vested in him by law.

8. In addition to all other authority granted to the Secretary by law, subject to appropriation, to make grants or otherwise provide assistance to, among others without limitation, units of local government, school districts, educational institutions, private agencies, not-for-profit organizations, and for-profit entities for the health, safety, and welfare of Illinois residents for purposes related to education, transportation, construction, capital improvements, social services, and any other lawful public purpose. Upon request of the Secretary, all State agencies are mandated to provide the Secretary with assistance in administering the grants.

9. To notify the Auditor General of any Public Act filed with the Office of the Secretary of State making an appropriation or transfer of funds from the State treasury. This paragraph (9) applies only through June 30, 2015.

(Source: P.A. 96-37, eff. 7-13-09.)

Section 10. The Illinois State Auditing Act is amended by adding Section 3-20 as follows:

(30 ILCS 5/3-20 new)

Sec. 3-20. Spending limitation reports. The Auditor General shall issue reports in accordance with Section 201.5 of the Illinois Income Tax Act. This Section applies through June 30, 2015 or the effective date of a reduction in the rate of tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act pursuant to Section 201.5 of the Illinois Income Tax Act, whichever is earlier.

Section 15. The State Finance Act is amended by adding Sections 5.786, 5.787, 6z-85, 6z-86, and 25.2 as follows:

(30 ILCS 105/5.786 new)

Sec. 5.786. The Fund for the Advancement of Education.

(30 ILCS 105/5.787 new)

Sec. 5.787. The Commitment to Human Services Fund.

(30 ILCS 105/6z-85 new)

Sec. 6z-85. The Fund for the Advancement of Education; creation. The Fund for the Advancement of Education is hereby created as a special fund in the State treasury. All moneys deposited into the fund shall be appropriated to provide financial assistance for education programs. Moneys appropriated from the Fund shall supplement and not supplant the current level of education funding.

(30 ILCS 105/6z-86 new)

Sec. 6z-86. The Commitment to Human Services Fund; uses. The Commitment to Human Services Fund is hereby created as a special fund in the State treasury. All moneys deposited into the fund shall be appropriated to provide financial assistance for community-based human service providers and for State funded human service programs. Moneys appropriated from the Fund shall supplement and not supplant the current level of human services funding.

(30 ILCS 105/25.2 new)

Sec. 25.2. Statutory mandates not designated in law as being subject to appropriation. Notwithstanding any law to the contrary, from the effective date of this Section through fiscal year 2015, with respect to any statutory mandate that is not designated in law as being subject to appropriation, if and only if the Governor determines that funds appropriated for such statutory mandates are insufficient to satisfy those mandates, the Governor may reduce the amount of funds appropriated for some or all of those statutory mandates in

amounts he or she deems necessary to accommodate budgetary limitations while attempting to implement such mandates to the extent reasonably practical. The reduction shall become effective upon the Governor giving notice of the reduction to the Speaker of the House of Representatives, the President of the Senate, the Minority Leader of the House of Representatives, the Minority Leader of the Senate, the State Comptroller, the State Treasurer, and the Commission on Government Forecasting and Accountability. Nothing in this Section prohibits adjustments to the Governor's reduction by law.

Section 20. The Illinois Income Tax Act is amended by changing Sections 201, 207, 804, and 901 and by adding Sections 201.5 and 202.5 as follows:

(35 ILCS 5/201) (from Ch. 120, par. 2-201)

Sec. 201. Tax Imposed.

(a) In general. A tax measured by net income is hereby imposed on every individual, corporation, trust and estate for each taxable year ending after July 31, 1969 on the privilege of earning or receiving income in or as a resident of this State. Such tax shall be in addition to all other occupation or privilege taxes imposed by this State or by any municipal corporation or political subdivision thereof.

(b) Rates. The tax imposed by subsection (a) of this Section shall be determined as follows, except as adjusted by subsection (d-1):

(1) In the case of an individual, trust or estate, for taxable years ending prior to July 1, 1989, an amount equal to 2 1/2% of the taxpayer's net income for the taxable year.

(2) In the case of an individual, trust or estate, for taxable years beginning prior to July 1, 1989 and ending after June 30, 1989, an amount equal to the sum of (i) 2 1/2% of the taxpayer's net income for the period prior to July 1, 1989, as calculated under Section 202.3, and (ii) 3% of the taxpayer's net income for the period after June 30, 1989, as calculated under Section 202.3.

(3) In the case of an individual, trust or estate, for taxable years beginning after June 30, 1989, and ending prior to January 1, 2011, an amount equal to 3% of the taxpayer's net income for the taxable year.

(4) In the case of an individual, trust, or estate, for taxable years beginning prior to January 1, 2011, and ending after December 31, 2010, an amount equal to the sum of (i) 3% of the taxpayer's net income for the period prior to January 1, 2011, as calculated under Section 202.5, and (ii) 5% of the taxpayer's net income for the period after December 31, 2010, as calculated under Section 202.5. ~~(Blank).~~

(5) In the case of an individual, trust, or estate, for taxable years beginning on or after January 1, 2011, and ending prior to January 1, 2015, an amount equal to 5% of the taxpayer's net income for the taxable year. ~~(Blank).~~

(5.1) In the case of an individual, trust, or estate, for taxable years beginning prior to January 1, 2015, and ending after December 31, 2014, an amount equal to the sum of (i) 5% of the taxpayer's net income for the period prior to January 1, 2015, as calculated under Section 202.5, and (ii) 3.75% of the taxpayer's net income for the period after December 31, 2014, as calculated under Section 202.5.

(5.2) In the case of an individual, trust, or estate, for taxable years beginning on or after January 1, 2015, and ending prior to January 1, 2025, an amount equal to 3.75% of the taxpayer's net income for the taxable year.

(5.3) In the case of an individual, trust, or estate, for taxable years beginning prior to January 1, 2025, and ending after December 31, 2024, an amount equal to the sum of (i) 3.75% of the taxpayer's net income for the period prior to January 1, 2025, as calculated under Section 202.5, and (ii) 3.25% of the taxpayer's net income for the period after December 31, 2024, as calculated under Section 202.5.

(5.4) In the case of an individual, trust, or estate, for taxable years beginning on or after January 1, 2025, an amount equal to 3.25% of the taxpayer's net income for the taxable year.

(6) In the case of a corporation, for taxable years ending prior to July 1, 1989, an amount equal to 4% of the taxpayer's net income for the taxable year.

(7) In the case of a corporation, for taxable years beginning prior to July 1, 1989 and ending after June 30, 1989, an amount equal to the sum of (i) 4% of the taxpayer's net income for the period prior to July 1, 1989, as calculated under Section 202.3, and (ii) 4.8% of the taxpayer's net income for the period after June 30, 1989, as calculated under Section 202.3.

(8) In the case of a corporation, for taxable years beginning after June 30, 1989, and ending prior to January 1, 2011, an amount equal to 4.8% of the taxpayer's net income for the taxable year.

(9) In the case of a corporation, for taxable years beginning prior to January 1, 2011, and ending after December 31, 2010, an amount equal to the sum of (i) 4.8% of the taxpayer's net income for the period prior to January 1, 2011, as calculated under Section 202.5, and (ii) 7% of the taxpayer's net income for the

period after December 31, 2010, as calculated under Section 202.5.

(10) In the case of a corporation, for taxable years beginning on or after January 1, 2011, and ending prior to January 1, 2015, an amount equal to 7% of the taxpayer's net income for the taxable year.

(11) In the case of a corporation, for taxable years beginning prior to January 1, 2015, and ending after December 31, 2014, an amount equal to the sum of (i) 7% of the taxpayer's net income for the period prior to January 1, 2015, as calculated under Section 202.5, and (ii) 5.25% of the taxpayer's net income for the period after December 31, 2014, as calculated under Section 202.5.

(12) In the case of a corporation, for taxable years beginning on or after January 1, 2015, and ending prior to January 1, 2025, an amount equal to 5.25% of the taxpayer's net income for the taxable year.

(13) In the case of a corporation, for taxable years beginning prior to January 1, 2025, and ending after December 31, 2024, an amount equal to the sum of (i) 5.25% of the taxpayer's net income for the period prior to January 1, 2025, as calculated under Section 202.5, and (ii) 4.8% of the taxpayer's net income for the period after December 31, 2024, as calculated under Section 202.5.

(14) In the case of a corporation, for taxable years beginning on or after January 1, 2025, an amount equal to 4.8% of the taxpayer's net income for the taxable year.

The rates under this subsection (b) are subject to the provisions of Section 201.5.

(c) Personal Property Tax Replacement Income Tax. Beginning on July 1, 1979 and thereafter, in addition to such income tax, there is also hereby imposed the Personal Property Tax Replacement Income Tax measured by net income on every corporation (including Subchapter S corporations), partnership and trust, for each taxable year ending after June 30, 1979. Such taxes are imposed on the privilege of earning or receiving income in or as a resident of this State. The Personal Property Tax Replacement Income Tax shall be in addition to the income tax imposed by subsections (a) and (b) of this Section and in addition to all other occupation or privilege taxes imposed by this State or by any municipal corporation or political subdivision thereof.

(d) Additional Personal Property Tax Replacement Income Tax Rates. The personal property tax replacement income tax imposed by this subsection and subsection (c) of this Section in the case of a corporation, other than a Subchapter S corporation and except as adjusted by subsection (d-1), shall be an additional amount equal to 2.85% of such taxpayer's net income for the taxable year, except that beginning on January 1, 1981, and thereafter, the rate of 2.85% specified in this subsection shall be reduced to 2.5%, and in the case of a partnership, trust or a Subchapter S corporation shall be an additional amount equal to 1.5% of such taxpayer's net income for the taxable year.

(d-1) Rate reduction for certain foreign insurers. In the case of a foreign insurer, as defined by Section 35A-5 of the Illinois Insurance Code, whose state or country of domicile imposes on insurers domiciled in Illinois a retaliatory tax (excluding any insurer whose premiums from reinsurance assumed are 50% or more of its total insurance premiums as determined under paragraph (2) of subsection (b) of Section 304, except that for purposes of this determination premiums from reinsurance do not include premiums from inter-affiliate reinsurance arrangements), beginning with taxable years ending on or after December 31, 1999, the sum of the rates of tax imposed by subsections (b) and (d) shall be reduced (but not increased) to the rate at which the total amount of tax imposed under this Act, net of all credits allowed under this Act, shall equal (i) the total amount of tax that would be imposed on the foreign insurer's net income allocable to Illinois for the taxable year by such foreign insurer's state or country of domicile if that net income were subject to all income taxes and taxes measured by net income imposed by such foreign insurer's state or country of domicile, net of all credits allowed or (ii) a rate of zero if no such tax is imposed on such income by the foreign insurer's state of domicile. For the purposes of this subsection (d-1), an inter-affiliate includes a mutual insurer under common management.

(1) For the purposes of subsection (d-1), in no event shall the sum of the rates of tax imposed by subsections (b) and (d) be reduced below the rate at which the sum of:

(A) the total amount of tax imposed on such foreign insurer under this Act for a taxable year, net of all credits allowed under this Act, plus

(B) the privilege tax imposed by Section 409 of the Illinois Insurance Code, the fire insurance company tax imposed by Section 12 of the Fire Investigation Act, and the fire department taxes imposed under Section 11-10-1 of the Illinois Municipal Code,

equals 1.25% for taxable years ending prior to December 31, 2003, or 1.75% for taxable years ending on or after December 31, 2003, of the net taxable premiums written for the taxable year, as described by subsection (1) of Section 409 of the Illinois Insurance Code. This paragraph will in no event increase the rates imposed under subsections (b) and (d).

(2) Any reduction in the rates of tax imposed by this subsection shall be applied first

against the rates imposed by subsection (b) and only after the tax imposed by subsection (a) net of all credits allowed under this Section other than the credit allowed under subsection (i) has been reduced to zero, against the rates imposed by subsection (d).

This subsection (d-1) is exempt from the provisions of Section 250.

(e) Investment credit. A taxpayer shall be allowed a credit against the Personal Property Tax Replacement Income Tax for investment in qualified property.

(1) A taxpayer shall be allowed a credit equal to .5% of the basis of qualified property placed in service during the taxable year, provided such property is placed in service on or after July 1, 1984. There shall be allowed an additional credit equal to .5% of the basis of qualified property placed in service during the taxable year, provided such property is placed in service on or after July 1, 1986, and the taxpayer's base employment within Illinois has increased by 1% or more over the preceding year as determined by the taxpayer's employment records filed with the Illinois Department of Employment Security. Taxpayers who are new to Illinois shall be deemed to have met the 1% growth in base employment for the first year in which they file employment records with the Illinois Department of Employment Security. The provisions added to this Section by Public Act 85-1200 (and restored by Public Act 87-895) shall be construed as declaratory of existing law and not as a new enactment. If, in any year, the increase in base employment within Illinois over the preceding year is less than 1%, the additional credit shall be limited to that percentage times a fraction, the numerator of which is .5% and the denominator of which is 1%, but shall not exceed .5%. The investment credit shall not be allowed to the extent that it would reduce a taxpayer's liability in any tax year below zero, nor may any credit for qualified property be allowed for any year other than the year in which the property was placed in service in Illinois. For tax years ending on or after December 31, 1987, and on or before December 31, 1988, the credit shall be allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit years if the taxpayer (i) makes investments which cause the creation of a minimum of 2,000 full-time equivalent jobs in Illinois, (ii) is located in an enterprise zone established pursuant to the Illinois Enterprise Zone Act and (iii) is certified by the Department of Commerce and Community Affairs (now Department of Commerce and Economic Opportunity) as complying with the requirements specified in clause (i) and (ii) by July 1, 1986. The Department of Commerce and Community Affairs (now Department of Commerce and Economic Opportunity) shall notify the Department of Revenue of all such certifications immediately. For tax years ending after December 31, 1988, the credit shall be allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit years. The credit shall be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, earlier credit shall be applied first.

(2) The term "qualified property" means property which:

(A) is tangible, whether new or used, including buildings and structural components of buildings and signs that are real property, but not including land or improvements to real property that are not a structural component of a building such as landscaping, sewer lines, local access roads, fencing, parking lots, and other appurtenances;

(B) is depreciable pursuant to Section 167 of the Internal Revenue Code, except that "3-year property" as defined in Section 168(c)(2)(A) of that Code is not eligible for the credit provided by this subsection (e);

(C) is acquired by purchase as defined in Section 179(d) of the Internal Revenue Code;

(D) is used in Illinois by a taxpayer who is primarily engaged in manufacturing, or in mining coal or fluorite, or in retailing, or was placed in service on or after July 1, 2006 in a River Edge Redevelopment Zone established pursuant to the River Edge Redevelopment Zone Act; and

(E) has not previously been used in Illinois in such a manner and by such a person as would qualify for the credit provided by this subsection (e) or subsection (f).

(3) For purposes of this subsection (e), "manufacturing" means the material staging and production of tangible personal property by procedures commonly regarded as manufacturing, processing, fabrication, or assembling which changes some existing material into new shapes, new qualities, or new combinations. For purposes of this subsection (e) the term "mining" shall have the same

meaning as the term "mining" in Section 613(c) of the Internal Revenue Code. For purposes of this subsection (e), the term "retailing" means the sale of tangible personal property for use or consumption and not for resale, or services rendered in conjunction with the sale of tangible personal property for use or consumption and not for resale. For purposes of this subsection (e), "tangible personal property" has the same meaning as when that term is used in the Retailers' Occupation Tax Act, and, for taxable years ending after December 31, 2008, does not include the generation, transmission, or distribution of electricity.

(4) The basis of qualified property shall be the basis used to compute the depreciation deduction for federal income tax purposes.

(5) If the basis of the property for federal income tax depreciation purposes is increased after it has been placed in service in Illinois by the taxpayer, the amount of such increase shall be deemed property placed in service on the date of such increase in basis.

(6) The term "placed in service" shall have the same meaning as under Section 46 of the Internal Revenue Code.

(7) If during any taxable year, any property ceases to be qualified property in the hands of the taxpayer within 48 months after being placed in service, or the situs of any qualified property is moved outside Illinois within 48 months after being placed in service, the Personal Property Tax Replacement Income Tax for such taxable year shall be increased. Such increase shall be determined by (i) recomputing the investment credit which would have been allowed for the year in which credit for such property was originally allowed by eliminating such property from such computation and, (ii) subtracting such recomputed credit from the amount of credit previously allowed. For the purposes of this paragraph (7), a reduction of the basis of qualified property resulting from a redetermination of the purchase price shall be deemed a disposition of qualified property to the extent of such reduction.

(8) Unless the investment credit is extended by law, the basis of qualified property shall not include costs incurred after December 31, 2013, except for costs incurred pursuant to a binding contract entered into on or before December 31, 2013.

(9) Each taxable year ending before December 31, 2000, a partnership may elect to pass through to its partners the credits to which the partnership is entitled under this subsection (e) for the taxable year. A partner may use the credit allocated to him or her under this paragraph only against the tax imposed in subsections (c) and (d) of this Section. If the partnership makes that election, those credits shall be allocated among the partners in the partnership in accordance with the rules set forth in Section 704(b) of the Internal Revenue Code, and the rules promulgated under that Section, and the allocated amount of the credits shall be allowed to the partners for that taxable year. The partnership shall make this election on its Personal Property Tax Replacement Income Tax return for that taxable year. The election to pass through the credits shall be irrevocable.

For taxable years ending on or after December 31, 2000, a partner that qualifies its partnership for a subtraction under subparagraph (I) of paragraph (2) of subsection (d) of Section 203 or a shareholder that qualifies a Subchapter S corporation for a subtraction under subparagraph (S) of paragraph (2) of subsection (b) of Section 203 shall be allowed a credit under this subsection (e) equal to its share of the credit earned under this subsection (e) during the taxable year by the partnership or Subchapter S corporation, determined in accordance with the determination of income and distributive share of income under Sections 702 and 704 and Subchapter S of the Internal Revenue Code. This paragraph is exempt from the provisions of Section 250.

(f) Investment credit; Enterprise Zone; River Edge Redevelopment Zone.

(1) A taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for investment in qualified property which is placed in service in an Enterprise Zone created pursuant to the Illinois Enterprise Zone Act or, for property placed in service on or after July 1, 2006, a River Edge Redevelopment Zone established pursuant to the River Edge Redevelopment Zone Act. For partners, shareholders of Subchapter S corporations, and owners of limited liability companies, if the liability company is treated as a partnership for purposes of federal and State income taxation, there shall be allowed a credit under this subsection (f) to be determined in accordance with the determination of income and distributive share of income under Sections 702 and 704 and Subchapter S of the Internal Revenue Code. The credit shall be .5% of the basis for such property. The credit shall be available only in the taxable year in which the property is placed in service in the Enterprise Zone or River Edge Redevelopment Zone and shall not be allowed to the extent that it would reduce a taxpayer's liability for the tax imposed by subsections (a) and (b) of this Section to below zero. For tax years ending on or after December 31, 1985, the credit shall be allowed for the tax year in which the property is

placed in service, or, if the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year. The credit shall be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, the credit accruing first in time shall be applied first.

(2) The term qualified property means property which:

(A) is tangible, whether new or used, including buildings and structural components of buildings;

(B) is depreciable pursuant to Section 167 of the Internal Revenue Code, except that "3-year property" as defined in Section 168(c)(2)(A) of that Code is not eligible for the credit provided by this subsection (f);

(C) is acquired by purchase as defined in Section 179(d) of the Internal Revenue Code;

(D) is used in the Enterprise Zone or River Edge Redevelopment Zone by the taxpayer; and

(E) has not been previously used in Illinois in such a manner and by such a person as would qualify for the credit provided by this subsection (f) or subsection (e).

(3) The basis of qualified property shall be the basis used to compute the depreciation deduction for federal income tax purposes.

(4) If the basis of the property for federal income tax depreciation purposes is increased after it has been placed in service in the Enterprise Zone or River Edge Redevelopment Zone by the taxpayer, the amount of such increase shall be deemed property placed in service on the date of such increase in basis.

(5) The term "placed in service" shall have the same meaning as under Section 46 of the Internal Revenue Code.

(6) If during any taxable year, any property ceases to be qualified property in the hands of the taxpayer within 48 months after being placed in service, or the situs of any qualified property is moved outside the Enterprise Zone or River Edge Redevelopment Zone within 48 months after being placed in service, the tax imposed under subsections (a) and (b) of this Section for such taxable year shall be increased. Such increase shall be determined by (i) recomputing the investment credit which would have been allowed for the year in which credit for such property was originally allowed by eliminating such property from such computation, and (ii) subtracting such recomputed credit from the amount of credit previously allowed. For the purposes of this paragraph (6), a reduction of the basis of qualified property resulting from a redetermination of the purchase price shall be deemed a disposition of qualified property to the extent of such reduction.

(7) There shall be allowed an additional credit equal to 0.5% of the basis of qualified property placed in service during the taxable year in a River Edge Redevelopment Zone, provided such property is placed in service on or after July 1, 2006, and the taxpayer's base employment within Illinois has increased by 1% or more over the preceding year as determined by the taxpayer's employment records filed with the Illinois Department of Employment Security. Taxpayers who are new to Illinois shall be deemed to have met the 1% growth in base employment for the first year in which they file employment records with the Illinois Department of Employment Security. If, in any year, the increase in base employment within Illinois over the preceding year is less than 1%, the additional credit shall be limited to that percentage times a fraction, the numerator of which is 0.5% and the denominator of which is 1%, but shall not exceed 0.5%.

(g) Jobs Tax Credit; Enterprise Zone, River Edge Redevelopment Zone, and Foreign Trade Zone or Sub-Zone.

(1) A taxpayer conducting a trade or business in an enterprise zone or a High Impact Business designated by the Department of Commerce and Economic Opportunity or for taxable years ending on or after December 31, 2006, in a River Edge Redevelopment Zone conducting a trade or business in a federally designated Foreign Trade Zone or Sub-Zone shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section in the amount of $500 per eligible employee hired to work in the zone during the taxable year.

(2) To qualify for the credit:

(A) the taxpayer must hire 5 or more eligible employees to work in an enterprise zone, River Edge Redevelopment Zone, or federally designated Foreign Trade Zone or Sub-Zone during the taxable year;

(B) the taxpayer's total employment within the enterprise zone, River Edge Redevelopment Zone, or federally designated Foreign Trade Zone or Sub-Zone must increase by 5 or more full-time employees beyond the total employed in that zone at the end of the previous tax year for which a jobs tax credit under this Section was taken, or beyond the total employed by the taxpayer as of December 31, 1985, whichever is later; and

(C) the eligible employees must be employed 180 consecutive days in order to be deemed hired for purposes of this subsection.

(3) An "eligible employee" means an employee who is:

(A) Certified by the Department of Commerce and Economic Opportunity as "eligible for services" pursuant to regulations promulgated in accordance with Title II of the Job Training Partnership Act, Training Services for the Disadvantaged or Title III of the Job Training Partnership Act, Employment and Training Assistance for Dislocated Workers Program.

(B) Hired after the enterprise zone, River Edge Redevelopment Zone, or federally designated Foreign Trade Zone or Sub-Zone was designated or the trade or business was located in that zone, whichever is later.

(C) Employed in the enterprise zone, River Edge Redevelopment Zone, or Foreign Trade Zone or Sub-Zone. An employee is employed in an enterprise zone or federally designated Foreign Trade Zone or Sub-Zone if his services are rendered there or it is the base of operations for the services performed.

(D) A full-time employee working 30 or more hours per week.

(4) For tax years ending on or after December 31, 1985 and prior to December 31, 1988, the credit shall be allowed for the tax year in which the eligible employees are hired. For tax years ending on or after December 31, 1988, the credit shall be allowed for the tax year immediately following the tax year in which the eligible employees are hired. If the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year. The credit shall be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, earlier credit shall be applied first.

(5) The Department of Revenue shall promulgate such rules and regulations as may be deemed necessary to carry out the purposes of this subsection (g).

(6) The credit shall be available for eligible employees hired on or after January 1, 1986.

(h) Investment credit; High Impact Business.

(1) Subject to subsections (b) and (b-5) of Section 5.5 of the Illinois Enterprise Zone Act, a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for investment in qualified property which is placed in service by a Department of Commerce and Economic Opportunity designated High Impact Business. The credit shall be .5% of the basis for such property. The credit shall not be available (i) until the minimum investments in qualified property set forth in subdivision (a)(3)(A) of Section 5.5 of the Illinois Enterprise Zone Act have been satisfied or (ii) until the time authorized in subsection (b-5) of the Illinois Enterprise Zone Act for entities designated as High Impact Businesses under subdivisions (a)(3)(B), (a)(3)(C), and (a)(3)(D) of Section 5.5 of the Illinois Enterprise Zone Act, and shall not be allowed to the extent that it would reduce a taxpayer's liability for the tax imposed by subsections (a) and (b) of this Section to below zero. The credit applicable to such investments shall be taken in the taxable year in which such investments have been completed. The credit for additional investments beyond the minimum investment by a designated high impact business authorized under subdivision (a)(3)(A) of Section 5.5 of the Illinois Enterprise Zone Act shall be available only in the taxable year in which the property is placed in service and shall not be allowed to the extent that it would reduce a taxpayer's liability for the tax imposed by subsections (a) and (b) of this Section to below zero. For tax years ending on or after December 31, 1987, the credit shall be allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year. The credit shall be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, the credit accruing first in time shall be applied first.

Changes made in this subdivision (h)(1) by Public Act 88-670 restore changes made by Public Act 85-1182 and reflect existing law.

(2) The term qualified property means property which:

(A) is tangible, whether new or used, including buildings and structural components of buildings;

(B) is depreciable pursuant to Section 167 of the Internal Revenue Code, except that "3-year property" as defined in Section 168(c)(2)(A) of that Code is not eligible for the credit provided by this subsection (h);

(C) is acquired by purchase as defined in Section 179(d) of the Internal Revenue Code; and

(D) is not eligible for the Enterprise Zone Investment Credit provided by subsection (f) of this Section.

(3) The basis of qualified property shall be the basis used to compute the depreciation deduction for federal income tax purposes.

(4) If the basis of the property for federal income tax depreciation purposes is increased after it has been placed in service in a federally designated Foreign Trade Zone or Sub-Zone located in Illinois by the taxpayer, the amount of such increase shall be deemed property placed in service on the date of such increase in basis.

(5) The term "placed in service" shall have the same meaning as under Section 46 of the Internal Revenue Code.

(6) If during any taxable year ending on or before December 31, 1996, any property ceases to be qualified property in the hands of the taxpayer within 48 months after being placed in service, or the situs of any qualified property is moved outside Illinois within 48 months after being placed in service, the tax imposed under subsections (a) and (b) of this Section for such taxable year shall be increased. Such increase shall be determined by (i) recomputing the investment credit which would have been allowed for the year in which credit for such property was originally allowed by eliminating such property from such computation, and (ii) subtracting such recomputed credit from the amount of credit previously allowed. For the purposes of this paragraph (6), a reduction of the basis of qualified property resulting from a redetermination of the purchase price shall be deemed a disposition of qualified property to the extent of such reduction.

(7) Beginning with tax years ending after December 31, 1996, if a taxpayer qualifies for the credit under this subsection (h) and thereby is granted a tax abatement and the taxpayer relocates its entire facility in violation of the explicit terms and length of the contract under Section 18-183 of the Property Tax Code, the tax imposed under subsections (a) and (b) of this Section shall be increased for the taxable year in which the taxpayer relocated its facility by an amount equal to the amount of credit received by the taxpayer under this subsection (h).

(i) Credit for Personal Property Tax Replacement Income Tax. For tax years ending prior to December 31, 2003, a credit shall be allowed against the tax imposed by subsections (a) and (b) of this Section for the tax imposed by subsections (c) and (d) of this Section. This credit shall be computed by multiplying the tax imposed by subsections (c) and (d) of this Section by a fraction, the numerator of which is base income allocable to Illinois and the denominator of which is Illinois base income, and further multiplying the product by the tax rate imposed by subsections (a) and (b) of this Section.

Any credit earned on or after December 31, 1986 under this subsection which is unused in the year the credit is computed because it exceeds the tax liability imposed by subsections (a) and (b) for that year (whether it exceeds the original liability or the liability as later amended) may be carried forward and applied to the tax liability imposed by subsections (a) and (b) of the 5 taxable years following the excess credit year, provided that no credit may be carried forward to any year ending on or after December 31, 2003. This credit shall be applied first to the earliest year for which there is a liability. If there is a credit under this subsection from more than one tax year that is available to offset a liability the earliest credit arising under this subsection shall be applied first.

If, during any taxable year ending on or after December 31, 1986, the tax imposed by subsections (c) and (d) of this Section for which a taxpayer has claimed a credit under this subsection (i) is reduced, the amount of credit for such tax shall also be reduced. Such reduction shall be determined by recomputing the credit to take into account the reduced tax imposed by subsections (c) and (d). If any portion of the reduced amount of credit has been carried to a different taxable year, an amended return shall be filed for such taxable year to reduce the amount of credit claimed.

(j) Training expense credit. Beginning with tax years ending on or after December 31, 1986 and prior to December 31, 2003, a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) under this Section for all amounts paid or accrued, on behalf of all persons employed by the taxpayer in

Illinois or Illinois residents employed outside of Illinois by a taxpayer, for educational or vocational training in semi-technical or technical fields or semi-skilled or skilled fields, which were deducted from gross income in the computation of taxable income. The credit against the tax imposed by subsections (a) and (b) shall be 1.6% of such training expenses. For partners, shareholders of subchapter S corporations, and owners of limited liability companies, if the liability company is treated as a partnership for purposes of federal and State income taxation, there shall be allowed a credit under this subsection (j) to be determined in accordance with the determination of income and distributive share of income under Sections 702 and 704 and subchapter S of the Internal Revenue Code.

Any credit allowed under this subsection which is unused in the year the credit is earned may be carried forward to each of the 5 taxable years following the year for which the credit is first computed until it is used. This credit shall be applied first to the earliest year for which there is a liability. If there is a credit under this subsection from more than one tax year that is available to offset a liability the earliest credit arising under this subsection shall be applied first. No carryforward credit may be claimed in any tax year ending on or after December 31, 2003.

(k) Research and development credit.

For tax years ending after July 1, 1990 and prior to December 31, 2003, and beginning again for tax years ending on or after December 31, 2004, and ending prior to January 1, 2011, a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for increasing research activities in this State. The credit allowed against the tax imposed by subsections (a) and (b) shall be equal to 6 1/2% of the qualifying expenditures for increasing research activities in this State. For partners, shareholders of subchapter S corporations, and owners of limited liability companies, if the liability company is treated as a partnership for purposes of federal and State income taxation, there shall be allowed a credit under this subsection to be determined in accordance with the determination of income and distributive share of income under Sections 702 and 704 and subchapter S of the Internal Revenue Code.

For purposes of this subsection, "qualifying expenditures" means the qualifying expenditures as defined for the federal credit for increasing research activities which would be allowable under Section 41 of the Internal Revenue Code and which are conducted in this State, "qualifying expenditures for increasing research activities in this State" means the excess of qualifying expenditures for the taxable year in which incurred over qualifying expenditures for the base period, "qualifying expenditures for the base period" means the average of the qualifying expenditures for each year in the base period, and "base period" means the 3 taxable years immediately preceding the taxable year for which the determination is being made.

Any credit in excess of the tax liability for the taxable year may be carried forward. A taxpayer may elect to have the unused credit shown on its final completed return carried over as a credit against the tax liability for the following 5 taxable years or until it has been fully used, whichever occurs first; provided that no credit earned in a tax year ending prior to December 31, 2003 may be carried forward to any year ending on or after December 31, 2003, and no credit may be carried forward to any taxable year ending on or after January 1, 2011.

If an unused credit is carried forward to a given year from 2 or more earlier years, that credit arising in the earliest year will be applied first against the tax liability for the given year. If a tax liability for the given year still remains, the credit from the next earliest year will then be applied, and so on, until all credits have been used or no tax liability for the given year remains. Any remaining unused credit or credits then will be carried forward to the next following year in which a tax liability is incurred, except that no credit can be carried forward to a year which is more than 5 years after the year in which the expense for which the credit is given was incurred.

No inference shall be drawn from this amendatory Act of the 91st General Assembly in construing this Section for taxable years beginning before January 1, 1999.

(l) Environmental Remediation Tax Credit.

(i) For tax years ending after December 31, 1997 and on or before December 31, 2001, a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for certain amounts paid for unreimbursed eligible remediation costs, as specified in this subsection. For purposes of this Section, "unreimbursed eligible remediation costs" means costs approved by the Illinois Environmental Protection Agency ("Agency") under Section 58.14 of the Environmental Protection Act that were paid in performing environmental remediation at a site for which a No Further Remediation Letter was issued by the Agency and recorded under Section 58.10 of the Environmental Protection Act. The credit must be claimed for the taxable year in which Agency approval of the eligible remediation costs is granted. The credit is not available to any taxpayer if the taxpayer or any related party caused or contributed to, in any material respect, a release of regulated substances on, in, or under the site that was

identified and addressed by the remedial action pursuant to the Site Remediation Program of the Environmental Protection Act. After the Pollution Control Board rules are adopted pursuant to the Illinois Administrative Procedure Act for the administration and enforcement of Section 58.9 of the Environmental Protection Act, determinations as to credit availability for purposes of this Section shall be made consistent with those rules. For purposes of this Section, "taxpayer" includes a person whose tax attributes the taxpayer has succeeded to under Section 381 of the Internal Revenue Code and "related party" includes the persons disallowed a deduction for losses by paragraphs (b), (c), and (f)(1) of Section 267 of the Internal Revenue Code by virtue of being a related taxpayer, as well as any of its partners. The credit allowed against the tax imposed by subsections (a) and (b) shall be equal to 25% of the unreimbursed eligible remediation costs in excess of $100,000 per site, except that the $100,000 threshold shall not apply to any site contained in an enterprise zone as determined by the Department of Commerce and Community Affairs (now Department of Commerce and Economic Opportunity). The total credit allowed shall not exceed $40,000 per year with a maximum total of $150,000 per site. For partners and shareholders of subchapter S corporations, there shall be allowed a credit under this subsection to be determined in accordance with the determination of income and distributive share of income under Sections 702 and 704 and subchapter S of the Internal Revenue Code.

(ii) A credit allowed under this subsection that is unused in the year the credit is earned may be carried forward to each of the 5 taxable years following the year for which the credit is first earned until it is used. The term "unused credit" does not include any amounts of unreimbursed eligible remediation costs in excess of the maximum credit per site authorized under paragraph (i). This credit shall be applied first to the earliest year for which there is a liability. If there is a credit under this subsection from more than one tax year that is available to offset a liability, the earliest credit arising under this subsection shall be applied first. A credit allowed under this subsection may be sold to a buyer as part of a sale of all or part of the remediation site for which the credit was granted. The purchaser of a remediation site and the tax credit shall succeed to the unused credit and remaining carry-forward period of the seller. To perfect the transfer, the assignor shall record the transfer in the chain of title for the site and provide written notice to the Director of the Illinois Department of Revenue of the assignor's intent to sell the remediation site and the amount of the tax credit to be transferred as a portion of the sale. In no event may a credit be transferred to any taxpayer if the taxpayer or a related party would not be eligible under the provisions of subsection (i).

(iii) For purposes of this Section, the term "site" shall have the same meaning as under Section 58.2 of the Environmental Protection Act.

(m) Education expense credit. Beginning with tax years ending after December 31, 1999, a taxpayer who is the custodian of one or more qualifying pupils shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for qualified education expenses incurred on behalf of the qualifying pupils. The credit shall be equal to 25% of qualified education expenses, but in no event may the total credit under this subsection claimed by a family that is the custodian of qualifying pupils exceed $500. In no event shall a credit under this subsection reduce the taxpayer's liability under this Act to less than zero. This subsection is exempt from the provisions of Section 250 of this Act.

For purposes of this subsection:

"Qualifying pupils" means individuals who (i) are residents of the State of Illinois, (ii) are under the age of 21 at the close of the school year for which a credit is sought, and (iii) during the school year for which a credit is sought were full-time pupils enrolled in a kindergarten through twelfth grade education program at any school, as defined in this subsection.

"Qualified education expense" means the amount incurred on behalf of a qualifying pupil in excess of $250 for tuition, book fees, and lab fees at the school in which the pupil is enrolled during the regular school year.

"School" means any public or nonpublic elementary or secondary school in Illinois that is in compliance with Title VI of the Civil Rights Act of 1964 and attendance at which satisfies the requirements of Section 26-1 of the School Code, except that nothing shall be construed to require a child to attend any particular public or nonpublic school to qualify for the credit under this Section.

"Custodian" means, with respect to qualifying pupils, an Illinois resident who is a parent, the parents, a legal guardian, or the legal guardians of the qualifying pupils.

(n) River Edge Redevelopment Zone site remediation tax credit.

(i) For tax years ending on or after December 31, 2006, a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for certain amounts paid for unreimbursed eligible remediation costs, as specified in this subsection. For purposes of this Section,

"unreimbursed eligible remediation costs" means costs approved by the Illinois Environmental Protection Agency ("Agency") under Section 58.14a of the Environmental Protection Act that were paid in performing environmental remediation at a site within a River Edge Redevelopment Zone for which a No Further Remediation Letter was issued by the Agency and recorded under Section 58.10 of the Environmental Protection Act. The credit must be claimed for the taxable year in which Agency approval of the eligible remediation costs is granted. The credit is not available to any taxpayer if the taxpayer or any related party caused or contributed to, in any material respect, a release of regulated substances on, in, or under the site that was identified and addressed by the remedial action pursuant to the Site Remediation Program of the Environmental Protection Act. Determinations as to credit availability for purposes of this Section shall be made consistent with rules adopted by the Pollution Control Board pursuant to the Illinois Administrative Procedure Act for the administration and enforcement of Section 58.9 of the Environmental Protection Act. For purposes of this Section, "taxpayer" includes a person whose tax attributes the taxpayer has succeeded to under Section 381 of the Internal Revenue Code and "related party" includes the persons disallowed a deduction for losses by paragraphs (b), (c), and (f)(1) of Section 267 of the Internal Revenue Code by virtue of being a related taxpayer, as well as any of its partners. The credit allowed against the tax imposed by subsections (a) and (b) shall be equal to 25% of the unreimbursed eligible remediation costs in excess of $100,000 per site.

(ii) A credit allowed under this subsection that is unused in the year the credit is earned may be carried forward to each of the 5 taxable years following the year for which the credit is first earned until it is used. This credit shall be applied first to the earliest year for which there is a liability. If there is a credit under this subsection from more than one tax year that is available to offset a liability, the earliest credit arising under this subsection shall be applied first. A credit allowed under this subsection may be sold to a buyer as part of a sale of all or part of the remediation site for which the credit was granted. The purchaser of a remediation site and the tax credit shall succeed to the unused credit and remaining carry-forward period of the seller. To perfect the transfer, the assignor shall record the transfer in the chain of title for the site and provide written notice to the Director of the Illinois Department of Revenue of the assignor's intent to sell the remediation site and the amount of the tax credit to be transferred as a portion of the sale. In no event may a credit be transferred to any taxpayer if the taxpayer or a related party would not be eligible under the provisions of subsection (i).

(iii) For purposes of this Section, the term "site" shall have the same meaning as under Section 58.2 of the Environmental Protection Act.

(iv) This subsection is exempt from the provisions of Section 250.

(Source: P.A. 95-454, eff. 8-27-07; 96-115, eff. 7-31-09; 96-116, eff. 7-31-09; 96-937, eff. 6-23-10; 96-1000, eff. 7-2-10.)

(35 ILCS 5/201.5 new)

Sec. 201.5. State spending limitation and tax reduction.

(a) If, beginning in State fiscal year 2012 and continuing through State fiscal year 2015, State spending for any fiscal year exceeds the State spending limitation set forth in subsection (b) of this Section, then the tax rates set forth in subsection (b) of Section 201 of this Act shall be reduced, according to the procedures set forth in this Section, to 3% of the taxpayer's net income for individuals, trusts, and estates and to 4.8% of the taxpayer's net income for corporations. For all taxable years following the taxable year in which the rate has been reduced pursuant to this Section, the tax rate set forth in subsection (b) of Section 201 of this Act shall be 3% of the taxpayer's net income for individuals, trusts, and estates and 4.8% of the taxpayer's net income for corporations.

(b) The State spending limitation for fiscal years 2012 through 2015 shall be as follows: (i) for fiscal year 2012, $36,818,000,000; (ii) for fiscal year 2013, $37,554,000,000; (iii) for fiscal year 2014, $38,305,000,000; and (iv) for fiscal year 2015, $39,072,000,000.

(c) Nothwithstanding any other provision of law to the contrary, the Auditor General shall examine each Public Act authorizing State spending from State general funds and prepare a report no later than 30 days after receiving notification of the Public Act from the Secretary of State or 60 days after the effective date of the Public Act, whichever is earlier. The Auditor General shall file the report with the Secretary of State and copies with the Governor, the State Treasurer, the State Comptroller, the Senate, and the House of Representatives. The report shall indicate: (i) the amount of State spending set forth in the applicable Public Act; (ii) the total amount of State spending authorized by law for the applicable fiscal year as of the date of the report; and (iii) whether State spending exceeds the State spending limitation set forth in subsection (b). The Auditor General may examine multiple Public Acts in one consolidated report, provided that each Public Act is examined within the time period mandated by this subsection (c). The Auditor General shall

issue reports in accordance with this Section through June 30, 2015 or the effective date of a reduction in the rate of tax imposed by subsections (a) and (b) of Section 201 of this Act pursuant to this Section, whichever is earlier.

At the request of the Auditor General, each State agency shall, without delay, make available to the Auditor General or his or her designated representative any record or information requested and shall provide for examination or copying all records, accounts, papers, reports, vouchers, correspondence, books and other documentation in the custody of that agency, including information stored in electronic data processing systems, which is related to or within the scope of a report prepared under this Section. The Auditor General shall report to the Governor each instance in which a State agency fails to cooperate promptly and fully with his or her office as required by this Section.

The Auditor General's report shall not be in the nature of a post-audit or examination and shall not lead to the issuance of an opinion as that term is defined in generally accepted government auditing standards.

(d) If the Auditor General reports that State spending has exceeded the State spending limitation set forth in subsection (b) and if the Governor has not been presented with a bill or bills passed by the General Assembly to reduce State spending to a level that does not exceed the State spending limitation within 45 calendar days of receipt of the Auditor General's report, then the Governor may, for the purpose of reducing State spending to a level that does not exceed the State spending limitation set forth in subsection (b), designate amounts to be set aside as a reserve from the amounts appropriated from the State general funds for all boards, commissions, agencies, institutions, authorities, colleges, universities, and bodies politic and corporate of the State, but not other constitutional officers, the legislative or judicial branch, the office of the Executive Inspector General, or the Executive Ethics Commission. Such a designation must be made within 15 calendar days after the end of that 45-day period. If the Governor designates amounts to be set aside as a reserve, the Governor shall give notice of the designation to the Auditor General, the State Treasurer, the State Comptroller, the Senate, and the House of Representatives. The amounts placed in reserves shall not be transferred, obligated, encumbered, expended, or otherwise committed unless so authorized by law. Any amount placed in reserves is not State spending and shall not be considered when calculating the total amount of State spending. Any Public Act authorizing the use of amounts placed in reserve by the Governor is considered State spending, unless such Public Act authorizes the use of amounts placed in reserves in response to a fiscal emergency under subsection (g).

(e) If the Auditor General reports under subsection (c) that State spending has exceeded the State spending limitation set forth in subsection (b), then the Auditor General shall issue a supplemental report no sooner than the 61st day and no later than the 65th day after issuing the report pursuant to subsection (c). The supplemental report shall: (i) summarize details of actions taken by the General Assembly and the Governor after the issuance of the initial report to reduce State spending, if any, (ii) indicate whether the level of State spending has changed since the initial report, and (iii) indicate whether State spending exceeds the State spending limitation. The Auditor General shall file the report with the Secretary of State and copies with the Governor, the State Treasurer, the State Comptroller, the Senate, and the House of Representatives. If the supplemental report of the Auditor General provides that State spending exceeds the State spending limitation, then the rate of tax imposed by subsections (a) and (b) of Section 201 is reduced as provided in this Section beginning on the first day of the first month to occur not less than 30 days after issuance of the supplemental report.

(f) For any taxable year in which the rates of tax have been reduced under this Section, the tax imposed by subsections (a) and (b) of Section 201 shall be determined as follows:

(1) In the case of an individual, trust, or estate, the tax shall be imposed in an amount equal to the sum of (i) the rate applicable to the taxpayer under subsection (b) of Section 201 (without regard to the provisions of this Section) times the taxpayer's net income for any portion of the taxable year prior to the effective date of the reduction and (ii) 3% of the taxpayer's net income for any portion of the taxable year on or after the effective date of the reduction.

(2) In the case of a corporation, the tax shall be imposed in an amount equal to the sum of (i) the rate applicable to the taxpayer under subsection (b) of Section 201 (without regard to the provisions of this Section) times the taxpayer's net income for any portion of the taxable year prior to the effective date of the reduction and (ii) 4.8% of the taxpayer's net income for any portion of the taxable year on or after the effective date of the reduction.

(3) For any taxpayer for whom the rate has been reduced under this Section for a portion of a taxable year, the taxpayer shall determine the net income for each portion of the taxable year following the rules set forth in Section 202.5 of this Act, using the effective date of the rate reduction rather than the January 1 dates found in that Section, and the day before the effective date of the rate reduction rather than the

December 31 dates found in that Section.

(4) If the rate applicable to the taxpayer under subsection (b) of Section 201 (without regard to the provisions of this Section) changes during a portion of the taxable year to which that rate is applied under paragraphs (1) or (2) of this subsection (f), the tax for that portion of the taxable year for purposes of paragraph (1) or (2) of this subsection (f) shall be determined as if that portion of the taxable year were a separate taxable year, following the rules set forth in Section 202.5 of this Act. If the taxpayer elects to follow the rules set forth in subsection (b) of Section 202.5, the taxpayer shall follow the rules set forth in subsection (b) of Section 202.5 for all purposes of this Section for that taxable year.

(g) Notwithstanding the State spending limitation set forth in subsection (b) of this Section, the Governor may declare a fiscal emergency by filing a declaration with the Secretary of State and copies with the State Treasurer, the State Comptroller, the Senate, and the House of Representatives. The declaration must be limited to only one State fiscal year, set forth compelling reasons for declaring a fiscal emergency, and request a specific dollar amount. Unless, within 10 calendar days of receipt of the Governor's declaration, the State Comptroller or State Treasurer notifies the Senate and the House of Representatives that he or she does not concur in the Governor's declaration, State spending authorized by law to address the fiscal emergency in an amount no greater than the dollar amount specified in the declaration shall not be considered "State spending" for purposes of the State spending limitation.

(h) As used in this Section:

"State general funds" means the General Revenue Fund, the Common School Fund, the General Revenue Common School Special Account Fund, the Education Assistance Fund, and the Budget Stabilization Fund.

"State spending" means (i) the total amount authorized for spending by appropriation or statutory transfer from the State general funds in the applicable fiscal year, and (ii) any amounts the Governor places in reserves in accordance with subsection (d) that are subsequently released from reserves following authorization by a Public Act. For the purpose of this definition, "appropriation" means authority to spend money from a State general fund for a specific amount, purpose, and time period, including any supplemental appropriation or continuing appropriation, but does not include reappropriations from a previous fiscal year. For the purpose of this definition, "statutory transfer" means authority to transfer funds from one State general fund to any other fund in the State Treasury, but does not include transfers made from one State general fund to another State general fund.

"State spending limitation" means the amount described in subsection (b) of this Section for the applicable fiscal year.

(35 ILCS 5/202.5 new)

Sec. 202.5. Net income attributable to the period beginning prior to January 1 of any year and ending after December 31 of the preceding year.

(a) In general. With respect to the taxable year of a taxpayer beginning prior to January 1 of any year and ending after December 31 of the preceding year, net income for the period after December 31 of the preceding year, is that amount that bears the same ratio to the taxpayer's net income for the entire taxable year as the number of days in that taxable year after December 31 bears to the total number of days in that taxable year, and the net income for the period prior to January 1 is that amount that bears the same ratio to the taxpayer's net income for the entire taxable year as the number of days in that taxable year prior to January 1 bears to the total number of days in that taxable year.

(b) Election to attribute income and deduction items specifically to the respective portions of a taxable year prior to January 1 of any year and after December 31 of the preceding year. In the case of a taxpayer with a taxable year beginning prior to January 1 of any year and ending after December 31 of the preceding year, the taxpayer may elect, instead of the procedure established in subsection (a) of this Section, to determine net income on a specific accounting basis for the 2 portions of the taxable year:

(1) from the beginning of the taxable year through December 31; and

(2) from January 1 through the end of the taxable year.

The election provided by this subsection must be made in form and manner that the Department requires by rule, and must be made no later than the due date (including any extensions thereof) for the filing of the return for the taxable year, and is irrevocable.

(c) If the taxpayer elects specific accounting under subsection (b):

(1) there shall be taken into account in computing base income for each of the 2 portions of the taxable year only those items earned, received, paid, incurred or accrued in each such period;

(2) for purposes of apportioning business income of the taxpayer, the provisions in Article 3 shall be applied on the basis of the taxpayer's full taxable year, without regard to this Section;

(3) the net loss carryforward deduction for the taxable year under Section 207 may not exceed

combined net income of both portions of the taxable year, and shall be used against the net income of the portion of the taxable year from the beginning of the taxable year through December 31 before any remaining amount is used against the net income of the latter portion of the taxable year.

(35 ILCS 5/207) (from Ch. 120, par. 2-207)

Sec. 207. Net Losses.

(a) If after applying all of the (i) modifications provided for in paragraph (2) of Section 203(b), paragraph (2) of Section 203(c) and paragraph (2) of Section 203(d) and (ii) the allocation and apportionment provisions of Article 3 of this Act and subsection (c) of this Section, the taxpayer's net income results in a loss;

(1) for any taxable year ending prior to December 31, 1999, such loss shall be allowed as a carryover or carryback deduction in the manner allowed under Section 172 of the Internal Revenue Code;

(2) for any taxable year ending on or after December 31, 1999 and prior to December 31, 2003, such loss shall be allowed as a carryback to each of the 2 taxable years preceding the taxable year of such loss and shall be a net operating loss carryover to each of the 20 taxable years following the taxable year of such loss; and

(3) for any taxable year ending on or after December 31, 2003, such loss shall be allowed as a net operating loss carryover to each of the 12 taxable years following the taxable year of such loss, except as provided in subsection (d).

(a-5) Election to relinquish carryback and order of application of losses.

(A) For losses incurred in tax years ending prior to December 31, 2003, the taxpayer may elect to relinquish the entire carryback period with respect to such loss. Such election shall be made in the form and manner prescribed by the Department and shall be made by the due date (including extensions of time) for filing the taxpayer's return for the taxable year in which such loss is incurred, and such election, once made, shall be irrevocable.

(B) The entire amount of such loss shall be carried to the earliest taxable year to which such loss may be carried. The amount of such loss which shall be carried to each of the other taxable years shall be the excess, if any, of the amount of such loss over the sum of the deductions for carryback or carryover of such loss allowable for each of the prior taxable years to which such loss may be carried.

(b) Any loss determined under subsection (a) of this Section must be carried back or carried forward in the same manner for purposes of subsections (a) and (b) of Section 201 of this Act as for purposes of subsections (c) and (d) of Section 201 of this Act.

(c) Notwithstanding any other provision of this Act, for each taxable year ending on or after December 31, 2008, for purposes of computing the loss for the taxable year under subsection (a) of this Section and the deduction taken into account for the taxable year for a net operating loss carryover under paragraphs (1), (2), and (3) of subsection (a) of this Section, the loss and net operating loss carryover shall be reduced in an amount equal to the reduction to the net operating loss and net operating loss carryover to the taxable year, respectively, required under Section 108(b)(2)(A) of the Internal Revenue Code, multiplied by a fraction, the numerator of which is the amount of discharge of indebtedness income that is excluded from gross income for the taxable year (but only if the taxable year ends on or after December 31, 2008) under Section 108(a) of the Internal Revenue Code and that would have been allocated and apportioned to this State under Article 3 of this Act but for that exclusion, and the denominator of which is the total amount of discharge of indebtedness income excluded from gross income under Section 108(a) of the Internal Revenue Code for the taxable year. The reduction required under this subsection (c) shall be made after the determination of Illinois net income for the taxable year in which the indebtedness is discharged.

(d) In the case of a corporation (other than a Subchapter S corporation), no carryover deduction shall be allowed under this Section for any taxable year ending after December 31, 2010 and prior to December 31, 2014; provided that, for purposes of determining the taxable years to which a net loss may be carried under subsection (a) of this Section, no taxable year for which a deduction is disallowed under this subsection shall be counted.

(Source: P.A. 95-233, eff. 8-16-07.)

(35 ILCS 5/804) (from Ch. 120, par. 8-804)

Sec. 804. Failure to Pay Estimated Tax.

(a) In general. In case of any underpayment of estimated tax by a taxpayer, except as provided in subsection (d) or (e), the taxpayer shall be liable to a penalty in an amount determined at the rate prescribed by Section 3-3 of the Uniform Penalty and Interest Act upon the amount of the underpayment (determined

under subsection (b)) for each required installment.

(b) Amount of underpayment. For purposes of subsection (a), the amount of the underpayment shall be the excess of:

(1) the amount of the installment which would be required to be paid under subsection (c), over

(2) the amount, if any, of the installment paid on or before the last date prescribed for payment.

(c) Amount of Required Installments.

(1) Amount.

(A) In General. Except as provided in paragraph (2), the amount of any required installment shall be 25% of the required annual payment.

(B) Required Annual Payment. For purposes of subparagraph (A), the term "required annual payment" means the lesser of

(i) 90% of the tax shown on the return for the taxable year, or if no return is filed, 90% of the tax for such year, ~~or~~

(ii) for installments due prior to February 1, 2011, and after January 31, 2012, 100% of the tax shown on the return of the taxpayer for the preceding taxable year if a return showing a liability for tax was filed by the taxpayer for the preceding taxable year and such preceding year was a taxable year of 12 months; or ~~.~~

(iii) for installments due after January 31, 2011, and prior to February 1, 2012, 150% of the tax shown on the return of the taxpayer for the preceding taxable year if a return showing a liability for tax was filed by the taxpayer for the preceding taxable year and such preceding year was a taxable year of 12 months.

(2) Lower Required Installment where Annualized Income Installment is Less Than Amount Determined Under Paragraph (1).

(A) In General. In the case of any required installment if a taxpayer establishes that the annualized income installment is less than the amount determined under paragraph (1),

(i) the amount of such required installment shall be the annualized income installment, and

(ii) any reduction in a required installment resulting from the application of this subparagraph shall be recaptured by increasing the amount of the next required installment determined under paragraph (1) by the amount of such reduction, and by increasing subsequent required installments to the extent that the reduction has not previously been recaptured under this clause.

(B) Determination of Annualized Income Installment. In the case of any required installment, the annualized income installment is the excess, if any, of

(i) an amount equal to the applicable percentage of the tax for the taxable year computed by placing on an annualized basis the net income for months in the taxable year ending before the due date for the installment, over

(ii) the aggregate amount of any prior required installments for the taxable year.

(C) Applicable Percentage.

In the case of the following required installments:	The applicable percentage is:
1st	22.5%
2nd	45%
3rd	67.5%
4th	90%

(D) Annualized Net Income; Individuals. For individuals, net income shall be placed on an annualized basis by:

(i) multiplying by 12, or in the case of a taxable year of less than 12 months, by the number of months in the taxable year, the net income computed without regard to the standard exemption for the months in the taxable year ending before the month in which the installment is required to be paid;

(ii) dividing the resulting amount by the number of months in the taxable year ending before the month in which such installment date falls; and

(iii) deducting from such amount the standard exemption allowable for the

taxable year, such standard exemption being determined as of the last date prescribed for payment of the installment.

(E) Annualized Net Income; Corporations. For corporations, net income shall be placed on an annualized basis by multiplying by 12 the taxable income

(i) for the first 3 months of the taxable year, in the case of the installment required to be paid in the 4th month,

(ii) for the first 3 months or for the first 5 months of the taxable year, in the case of the installment required to be paid in the 6th month,

(iii) for the first 6 months or for the first 8 months of the taxable year, in the case of the installment required to be paid in the 9th month, and

(iv) for the first 9 months or for the first 11 months of the taxable year, in the case of the installment required to be paid in the 12th month of the taxable year,

then dividing the resulting amount by the number of months in the taxable year (3, 5, 6, 8, 9, or 11 as the case may be).

(d) Exceptions. Notwithstanding the provisions of the preceding subsections, the penalty imposed by subsection (a) shall not be imposed if the taxpayer was not required to file an Illinois income tax return for the preceding taxable year, or, for individuals, if the taxpayer had no tax liability for the preceding taxable year and such year was a taxable year of 12 months. The penalty imposed by subsection (a) shall also not be imposed on any underpayments of estimated tax due before the effective date of this amendatory Act of 1998 which underpayments are solely attributable to the change in apportionment from subsection (a) to subsection (h) of Section 304. The provisions of this amendatory Act of 1998 apply to tax years ending on or after December 31, 1998.

(e) The penalty imposed for underpayment of estimated tax by subsection (a) of this Section shall not be imposed to the extent that the Director or his or her designate determines, pursuant to Section 3-8 of the Uniform Penalty and Interest Act that the penalty should not be imposed.

(f) Definition of tax. For purposes of subsections (b) and (c), the term "tax" means the excess of the tax imposed under Article 2 of this Act, over the amounts credited against such tax under Sections 601(b) (3) and (4).

(g) Application of Section in case of tax withheld under Article 7. For purposes of applying this Section:

(1) in the case of an individual, tax withheld from compensation for the taxable year shall be deemed a payment of estimated tax, and an equal part of such amount shall be deemed paid on each installment date for such taxable year, unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case the amounts so withheld shall be deemed payments of estimated tax on the dates on which such amounts were actually withheld;

(2) amounts timely paid by a partnership, Subchapter S corporation, or trust on behalf of a partner, shareholder, or beneficiary pursuant to subsection (f) of Section 502 or Section 709.5 and claimed as a payment of estimated tax shall be deemed a payment of estimated tax made on the last day of the taxable year of the partnership, Subchapter S corporation, or trust for which the income from the withholding is made was computed; and

(3) all other amounts pursuant to Article 7 shall be deemed a payment of estimated tax on the date the payment is made to the taxpayer of the amount from which the tax is withheld.

(g-5) Amounts withheld under the State Salary and Annuity Withholding Act. An individual who has amounts withheld under paragraph (10) of Section 4 of the State Salary and Annuity Withholding Act may elect to have those amounts treated as payments of estimated tax made on the dates on which those amounts are actually withheld.

(i) Short taxable year. The application of this Section to taxable years of less than 12 months shall be in accordance with regulations prescribed by the Department.

The changes in this Section made by Public Act 84-127 shall apply to taxable years ending on or after January 1, 1986.

(Source: P.A. 95-233, eff. 8-16-07.)

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

Sec. 901. Collection Authority.

(a) In general.

The Department shall collect the taxes imposed by this Act. The Department shall collect certified past due child support amounts under Section 2505-650 of the Department of Revenue Law (20 ILCS 2505/2505-650). Except as provided in subsections (c), ~~and~~ (e) , (f), and (g) of this Section, money collected pursuant to subsections (a) and (b) of Section 201 of this Act shall be paid into the General

Revenue Fund in the State treasury; money collected pursuant to subsections (c) and (d) of Section 201 of this Act shall be paid into the Personal Property Tax Replacement Fund, a special fund in the State Treasury; and money collected under Section 2505-650 of the Department of Revenue Law (20 ILCS 2505/2505-650) shall be paid into the Child Support Enforcement Trust Fund, a special fund outside the State Treasury, or to the State Disbursement Unit established under Section 10-26 of the Illinois Public Aid Code, as directed by the Department of Healthcare and Family Services.

(b) Local Government Distributive Fund.

Beginning August 1, 1969, and continuing through June 30, 1994, the Treasurer shall transfer each month from the General Revenue Fund to a special fund in the State treasury, to be known as the "Local Government Distributive Fund", an amount equal to 1/12 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act during the preceding month. Beginning July 1, 1994, and continuing through June 30, 1995, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to 1/11 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act during the preceding month. Beginning July 1, 1995 and continuing through January 31, 2011, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the net of (i) 1/10 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act during the preceding month (ii) minus, beginning July 1, 2003 and ending June 30, 2004, $6,666,666, and beginning July 1, 2004, zero. Beginning February 1, 2011, and continuing through January 31, 2015, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 6% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 5% individual income tax rate after 2010) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 6.86% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 7% corporate income tax rate after 2010) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Beginning February 1, 2015 and continuing through January 31, 2025, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 8% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 3.75% individual income tax rate after 2014) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 9.14% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 5.25% corporate income tax rate after 2014) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Beginning February 1, 2025, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 9.23% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 3.25% individual income tax rate after 2024) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 10% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Net revenue realized for a month shall be defined as the revenue from the tax imposed by subsections (a) and (b) of Section 201 of this Act which is deposited in the General Revenue Fund, the Education ~~Educational~~ Assistance Fund , ~~and~~ the Income Tax Surcharge Local Government Distributive Fund , the Fund for the Advancement of Education, and the Commitment to Human Services Fund during the month minus the amount paid out of the General Revenue Fund in State warrants during that same month as refunds to taxpayers for overpayment of liability under the tax imposed by subsections (a) and (b) of Section 201 of this Act.

(c) Deposits Into Income Tax Refund Fund.

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

shall be 9.75%. For fiscal year 2008, the Annual Percentage shall be 7.75%. For fiscal year 2009, the Annual Percentage shall be 9.75%. For fiscal year 2010, the Annual Percentage shall be 9.75%. For fiscal year 2011, the Annual Percentage shall be 8.75%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, minus the amounts transferred into the Income Tax Refund Fund from the Tobacco Settlement Recovery Fund, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 7.6%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(2) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. The Department shall deposit 18% of such amounts during the period beginning January 1, 1989 and ending on June 30, 1989. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal years 1999, 2000, and 2001, the Annual Percentage shall be 19%. For fiscal year 2003, the Annual Percentage shall be 27%. For fiscal year 2004, the Annual Percentage shall be 32%. Upon the effective date of this amendatory Act of the 93rd General Assembly, the Annual Percentage shall be 24% for fiscal year 2005. For fiscal year 2006, the Annual Percentage shall be 20%. For fiscal year 2007, the Annual Percentage shall be 17.5%. For fiscal year 2008, the Annual Percentage shall be 15.5%. For fiscal year 2009, the Annual Percentage shall be 17.5%. For fiscal year 2010, the Annual Percentage shall be 17.5%. For fiscal year 2011, the Annual Percentage shall be 17.5%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 23%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

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

(d) Expenditures from Income Tax Refund Fund.

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

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

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

(4) As soon as possible after the end of each fiscal year, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Personal Property Tax

Replacement Fund to the Income Tax Refund Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount of refunds resulting from overpayment of tax liability under subsections (c) and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year over the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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

(Source: P.A. 95-707, eff. 1-11-08; 95-744, eff. 7-18-08; 96-45, eff. 7-15-09; 96-328, eff. 8-11-09; 96-959, eff. 7-1-10.)

Section 25. The Illinois Estate and Generation-Skipping Transfer Tax Act is amended by changing Section 2 as follows:

(35 ILCS 405/2) (from Ch. 120, par. 405A-2)

Sec. 2. Definitions.

"Federal estate tax" means the tax due to the United States with respect to a taxable transfer under Chapter 11 of the Internal Revenue Code.

"Federal generation-skipping transfer tax" means the tax due to the United States with respect to a taxable transfer under Chapter 13 of the Internal Revenue Code.

"Federal return" means the federal estate tax return with respect to the federal estate tax and means the federal generation-skipping transfer tax return with respect to the federal generation-skipping transfer tax.

"Federal transfer tax" means the federal estate tax or the federal generation-skipping transfer tax.

"Illinois estate tax" means the tax due to this State with respect to a taxable transfer.

"Illinois generation-skipping transfer tax" means the tax due to this State with respect to a taxable transfer that gives rise to a federal generation-skipping transfer tax.

"Illinois transfer tax" means the Illinois estate tax or the Illinois generation-skipping transfer tax.

"Internal Revenue Code" means, unless otherwise provided, the Internal Revenue Code of 1986, as amended from time to time.

"Non-resident trust" means a trust that is not a resident of this State for purposes of the Illinois Income Tax Act, as amended from time to time.

"Person" means and includes any individual, trust, estate, partnership, association, company or corporation.

"Qualified heir" means a qualified heir as defined in Section 2032A(e)(1) of the Internal Revenue Code.

"Resident trust" means a trust that is a resident of this State for purposes of the Illinois Income Tax Act, as amended from time to time.

"State" means any state, territory or possession of the United States and the District of Columbia.

"State tax credit" means:

(a) For persons dying on or after January 1, 2003 and through December 31, 2005, an amount equal to the full credit calculable under Section 2011 or Section 2604 of the Internal Revenue Code as the credit would have been computed and allowed under the Internal Revenue Code as in effect on December 31, 2001, without the reduction in the State Death Tax Credit as provided in Section 2011(b)(2) or the termination of the State Death Tax Credit as provided in Section 2011(f) as enacted by the Economic Growth and Tax Relief Reconciliation Act of 2001, but recognizing the increased applicable exclusion amount through December 31, 2005.

(b) For persons dying after December 31, 2005 and on or before December 31, 2009, and for persons dying after December 31, 2010, an amount equal to the full credit calculable under Section 2011 or 2604 of the Internal Revenue Code as the credit would have been computed and allowed under the Internal Revenue Code as in effect on December 31, 2001, without the reduction in the State Death Tax Credit as provided in Section 2011(b)(2) or the termination of the State Death Tax Credit as provided in Section 2011(f) as enacted by the Economic Growth and Tax Relief Reconciliation Act of 2001, but recognizing the exclusion amount of only $2,000,000, and with reduction to the adjusted taxable estate for any qualified terminable interest property election as defined in subsection (b-1) of this Section.

(b-1) The person required to file the Illinois return may elect on a timely filed Illinois return a marital deduction for qualified terminable interest property under Section 2056(b)(7) of the Internal Revenue Code for purposes of the Illinois estate tax that is separate and independent of any qualified terminable interest property election for federal estate tax purposes. For purposes of the Illinois estate tax, the inclusion of property in the gross estate of a surviving spouse is the same as under Section 2044 of the Internal Revenue Code.

In the case of any trust for which a State or federal qualified terminable interest property election is made, the trustee may not retain non-income producing assets for more than a reasonable amount of time without the consent of the surviving spouse.

~~(c) For persons dying after December 31, 2009, the credit for state tax allowable under Section 2011 or Section 2604 of the Internal Revenue Code.~~

"Taxable transfer" means an event that gives rise to a state tax credit, including any credit as a result of the imposition of an additional tax under Section 2032A(c) of the Internal Revenue Code.

"Transferee" means a transferee within the meaning of Section 2603(a)(1) and Section 6901(h) of the Internal Revenue Code.

"Transferred property" means:

(1) With respect to a taxable transfer occurring at the death of an individual, the deceased individual's gross estate as defined in Section 2031 of the Internal Revenue Code.

(2) With respect to a taxable transfer occurring as a result of a taxable termination as defined in Section 2612(a) of the Internal Revenue Code, the taxable amount determined under Section 2622(a) of the Internal Revenue Code.

(3) With respect to a taxable transfer occurring as a result of a taxable distribution as defined in Section 2612(b) of the Internal Revenue Code, the taxable amount determined under Section 2621(a) of the Internal Revenue Code.

(4) With respect to an event which causes the imposition of an additional estate tax under Section 2032A(c) of the Internal Revenue Code, the qualified real property that was disposed of or which ceased to be used for the qualified use, within the meaning of Section 2032A(c)(1) of the Internal Revenue Code.

"Trust" includes a trust as defined in Section 2652(b)(1) of the Internal Revenue Code.

(Source: P.A. 96-789, eff. 9-8-09.)

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 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 Lang, SENATE BILL 2505 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:

60, Yeas; 57, Nays; 0, Answering Present.

(ROLL CALL 11)

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.

ACTION ON MOTIONS

Representative Lang moved to reconsider the vote by which SENATE BILL 2505 passed.

Representative Currie moved to table the motion to reconsider the vote.

The motion prevailed.

SENATE BILL ON SECOND READING

SENATE BILL 3088. Having been read by title a second time on January 6, 2011, and held on the order of Second Reading, the same was again taken up.

The following amendment was offered in the Committee on Executive, adopted and reproduced.

AMENDMENT NO. 1. Amend Senate Bill 3088 by replacing everything after the enacting clause with the following:

"Section 1. Short title. This Act may be cited as the Human Services Budget and Impact Note Act.".

Representative Feigenholtz offered the following amendment and moved its adoption:

AMENDMENT NO. 2. Amend Senate Bill 3088 by replacing everything after the enacting clause with the following:

"Section 5. The Illinois Act on the Aging is amended by adding Section 4.01a as follows:

(20 ILCS 105/4.01a new)

Sec. 4.01a. Use of certain moneys deposited into the Department on Aging State Projects Fund. All moneys transferred into the Department on Aging State Projects Fund from the Long-Term Care Provider Fund shall, subject to appropriation, be used for older adult services, as described in subsection (f) of Section 20 of the Older Adult Services Act. All federal moneys received as a result of expenditures of such

moneys shall be deposited into the Department of Human Services Community Services Fund.

Section 10. The Department of Human Services Act is amended by adding Section 1-50 as follows:

(20 ILCS 1305/1-50 new)

Sec. 1-50. Department of Human Services Community Services Fund.

(a) The Department of Human Services Community Services Fund is created in the State treasury as a special fund.

(b) The Fund is created for the purpose of receiving and disbursing moneys in accordance with this Section. Disbursements from the Fund shall be made, subject to appropriation, for payment of expenses incurred by the Department of Human Services in support of the Department's rebalancing services.

(c) The Fund shall consist of the following:

(1) Moneys transferred from another State fund.

(2) All federal moneys received as a result of expenditures that are attributable to moneys deposited in the Fund.

(3) All other moneys received for the Fund from any other source.

(4) Interest earned upon moneys in the Fund.

Section 15. The State Finance Act is amended by adding Section 5.786 as follows:

(30 ILCS 105/5.786 new)

Sec. 5.786. The Department of Human Services Community Services Fund.

Section 20. The State Prompt Payment Act is amended by changing Section 3-2 as follows:

(30 ILCS 540/3-2)

Sec. 3-2. Beginning July 1, 1993, in any instance where a State official or agency is late in payment of a vendor's bill or invoice for goods or services furnished to the State, as defined in Section 1, properly approved in accordance with rules promulgated under Section 3-3, the State official or agency shall pay interest to the vendor in accordance with the following:

(1) Any bill, except a bill submitted under Article V of the Illinois Public Aid Code, approved for payment under this Section must be paid or the payment issued to the payee within 60 days of receipt of a proper bill or invoice. If payment is not issued to the payee within this 60 day period, an interest penalty of 1.0% of any amount approved and unpaid shall be added for each month or fraction thereof after the end of this 60 day period, until final payment is made. Any bill, except a bill for pharmacy or nursing facility services or goods, submitted under Article V of the Illinois Public Aid Code approved for payment under this Section must be paid or the payment issued to the payee within 60 days after receipt of a proper bill or invoice, and, if payment is not issued to the payee within this 60-day period, an interest penalty of 2.0% of any amount approved and unpaid shall be added for each month or fraction thereof after the end of this 60-day period, until final payment is made. Any bill for pharmacy or nursing facility services or goods submitted under Article V of the Illinois Public Aid Code, approved for payment under this Section must be paid or the payment issued to the payee within 60 days of receipt of a proper bill or invoice. If payment is not issued to the payee within this 60 day period, an interest penalty of 1.0% of any amount approved and unpaid shall be added for each month or fraction thereof after the end of this 60 day period, until final payment is made.

(1.1) A State agency shall review in a timely manner each bill or invoice after its receipt. If the State agency determines that the bill or invoice contains a defect making it unable to process the payment request, the agency shall notify the vendor requesting payment as soon as possible after discovering the defect pursuant to rules promulgated under Section 3-3; provided, however, that the notice for construction related bills or invoices must be given not later than 30 days after the bill or invoice was first submitted. The notice shall identify the defect and any additional information necessary to correct the defect. If one or more items on a construction related bill or invoice are disapproved, but not the entire bill or invoice, then the portion that is not disapproved shall be paid.

(2) Where a State official or agency is late in payment of a vendor's bill or invoice properly approved in accordance with this Act, and different late payment terms are not reduced to writing as a contractual agreement, the State official or agency shall automatically pay interest penalties required by this Section amounting to $50 or more to the appropriate vendor. Each agency shall be responsible for determining whether an interest penalty is owed and for paying the interest to the vendor. Interest due to a vendor that amounts to less than $50 shall not be paid but shall be accrued until all interest due the vendor for all similar warrants exceeds $50, at which time the accrued interest shall be payable and interest will begin accruing again, except that interest accrued as of the end of the fiscal year that does not exceed $50 shall be payable at that time. In the event an individual has paid a vendor for services in advance, the provisions of this Section shall apply until payment is made to that individual.

(Source: P.A. 96-555, eff. 8-18-09; 96-802, eff. 1-1-10; 96-959, eff. 7-1-10; 96-1000, eff. 7-2-10.)

Section 25. The Nursing Home Care Act is amended by changing Section 3-103 as follows:

(210 ILCS 45/3-103) (from Ch. 111 1/2, par. 4153-103)

Sec. 3-103. The procedure for obtaining a valid license shall be as follows:

(1) Application to operate a facility shall be made to the Department on forms furnished by the Department.

(2) All license applications shall be accompanied with an application fee. The fee for an annual license shall be $1,990. Facilities that pay a fee or assessment pursuant to Article V-C of the Illinois Public Aid Code shall be exempt from the license fee imposed under this item (2). The fee for a 2-year license shall be double the fee for the annual license set forth in the preceding sentence. The fees collected shall be deposited with the State Treasurer into the Long Term Care Monitor/Receiver Fund, which has been created as a special fund in the State treasury. This special fund is to be used by the Department for expenses related to the appointment of monitors and receivers as contained in Sections 3-501 through 3-517 of this Act, for the enforcement of this Act, and for implementation of the Abuse Prevention Review Team Act. All federal moneys received as a result of expenditures from the Fund shall be deposited into the Fund. The Department may reduce or waive a penalty pursuant to Section 3-308 only if that action will not threaten the ability of the Department to meet the expenses required to be met by the Long Term Care Monitor/Receiver Fund. ~~At the end of each fiscal year, any funds in excess of $1,000,000 held in the Long Term Care Monitor/Receiver Fund shall be deposited in the State's General Revenue Fund.~~ The application shall be under oath and the submission of false or misleading information shall be a Class A misdemeanor. The application shall contain the following information:

(a) The name and address of the applicant if an individual, and if a firm, partnership, or association, of every member thereof, and in the case of a corporation, the name and address thereof and of its officers and its registered agent, and in the case of a unit of local government, the name and address of its chief executive officer;

(b) The name and location of the facility for which a license is sought;

(c) The name of the person or persons under whose management or supervision the facility will be conducted;

(d) The number and type of residents for which maintenance, personal care, or nursing is to be provided; and

(e) Such information relating to the number, experience, and training of the employees of the facility, any management agreements for the operation of the facility, and of the moral character of the applicant and employees as the Department may deem necessary.

(3) Each initial application shall be accompanied by a financial statement setting forth the financial condition of the applicant and by a statement from the unit of local government having zoning jurisdiction over the facility's location stating that the location of the facility is not in violation of a zoning ordinance. An initial application for a new facility shall be accompanied by a permit as required by the "Illinois Health Facilities Planning Act". After the application is approved, the applicant shall advise the Department every 6 months of any changes in the information originally provided in the application.

(4) Other information necessary to determine the identity and qualifications of an applicant to operate a facility in accordance with this Act shall be included in the application as required by the Department in regulations.

(Source: P.A. 96-758, eff. 8-25-09; 96-1372, eff. 7-29-10.)

Section 30. The Illinois Public Aid Code is amended by changing Sections 5-1.1, 5-5.2, 5-5.3, 5-5.4, 5-5.4a, 5-5.5, 5-5.5a, 5-5.6b, 5-5.7, 5-5.8b, 5-5.11, 5A-2, 5A-3, 5A-5, 5A-8, 5A-10, 5A-14, 5B-1, 5B-2, 5B-4, 5B-5, and 5B-8 as follows:

(305 ILCS 5/5-1.1) (from Ch. 23, par. 5-1.1)

Sec. 5-1.1. Definitions. The terms defined in this Section shall have the meanings ascribed to them, except when the context otherwise requires.

(a) "Nursing ~~Skilled nursing~~ facility" means a ~~nursing home eligible to participate as a skilled nursing~~ facility , licensed by the Department of Public Health under the Nursing Home Care Act, that provides nursing facility services within the meaning of ~~under~~ Title XIX of the federal Social Security Act.

(b) "Intermediate care facility for the developmentally disabled" or "ICF/DD" means a ~~nursing home eligible to participate as an intermediate care~~ facility , licensed by the Department of Public Health under the MR/DD Community Care Act, that is an intermediate care facility for the mentally retarded within the

meaning of ~~under~~ Title XIX of the federal Social Security Act.

(c) "Standard services" means those services required for the care of all patients in the facility and shall, as a minimum, include the following: (1) administration; (2) dietary (standard); (3) housekeeping; (4) laundry and linen; (5) maintenance of property and equipment, including utilities; (6) medical records; (7) training of employees; (8) utilization review; (9) activities services; (10) social services; (11) disability services; and all other similar services required by either the laws of the State of Illinois or one of its political subdivisions or municipalities or by Title XIX of the Social Security Act.

(d) "Patient services" means those which vary with the number of personnel; professional and para-professional skills of the personnel; specialized equipment, and reflect the intensity of the medical and psycho-social needs of the patients. Patient services shall as a minimum include: (1) physical services; (2) nursing services, including restorative nursing; (3) medical direction and patient care planning; (4) health related supportive and habilitative services and all similar services required by either the laws of the State of Illinois or one of its political subdivisions or municipalities or by Title XIX of the Social Security Act.

(e) "Ancillary services" means those services which require a specific physician's order and defined as under the medical assistance program as not being routine in nature for skilled nursing facilities and ICF/DDs ~~intermediate care facilities~~. Such services generally must be authorized prior to delivery and payment as provided for under the rules of the Department of Healthcare and Family Services.

(f) "Capital" means the investment in a facility's assets for both debt and non-debt funds. Non-debt capital is the difference between an adjusted replacement value of the assets and the actual amount of debt capital.

(g) "Profit" means the amount which shall accrue to a facility as a result of its revenues exceeding its expenses as determined in accordance with generally accepted accounting principles.

(h) "Non-institutional services" means those services provided under paragraph (f) of Section 3 of the Disabled Persons Rehabilitation Act and those services provided under Section 4.02 of the Illinois Act on the Aging.

(i) "Exceptional medical care" means the level of medical care required by persons who are medically stable for discharge from a hospital but who require acute intensity hospital level care for physician, nurse and ancillary specialist services, including persons with acquired immunodeficiency syndrome (AIDS) or a related condition. Such care shall consist of those services which the Department shall determine by rule.

(j) "Institutionalized person" means an individual who is an inpatient in an ICF/DD or ~~intermediate care or skilled~~ nursing facility, or who is an inpatient in a medical institution receiving a level of care equivalent to that of an ICF/DD or ~~intermediate care or skilled~~ nursing facility, or who is receiving services under Section 1915(c) of the Social Security Act.

(k) "Institutionalized spouse" means an institutionalized person who is expected to receive services at the same level of care for at least 30 days and is married to a spouse who is not an institutionalized person.

(l) "Community spouse" is the spouse of an institutionalized spouse.

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

(305 ILCS 5/5-5.2) (from Ch. 23, par. 5-5.2)

Sec. 5-5.2. Payment.

(a) All nursing facilities ~~Skilled Nursing Facilities~~ that are grouped pursuant to Section 5-5.1 of this Act shall receive the same rate of payment for similar services. ~~All Intermediate Care Facilities that are grouped pursuant to Section 5-5.1 of this Act shall receive the same rate of payment for similar services.~~

(b) It shall be a matter of State policy that the Illinois Department shall utilize a uniform billing cycle throughout the State for the ~~following~~ long-term care providers~~: skilled nursing facilities, intermediate care facilities, and intermediate care facilities for persons with a developmental disability. The Illinois Department shall establish billing cycles on a calendar month basis for all long-term care providers no later than July 1, 1992~~.

(c) Notwithstanding any other provisions of this Code, beginning July 1, 2012 the methodologies for reimbursement of nursing facility services as provided under this Article shall no longer be applicable for bills payable for State fiscal years 2012 and thereafter. The Department of Healthcare and Family Services shall, effective July 1, 2012, implement an evidence-based payment methodology for the reimbursement of nursing facility services. The methodology shall continue to take into consideration the needs of individual residents, as assessed and reported by the most current version of the nursing facility Resident Assessment Instrument, adopted and in use by the federal government.

(Source: P.A. 87-809; 88-380.)

(305 ILCS 5/5-5.3) (from Ch. 23, par. 5-5.3)

Sec. 5-5.3. Conditions of Payment - Prospective Rates - Accounting Principles. This amendatory Act

establishes certain conditions for the Department of ~~Public Aid (now~~ Healthcare and Family Services~~)~~ in instituting rates for the care of recipients of medical assistance in ~~skilled~~ nursing facilities and ICF/DDs ~~intermediate care facilities~~. Such conditions shall assure a method under which the payment for ~~skilled~~ nursing facility and ICF/DD ~~and intermediate care~~ services~~,~~ provided to recipients under the Medical Assistance Program shall be on a reasonable cost related basis, which is prospectively determined at least annually by the Department of Public Aid (now Healthcare and Family Services). The annually established payment rate shall take effect on July 1 in 1984 and subsequent years. There shall be no rate increase during calendar year 1983 and the first six months of calendar year 1984.

The determination of the payment shall be made on the basis of generally accepted accounting principles that shall take into account the actual costs to the facility of providing ~~skilled~~ nursing facility and ICF/DD ~~and intermediate care~~ services to recipients under the medical assistance program.

The resultant total rate for a specified type of service shall be an amount which shall have been determined to be adequate to reimburse allowable costs of a facility that is economically and efficiently operated. The Department shall establish an effective date for each facility or group of facilities after which rates shall be paid on a reasonable cost related basis which shall be no sooner than the effective date of this amendatory Act of 1977.

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

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

Sec. 5-5.4. Standards of Payment - Department of Healthcare and Family Services. The Department of Healthcare and Family Services shall develop standards of payment of ~~skilled~~ nursing facility and ICF/DD ~~and intermediate care~~ services in facilities providing such services under this Article which:

(1) Provide for the determination of a facility's payment for ~~skilled~~ nursing facility or ICF/DD ~~and intermediate care~~ services on a prospective basis. The amount of the payment rate for all nursing facilities certified by the Department of Public Health under the MR/DD Community Care Act or the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities, Long Term Care for Under Age 22 facilities, Skilled Nursing facilities, or Intermediate Care facilities under the medical assistance program shall be prospectively established annually on the basis of historical, financial, and statistical data reflecting actual costs from prior years, which shall be applied to the current rate year and updated for inflation, except that the capital cost element for newly constructed facilities shall be based upon projected budgets. The annually established payment rate shall take effect on July 1 in 1984 and subsequent years. No rate increase and no update for inflation shall be provided on or after July 1, 1994 and before July 1, 2012 ~~2011~~, unless specifically provided for in this Section. The changes made by Public Act 93-841 extending the duration of the prohibition against a rate increase or update for inflation are effective retroactive to July 1, 2004.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on July 1, 1998 shall include an increase of 3%. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Skilled Nursing facilities or Intermediate Care facilities, the rates taking effect on July 1, 1998 shall include an increase of 3% plus $1.10 per resident-day, as defined by the Department. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care Facilities for the Developmentally Disabled or Long Term Care for Under Age 22 facilities, the rates taking effect on January 1, 2006 shall include an increase of 3%. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care Facilities for the Developmentally Disabled or Long Term Care for Under Age 22 facilities, the rates taking effect on January 1, 2009 shall include an increase sufficient to provide a $0.50 per hour wage increase for non-executive staff.

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

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

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

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

(A) For a facility that would receive a lower nursing component rate per patient day under the new system than the facility received effective on the date immediately preceding the date that the Department implements the new payment methodology, the nursing component rate per patient day for the facility shall be held at the level in effect on the date immediately preceding the date that the Department implements the new payment methodology until a higher nursing component rate of reimbursement is achieved by that facility.

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

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

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

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, except facilities participating in the Department's demonstration program pursuant to the provisions of Title 77, Part 300, Subpart T of the Illinois Administrative Code, the numerator of the ratio used by the Department of Healthcare and Family Services to compute the rate payable under this Section using the Minimum Data Set (MDS) methodology shall incorporate the following annual amounts as the additional funds appropriated to the Department specifically to pay for rates based on the MDS nursing component methodology in excess of the funding in effect on December 31, 2006:

(i) For rates taking effect January 1, 2007, $60,000,000.

(ii) For rates taking effect January 1, 2008, $110,000,000.

(iii) For rates taking effect January 1, 2009, $194,000,000.

(iv) For rates taking effect April 1, 2011, or the first day of the month that begins at least 45 days after the effective date of this amendatory Act of the 96th General Assembly, $416,500,000 or an amount as may be necessary to complete the transition to the MDS methodology for the nursing component of the rate.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the support component of the rates taking effect on January 1, 2008 shall be computed using the most recent cost reports on file with the Department of Healthcare and Family Services no later than April 1, 2005, updated for inflation to January 1, 2006.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on April 1, 2002 shall include a statewide increase of 2.0%, as defined by the Department. This increase terminates on July 1, 2002; beginning July 1, 2002 these rates are reduced to the level of the rates in effect on March 31, 2002, as defined by the Department.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the rates taking effect on July 1, 2001 shall be computed using the most recent cost reports on file with the Department of Public Aid no later than April 1, 2000, updated for inflation to January 1, 2001. For rates effective July 1, 2001 only, rates shall be the greater of the rate computed for July 1, 2001 or the rate effective on June 30, 2001.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the Illinois Department shall determine by rule the rates taking effect on July 1, 2002, which shall be 5.9% less than the rates in effect on June 30, 2002.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, if the payment methodologies required under Section 5A-12 and the waiver granted under 42 CFR 433.68 are approved by the United States Centers for Medicare and Medicaid Services, the rates taking effect on July 1, 2004 shall be 3.0% greater than the rates in effect on June 30, 2004. These rates shall take effect only upon approval and implementation of the payment methodologies required under Section 5A-12.

Notwithstanding any other provisions of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the rates taking effect on January 1, 2005 shall be 3% more than the rates in effect on December 31, 2004.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, effective January 1, 2009, the per diem support component of the rates effective on January 1, 2008, computed using the most recent cost reports on file with the Department of Healthcare and Family Services no later than April 1, 2005, updated for inflation to January 1, 2006, shall be increased to the amount that would have been derived using standard Department of Healthcare and Family Services methods, procedures, and inflators.

Notwithstanding any other provisions of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as intermediate care facilities that are federally defined as Institutions for Mental Disease, a socio-development component rate equal to 6.6% of the facility's nursing component rate as of January 1, 2006 shall be established and paid effective July 1, 2006. The socio-development component of the rate shall be increased by a factor of 2.53 on the first day of the month that begins at least 45 days after January 11, 2008 (the effective date of Public Act 95-707). As of August 1, 2008, the socio-development component rate shall be equal to 6.6% of the facility's nursing component rate as of January 1, 2006, multiplied by a factor of 3.53. For services provided on or after April 1, 2011, or the first day of the month that begins at least 45 days after the effective date of this amendatory Act of the 96th General Assembly, whichever is later, the ~~The~~ Illinois Department may by rule adjust these socio-development component rates , and may use different adjustment methodologies for those facilities participating, and those not participating, in the Illinois Department's demonstration program pursuant to the provisions of Title 77, Part 300, Subpart T of the Illinois Administrative Code, but in no case may such rates be diminished below those in effect on August 1, 2008.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or as long-term care facilities for residents under 22 years of age, the rates taking effect on July 1, 2003 shall include a statewide increase of 4%, as defined by the Department.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on the first day of the month that begins at least 45 days after the effective date of this amendatory Act of the 95th General Assembly shall include a statewide increase of 2.5%, as defined by the Department.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, effective January 1, 2005, facility rates shall be increased by the difference between (i) a facility's per diem property, liability, and malpractice insurance costs as reported in the cost report filed with the Department of Public Aid and used to establish rates effective July 1, 2001 and (ii) those same costs as reported in the facility's 2002 cost report. These costs shall be passed through to the facility without caps or limitations, except for adjustments required under normal auditing procedures.

Rates established effective each July 1 shall govern payment for services rendered throughout that fiscal year, except that rates established on July 1, 1996 shall be increased by 6.8% for services provided on or after January 1, 1997. Such rates will be based upon the rates calculated for the year beginning July 1, 1990, and for subsequent years thereafter until June 30, 2001 shall be based on the facility cost reports for the facility fiscal year ending at any point in time during the previous calendar year, updated to the midpoint of the rate year. The cost report shall be on file with the Department no later than April 1 of the current rate year. Should the cost report not be on file by April 1, the Department shall base the rate on the

latest cost report filed by each skilled care facility and intermediate care facility, updated to the midpoint of the current rate year. In determining rates for services rendered on and after July 1, 1985, fixed time shall not be computed at less than zero. The Department shall not make any alterations of regulations which would reduce any component of the Medicaid rate to a level below what that component would have been utilizing in the rate effective on July 1, 1984.

(2) Shall take into account the actual costs incurred by facilities in providing services for recipients of skilled nursing and intermediate care services under the medical assistance program.

(3) Shall take into account the medical and psycho-social characteristics and needs of the patients.

(4) Shall take into account the actual costs incurred by facilities in meeting licensing and certification standards imposed and prescribed by the State of Illinois, any of its political subdivisions or municipalities and by the U.S. Department of Health and Human Services pursuant to Title XIX of the Social Security Act.

The Department of Healthcare and Family Services shall develop precise standards for payments to reimburse nursing facilities for any utilization of appropriate rehabilitative personnel for the provision of rehabilitative services which is authorized by federal regulations, including reimbursement for services provided by qualified therapists or qualified assistants, and which is in accordance with accepted professional practices. Reimbursement also may be made for utilization of other supportive personnel under appropriate supervision.

The Department shall develop enhanced payments to offset the additional costs incurred by a facility serving exceptional need residents and shall allocate at least $8,000,000 of the funds collected from the assessment established by Section 5B-2 of this Code for such payments. For the purpose of this Section, "exceptional needs" means, but need not be limited to, ventilator care, tracheotomy care, bariatric care, complex wound care, and traumatic brain injury care.

(5) Beginning July 1, 2012 the methodologies for reimbursement of nursing facility services as provided under this Section 5-5.4 shall no longer be applicable for bills payable for State fiscal years 2012 and thereafter.

(Source: P.A. 95-12, eff. 7-2-07; 95-331, eff. 8-21-07; 95-707, eff. 1-11-08; 95-744, eff. 7-18-08; 96-45, eff. 7-15-09; 96-339, eff. 7-1-10; 96-959, eff. 7-1-10; 96-1000, eff. 7-2-10.)

(305 ILCS 5/5-5.4a)

Sec. 5-5.4a. Intermediate Care Facility for the Developmentally Disabled; bed reserve payments.

The Department ~~of Public Aid~~ shall promulgate rules that ~~by October 1, 1993 which~~ establish a policy of bed reserve payments to ICF/DDs ~~Intermediate Care Facilities for the Developmentally Disabled~~ which addresses the needs of residents of ICF/DDs ~~Intermediate Care Facilities for the Developmentally Disabled (ICF/DD)~~ and their families.

(a) When a resident of an ICF/DD ~~Intermediate Care Facility for the Developmentally Disabled (ICF/DD)~~ is absent from the facility ~~ICF/DD~~ in which he or she is a resident for purposes of physician authorized in-patient admission to a hospital, the Department's rules shall, at a minimum, provide (1) bed reserve payments at a daily rate which is 100% of the client's current per diem rate, for a period not exceeding 10 consecutive days; (2) bed reserve payments at a daily rate which is 75% of a client's current per diem rate, for a period which exceeds 10 consecutive days but does not exceed 30 consecutive days; and (3) bed reserve payments at a daily rate which is 50% of a client's current per diem rate for a period which exceeds thirty consecutive days but does not exceed 45 consecutive days.

(b) When a resident of an ICF/DD ~~Intermediate Care Facility for the Developmentally Disabled (ICF/DD)~~ is absent from the facility ~~ICF/DD~~ in which he or she is a resident for purposes of a home visit with a family member the Department's rules shall, at a minimum, provide (1) bed reserve payments at a rate which is 100% of a client's current per diem rate, for a period not exceeding 10 days per State fiscal year; and (2) bed reserve payments at a rate which is 75% of a client's current per diem rate, for a period which exceeds 10 days per State fiscal year but does not exceed 30 days per State fiscal year.

(c) No Department rule regarding bed reserve payments shall require an ICF/DD to have a specified percentage of total facility occupancy as a requirement for receiving bed reserve payments.

This Section 5-5.4a shall not apply to any State operated facilities.

(Source: P.A. 91-357, eff. 7-29-99.)

(305 ILCS 5/5-5.5) (from Ch. 23, par. 5-5.5)

Sec. 5-5.5. Elements of Payment Rate.

(a) The Department of Healthcare and Family Services shall develop a prospective method for determining payment rates for ~~skilled~~ nursing facility and ICF/DD ~~and intermediate care~~ services in nursing facilities composed of the following cost elements:

(1) Standard Services, with the cost of this component being determined by taking into account the actual costs to the facilities of these services subject to cost ceilings to be defined in the Department's rules.

(2) Resident Services, with the cost of this component being determined by taking into account the actual costs, needs and utilization of these services, as derived from an assessment of the resident needs in the nursing facilities.

(3) Ancillary Services, with the payment rate being developed for each individual type of service. Payment shall be made only when authorized under procedures developed by the Department of Healthcare and Family Services.

(4) Nurse's Aide Training, with the cost of this component being determined by taking into account the actual cost to the facilities of such training.

(5) Real Estate Taxes, with the cost of this component being determined by taking into account the figures contained in the most currently available cost reports (with no imposition of maximums) updated to the midpoint of the current rate year for long term care services rendered between July 1, 1984 and June 30, 1985, and with the cost of this component being determined by taking into account the actual 1983 taxes for which the nursing homes were assessed (with no imposition of maximums) updated to the midpoint of the current rate year for long term care services rendered between July 1, 1985 and June 30, 1986.

(b) In developing a prospective method for determining payment rates for ~~skilled~~ nursing facility and ICF/DD ~~and intermediate care~~ services in nursing facilities and ICF/DDs, the Department of Healthcare and Family Services shall consider the following cost elements:

(1) Reasonable capital cost determined by utilizing incurred interest rate and the current value of the investment, including land, utilizing composite rates, or by utilizing such other reasonable cost related methods determined by the Department. However, beginning with the rate reimbursement period effective July 1, 1987, the Department shall be prohibited from establishing, including, and implementing any depreciation factor in calculating the capital cost element.

(2) Profit, with the actual amount being produced and accruing to the providers in the form of a return on their total investment, on the basis of their ability to economically and efficiently deliver a type of service. The method of payment may assure the opportunity for a profit, but shall not guarantee or establish a specific amount as a cost.

(c) The Illinois Department may implement the amendatory changes to this Section made by this amendatory Act of 1991 through the use of emergency rules in accordance with the provisions of Section 5.02 of the Illinois Administrative Procedure Act. For purposes of the Illinois Administrative Procedure Act, the adoption of rules to implement the amendatory changes to this Section made by this amendatory Act of 1991 shall be deemed an emergency and necessary for the public interest, safety and welfare.

(d) No later than January 1, 2001, the Department of Public Aid shall file with the Joint Committee on Administrative Rules, pursuant to the Illinois Administrative Procedure Act, a proposed rule, or a proposed amendment to an existing rule, regarding payment for appropriate services, including assessment, care planning, discharge planning, and treatment provided by nursing facilities to residents who have a serious mental illness.

(Source: P.A. 95-331, eff. 8-21-07; 96-1123, eff. 1-1-11.)

(305 ILCS 5/5-5.5a) (from Ch. 23, par. 5-5.5a)

Sec. 5-5.5a. Kosher kitchen and food service.

(a) The Department of Healthcare and Family Services may develop in its rate structure for ~~skilled~~ nursing facilities ~~and intermediate care facilities~~ an accommodation for fully kosher kitchen and food service operations, rabbinically approved or certified on an annual basis for a facility in which the only kitchen or all kitchens are fully kosher (a fully kosher facility). Beginning in the fiscal year after the fiscal year when this amendatory Act of 1990 becomes effective, the rate structure may provide for an additional payment to such facility not to exceed 50 cents per resident per day if 60% or more of the residents in the facility request kosher foods or food products prepared in accordance with Jewish religious dietary requirements for religious purposes in a fully kosher facility. Based upon food cost reports of the Illinois Department of Agriculture regarding kosher and non-kosher food available in the various regions of the State, this rate structure may be periodically adjusted by the Department but may not exceed the maximum authorized under this subsection (a).

(b) The Department shall by rule determine how a facility with a fully kosher kitchen and food service may be determined to be eligible and apply for the rate accommodation specified in subsection (a).

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

(305 ILCS 5/5-5.6b) (from Ch. 23, par. 5-5.6b)

Sec. 5-5.6b. Prohibition against double payment. If any resident of a ~~skilled~~ nursing facility or ICF/DD ~~intermediate care facility~~ is admitted to such facility on the basis that the charges for such resident's care will be paid from private funds, and the source of payment for such care thereafter changes from private funds to payments under this Article, the facility shall, upon receiving the first such payment under this Article, notify the Illinois Department of such source of private funds for such recipient and repay to the source of private funds any amounts received from such source as payment for care for which payment also was made under this Article. Private funds shall not include third party resources such as insurance or Medicare benefits or payments made by responsible relatives.

(Source: P.A. 85-824.)

(305 ILCS 5/5-5.7) (from Ch. 23, par. 5-5.7)

Sec. 5-5.7. Cost Reports - Audits. The Department of Healthcare and Family Services shall work with the Department of Public Health to use cost report information currently being collected under provisions of the Nursing Home Care Act and the MR/DD Community Care Act. The Department of Healthcare and Family Services may, in conjunction with the Department of Public Health, develop in accordance with generally accepted accounting principles a uniform chart of accounts which each facility providing services under the medical assistance program shall adopt, after a reasonable period.

Nursing homes licensed under the Nursing Home Care Act or the MR/DD Community Care Act and providers of adult developmental training services certified by the Department of Human Services pursuant to Section 15.2 of the Mental Health and Developmental Disabilities Administrative Act which provide services to clients eligible for medical assistance under this Article are responsible for submitting the required annual cost report to the Department of Healthcare and Family Services.

The Department of Healthcare and Family Services shall audit the financial and statistical records of each provider participating in the medical assistance program as a ~~skilled~~ nursing facility or ICF/DD ~~or intermediate care facility~~ over a 3 year period, beginning with the close of the first cost reporting year. Following the end of this 3-year term, audits of the financial and statistical records will be performed each year in at least 20% of the facilities participating in the medical assistance program with at least 10% being selected on a random sample basis, and the remainder selected on the basis of exceptional profiles. All audits shall be conducted in accordance with generally accepted auditing standards.

The Department of Healthcare and Family Services shall establish prospective payment rates for categories of service needed within the ~~skilled~~ nursing facility or ICF/DD ~~and intermediate care~~ levels of services, in order to more appropriately recognize the individual needs of patients in nursing facilities.

The Department of Healthcare and Family Services shall provide, during the process of establishing the payment rate for ~~skilled~~ nursing facility or ICF/DD ~~and intermediate care~~ services, or when a substantial change in rates is proposed, an opportunity for public review and comment on the proposed rates prior to their becoming effective.

(Source: P.A. 95-331, eff. 8-21-07; 96-339, eff. 7-1-10.)

(305 ILCS 5/5-5.8b) (from Ch. 23, par. 5-5.8b)

Sec. 5-5.8b. Payment to Campus Facilities. There is hereby established a separate payment category for campus facilities. A "campus facility" is defined as an entity which consists of a long term care facility (or group of facilities if the facilities are on the same contiguous parcel of real estate) which meets all of the following criteria as of May 1, 1987: the entity provides care for both children and adults; residents of the entity reside in three or more separate buildings with congregate and small group living arrangements on a single campus; the entity provides three or more separate licensed levels of care; the entity (or a part of the entity) is enrolled with the Department of ~~Public Aid (now Department of~~ Healthcare and Family Services~~)~~ as a provider of long term care services and receives payments from that Department; the entity (or a part of the entity) receives funding from the Department of ~~Mental Health and Developmental Disabilities (now the Department of~~ Human Services~~)~~; and the entity (or a part of the entity) holds a current license as a child care institution issued by the Department of Children and Family Services.

The Department of Healthcare and Family Services, the Department of Human Services, and the Department of Children and Family Services shall develop jointly a rate methodology or methodologies for campus facilities. Such methodology or methodologies may establish a single rate to be paid by all the agencies, or a separate rate to be paid by each agency, or separate components to be paid to different parts of the campus facility. All campus facilities shall receive the same rate of payment for similar services. Any methodology developed pursuant to this section shall take into account the actual costs to the facility of providing services to residents, and shall be adequate to reimburse the allowable costs of a campus facility which is economically and efficiently operated. Any methodology shall be established on the basis of

historical, financial, and statistical data submitted by campus facilities, and shall take into account the actual costs incurred by campus facilities in providing services, and in meeting licensing and certification standards imposed and prescribed by the State of Illinois, any of its political subdivisions or municipalities and by the United States Department of Health and Human Services. Rates may be established on a prospective or retrospective basis. Any methodology shall provide reimbursement for appropriate payment elements, including the following: standard services, patient services, real estate taxes, and capital costs.
(Source: P.A. 95-331, eff. 8-21-07.)

(305 ILCS 5/5A-2) (from Ch. 23, par. 5A-2)

(Section scheduled to be repealed on July 1, 2013)

Sec. 5A-2. Assessment.

(a) Subject to Sections 5A-3 and 5A-10, an annual assessment on inpatient services is imposed on each hospital provider in an amount equal to the hospital's occupied bed days multiplied by $84.19 multiplied by the proration factor for State fiscal year 2004 and the hospital's occupied bed days multiplied by $84.19 for State fiscal year 2005.

For State fiscal years 2004 and 2005, the Department of Healthcare and Family Services shall use the number of occupied bed days as reported by each hospital on the Annual Survey of Hospitals conducted by the Department of Public Health to calculate the hospital's annual assessment. If the sum of a hospital's occupied bed days is not reported on the Annual Survey of Hospitals or if there are data errors in the reported sum of a hospital's occupied bed days as determined by the Department of Healthcare and Family Services (formerly Department of Public Aid), then the Department of Healthcare and Family Services may obtain the sum of occupied bed days from any source available, including, but not limited to, records maintained by the hospital provider, which may be inspected at all times during business hours of the day by the Department of Healthcare and Family Services or its duly authorized agents and employees.

Subject to Sections 5A-3 and 5A-10, for the privilege of engaging in the occupation of hospital provider, beginning August 1, 2005, an annual assessment is imposed on each hospital provider for State fiscal years 2006, 2007, and 2008, in an amount equal to 2.5835% of the hospital provider's adjusted gross hospital revenue for inpatient services and 2.5835% of the hospital provider's adjusted gross hospital revenue for outpatient services. If the hospital provider's adjusted gross hospital revenue is not available, then the Illinois Department may obtain the hospital provider's adjusted gross hospital revenue from any source available, including, but not limited to, records maintained by the hospital provider, which may be inspected at all times during business hours of the day by the Illinois Department or its duly authorized agents and employees.

Subject to Sections 5A-3 and 5A-10, for State fiscal years 2009 through 2014 ~~2013~~, an annual assessment on inpatient services is imposed on each hospital provider in an amount equal to $218.38 multiplied by the difference of the hospital's occupied bed days less the hospital's Medicare bed days.

For State fiscal years 2009 through 2014 ~~2013~~, a hospital's occupied bed days and Medicare bed days shall be determined using the most recent data available from each hospital's 2005 Medicare cost report as contained in the Healthcare Cost Report Information System file, for the quarter ending on December 31, 2006, without regard to any subsequent adjustments or changes to such data. If a hospital's 2005 Medicare cost report is not contained in the Healthcare Cost Report Information System, then the Illinois Department may obtain the hospital provider's occupied bed days and Medicare bed days from any source available, including, but not limited to, records maintained by the hospital provider, which may be inspected at all times during business hours of the day by the Illinois Department or its duly authorized agents and employees.

(b) (Blank).

(c) (Blank).

(d) Notwithstanding any of the other provisions of this Section, the Department is authorized, during this 94th General Assembly, to adopt rules to reduce the rate of any annual assessment imposed under this Section, as authorized by Section 5-46.2 of the Illinois Administrative Procedure Act.

(e) Notwithstanding any other provision of this Section, any plan providing for an assessment on a hospital provider as a permissible tax under Title XIX of the federal Social Security Act and Medicaid-eligible payments to hospital providers from the revenues derived from that assessment shall be reviewed by the Illinois Department of Healthcare and Family Services, as the Single State Medicaid Agency required by federal law, to determine whether those assessments and hospital provider payments meet federal Medicaid standards. If the Department determines that the elements of the plan may meet federal Medicaid standards and a related State Medicaid Plan Amendment is prepared in a manner and form suitable for submission, that State Plan Amendment shall be submitted in a timely manner for review

by the Centers for Medicare and Medicaid Services of the United States Department of Health and Human Services and subject to approval by the Centers for Medicare and Medicaid Services of the United States Department of Health and Human Services. No such plan shall become effective without approval by the Illinois General Assembly by the enactment into law of related legislation. Notwithstanding any other provision of this Section, the Department is authorized to adopt rules to reduce the rate of any annual assessment imposed under this Section. Any such rules may be adopted by the Department under Section 5-50 of the Illinois Administrative Procedure Act.

(Source: P.A. 94-242, eff. 7-18-05; 94-838, eff. 6-6-06; 95-859, eff. 8-19-08.)

(305 ILCS 5/5A-3) (from Ch. 23, par. 5A-3)

Sec. 5A-3. Exemptions.

(a) (Blank).

(b) A hospital provider that is a State agency, a State university, or a county with a population of 3,000,000 or more is exempt from the assessment imposed by Section 5A-2.

(b-2) A hospital provider that is a county with a population of less than 3,000,000 or a township, municipality, hospital district, or any other local governmental unit is exempt from the assessment imposed by Section 5A-2.

(b-5) (Blank).

(b-10) For State fiscal years 2004 through 2014 ~~2013~~, a hospital provider, described in Section 1903(w)(3)(F) of the Social Security Act, whose hospital does not charge for its services is exempt from the assessment imposed by Section 5A-2, unless the exemption is adjudged to be unconstitutional or otherwise invalid, in which case the hospital provider shall pay the assessment imposed by Section 5A-2.

(b-15) For State fiscal years 2004 and 2005, a hospital provider whose hospital is licensed by the Department of Public Health as a psychiatric hospital is exempt from the assessment imposed by Section 5A-2, unless the exemption is adjudged to be unconstitutional or otherwise invalid, in which case the hospital provider shall pay the assessment imposed by Section 5A-2.

(b-20) For State fiscal years 2004 and 2005, a hospital provider whose hospital is licensed by the Department of Public Health as a rehabilitation hospital is exempt from the assessment imposed by Section 5A-2, unless the exemption is adjudged to be unconstitutional or otherwise invalid, in which case the hospital provider shall pay the assessment imposed by Section 5A-2.

(b-25) For State fiscal years 2004 and 2005, a hospital provider whose hospital (i) is not a psychiatric hospital, rehabilitation hospital, or children's hospital and (ii) has an average length of inpatient stay greater than 25 days is exempt from the assessment imposed by Section 5A-2, unless the exemption is adjudged to be unconstitutional or otherwise invalid, in which case the hospital provider shall pay the assessment imposed by Section 5A-2.

(c) (Blank).

(Source: P.A. 94-242, eff. 7-18-05; 95-859, eff. 8-19-08.)

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

Sec. 5A-5. Notice; penalty; maintenance of records.

(a) The Department of Healthcare and Family Services shall send a notice of assessment to every hospital provider subject to assessment under this Article. The notice of assessment shall notify the hospital of its assessment and shall be sent after receipt by the Department of notification from the Centers for Medicare and Medicaid Services of the U.S. Department of Health and Human Services that the payment methodologies required under Section 5A-12, Section 5A-12.1, or Section 5A-12.2, whichever is applicable for that fiscal year, and, if necessary, the waiver granted under 42 CFR 433.68 have been approved. The notice shall be on a form prepared by the Illinois Department and shall state the following:

(1) The name of the hospital provider.

(2) The address of the hospital provider's principal place of business from which the provider engages in the occupation of hospital provider in this State, and the name and address of each hospital operated, conducted, or maintained by the provider in this State.

(3) The occupied bed days, occupied bed days less Medicare days, or adjusted gross hospital revenue of the hospital provider (whichever is applicable), the amount of assessment imposed under Section 5A-2 for the State fiscal year for which the notice is sent, and the amount of each installment to be paid during the State fiscal year.

(4) (Blank).

(5) Other reasonable information as determined by the Illinois Department.

(b) If a hospital provider conducts, operates, or maintains more than one hospital licensed by the Illinois Department of Public Health, the provider shall pay the assessment for each hospital separately.

(c) Notwithstanding any other provision in this Article, in the case of a person who ceases to conduct, operate, or maintain a hospital in respect of which the person is subject to assessment under this Article as a hospital provider, the assessment for the State fiscal year in which the cessation occurs shall be adjusted by multiplying the assessment computed under Section 5A-2 by a fraction, the numerator of which is the number of days in the year during which the provider conducts, operates, or maintains the hospital and the denominator of which is 365. Immediately upon ceasing to conduct, operate, or maintain a hospital, the person shall pay the assessment for the year as so adjusted (to the extent not previously paid).

(d) Notwithstanding any other provision in this Article, a provider who commences conducting, operating, or maintaining a hospital, upon notice by the Illinois Department, shall pay the assessment computed under Section 5A-2 and subsection (e) in installments on the due dates stated in the notice and on the regular installment due dates for the State fiscal year occurring after the due dates of the initial notice.

(e) Notwithstanding any other provision in this Article, for State fiscal years 2004 and 2005, in the case of a hospital provider that did not conduct, operate, or maintain a hospital throughout calendar year 2001, the assessment for that State fiscal year shall be computed on the basis of hypothetical occupied bed days for the full calendar year as determined by the Illinois Department. Notwithstanding any other provision in this Article, for State fiscal years 2006 through 2008, in the case of a hospital provider that did not conduct, operate, or maintain a hospital in 2003, the assessment for that State fiscal year shall be computed on the basis of hypothetical adjusted gross hospital revenue for the hospital's first full fiscal year as determined by the Illinois Department (which may be based on annualization of the provider's actual revenues for a portion of the year, or revenues of a comparable hospital for the year, including revenues realized by a prior provider of the same hospital during the year). Notwithstanding any other provision in this Article, for State fiscal years 2009 through 2014 ~~2013~~, in the case of a hospital provider that did not conduct, operate, or maintain a hospital in 2005, the assessment for that State fiscal year shall be computed on the basis of hypothetical occupied bed days for the full calendar year as determined by the Illinois Department.

(f) Every hospital provider subject to assessment under this Article shall keep sufficient records to permit the determination of adjusted gross hospital revenue for the hospital's fiscal year. All such records shall be kept in the English language and shall, at all times during regular business hours of the day, be subject to inspection by the Illinois Department or its duly authorized agents and employees.

(g) The Illinois Department may, by rule, provide a hospital provider a reasonable opportunity to request a clarification or correction of any clerical or computational errors contained in the calculation of its assessment, but such corrections shall not extend to updating the cost report information used to calculate the assessment.

(h) (Blank).

(Source: P.A. 94-242, eff. 7-18-05; 95-331, eff. 8-21-07; 95-859, eff. 8-19-08.)

(305 ILCS 5/5A-8) (from Ch. 23, par. 5A-8)

Sec. 5A-8. Hospital Provider Fund.

(a) There is created in the State Treasury the Hospital Provider Fund. Interest earned by the Fund shall be credited to the Fund. The Fund shall not be used to replace any moneys appropriated to the Medicaid program by the General Assembly.

(b) The Fund is created for the purpose of receiving moneys in accordance with Section 5A-6 and disbursing moneys only for the following purposes, notwithstanding any other provision of law:

(1) For making payments to hospitals as required under Articles V, V-A, VI, and XIV of this Code, under the Children's Health Insurance Program Act, under the Covering ALL KIDS Health Insurance Act, and under the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act.

(2) For the reimbursement of moneys collected by the Illinois Department from hospitals or hospital providers through error or mistake in performing the activities authorized under this Article and Article V of this Code.

(3) For payment of administrative expenses incurred by the Illinois Department or its agent in performing the activities authorized by this Article.

(4) For payments of any amounts which are reimbursable to the federal government for payments from this Fund which are required to be paid by State warrant.

(5) For making transfers, as those transfers are authorized in the proceedings authorizing debt under the Short Term Borrowing Act, but transfers made under this paragraph (5) shall not exceed the principal amount of debt issued in anticipation of the receipt by the State of moneys to be deposited into the Fund.

(6) For making transfers to any other fund in the State treasury, but transfers made

under this paragraph (6) shall not exceed the amount transferred previously from that other fund into the Hospital Provider Fund.

(6.5) For making transfers to the Healthcare Provider Relief Fund, except that transfers made under this paragraph (6.5) shall not exceed $60,000,000 in the aggregate.

(7) For State fiscal years 2004 and 2005 for making transfers to the Health and Human Services Medicaid Trust Fund, including 20% of the moneys received from hospital providers under Section 5A-4 and transferred into the Hospital Provider Fund under Section 5A-6. For State fiscal year 2006 for making transfers to the Health and Human Services Medicaid Trust Fund of up to $130,000,000 per year of the moneys received from hospital providers under Section 5A-4 and transferred into the Hospital Provider Fund under Section 5A-6. Transfers under this paragraph shall be made within 7 days after the payments have been received pursuant to the schedule of payments provided in subsection (a) of Section 5A-4.

(7.5) For State fiscal year 2007 for making transfers of the moneys received from hospital providers under Section 5A-4 and transferred into the Hospital Provider Fund under Section 5A-6 to the designated funds not exceeding the following amounts in that State fiscal year:

Health and Human Services
Medicaid Trust Fund..... $20,000,000
Long-Term Care Provider Fund..... $30,000,000
General Revenue Fund..... $80,000,000.

Transfers under this paragraph shall be made within 7 days after the payments have been received pursuant to the schedule of payments provided in subsection (a) of Section 5A-4.

(7.8) For State fiscal year 2008, for making transfers of the moneys received from hospital providers under Section 5A-4 and transferred into the Hospital Provider Fund under Section 5A-6 to the designated funds not exceeding the following amounts in that State fiscal year:

Health and Human Services
Medicaid Trust Fund.....$40,000,000
Long-Term Care Provider Fund.....$60,000,000
General Revenue Fund.....$160,000,000.

Transfers under this paragraph shall be made within 7 days after the payments have been received pursuant to the schedule of payments provided in subsection (a) of Section 5A-4.

(7.9) For State fiscal years 2009 through 2014 ~~2013~~, for making transfers of the moneys received from hospital providers under Section 5A-4 and transferred into the Hospital Provider Fund under Section 5A-6 to the designated funds not exceeding the following amounts in that State fiscal year:

Health and Human Services
Medicaid Trust Fund.....$20,000,000
Long Term Care Provider Fund.....$30,000,000
General Revenue Fund.....$80,000,000.

Except as provided under this paragraph, transfers under this paragraph shall be made within 7 business days after the payments have been received pursuant to the schedule of payments provided in subsection (a) of Section 5A-4. For State fiscal year 2009, transfers to the General Revenue Fund under this paragraph shall be made on or before June 30, 2009, as sufficient funds become available in the Hospital Provider Fund to both make the transfers and continue hospital payments.

(8) For making refunds to hospital providers pursuant to Section 5A-10.

Disbursements from the Fund, other than transfers authorized under paragraphs (5) and (6) of this subsection, shall be by warrants drawn by the State Comptroller upon receipt of vouchers duly executed and certified by the Illinois Department.

(c) The Fund shall consist of the following:

(1) All moneys collected or received by the Illinois Department from the hospital provider assessment imposed by this Article.

(2) All federal matching funds received by the Illinois Department as a result of expenditures made by the Illinois Department that are attributable to moneys deposited in the Fund.

(3) Any interest or penalty levied in conjunction with the administration of this Article.

(4) Moneys transferred from another fund in the State treasury.

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

(d) (Blank).

(Source: P.A. 95-707, eff. 1-11-08; 95-859, eff. 8-19-08; 96-3, eff. 2-27-09; 96-45, eff. 7-15-09; 96-821, eff. 11-20-09.)

(305 ILCS 5/5A-10) (from Ch. 23, par. 5A-10)

Sec. 5A-10. Applicability.

(a) The assessment imposed by Section 5A-2 shall not take effect or shall cease to be imposed, and any moneys remaining in the Fund shall be refunded to hospital providers in proportion to the amounts paid by them, if:

(1) The sum of the appropriations for State fiscal years 2004 and 2005 from the General Revenue Fund for hospital payments under the medical assistance program is less than $4,500,000,000 or the appropriation for each of State fiscal years 2006, 2007 and 2008 from the General Revenue Fund for hospital payments under the medical assistance program is less than $2,500,000,000 increased annually to reflect any increase in the number of recipients, or the annual appropriation for State fiscal years 2009 through 2014 ~~2013~~, from the General Revenue Fund combined with the Hospital Provider Fund as authorized in Section 5A-8 for hospital payments under the medical assistance program, is less than the amount appropriated for State fiscal year 2009, adjusted annually to reflect any change in the number of recipients, excluding State fiscal year 2009 supplemental appropriations made necessary by the enactment of the American Recovery and Reinvestment Act of 2009; or

(2) For State fiscal years prior to State fiscal year 2009, the Department of Healthcare and Family Services (formerly Department of Public Aid) makes changes in its rules that reduce the hospital inpatient or outpatient payment rates, including adjustment payment rates, in effect on October 1, 2004, except for hospitals described in subsection (b) of Section 5A-3 and except for changes in the methodology for calculating outlier payments to hospitals for exceptionally costly stays, so long as those changes do not reduce aggregate expenditures below the amount expended in State fiscal year 2005 for such services; or

(2.1) For State fiscal years 2009 through 2014 ~~2013~~, the Department of Healthcare and Family Services adopts any administrative rule change to reduce payment rates or alters any payment methodology that reduces any payment rates made to operating hospitals under the approved Title XIX or Title XXI State plan in effect January 1, 2008 except for:

(A) any changes for hospitals described in subsection (b) of Section 5A-3; or

(B) any rates for payments made under this Article V-A; or

(C) any changes proposed in State plan amendment transmittal numbers 08-01, 08-02, 08-04, 08-06, and 08-07; or

(D) in relation to any admissions on or after January 1, 2011, a modification in the methodology for calculating outlier payments to hospitals for exceptionally costly stays, for hospitals reimbursed under the diagnosis-related grouping methodology; provided that the Department shall be limited to one such modification during the 36-month period after the effective date of this amendatory Act of the 96th General Assembly; or

(3) The payments to hospitals required under Section 5A-12 or Section 5A-12.2 are changed or are not eligible for federal matching funds under Title XIX or XXI of the Social Security Act.

(b) The assessment imposed by Section 5A-2 shall not take effect or shall cease to be imposed if the assessment is determined to be an impermissible tax under Title XIX of the Social Security Act. Moneys in the Hospital Provider Fund derived from assessments imposed prior thereto shall be disbursed in accordance with Section 5A-8 to the extent federal financial participation is not reduced due to the impermissibility of the assessments, and any remaining moneys shall be refunded to hospital providers in proportion to the amounts paid by them.

(Source: P.A. 95-331, eff. 8-21-07; 95-859, eff. 8-19-08; 96-8, eff. 4-28-09.)

(305 ILCS 5/5A-14)

Sec. 5A-14. Repeal of assessments and disbursements.

(a) Section 5A-2 is repealed on July 1, 2014 ~~2013~~.

(b) Section 5A-12 is repealed on July 1, 2005.

(c) Section 5A-12.1 is repealed on July 1, 2008.

(d) Section 5A-12.2 is repealed on July 1, 2014 ~~2013~~.

(e) Section 5A-12.3 is repealed on July 1, 2011.

(Source: P.A. 95-859, eff. 8-19-08; 96-821, eff. 11-20-09.)

(305 ILCS 5/5B-1) (from Ch. 23, par. 5B-1)

Sec. 5B-1. Definitions. As used in this Article, unless the context requires otherwise:

"Fund" means the Long-Term Care Provider Fund.

"Long-term care facility" means (i) a ~~skilled~~ nursing ~~or intermediate long-term care~~ facility, whether public or private and whether organized for profit or not-for-profit, that is subject to licensure by the Illinois Department of Public Health under the Nursing Home Care Act or the MR/DD Community Care Act, including a county nursing home directed and maintained under Section 5-1005 of the Counties Code, and (ii) a part of a hospital in which skilled or intermediate long-term care services within the meaning of Title XVIII or XIX of the Social Security Act are provided; except that the term "long-term care facility" does not include a facility operated by a State agency, a facility participating in the Illinois Department's demonstration program pursuant to the provisions of Title 77, Part 300, Subpart T of the Illinois Administrative Code, or operated solely as an intermediate care facility for the mentally retarded within the meaning of Title XIX of the Social Security Act.

"Long-term care provider" means (i) a person licensed by the Department of Public Health to operate and maintain a skilled nursing or intermediate long-term care facility or (ii) a hospital provider that provides skilled or intermediate long-term care services within the meaning of Title XVIII or XIX of the Social Security Act. For purposes of this paragraph, "person" means any political subdivision of the State, municipal corporation, individual, firm, partnership, corporation, company, limited liability company, association, joint stock association, or trust, or a receiver, executor, trustee, guardian, or other representative appointed by order of any court. "Hospital provider" means a person licensed by the Department of Public Health to conduct, operate, or maintain a hospital.

"Occupied bed days" shall be computed separately for each long-term care facility operated or maintained by a long-term care provider, and means the sum for all beds of the number of days during the month ~~year~~ on which each bed was ~~is~~ occupied by a resident , other than a resident for whom Medicare Part A is the primary payer ~~(other than a resident receiving care at an intermediate care facility for the mentally retarded within the meaning of Title XIX of the Social Security Act)~~.

~~"Intergovernmental transfer payment" means the payments established under Section 15-3 of this Code, and includes without limitation payments payable under that Section for July, August, and September of 1992.~~

(Source: P.A. 96-339, eff. 7-1-10.)

(305 ILCS 5/5B-2) (from Ch. 23, par. 5B-2)

Sec. 5B-2. Assessment; no local authorization to tax.

(a) For the privilege of engaging in the occupation of long-term care provider, beginning July 1, 2011 an assessment is imposed upon each long-term care provider in an amount equal to $6.07 times the number of occupied bed days due and payable each month ~~for the State fiscal year beginning on July 1, 1992 and ending on June 30, 1993, in an amount equal to $6.30 times the number of occupied bed days for the most recent calendar year ending before the beginning of that State fiscal year~~. Notwithstanding any provision of any other Act to the contrary, this assessment shall be construed as a tax, but may not be added to the charges of an individual's nursing home care that is paid for in whole, or in part, by a federal, State, or combined federal-state medical care program~~, except those individuals receiving Medicare Part B benefits solely~~.

(b) Nothing in this amendatory Act of 1992 shall be construed to authorize any home rule unit or other unit of local government to license for revenue or impose a tax or assessment upon long-term care providers or the occupation of long-term care provider, or a tax or assessment measured by the income or earnings or occupied bed days of a long-term care provider.

(Source: P.A. 87-861.)

(305 ILCS 5/5B-4) (from Ch. 23, par. 5B-4)

Sec. 5B-4. Payment of assessment; penalty.

(a) The assessment imposed by Section 5B-2 ~~for a State fiscal year~~ shall be due and payable monthly, on the last State business day of the month for occupied bed days reported for the preceding third month prior to the month in which the tax is payable and due. A facility that has delayed payment due to the State's failure to reimburse for services rendered may request an extension on the due date for payment pursuant to subsection (b) and shall pay the assessment within 30 days of reimbursement by the Department ~~in quarterly installments, each equalling one fourth of the assessment for the year, on September 30, December 31, March 31, and June 30 of the year~~. The Illinois Department may provide that county nursing homes directed and maintained pursuant to Section 5-1005 of the Counties Code may meet their assessment obligation by certifying to the Illinois Department that county expenditures have been obligated for the operation of the county nursing home in an amount at least equal to the amount of the assessment.

(a-5) Each assessment payment shall be accompanied by an assessment report to be completed by the long-term care provider. A separate report shall be completed for each long-term care facility in this State

operated by a long-term care provider. The report shall be in a form and manner prescribed by the Illinois Department and shall at a minimum provide for the reporting of the number of occupied bed days of the long-term care facility for the reporting period and other reasonable information the Illinois Department requires for the administration of its responsibilities under this Code. To the extent practicable, the Department shall coordinate the assessment reporting requirements with other reporting required of long term care facilities.

(b) The Illinois Department is authorized to establish delayed payment schedules for long-term care providers that are unable to make assessment ~~installment~~ payments when due under this Section due to financial difficulties, as determined by the Illinois Department. The Illinois Department may not deny a request for delay of payment of the assessment imposed under this Article if the long-term care provider has not been paid for services provided during the month on which the assessment is levied.

(c) If a long-term care provider fails to pay the full amount of an assessment payment ~~installment~~ when due (including any extensions granted under subsection (b)), there shall, unless waived by the Illinois Department for reasonable cause, be added to the assessment imposed by Section 5B-2 ~~for the State fiscal year~~ a penalty assessment equal to the lesser of (i) 5% of the amount of the assessment payment ~~installment~~ not paid on or before the due date plus 5% of the portion thereof remaining unpaid on the last day of each month thereafter or (ii) 100% of the assessment payment ~~installment~~ amount not paid on or before the due date. For purposes of this subsection, payments will be credited first to unpaid assessment payment ~~installment~~ amounts (rather than to penalty or interest), beginning with the most delinquent assessment payments ~~installments~~. Payment cycles of longer than 60 days shall be one factor the Director takes into account in granting a waiver under this Section.

(c-5) If a long-term care provider fails to file its report with payment, there shall, unless waived by the Illinois Department for reasonable cause, be added to the assessment due a penalty assessment equal to 25% of the assessment due.

(d) Nothing in this amendatory Act of 1993 shall be construed to prevent the Illinois Department from collecting all amounts due under this Article pursuant to an assessment imposed before the effective date of this amendatory Act of 1993.

(e) Nothing in this amendatory Act of the 96th General Assembly shall be construed to prevent the Illinois Department from collecting all amounts due under this Code pursuant to an assessment, tax, fee, or penalty imposed before the effective date of this amendatory Act of the 96th General Assembly.

(Source: P.A. 96-444, eff. 8-14-09.)

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

Sec. 5B-5. Annual reporting ~~Reporting~~; penalty; maintenance of records.

(a) After December 31 of each year, and on or before March 31 of the succeeding year, every long-term care provider subject to assessment under this Article shall file a report ~~return~~ with the Illinois Department. ~~The return shall report the occupied bed days for the calendar year just ended and shall be utilized by the Illinois Department to calculate the assessment for the State fiscal year commencing on the next July 1, except that the return for the State fiscal year commencing July 1, 1992 and the report of occupied bed days for calendar year 1991 shall be filed on or before September 30, 1992.~~ The report ~~return~~ shall be in a form and manner prescribed ~~on a form prepared~~ by the Illinois Department and shall state the revenue received by the long-term care provider, reported in such categories as may be required by the Illinois Department, and other ~~the following:~~

~~(1) The name of the long-term care provider.~~

~~(2) The address of the long-term care provider's principal place of business from which the provider engages in the occupation of long-term care provider in this State, and the name and address of each long-term care facility operated or maintained by the provider in this State.~~

~~(3) The number of occupied bed days of the long-term care provider for the calendar year just ended, the amount of assessment imposed under Section 5B-2 for the State fiscal year for which the return is filed, and the amount of each quarterly installment to be paid during the State fiscal year.~~

~~(4) The amount of penalty due, if any.~~

~~(5) Other~~ reasonable information the Illinois Department requires for the administration of its responsibilities under this Code.

(b) If a long-term care provider operates or maintains more than one long-term care facility in this State, the provider may not file a single return covering all those long-term care facilities, but shall file a separate return for each long-term care facility and shall compute and pay the assessment for each long-term care facility separately.

(c) Notwithstanding any other provision in this Article, in the case of a person who ceases to operate or

maintain a long-term care facility in respect of which the person is subject to assessment under this Article as a long-term care provider, the ~~assessment for the State fiscal year in which the cessation occurs shall be adjusted by multiplying the assessment computed under Section 5B-2 by a fraction, the numerator of which is the number of months in the year during which the provider operates or maintains the long-term care facility and the denominator of which is 12. The~~ person shall file a final, amended return with the Illinois Department not more than 90 days after the cessation reflecting the adjustment and shall pay with the final return the assessment for the year as so adjusted (to the extent not previously paid). If a person fails to file a final amended return on a timely basis, there shall, unless waived by the Illinois Department for reasonable cause, be added to the assessment due a penalty assessment equal to 25% of the assessment due.

(d) Notwithstanding any other provision of this Article, a provider who commences operating or maintaining a long-term care facility that was under a prior ownership and remained licensed by the Department of Public Health shall notify the Illinois Department of the change in ownership and shall be responsible to immediately pay any prior amounts owed by the facility. ~~shall file an initial return for the State fiscal year in which the commencement occurs within 90 days thereafter and shall pay the assessment computed under Section 5B-2 and subsection (e) in equal installments on the due date of the return and on the regular installment due dates for the State fiscal year occurring after the due date of the initial return.~~

(e) The Department shall develop a procedure for sharing with a potential buyer of a facility information regarding outstanding assessments and penalties owed by that facility. ~~Notwithstanding any other provision of this Article, in the case of a long-term care provider that did not operate or maintain a long-term care facility throughout the calendar year preceding a State fiscal year, the assessment for that State fiscal year shall be computed on the basis of hypothetical occupied bed days for the full calendar year as determined by rules adopted by the Illinois Department (which may be based on annualization of the provider's actual occupied bed days for a portion of the calendar year, or the occupied bed days of a comparable facility for the year, including the same facility while operated by a prior provider).~~

(f) In the case of a long-term care provider existing as a corporation or legal entity other than an individual, the return filed by it shall be signed by its president, vice-president, secretary, or treasurer or by its properly authorized agent.

(g) If a long-term care provider fails to file its return ~~for a State fiscal year~~ on or before the due date of the return, there shall, unless waived by the Illinois Department for reasonable cause, be added to the assessment imposed by Section 5B-2 ~~for the State fiscal year~~ a penalty assessment equal to 25% of the assessment imposed for the year.

(h) Every long-term care provider subject to assessment under this Article shall keep records and books that will permit the determination of occupied bed days on a calendar year basis. All such books and records shall be kept in the English language and shall, at all times during business hours of the day, be subject to inspection by the Illinois Department or its duly authorized agents and employees.

(Source: P.A. 87-861.)

(305 ILCS 5/5B-8) (from Ch. 23, par. 5B-8)

Sec. 5B-8. Long-Term Care Provider Fund.

(a) There is created in the State Treasury the Long-Term Care Provider Fund. Interest earned by the Fund shall be credited to the Fund. The Fund shall not be used to replace any moneys appropriated to the Medicaid program by the General Assembly.

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

(1) For payments to ~~skilled or intermediate~~ nursing facilities, including county nursing facilities but excluding State-operated facilities, under Title XIX of the Social Security Act and Article V of this Code.

(2) For the reimbursement of moneys collected by the Illinois Department through error or mistake~~, and for making required payments under Section 5-4.38(a)(1) if there are no moneys available for such payments in the Medicaid Long Term Care Provider Participation Fee Trust Fund~~.

(3) For payment of administrative expenses incurred by the Illinois Department or its agent in performing the activities authorized by this Article.

(3.5) For reimbursement of expenses incurred by long-term care facilities, and payment of administrative expenses incurred by the Department of Public Health, in relation to the conduct and analysis of background checks for identified offenders under the Nursing Home Care Act.

(4) For payments of any amounts that are reimbursable to the federal government for payments from this Fund that are required to be paid by State warrant.

(5) For making transfers to the General Obligation Bond Retirement and Interest Fund, as

those transfers are authorized in the proceedings authorizing debt under the Short Term Borrowing Act, but transfers made under this paragraph (5) shall not exceed the principal amount of debt issued in anticipation of the receipt by the State of moneys to be deposited into the Fund.

(6) For making transfers, at the direction of the Director of the Governor's Office of Management and Budget during each fiscal year beginning on or after July 1, 2011, to other State funds in an annual amount of $20,000,000 of the tax collected pursuant to this Article for the purpose of enforcement of nursing home standards, support of the ombudsman program, and efforts to expand home and community-based services.

Disbursements from the Fund, other than transfers made pursuant to paragraphs (5) and (6) of this subsection ~~to the General Obligation Bond Retirement and Interest Fund~~, shall be by warrants drawn by the State Comptroller upon receipt of vouchers duly executed and certified by the Illinois Department.

(c) The Fund shall consist of the following:

(1) All moneys collected or received by the Illinois Department from the long-term care provider assessment imposed by this Article.

(2) All federal matching funds received by the Illinois Department as a result of expenditures made by the Illinois Department that are attributable to moneys deposited in the Fund.

(3) Any interest or penalty levied in conjunction with the administration of this Article.

(4) (Blank). ~~Any balance in the Medicaid Long Term Care Provider Participation Fee Fund in the State Treasury. The balance shall be transferred to the Fund upon certification by the Illinois Department to the State Comptroller that all of the disbursements required by Section 5-4.31(b) of this Code have been made.~~

(5) All other monies received for the Fund from any other source, including interest earned thereon.

(Source: P.A. 95-707, eff. 1-11-08.)

(305 ILCS 5/5-4.20 rep.) (305 ILCS 5/5-4.21 rep.) (305 ILCS 5/5-4.22 rep.) (305 ILCS 5/5-4.23 rep.) (305 ILCS 5/5-4.24 rep.) (305 ILCS 5/5-4.25 rep.) (305 ILCS 5/5-4.26 rep.) (305 ILCS 5/5-4.27 rep.) (305 ILCS 5/5-4.28 rep.) (305 ILCS 5/5-4.29 rep.) (305 ILCS 5/5-4.30 rep.) (305 ILCS 5/5-4.31 rep.) (305 ILCS 5/5-4.32 rep.) (305 ILCS 5/5-4.33 rep.) (305 ILCS 5/5-4.34 rep.) (305 ILCS 5/5-4.35 rep.) (305 ILCS 5/5-4.36 rep.) (305 ILCS 5/5-4.37 rep.) (305 ILCS 5/5-4.38 rep.) (305 ILCS 5/5-4.39 rep.) (305 ILCS 5/5-5.6a rep.) (305 ILCS 5/5-5.11 rep.) (305 ILCS 5/5-5.21 rep.)

Section 35. The Illinois Public Aid Code is amended by repealing Sections 5-4.20, 5-4.21, 5-4.22, 5-4.23, 5-4.24, 5-4.25, 5-4.26, 5-4.27, 5-4.28, 5-4.29, 5-4.30, 5-4.31, 5-4.32, 5-4.33, 5-4.34, 5-4.35, 5-4.36, 5-4.37, 5-4.38, 5-4.39, 5-5.6a, 5-5.11, and 5-5.21.

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

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

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

(ROLL CALL 12)

The motion prevailed and the amendment was adopted.

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 Feigenholtz, SENATE BILL 3088 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:

61, Yeas; 55, Nays; 0, Answering Present.

(ROLL CALL 13)

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.

DISTRIBUTION OF SUPPLEMENTAL CALENDAR

Supplemental Calendar No. 2 was distributed to the Members at 8:37 o'clock p.m.

SENATE BILL ON SECOND READING

SENATE BILL 336. Having been read by title a second time on January 6, 2011, and held on the order of Second Reading, the same was again taken up.

The following amendment was offered in the Committee on Executive, adopted and reproduced.

AMENDMENT NO. 1. Amend Senate Bill 336 by replacing everything after the enacting clause with the following:

"Section 5. The State Employees Group Insurance Act of 1971 is amended by changing Section 1 as follows:

(5 ILCS 375/1) (from Ch. 127, par. 521)

Sec. 1. This Act shall be known and ~~and~~ may be cited as the "State Employees Group Insurance Act of 1971".

(Source: P.A. 77-476.)".

Representative Mautino offered the following amendment and moved its adoption:

AMENDMENT NO. 2. Amend Senate Bill 336, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 5. The State Finance Act is amended by adding Sections 5.786, 5.787, 6z-85, 6z-86, and 6z-87 as follows:

(30 ILCS 105/5.786 new)

Sec. 5.786. General Obligation Restructuring Bond Fund.

(30 ILCS 105/5.787 new)

Sec. 5.787. General Obligation Restructuring Bond Debt Service Fund.

(30 ILCS 105/6z-85 new)

Sec. 6z-85. State General Obligation Restructuring Bonds. If and when the State issues any State General Obligation Restructuring Bonds defined in Section 7.6 of the General Obligation Bond Act, the Comptroller shall transfer into the State General Obligation Restructuring Bond Debt Service Fund the amounts set forth in this Section 6z-85. The Governor's Office of Management and Budget shall certify to the Comptroller and the Treasurer, on the date of issuance of any State General Obligation Restructuring Bond and thereafter by the last business day of each fiscal year, the amount of funds sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on State General Obligation Restructuring Bonds payable with respect to the prospective fiscal year (or, in the case of a partial fiscal year, for the remainder of that fiscal year). Interest payable on variable rate bonds shall be calculated at the maximum rate of interest that may be payable for the relevant period, after taking into account any credits permitted in the related indenture or other instrument against the amount of interest required to be appropriated for that period pursuant to subsection (c) of Section 14 of the General Obligation Bond Act. Commencing with the first business day of the fiscal year to which such certification relates (or, in the case of a partial fiscal year, the first business day of the month following the month in which State General Obligation Restructuring Bonds were issued) and continuing on a monthly basis for each successive month thereafter, the Treasurer and the Comptroller shall transfer $129,000,000 into the State General Obligation Restructuring Bond Debt Service Fund. The Comptroller shall continue making monthly transfers into the State General Obligation Restructuring Bond Debt Service Fund until such time as the aggregate amount of funds transferred into the State General Obligation Restructuring Bond Debt Service Fund in a fiscal year (or partial period) equals the amount of funds necessary to service the debt for such fiscal year (or partial period) on the Bonds, as certified by the Governor's Office of Management and Budget. Such amounts shall be set aside and used

for the purpose of paying and discharging the principal and interest on such bonds when due and payable and for no other purpose. Interest on Bonds for which moneys have already been deposited into the capitalized interest account within the General Obligation Bond Retirement and Interest Fund shall not be included in the calculation of the amounts to be transferred under this subsection.

(30 ILCS 105/6z-86 new)

Sec. 6z-86. General Obligation Restructuring Bond Fund. The General Obligation Restructuring Bond Fund is created as a special fund in the State treasury for the purpose of receiving and disbursing moneys in accordance with Section 7.6 of the General Obligation Bond Act. All money in the General Obligation Restructuring Bond Fund must be used to make the transfers and payments required under that Section.

(30 ILCS 105/6z-87 new)

Sec. 6z-87. General Obligation Restructuring Bond Debt Service Fund. The General Obligation Restructuring Bond Debt Service Fund is created as a special fund in the State treasury.

Section 10. The General Obligation Bond Act is amended by changing Sections 2, 2.5, 8, 9, 12, 13, 14, and 15 and by adding Section 7.6 as follows:

(30 ILCS 330/2) (from Ch. 127, par. 652)

Sec. 2. Authorization for Bonds. The State of Illinois is authorized to issue, sell and provide for the retirement of General Obligation Bonds of the State of Illinois for the categories and specific purposes expressed in Sections 2 through 8 of this Act, in the total amount of $45,967,777,443 ~~$37,217,777,443~~ ~~$36,967,777,443~~.

The bonds authorized in this Section 2 and in Section 16 of this Act are herein called "Bonds".

Of the total amount of Bonds authorized in this Act, up to $2,200,000,000 in aggregate original principal amount may be issued and sold in accordance with the Baccalaureate Savings Act in the form of General Obligation College Savings Bonds.

Of the total amount of Bonds authorized in this Act, up to $300,000,000 in aggregate original principal amount may be issued and sold in accordance with the Retirement Savings Act in the form of General Obligation Retirement Savings Bonds.

Of the total amount of Bonds authorized in this Act, the additional $10,000,000,000 authorized by Public Act 93-2 and the $3,466,000,000 authorized by Public Act 96-43 shall be used solely as provided in Section 7.2.

Of the total amount of Bonds authorized in this Act, $8,750,000,000 of the additional amount of Bonds authorized by this amendatory Act of the 96th General Assembly shall be used solely as provided in Section 7.6 and shall be issued by July 1, 2012.

The issuance and sale of Bonds pursuant to the General Obligation Bond Act is an economical and efficient method of financing the long-term capital needs of the State. This Act will permit the issuance of a multi-purpose General Obligation Bond with uniform terms and features. This will not only lower the cost of registration but also reduce the overall cost of issuing debt by improving the marketability of Illinois General Obligation Bonds.

(Source: P.A. 95-1026, eff. 1-12-09; 96-5, eff. 4-3-09; 96-36, eff. 7-13-09; 96-43, eff. 7-15-09; 96-885, eff. 3-11-10; 96-1000, eff. 7-2-10; revised 9-3-10.)

(30 ILCS 330/2.5)

Sec. 2.5. Limitation on issuance of Bonds.

(a) Except as provided in subsections ~~subsection~~ (b) and (c), no Bonds may be issued if, after the issuance, in the next State fiscal year after the issuance of the Bonds, the amount of debt service (including principal, whether payable at maturity or pursuant to mandatory sinking fund installments, and interest) on all then-outstanding Bonds, other than Bonds authorized by this amendatory Act of the 96th General Assembly, would exceed 7% of the aggregate appropriations from the general funds (which consist of the General Revenue Fund, the Common School Fund, the General Revenue Common School Special Account Fund, and the Education Assistance Fund) and the Road Fund for the fiscal year immediately prior to the fiscal year of the issuance.

(b) If the Comptroller and Treasurer each consent in writing, Bonds may be issued even if the issuance does not comply with subsection (a).

(c) Subsection (a) shall not apply to bonds authorized in Section 7.6, and the debt service, including principal, whether payable at maturity or pursuant to mandatory sinking fund installments, and interest, on Bonds authorized in Section 7.6 shall be excluded from the calculation set forth in subsection (a).

(Source: P.A. 96-43, eff. 7-15-09.)

(30 ILCS 330/7.6 new)

Sec. 7.6. State General Obligation Restructuring Bonds.

(a) The amount of $8,750,000,000 of Bonds authorized by this amendatory Act of the 96th General Assembly is authorized to be used for the purposes of (i) paying, from time to time, vouchers that are at least 60 days past due; (ii) paying medical expenses and other obligations incurred by the State under its health plans and programs; (iii) paying corporate income tax refunds; and (iv) paying other unfunded liabilities of the State as incurred from time to time.

(b) As used in this Act, "State General Obligation Restructuring Bonds" means Bonds authorized by this amendatory Act of the 96th General Assembly and issued under this Act for the purposes authorized in this Section. References to Bonds authorized under this Section 7.6 mean Bonds, the proceeds of which are to be used as authorized in subsection (a).

(c) The proceeds of State General Obligation Restructuring Bonds, less the amounts authorized in the Bond Sale Order to be deposited directly into the capitalized interest account of the General Obligation Bond Retirement and Interest Fund or otherwise directly paid out for bond sale expenses under Section 8, shall be deposited into the General Obligation Restructuring Bond Fund, and the Comptroller and the Treasurer shall, as soon as practical, (i) make transfers from the General Obligation Restructuring Bond Fund to the General Revenue Fund for the purpose of making the payments contemplated by this Section and (ii) make such payments.

(30 ILCS 330/8) (from Ch. 127, par. 658)

Sec. 8. Bond sale expenses.

(a) An amount not to exceed 0.5 percent of the principal amount of the proceeds of sale of each bond sale is authorized to be used to pay the reasonable costs of issuance and sale, including, without limitation, underwriter's discounts and fees, but excluding bond insurance, of State of Illinois general obligation bonds authorized and sold pursuant to this Act, provided that no salaries of State employees or other State office operating expenses shall be paid out of non-appropriated proceeds, provided further that the percent shall be 1.0% for each sale of "Build America Bonds" or "Qualified School Construction Bonds" as defined in subsections (d) and (e) of Section 9, respectively, and for each sale of Bonds authorized by Section 7.6. The Governor's Office of Management and Budget shall compile a summary of all costs of issuance on each sale (including both costs paid out of proceeds and those paid out of appropriated funds) and post that summary on its web site within 20 business days after the issuance of the Bonds. The summary shall include, as applicable, the respective percentages of participation and compensation of each underwriter that is a member of the underwriting syndicate, legal counsel, financial advisors, and other professionals for the bond issue and an identification of all costs of issuance paid to minority owned businesses, female owned businesses, and businesses owned by persons with disabilities. The terms "minority owned businesses", "female owned businesses", and "business owned by a person with a disability" have the meanings given to those terms in the Business Enterprise for Minorities, Females, and Persons with Disabilities Act. That posting shall be maintained on the web site for a period of at least 30 days. In addition, the Governor's Office of Management and Budget shall provide a written copy of each summary of costs to the Speaker and Minority Leader of the House of Representatives, the President and Minority Leader of the Senate, and the Commission on Government Forecasting and Accountability within 20 business days after each issuance of the Bonds. In addition, the Governor's Office of Management and Budget shall provide copies of all contracts under which any costs of issuance are paid or to be paid to the Commission on Government Forecasting and Accountability within 20 business days after the issuance of Bonds for which those costs are paid or to be paid. Instead of filing a second or subsequent copy of the same contract, the Governor's Office of Management and Budget may file a statement that specified costs are paid under specified contracts filed earlier with the Commission.

(b) The Director of the Governor's Office of Management and Budget shall not, in connection with the issuance of Bonds, contract with any underwriter, financial advisor, or attorney unless that underwriter, financial advisor, or attorney certifies that the underwriter, financial advisor, or attorney has not and will not pay a contingent fee, whether directly or indirectly, to a third party for having promoted the selection of the underwriter, financial advisor, or attorney for that contract. In the event that the Governor's Office of Management and Budget determines that an underwriter, financial advisor, or attorney has filed a false certification with respect to the payment of contingent fees, the Governor's Office of Management and Budget shall not contract with that underwriter, financial advisor, or attorney, or with any firm employing any person who signed false certifications, for a period of 2 calendar years, beginning with the date the determination is made. The validity of Bonds issued under such circumstances of violation pursuant to this Section shall not be affected.

(Source: P.A. 96-828, eff. 12-2-09.)

(30 ILCS 330/9) (from Ch. 127, par. 659)

Sec. 9. Conditions for Issuance and Sale of Bonds - Requirements for Bonds.

(a) Except as otherwise provided in this subsection and as provided for in subsection (f), Bonds shall be issued and sold from time to time, in one or more series, in such amounts and at such prices as may be directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. Bonds shall be in such form (either coupon, registered or book entry), in such denominations, payable within 25 years from their date, subject to such terms of redemption with or without premium, bear interest payable at such times and at such fixed or variable rate or rates, and be dated as shall be fixed and determined by the Director of the Governor's Office of Management and Budget in the order authorizing the issuance and sale of any series of Bonds, which order shall be approved by the Governor and is herein called a "Bond Sale Order"; provided however, that interest payable at fixed or variable rates shall not exceed that permitted in the Bond Authorization Act, as now or hereafter amended. Bonds shall be payable at such place or places, within or without the State of Illinois, and may be made registrable as to either principal or as to both principal and interest, as shall be specified in the Bond Sale Order. Bonds may be callable or subject to purchase and retirement or tender and remarketing as fixed and determined in the Bond Sale Order. Bonds, other than Bonds issued under Section 3 of this Act for the costs associated with the purchase and implementation of information technology, (i) except for refunding Bonds satisfying the requirements of Section 16 of this Act and sold during fiscal year 2009, 2010, or 2011, must be issued with principal or mandatory redemption amounts in equal amounts, with the first maturity issued occurring within the fiscal year in which the Bonds are issued or within the next succeeding fiscal year and (ii) must mature or be subject to mandatory redemption each fiscal year thereafter up to 25 years, except for refunding Bonds satisfying the requirements of Section 16 of this Act and sold during fiscal year 2009, 2010, or 2011 which must mature or be subject to mandatory redemption each fiscal year thereafter up to 16 years. Bonds issued under Section 3 of this Act for the costs associated with the purchase and implementation of information technology must be issued with principal or mandatory redemption amounts in equal amounts, with the first maturity issued occurring with the fiscal year in which the respective bonds are issued or with the next succeeding fiscal year, with the respective bonds issued maturing or subject to mandatory redemption each fiscal year thereafter up to 10 years. Notwithstanding any provision of this Act to the contrary, the Bonds authorized by Public Act 96-43 shall be payable within 5 years from their date and must be issued with principal or mandatory redemption amounts in equal amounts, with payment of principal or mandatory redemption beginning in the first fiscal year following the fiscal year in which the Bonds are issued.

In the case of any series of Bonds bearing interest at a variable interest rate ("Variable Rate Bonds"), in lieu of determining the rate or rates at which such series of Variable Rate Bonds shall bear interest and the price or prices at which such Variable Rate Bonds shall be initially sold or remarketed (in the event of purchase and subsequent resale), the Bond Sale Order may provide that such interest rates and prices may vary from time to time depending on criteria established in such Bond Sale Order, which criteria may include, without limitation, references to indices or variations in interest rates as may, in the judgment of a remarketing agent, be necessary to cause Variable Rate Bonds of such series to be remarketable from time to time at a price equal to their principal amount, and may provide for appointment of a bank, trust company, investment bank, or other financial institution to serve as remarketing agent in that connection. The Bond Sale Order may provide that alternative interest rates or provisions for establishing alternative interest rates, different security or claim priorities, or different call or amortization provisions will apply during such times as Variable Rate Bonds of any series are held by a person providing credit or liquidity enhancement arrangements for such Bonds as authorized in subsection (b) of this Section. The Bond Sale Order may also provide for such variable interest rates to be established pursuant to a process generally known as an auction rate process and may provide for appointment of one or more financial institutions to serve as auction agents and broker-dealers in connection with the establishment of such interest rates and the sale and remarketing of such Bonds.

(b) In connection with the issuance of any series of Bonds, the State may enter into arrangements to provide additional security and liquidity for such Bonds, including, without limitation, bond or interest rate insurance or letters of credit, lines of credit, bond purchase contracts, or other arrangements whereby funds are made available to retire or purchase Bonds, thereby assuring the ability of owners of the Bonds to sell or redeem their Bonds. The State may enter into contracts and may agree to pay fees to persons providing such arrangements, but only under circumstances where the Director of the Governor's Office of Management and Budget certifies that he or she reasonably expects the total interest paid or to be paid on the Bonds, together with the fees for the arrangements (being treated as if interest), would not, taken together, cause the Bonds to bear interest, calculated to their stated maturity, at a rate in excess of the rate

that the Bonds would bear in the absence of such arrangements.

The State may, with respect to Bonds issued or anticipated to be issued, participate in and enter into arrangements with respect to interest rate protection or exchange agreements, guarantees, or financial futures contracts for the purpose of limiting, reducing, or managing interest rate exposure. The authority granted under this paragraph, however, shall not increase the principal amount of Bonds authorized to be issued by law. The arrangements may be executed and delivered by the Director of the Governor's Office of Management and Budget on behalf of the State. Net payments for such arrangements shall constitute interest on the Bonds and shall be paid from the General Obligation Bond Retirement and Interest Fund. The Director of the Governor's Office of Management and Budget shall at least annually certify to the Governor and the State Comptroller his or her estimate of the amounts of such net payments to be included in the calculation of interest required to be paid by the State.

(c) Prior to the issuance of any Variable Rate Bonds pursuant to subsection (a), the Director of the Governor's Office of Management and Budget shall adopt an interest rate risk management policy providing that the amount of the State's variable rate exposure with respect to Bonds shall not exceed 20%. This policy shall remain in effect while any Bonds are outstanding and the issuance of Bonds shall be subject to the terms of such policy. The terms of this policy may be amended from time to time by the Director of the Governor's Office of Management and Budget but in no event shall any amendment cause the permitted level of the State's variable rate exposure with respect to Bonds to exceed 20%.

(d) "Build America Bonds" in this Section means Bonds authorized by Section 54AA of the Internal Revenue Code of 1986, as amended ("Internal Revenue Code"), and bonds issued from time to time to refund or continue to refund "Build America Bonds".

(e) Notwithstanding any other provision of this Section, Qualified School Construction Bonds shall be issued and sold from time to time, in one or more series, in such amounts and at such prices as may be directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. Qualified School Construction Bonds shall be in such form (either coupon, registered or book entry), in such denominations, payable within 25 years from their date, subject to such terms of redemption with or without premium, and if the Qualified School Construction Bonds are issued with a supplemental coupon, bear interest payable at such times and at such fixed or variable rate or rates, and be dated as shall be fixed and determined by the Director of the Governor's Office of Management and Budget in the order authorizing the issuance and sale of any series of Qualified School Construction Bonds, which order shall be approved by the Governor and is herein called a "Bond Sale Order"; except that interest payable at fixed or variable rates, if any, shall not exceed that permitted in the Bond Authorization Act, as now or hereafter amended. Qualified School Construction Bonds shall be payable at such place or places, within or without the State of Illinois, and may be made registrable as to either principal or as to both principal and interest, as shall be specified in the Bond Sale Order. Qualified School Construction Bonds may be callable or subject to purchase and retirement or tender and remarketing as fixed and determined in the Bond Sale Order. Qualified School Construction Bonds must be issued with principal or mandatory redemption amounts or sinking fund payments into the General Obligation Bond Retirement and Interest Fund (or subaccount therefor) in equal amounts, with the first maturity issued, mandatory redemption payment or sinking fund payment occurring within the fiscal year in which the Qualified School Construction Bonds are issued or within the next succeeding fiscal year, with Qualified School Construction Bonds issued maturing or subject to mandatory redemption or with sinking fund payments thereof deposited each fiscal year thereafter up to 25 years. Sinking fund payments set forth in this subsection shall be permitted only to the extent authorized in Section 54F of the Internal Revenue Code or as otherwise determined by the Director of the Governor's Office of Management and Budget. "Qualified School Construction Bonds" in this subsection means Bonds authorized by Section 54F of the Internal Revenue Code and for bonds issued from time to time to refund or continue to refund such "Qualified School Construction Bonds".

(f) Notwithstanding any other provision of this Section, State General Obligation Restructuring Bonds shall be issued and sold from time to time, in one or more series, in such amounts and at such prices as may be directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. State General Obligation Restructuring Bonds shall be in such form, either coupon, registered or book entry, in such denominations, payable within 15 years from their date, subject to the following terms of redemption with or without premium and in accordance with the following schedule, except the following amounts shall be prorated if less than the total additional amount of State General Obligation Restructuring Bonds authorized by this amendatory Act of the 96th General Assembly are issued:

For fiscal year 2012, $100,000,000;

For fiscal year 2013, $100,000,000;
For fiscal year 2014, $200,000,000;
For fiscal year 2015, $450,000,000;
For fiscal years 2016 through 2025, $765,000,000; and
For fiscal year 2026, $250,000,000.

The State General Obligation Restructuring Bonds shall bear interest payable at such times and at such fixed or variable rate or rates, and be dated as shall be fixed and determined by the Director of the Governor's Office of Management and Budget in the order authorizing the issuance and sale of any series of State General Obligation Restructuring Bonds, which order shall be approved by the Governor and is herein called a "Bond Sale Order"; provided however, that interest payable at fixed or variable rates shall not exceed that permitted in the Bond Authorization Act, as now or hereafter amended. State General Obligation Restructuring Bonds shall be payable at such place or places, within or without the State of Illinois, and may be made registrable as to either principal or as to both principal and interest, as shall be specified in the Bond Sale Order. State General Obligation Restructuring Bonds may be callable or subject to purchase and retirement or tender and remarketing as fixed and determined in the Bond Sale Order.

(Source: P.A. 96-18, eff. 6-26-09; 96-37, eff. 7-13-09; 96-43, eff. 7-15-09; 96-828, eff. 12-2-09.)

(30 ILCS 330/12) (from Ch. 127, par. 662)

Sec. 12. Allocation of Proceeds from Sale of Bonds.

(a) Proceeds from the sale of Bonds, authorized by Section 3 of this Act, shall be deposited in the separate fund known as the Capital Development Fund.

(b) Proceeds from the sale of Bonds, authorized by paragraph (a) of Section 4 of this Act, shall be deposited in the separate fund known as the Transportation Bond, Series A Fund.

(c) Proceeds from the sale of Bonds, authorized by paragraphs (b) and (c) of Section 4 of this Act, shall be deposited in the separate fund known as the Transportation Bond, Series B Fund.

(c-1) Proceeds from the sale of Bonds, authorized by paragraph (d) of Section 4 of this Act, shall be deposited into the Transportation Bond Series D Fund, which is hereby created.

(d) Proceeds from the sale of Bonds, authorized by Section 5 of this Act, shall be deposited in the separate fund known as the School Construction Fund.

(e) Proceeds from the sale of Bonds, authorized by Section 6 of this Act, shall be deposited in the separate fund known as the Anti-Pollution Fund.

(f) Proceeds from the sale of Bonds, authorized by Section 7 of this Act, shall be deposited in the separate fund known as the Coal Development Fund.

(f-2) Proceeds from the sale of Bonds, authorized by Section 7.2 of this Act, shall be deposited as set forth in Section 7.2.

(f-5) Proceeds from the sale of Bonds, authorized by Section 7.5 of this Act, shall be deposited as set forth in Section 7.5.

(f-6) Proceeds from the sale of Bonds, authorized by Section 7.6 of this Act, shall be deposited as set forth in Section 7.6.

(g) Proceeds from the sale of Bonds, authorized by Section 8 of this Act, shall be deposited in the Capital Development Fund.

(h) Subsequent to the issuance of any Bonds for the purposes described in Sections 2 through 8 of this Act, the Governor and the Director of the Governor's Office of Management and Budget may provide for the reallocation of unspent proceeds of such Bonds to any other purposes authorized under said Sections of this Act, subject to the limitations on aggregate principal amounts contained therein. Upon any such reallocation, such unspent proceeds shall be transferred to the appropriate funds as determined by reference to paragraphs (a) through (g) of this Section.

(Source: P.A. 96-36, eff. 7-13-09.)

(30 ILCS 330/13) (from Ch. 127, par. 663)

Sec. 13. Appropriation of Proceeds from Sale of Bonds.

(a) At all times, the proceeds from the sale of Bonds issued pursuant to this Act are subject to appropriation by the General Assembly and, except as provided in Sections ~~Section~~ 7.2 and 7.6, may be obligated or expended only with the written approval of the Governor, in such amounts, at such times, and for such purposes as the respective State agencies, as defined in Section 1-7 of the Illinois State Auditing Act, as amended, deem necessary or desirable for the specific purposes contemplated in Sections 2 through 8 of this Act.

(b) Proceeds from the sale of Bonds for the purpose of development of coal and alternative forms of energy shall be expended in such amounts and at such times as the Department of Commerce and

Economic Opportunity, with the advice and recommendation of the Illinois Coal Development Board for coal development projects, may deem necessary and desirable for the specific purpose contemplated by Section 7 of this Act. In considering the approval of projects to be funded, the Department of Commerce and Economic Opportunity shall give special consideration to projects designed to remove sulfur and other pollutants in the preparation and utilization of coal, and in the use and operation of electric utility generating plants and industrial facilities which utilize Illinois coal as their primary source of fuel.

(c) Except as directed in subsection (c-1) or (c-2), any monies received by any officer or employee of the state representing a reimbursement of expenditures previously paid from general obligation bond proceeds shall be deposited into the General Obligation Bond Retirement and Interest Fund authorized in Section 14 of this Act.

(c-1) Any money received by the Department of Transportation as reimbursement for expenditures for high speed rail purposes pursuant to appropriations from the Transportation Bond, Series B Fund for (i) CREATE (Chicago Region Environmental and Transportation Efficiency), (ii) High Speed Rail, or (iii) AMTRAK projects authorized by the federal government under the provisions of the American Recovery and Reinvestment Act of 2009 or the Safe Accountable Flexible Efficient Transportation Equity Act—A Legacy for Users (SAFETEA-LU), or any successor federal transportation authorization Act, shall be deposited into the Federal High Speed Rail Trust Fund.

(c-2) Any money received by the Department of Transportation as reimbursement for expenditures for transit capital purposes pursuant to appropriations from the Transportation Bond, Series B Fund for projects authorized by the federal government under the provisions of the American Recovery and Reinvestment Act of 2009 or the Safe Accountable Flexible Efficient Transportation Equity Act—A Legacy for Users (SAFETEA-LU), or any successor federal transportation authorization Act, shall be deposited into the Federal Mass Transit Trust Fund.

(Source: P.A. 96-1488, eff. 12-30-10.)

(30 ILCS 330/14) (from Ch. 127, par. 664)

Sec. 14. Repayment.

(a) To provide for the manner of repayment of Bonds, the Governor shall include an appropriation in each annual State Budget of monies in such amount as shall be necessary and sufficient, for the period covered by such budget, to pay the interest, as it shall accrue, on all Bonds issued under this Act, to pay and discharge the principal of such Bonds as shall, by their terms, fall due during such period, to pay a premium, if any, on Bonds to be redeemed prior to the maturity date, and to pay sinking fund payments in connection with Qualified School Construction Bonds authorized by subsection (e) of Section 9. Amounts included in such appropriations for the payment of interest on variable rate bonds shall be the maximum amounts of interest that may be payable for the period covered by the budget, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for such period. Amounts included in such appropriations for the payment of interest shall include the amounts certified by the Director of the Governor's Office of Management and Budget under subsection (b) of Section 9 of this Act.

(b) A separate fund in the State Treasury called the "General Obligation Bond Retirement and Interest Fund" is hereby created.

(c) The General Assembly shall annually make appropriations to pay the principal of, interest on, and premium, if any, on Bonds sold under this Act from the General Obligation Bond Retirement and Interest Fund. Amounts included in such appropriations for the payment of interest on variable rate bonds shall be the maximum amounts of interest that may be payable during the fiscal year, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for such period. Amounts included in such appropriations for the payment of interest shall include the amounts certified by the Director of the Governor's Office of Management and Budget under subsection (b) of Section 9 of this Act.

If for any reason there are insufficient funds in ~~either~~ the General Revenue Fund , ~~or~~ the Road Fund , or the State General Obligation Restructuring Bond Debt Service Fund to make transfers to the General Obligation Bond Retirement and Interest Fund as required by Section 15 of this Act, or if for any reason the General Assembly fails to make appropriations sufficient to pay the principal of, interest on, and premium, if any, on the Bonds, as the same by their terms shall become due, this Act shall constitute an irrevocable and continuing appropriation of all amounts necessary for that purpose, and the irrevocable and continuing authority for and direction to the State Treasurer and the Comptroller to make the necessary transfers, as directed by the Governor, out of and disbursements from the revenues and funds of the State.

(d) If, because of insufficient funds in ~~either~~ the General Revenue Fund , ~~or~~ the Road Fund, or the State

General Obligation Restructuring Bond Debt Service Fund, monies have been transferred to the General Obligation Bond Retirement and Interest Fund, as required by subsection (c) of this Section, this Act shall constitute the irrevocable and continuing authority for and direction to the State Treasurer and Comptroller to reimburse these funds of the State from the General Revenue Fund, ~~or~~ the Road Fund, or the State General Obligation Restructuring Bond Debt Service Fund, as appropriate, by transferring, at such times and in such amounts, as directed by the Governor, an amount to these funds equal to that transferred from them.

(Source: P.A. 96-828, eff. 12-2-09.)

(30 ILCS 330/15) (from Ch. 127, par. 665)

Sec. 15. Computation of Principal and Interest; transfers.

(a) Upon each delivery of Bonds authorized to be issued under this Act, the Comptroller shall compute and certify to the Treasurer the total amount of principal of, interest on, and premium, if any, on Bonds issued that will be payable in order to retire such Bonds, the amount of principal of, interest on and premium, if any, on such Bonds that will be payable on each payment date according to the tenor of such Bonds during the then current and each succeeding fiscal year, and the amount of sinking fund payments needed to be deposited in connection with Qualified School Construction Bonds authorized by subsection (e) of Section 9. With respect to the interest payable on variable rate bonds, such certifications shall be calculated at the maximum rate of interest that may be payable during the fiscal year, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for such period pursuant to subsection (c) of Section 14 of this Act. With respect to the interest payable, such certifications shall include the amounts certified by the Director of the Governor's Office of Management and Budget under subsection (b) of Section 9 of this Act.

On or before the last day of each month the State Treasurer and Comptroller shall transfer from (1) the Road Fund with respect to Bonds issued under paragraph (a) of Section 4 of this Act or Bonds issued for the purpose of refunding such bonds, (2) the State General Obligation Restructuring Bond Debt Service Fund with respect to Bonds issued under Section 7.6 of this Act or Bonds issued for the purpose of refunding such bonds, and (3) ~~from (2)~~ the General Revenue Fund, with respect to all other Bonds issued under this Act, to the General Obligation Bond Retirement and Interest Fund an amount sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on Bonds payable, by their terms on the next payment date divided by the number of full calendar months between the date of such Bonds and the first such payment date, and thereafter, divided by the number of months between each succeeding payment date after the first. Such computations and transfers shall be made for each series of Bonds issued and delivered. Interest payable on variable rate bonds shall be calculated at the maximum rate of interest that may be payable for the relevant period, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for such period pursuant to subsection (c) of Section 14 of this Act. Computations of interest shall include the amounts certified by the Director of the Governor's Office of Management and Budget under subsection (b) of Section 9 of this Act. Interest for which moneys have already been deposited into the capitalized interest account within the General Obligation Bond Retirement and Interest Fund shall not be included in the calculation of the amounts to be transferred under this subsection. Notwithstanding any other provision in this Section, the transfer provisions provided in this paragraph shall not apply to transfers made in fiscal year 2010 with respect to Bonds issued in fiscal year 2010 pursuant to Section 7.2 of this Act. In the case of transfers made in fiscal year 2010 with respect to the Bonds issued in fiscal year 2010 pursuant to Section 7.2 of this Act, on or before the 15th day of the month prior to the required debt service payment, the State Treasurer and Comptroller shall transfer from the General Revenue Fund to the General Obligation Bond Retirement and Interest Fund an amount sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on the Bonds payable in that next month.

The transfer of monies herein and above directed is not required if monies in the General Obligation Bond Retirement and Interest Fund are more than the amount otherwise to be transferred as herein above provided, and if the Governor or his authorized representative notifies the State Treasurer and Comptroller of such fact in writing.

(b) After the effective date of this Act, the balance of, and monies directed to be included in the Capital Development Bond Retirement and Interest Fund, Anti-Pollution Bond Retirement and Interest Fund, Transportation Bond, Series A Retirement and Interest Fund, Transportation Bond, Series B Retirement and Interest Fund, and Coal Development Bond Retirement and Interest Fund shall be transferred to and deposited in the General Obligation Bond Retirement and Interest Fund. This Fund shall be used to make debt service payments on the State's general obligation Bonds heretofore issued which are now outstanding

and payable from the Funds herein listed as well as on Bonds issued under this Act.

(c) The unused portion of federal funds received for a capital facilities project, as authorized by Section 3 of this Act, for which monies from the Capital Development Fund have been expended shall be deposited upon completion of the project in the General Obligation Bond Retirement and Interest Fund. Any federal funds received as reimbursement for the completed construction of a capital facilities project, as authorized by Section 3 of this Act, for which monies from the Capital Development Fund have been expended shall be deposited in the General Obligation Bond Retirement and Interest Fund.

(Source: P.A. 96-43, eff. 7-15-09; 96-828, eff. 12-2-09.)

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 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 Mautino, SENATE BILL 336 was taken up and read by title a third time. A three-fifths vote is required.

And the question being, “Shall this bill pass?”.

Pending the vote on said bill, on motion of Representative Mautino, further consideration of SENATE BILL 336 was postponed.

RESOLUTION

Having been reported out of the Committee on Rules on January 11, 2011, HOUSE RESOLUTION 1597 was taken up for consideration.

Representative Currie moved the adoption of the resolution.

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

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

(ROLL CALL 14)

The motion prevailed and the resolution was adopted.

SENATE BILLS ON THIRD READING CONSIDERATION POSTPONED

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).

SENATE BILL 336. Having been read by title a third time on January 11, 2011, and further consideration postponed, the same was again taken up. A three-fifths vote is required.

Representative Mautino moved the passage of SENATE BILL 336.

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

68, Yeas; 49, Nays; 0, Answering Present.

(ROLL CALL 15)

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

SENATE BILL ON SECOND READING

Having been read by title a second time on January 11, 2011 and held, the following bill was taken up and advanced to the order of Third Reading: SENATE BILL 3336.

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 Lang, SENATE BILL 3336 was taken up and read by title a third time.

And the question being, "Shall this bill pass?".

Pending the vote on said bill, on motion of Representative Lang, further consideration of SENATE BILL 3336 was postponed.

AGREED RESOLUTION

HOUSE RESOLUTION 1594 was taken up for consideration.

Representative Currie moved the adoption of the agreed resolution.

The motion prevailed and the agreed resolution was adopted.

At the hour of 9:04 o'clock p.m., Representative Currie moved that the House do now adjourn SINE DIE.

The motion prevailed.

And the House stood adjourned.

NO. 1

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

January 11, 2011

0 YEAS 0 NAYS 117 PRESENT

P Acevedo	P Davis, William	P Kosel	P Reboletti
P Arroyo	P DeLuca	P Lang	P Reis
P Barickman	P Dugan	P Leitch	P Reitz
P Bassi	P Dunkin	P Lilly	P Riley
P Beaubien	P Durkin	P Lyons	P Rita
P Beiser	P Eddy	P Mathias	P Rose
P Bellock	P Farnham	P Mautino	P Sacia
P Berrios	P Feigenholtz	P May	P Saviano
P Biggins	P Flider	P Mayfield	P Schmitz
P Boland	P Flowers	P McAsey	P Senger
P Bost	P Ford	P McAuliffe	P Sente
P Bradley	P Fortner	P McCarthy	P Smith
P Brady (ADDED)	P Franks	P McGuire	P Sommer
P Brauer	P Froehlich	P Mell	P Soto
P Burke	P Gabel	P Mendoza	P Stephens
P Burns	P Golar (ADDED)	P Miller	P Sullivan
P Carberry	P Gordon, Careen	P Mitchell, Bill (ADDED)	P Thapedi
P Cavaletto	P Gordon, Jehan	P Mitchell, Jerry	P Tracy
P Chapa LaVia	P Hammond	P Moffitt	P Tryon
P Coladipietro	P Hannig	P Moore	P Turner
P Cole	P Harris	E Mulligan	P Verschoore
P Collins	P Hatcher	P Nekritz	P Wait
P Colvin	P Hays, Chad	P O'Sullivan	P Walker
P Connelly	P Hernandez	P Osmond	P Watson
P Coulson	P Hoffman	P Osterman	P Winters
P Crespo	P Holbrook	P Phelps	P Yarbrough
P Cross	P Howard	P Pihos	P Zalewski
P Currie	P Jackson	P Poe	P Mr. Speaker
P D'Amico	P Jakobsson	P Pritchard	
P Davis, Monique	P Jefferson	P Ramey	

E - Denotes Excused Absence

NO. 2

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 3336
FIRE DIST-POSTING REQUIREMENTS
HOUSE AMENDMENT NO. 3 - LANG
ADOPTED
VERIFIED

January 11, 2011

56 YEAS 55 NAYS 2 PRESENT

NV Acevedo	Y Davis, William	N Kosel	N Reboletti
N Arroyo	N DeLuca	Y Lang	N Reis
N Barickman	Y Dugan	N Leitch	Y Reitz
N Bassi	NV Dunkin	Y Lilly	Y Riley
N Beaubien	N Durkin	Y Lyons	Y Rita
Y Beiser	N Eddy	N Mathias	N Rose
N Bellock	Y Farnham	Y Mautino	N Sacia
Y Berrios	P Feigenholtz	Y May	N Saviano
N Biggins	Y Flider	Y Mayfield	N Schmitz
N Boland	Y Flowers	Y McAsey	N Senger
N Bost	Y Ford	N McAuliffe	N Sente
Y Bradley	N Fortner	Y McCarthy	Y Smith
E Brady	N Franks	Y McGuire	N Sommer
N Brauer	Y Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	N Stephens
Y Burns	A Golar	Y Miller	N Sullivan
Y Carberry	Y Gordon, Careen	N Mitchell, Bill	Y Thapedi
N Cavaletto	Y Gordon, Jehan	N Mitchell, Jerry	N Tracy
P Chapa LaVia	N Hammond	N Moffitt	N Tryon
N Coladipietro	Y Hannig	N Moore	Y Turner
N Cole	N Harris	E Mulligan	Y Verschoore
Y Collins	N Hatcher	Y Nekritz	N Wait
Y Colvin	N Hays, Chad	Y O'Sullivan	Y Walker
N Connelly	Y Hernandez	N Osmond	N Watson
N Coulson	Y Hoffman	N Osterman	N Winters
Y Crespo	Y Holbrook	Y Phelps	Y Yarbrough
N Cross	Y Howard	N Pihos	Y Zalewski
Y Currie	Y Jackson	N Poe	Y Mr. Speaker
N D'Amico	Y Jakobsson	N Pritchard	
Y Davis, Monique	Y Jefferson	N Ramey	

E - Denotes Excused Absence

NO. 3

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 2797
CTNY CD-BOARD OF HEALTH
THIRD READING
PASSED

January 11, 2011

114 YEAS 0 NAYS 2 PRESENT

Y Acevedo	Y Davis, William	Y Kosel	Y Reboletti
Y Arroyo	Y DeLuca	Y Lang	Y Reis
Y Barickman	Y Dugan	Y Leitch	Y Reitz
Y Bassi	Y Dunkin	Y Lilly	Y Riley
Y Beaubien	Y Durkin	Y Lyons	Y Rita
Y Beiser	Y Eddy	Y Mathias	Y Rose
Y Bellock	Y Farnham	Y Mautino	Y Sacia
Y Berrios	Y Feigenholtz	Y May	Y Saviano
Y Biggins	Y Flider	Y Mayfield	Y Schmitz
Y Boland	Y Flowers	Y McAsey	Y Senger
Y Bost	Y Ford	Y McAuliffe	Y Sente
Y Bradley	Y Fortner	Y McCarthy	Y Smith
E Brady	Y Franks	Y McGuire	Y Sommer
Y Brauer	Y Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	Y Stephens
Y Burns	Y Golar	Y Miller	Y Sullivan
Y Carberry	Y Gordon, Careen	Y Mitchell, Bill	Y Thapedi
Y Cavaletto	Y Gordon, Jehan	Y Mitchell, Jerry	Y Tracy
Y Chapa LaVia	Y Hammond	Y Moffitt	Y Tryon
P Coladipietro	Y Hannig	Y Moore	Y Turner
Y Cole	Y Harris	E Mulligan	Y Verschoore
Y Collins	Y Hatcher	Y Nekritz	Y Wait
Y Colvin	Y Hays, Chad	Y O'Sullivan	Y Walker
Y Connelly	Y Hernandez	Y Osmond	Y Watson
Y Coulson	Y Hoffman	Y Osterman	Y Winters
Y Crespo	Y Holbrook	Y Phelps	Y Yarbrough
Y Cross	Y Howard	Y Pihos	Y Zalewski
Y Currie	Y Jackson	Y Poe	P Mr. Speaker
Y D'Amico	Y Jakobsson	Y Pritchard	
Y Davis, Monique	Y Jefferson	Y Ramey	

E - Denotes Excused Absence

NO. 4

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 3461
DHS-AUTISM PROJECT COORDINATOR
THIRD READING
PASSED

January 11, 2011

63 YEAS 51 NAYS 1 PRESENT

Y Acevedo	Y Davis, William	N Kosel	N Reboletti
Y Arroyo	Y DeLuca	Y Lang	N Reis
N Barickman	Y Dugan	N Leitch	Y Reitz
N Bassi	NV Dunkin	Y Lilly	Y Riley
N Beaubien	N Durkin	Y Lyons	Y Rita
Y Beiser	N Eddy	N Mathias	N Rose
N Bellock	Y Farnham	Y Mautino	N Sacia
Y Berrios	Y Feigenholtz	Y May	N Saviano
N Biggins	Y Flider	N Mayfield	N Schmitz
N Boland	Y Flowers	Y McAsey	N Senger
N Bost	Y Ford	N McAuliffe	N Sente
Y Bradley	N Fortner	Y McCarthy	Y Smith
E Brady	N Franks	Y McGuire	N Sommer
N Brauer	Y Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	N Stephens
Y Burns	Y Golar	Y Miller	N Sullivan
Y Carberry	Y Gordon, Careen	N Mitchell, Bill	P Thapedi
N Cavaletto	Y Gordon, Jehan	N Mitchell, Jerry	N Tracy
Y Chapa LaVia	N Hammond	N Moffitt	N Tryon
N Coladipietro	Y Hannig	Y Moore	Y Turner
N Cole	Y Harris	E Mulligan	Y Verschoore
Y Collins	N Hatcher	Y Nekritz	N Wait
Y Colvin	N Hays, Chad	Y O'Sullivan	Y Walker
N Connelly	Y Hernandez	N Osmond	N Watson
N Coulson	Y Hoffman	N Osterman	N Winters
Y Crespo	Y Holbrook	Y Phelps	Y Yarbrough
N Cross	Y Howard	N Pihos	Y Zalewski
Y Currie	Y Jackson	N Poe	Y Mr. Speaker
Y D'Amico	Y Jakobsson	N Pritchard	
Y Davis, Monique	Y Jefferson	N Ramey	

E - Denotes Excused Absence

NO. 5

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
HOUSE BILL 1606
LOCAL GOVERNMENT-TECH
MOTION TO CONCUR IN SENATE AMENDMENT NO. 1
CONCURRED

January 11, 2011

116 YEAS 0 NAYS 0 PRESENT

Y Acevedo	Y Davis, William	Y Kosel	Y Reboletti
Y Arroyo	Y DeLuca	Y Lang	Y Reis
Y Barickman	Y Dugan	Y Leitch	Y Reitz
Y Bassi	Y Dunkin	Y Lilly	Y Riley
Y Beaubien	Y Durkin	Y Lyons	Y Rita
Y Beiser	Y Eddy	Y Mathias	Y Rose
Y Bellock	Y Farnham	Y Mautino	Y Sacia
Y Berrios	Y Feigenholtz	Y May	Y Saviano
Y Biggins	Y Flider	Y Mayfield	Y Schmitz
Y Boland	Y Flowers	Y McAsey	Y Senger
Y Bost	Y Ford	Y McAuliffe	Y Sente
Y Bradley	Y Fortner	Y McCarthy	Y Smith
E Brady	Y Franks	Y McGuire	Y Sommer
Y Brauer	Y Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	Y Stephens
Y Burns	Y Golar	Y Miller	Y Sullivan
Y Carberry	Y Gordon, Careen	Y Mitchell, Bill	Y Thapedi
Y Cavaletto	Y Gordon, Jehan	Y Mitchell, Jerry	Y Tracy
Y Chapa LaVia	Y Hammond	Y Moffitt	Y Tryon
Y Coladipietro	Y Hannig	Y Moore	Y Turner
Y Cole	Y Harris	E Mulligan	Y Verschoore
Y Collins	Y Hatcher	Y Nekritz	Y Wait
Y Colvin	Y Hays, Chad	Y O'Sullivan	Y Walker
Y Connelly	Y Hernandez	Y Osmond	Y Watson
Y Coulson	Y Hoffman	Y Osterman	Y Winters
Y Crespo	Y Holbrook	Y Phelps	Y Yarbrough
Y Cross	Y Howard	Y Pihos	Y Zalewski
Y Currie	Y Jackson	Y Poe	Y Mr. Speaker
Y D'Amico	Y Jakobsson	Y Pritchard	
Y Davis, Monique	Y Jefferson	Y Ramey	

E - Denotes Excused Absence

NO. 6

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
HOUSE BILL 5018
INS-CONTINUATION COVERAGE
MOTION TO CONCUR IN SENATE AMENDMENT NO. 2
CONCURRED

January 11, 2011

117 YEAS 0 NAYS 0 PRESENT

Y Acevedo	Y Davis, William	Y Kosel	Y Reboletti
Y Arroyo	Y DeLuca	Y Lang	Y Reis
Y Barickman	Y Dugan	Y Leitch	Y Reitz
Y Bassi	Y Dunkin	Y Lilly	Y Riley
Y Beaubien	Y Durkin	Y Lyons	Y Rita
Y Beiser	Y Eddy	Y Mathias	Y Rose
Y Bellock	Y Farnham	Y Mautino	Y Sacia
Y Berrios	Y Feigenholtz	Y May	Y Saviano
Y Biggins	Y Flider	Y Mayfield	Y Schmitz
Y Boland	Y Flowers	Y McAsey	Y Senger
Y Bost	Y Ford	Y McAuliffe	Y Sente
Y Bradley	Y Fortner	Y McCarthy	Y Smith
Y Brady	Y Franks	Y McGuire	Y Sommer
Y Brauer	Y Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	Y Stephens
Y Burns	Y Golar	Y Miller	Y Sullivan
Y Carberry	Y Gordon, Careen	Y Mitchell, Bill	Y Thapedi
Y Cavaletto	Y Gordon, Jehan	Y Mitchell, Jerry	Y Tracy
Y Chapa LaVia	Y Hammond	Y Moffitt	Y Tryon
Y Coladipietro	Y Hannig	Y Moore	Y Turner
Y Cole	Y Harris	E Mulligan	Y Verschoore
Y Collins	Y Hatcher	Y Nekritz	Y Wait
Y Colvin	Y Hays	Y O'Sullivan	Y Walker
Y Connelly	Y Hernandez	Y Osmond	Y Watson
Y Coulson	Y Hoffman	Y Osterman	Y Winters
Y Crespo	Y Holbrook	Y Phelps	Y Yarbrough
Y Cross	Y Howard	Y Pihos	Y Zalewski
Y Currie	Y Jackson	Y Poe	Y Mr. Speaker
Y D'Amico	Y Jakobsson	Y Pritchard	
Y Davis, Monique	Y Jefferson	Y Ramey	

E - Denotes Excused Absence

NO. 7

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
HOUSE BILL 3677
VEH CD-RESIST-OBSTRUCT-LICENSE
MOTION TO CONCUR IN SENATE AMENDMENTS NO. 1 & 2
CONCURRED

January 11, 2011

117 YEAS 0 NAYS 0 PRESENT

Y Acevedo	Y Davis, William	Y Kosel	Y Reboletti
Y Arroyo	Y DeLuca	Y Lang	Y Reis
Y Barickman	Y Dugan	Y Leitch	Y Reitz
Y Bassi	Y Dunkin	Y Lilly	Y Riley
Y Beaubien	Y Durkin	Y Lyons	Y Rita
Y Beiser	Y Eddy	Y Mathias	Y Rose
Y Bellock	Y Farnham	Y Mautino	Y Sacia
Y Berrios	Y Feigenholtz	Y May	Y Saviano
Y Biggins	Y Flider	Y Mayfield	Y Schmitz
Y Boland	Y Flowers	Y McAsey	Y Senger
Y Bost	Y Ford	Y McAuliffe	Y Sente
Y Bradley	Y Fortner	Y McCarthy	Y Smith
Y Brady	Y Franks	Y McGuire	Y Sommer
Y Brauer	Y Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	Y Stephens
Y Burns	Y Golar	Y Miller	Y Sullivan
Y Carberry	Y Gordon, Careen	Y Mitchell, Bill	Y Thapedi
Y Cavaletto	Y Gordon, Jehan	Y Mitchell, Jerry	Y Tracy
Y Chapa LaVia	Y Hammond	Y Moffitt	Y Tryon
Y Coladipietro	Y Hannig	Y Moore	Y Turner
Y Cole	Y Harris	E Mulligan	Y Verschoore
Y Collins	Y Hatcher	Y Nekritz	Y Wait
Y Colvin	Y Hays	Y O'Sullivan	Y Walker
Y Connelly	Y Hernandez	Y Osmond	Y Watson
Y Coulson	Y Hoffman	Y Osterman	Y Winters
Y Crespo	Y Holbrook	Y Phelps	Y Yarbrough
Y Cross	Y Howard	Y Pihos	Y Zalewski
Y Currie	Y Jackson	Y Poe	Y Mr. Speaker
Y D'Amico	Y Jakobsson	Y Pritchard	
Y Davis, Monique	Y Jefferson	Y Ramey	

E - Denotes Excused Absence

NO. 8

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 3087
CORRECTIONAL BUDGET-JUV JUST
THIRD READING
THREE-FIFTH VOTES REQUIRED
PASSED

January 11, 2011

117 YEAS 0 NAYS 0 PRESENT

Y Acevedo	Y Davis, William	Y Kosel	Y Reboletti
Y Arroyo	Y DeLuca	Y Lang	Y Reis
Y Barickman	Y Dugan	Y Leitch	Y Reitz
Y Bassi	Y Dunkin	Y Lilly	Y Riley
Y Beaubien	Y Durkin	Y Lyons	Y Rita
Y Beiser	Y Eddy	Y Mathias	Y Rose
Y Bellock	Y Farnham	Y Mautino	Y Sacia
Y Berrios	Y Feigenholtz	Y May	Y Saviano
Y Biggins	Y Flider	Y Mayfield	Y Schmitz
Y Boland	Y Flowers	Y McAsey	Y Senger
Y Bost	Y Ford	Y McAuliffe	Y Sente
Y Bradley	Y Fortner	Y McCarthy	Y Smith
Y Brady	Y Franks	Y McGuire	Y Sommer
Y Brauer	Y Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	Y Stephens
Y Burns	Y Golar	Y Miller	Y Sullivan
Y Carberry	Y Gordon, Careen	Y Mitchell, Bill	Y Thapedi
Y Cavaletto	Y Gordon, Jehan	Y Mitchell, Jerry	Y Tracy
Y Chapa LaVia	Y Hammond	Y Moffitt	Y Tryon
Y Coladipietro	Y Hannig	Y Moore	Y Turner
Y Cole	Y Harris	E Mulligan	Y Verschoore
Y Collins	Y Hatcher	Y Nekritz	Y Wait
Y Colvin	Y Hays	Y O'Sullivan	Y Walker
Y Connelly	Y Hernandez	Y Osmond	Y Watson
Y Coulson	Y Hoffman	Y Osterman	Y Winters
Y Crespo	Y Holbrook	Y Phelps	Y Yarbrough
Y Cross	Y Howard	Y Pihos	Y Zalewski
Y Currie	Y Jackson	Y Poe	Y Mr. Speaker
Y D'Amico	Y Jakobsson	Y Pritchard	
Y Davis, Monique	Y Jefferson	Y Ramey	

E - Denotes Excused Absence

NO. 9

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 1183
$ILLINOIS COMMERCE COMMISSION
THIRD READING
PASSED

January 11, 2011

67 YEAS 50 NAYS 0 PRESENT

Y Acevedo	Y Davis, William	N Kosel	N Reboletti
Y Arroyo	Y DeLuca	Y Lang	N Reis
N Barickman	Y Dugan	N Leitch	Y Reitz
N Bassi	Y Dunkin	Y Lilly	Y Riley
N Beaubien	N Durkin	Y Lyons	Y Rita
Y Beiser	N Eddy	N Mathias	N Rose
N Bellock	Y Farnham	Y Mautino	N Sacia
Y Berrios	Y Feigenholtz	Y May	N Saviano
N Biggins	Y Flider	N Mayfield	N Schmitz
Y Boland	Y Flowers	Y McAsey	N Senger
N Bost	Y Ford	N McAuliffe	N Sente
Y Bradley	N Fortner	Y McCarthy	Y Smith
N Brady	N Franks	Y McGuire	N Sommer
N Brauer	Y Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	N Stephens
Y Burns	Y Golar	Y Miller	N Sullivan
Y Carberry	Y Gordon, Careen	N Mitchell, Bill	Y Thapedi
N Cavaletto	Y Gordon, Jehan	N Mitchell, Jerry	N Tracy
Y Chapa LaVia	N Hammond	N Moffitt	N Tryon
N Coladipietro	Y Hannig	Y Moore	Y Turner
N Cole	Y Harris	E Mulligan	Y Verschoore
Y Collins	N Hatcher	Y Nekritz	N Wait
Y Colvin	N Hays	Y O'Sullivan	Y Walker
N Connelly	Y Hernandez	N Osmond	N Watson
N Coulson	Y Hoffman	Y Osterman	N Winters
Y Crespo	Y Holbrook	Y Phelps	Y Yarbrough
N Cross	Y Howard	N Pihos	Y Zalewski
Y Currie	Y Jackson	N Poe	Y Mr. Speaker
Y D'Amico	Y Jakobsson	N Pritchard	
Y Davis, Monique	Y Jefferson	N Ramey	

E - Denotes Excused Absence

NO. 10

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 1858
PEN CD-ART 5-FEDERAL CREDIT
THIRD READING
PASSED

January 11, 2011

69 YEAS 48 NAYS 0 PRESENT

Y Acevedo	Y Davis, William	N Kosel	N Reboletti
Y Arroyo	Y DeLuca	Y Lang	N Reis
N Barickman	Y Dugan	N Leitch	Y Reitz
N Bassi	Y Dunkin	Y Lilly	Y Riley
N Beaubien	N Durkin	Y Lyons	Y Rita
Y Beiser	N Eddy	N Mathias	N Rose
N Bellock	Y Farnham	Y Mautino	N Sacia
Y Berrios	Y Feigenholtz	Y May	N Saviano
N Biggins	Y Flider	Y Mayfield	N Schmitz
Y Boland	Y Flowers	Y McAsey	N Senger
N Bost	Y Ford	N McAuliffe	Y Sente
Y Bradley	N Fortner	Y McCarthy	Y Smith
N Brady	N Franks	Y McGuire	N Sommer
N Brauer	Y Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	N Stephens
Y Burns	Y Golar	Y Miller	N Sullivan
Y Carberry	Y Gordon, Careen	N Mitchell, Bill	Y Thapedi
N Cavaletto	Y Gordon, Jehan	N Mitchell, Jerry	N Tracy
Y Chapa LaVia	N Hammond	N Moffitt	N Tryon
N Coladipietro	Y Hannig	Y Moore	Y Turner
N Cole	Y Harris	E Mulligan	Y Verschoore
Y Collins	N Hatcher	Y Nekritz	N Wait
Y Colvin	N Hays	Y O'Sullivan	Y Walker
N Connelly	Y Hernandez	N Osmond	N Watson
N Coulson	Y Hoffman	Y Osterman	N Winters
Y Crespo	Y Holbrook	Y Phelps	Y Yarbrough
N Cross	Y Howard	N Pihos	Y Zalewski
Y Currie	Y Jackson	N Poe	Y Mr. Speaker
Y D'Amico	Y Jakobsson	N Pritchard	
Y Davis, Monique	Y Jefferson	N Ramey	

E - Denotes Excused Absence

NO. 11

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 2505
PROP TX-GREEN ENERGY SSA
THIRD READING
PASSED

January 11, 2011

60 YEAS 57 NAYS 0 PRESENT

Y Acevedo	Y Davis, William	N Kosel	N Reboletti
Y Arroyo	Y DeLuca	Y Lang	N Reis
N Barickman	Y Dugan	N Leitch	Y Reitz
N Bassi	Y Dunkin	Y Lilly	Y Riley
N Beaubien	N Durkin	Y Lyons	Y Rita
Y Beiser	N Eddy	N Mathias	N Rose
N Bellock	N Farnham	Y Mautino	N Sacia
Y Berrios	Y Feigenholtz	Y May	N Saviano
N Biggins	Y Flider	Y Mayfield	N Schmitz
Y Boland	Y Flowers	N McAsey	N Senger
N Bost	Y Ford	N McAuliffe	N Sente
Y Bradley	N Fortner	Y McCarthy	Y Smith
N Brady	N Franks	Y McGuire	N Sommer
N Brauer	Y Froehlich	N Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	N Stephens
Y Burns	Y Golar	Y Miller	N Sullivan
Y Carberry	Y Gordon, Careen	N Mitchell, Bill	Y Thapedi
N Cavaletto	N Gordon, Jehan	N Mitchell, Jerry	N Tracy
Y Chapa LaVia	N Hammond	N Moffitt	N Tryon
N Coladipietro	Y Hannig	Y Moore	Y Turner
N Cole	Y Harris	E Mulligan	Y Verschoore
Y Collins	N Hatcher	Y Nekritz	N Wait
Y Colvin	N Hays	Y O'Sullivan	Y Walker
N Connelly	Y Hernandez	N Osmond	N Watson
N Coulson	Y Hoffman	N Osterman	N Winters
N Crespo	Y Holbrook	N Phelps	Y Yarbrough
N Cross	Y Howard	N Pihos	Y Zalewski
Y Currie	Y Jackson	N Poe	Y Mr. Speaker
N D'Amico	Y Jakobsson	N Pritchard	
Y Davis, Monique	Y Jefferson	N Ramey	

E - Denotes Excused Absence

NO. 12

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 3088
HUMAN SRVCS BUDGET&IMPACT NOTE
AMENDMENT NO. 2 - FEIGENHOLTZ
ADOPTED

January 11, 2011

62 YEAS 54 NAYS 0 PRESENT

Y Acevedo	Y Davis, William	N Kosel	N Reboletti
Y Arroyo	Y DeLuca	Y Lang	N Reis
N Barickman	Y Dugan	N Leitch	Y Reitz
N Bassi	Y Dunkin	Y Lilly	Y Riley
N Beaubien	N Durkin	Y Lyons	Y Rita
Y Beiser	N Eddy	N Mathias	N Rose
N Bellock	N Farnham	Y Mautino	N Sacia
Y Berrios	Y Feigenholtz	N May	Y Saviano
Y Biggins	Y Flider	Y Mayfield	N Schmitz
N Boland	Y Flowers	N McAsey	N Senger
N Bost	Y Ford	N McAuliffe	N Sente
Y Bradley	N Fortner	Y McCarthy	Y Smith
Y Brady	N Franks	Y McGuire	N Sommer
N Brauer	N Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	NV Stephens
Y Burns	Y Golar	Y Miller	N Sullivan
Y Carberry	Y Gordon, Careen	N Mitchell, Bill	Y Thapedi
N Cavaletto	N Gordon, Jehan	N Mitchell, Jerry	N Tracy
Y Chapa LaVia	N Hammond	N Moffitt	N Tryon
N Coladipietro	Y Hannig	Y Moore	Y Turner
N Cole	N Harris	E Mulligan	Y Verschoore
Y Collins	N Hatcher	Y Nekritz	N Wait
Y Colvin	N Hays	Y O'Sullivan	Y Walker
N Connelly	Y Hernandez	N Osmond	N Watson
N Coulson	Y Hoffman	Y Osterman	N Winters
N Crespo	Y Holbrook	Y Phelps	Y Yarbrough
N Cross	Y Howard	N Pihos	Y Zalewski
Y Currie	Y Jackson	N Poe	Y Mr. Speaker
N D'Amico	Y Jakobsson	N Pritchard	
Y Davis, Monique	Y Jefferson	N Ramey	

E - Denotes Excused Absence

NO. 13

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 3088
HUMAN SRVCS BUDGET&IMPACT NOTE
THIRD READING
PASSED

January 11, 2011

61 YEAS 55 NAYS 0 PRESENT

Y Acevedo	Y Davis, William	N Kosel	N Reboletti
Y Arroyo	Y DeLuca	Y Lang	N Reis
N Barickman	Y Dugan	N Leitch	Y Reitz
N Bassi	Y Dunkin	Y Lilly	Y Riley
N Beaubien	N Durkin	Y Lyons	Y Rita
Y Beiser	N Eddy	N Mathias	N Rose
N Bellock	N Farnham	Y Mautino	N Sacia
Y Berrios	Y Feigenholtz	N May	Y Saviano
Y Biggins	Y Flider	Y Mayfield	N Schmitz
N Boland	Y Flowers	N McAsey	N Senger
N Bost	Y Ford	N McAuliffe	N Sente
Y Bradley	N Fortner	Y McCarthy	Y Smith
N Brady	N Franks	Y McGuire	N Sommer
N Brauer	N Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	NV Stephens
Y Burns	Y Golar	Y Miller	N Sullivan
Y Carberry	Y Gordon, Careen	N Mitchell, Bill	Y Thapedi
N Cavaletto	N Gordon, Jehan	N Mitchell, Jerry	N Tracy
Y Chapa LaVia	N Hammond	N Moffitt	N Tryon
N Coladipietro	Y Hannig	Y Moore	Y Turner
N Cole	N Harris	E Mulligan	Y Verschoore
Y Collins	N Hatcher	Y Nekritz	Y Wait
Y Colvin	N Hays	Y O'Sullivan	Y Walker
N Connelly	Y Hernandez	N Osmond	N Watson
N Coulson	Y Hoffman	Y Osterman	N Winters
N Crespo	N Holbrook	Y Phelps	Y Yarbrough
N Cross	Y Howard	N Pihos	Y Zalewski
Y Currie	Y Jackson	N Poe	Y Mr. Speaker
N D'Amico	Y Jakobsson	N Pritchard	
Y Davis, Monique	Y Jefferson	N Ramey	

E - Denotes Excused Absence

NO. 14

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
HOUSE RESOLUTION 1597
HOUSE RULES-AMENDMENT
ADOPTED

January 11, 2011

117 YEAS 0 NAYS 0 PRESENT

Y Acevedo	Y Davis, William	Y Kosel	Y Reboletti
Y Arroyo	Y DeLuca	Y Lang	Y Reis
Y Barickman	Y Dugan	Y Leitch	Y Reitz
Y Bassi	Y Dunkin	Y Lilly	Y Riley
Y Beaubien	Y Durkin	Y Lyons	Y Rita
Y Beiser	Y Eddy	Y Mathias	Y Rose
Y Bellock	Y Farnham	Y Mautino	Y Sacia
Y Berrios	Y Feigenholtz	Y May	Y Saviano
Y Biggins	Y Flider	Y Mayfield	Y Schmitz
Y Boland	Y Flowers	Y McAsey	Y Senger
Y Bost	Y Ford	Y McAuliffe	Y Sente
Y Bradley	Y Fortner	Y McCarthy	Y Smith
Y Brady	Y Franks	Y McGuire	Y Sommer
Y Brauer	Y Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	Y Stephens
Y Burns	Y Golar	Y Miller	Y Sullivan
Y Carberry	Y Gordon, Careen	Y Mitchell, Bill	Y Thapedi
Y Cavaletto	Y Gordon, Jehan	Y Mitchell, Jerry	Y Tracy
Y Chapa LaVia	Y Hammond	Y Moffitt	Y Tryon
Y Coladipietro	Y Hannig	Y Moore	Y Turner
Y Cole	Y Harris	E Mulligan	Y Verschoore
Y Collins	Y Hatcher	Y Nekritz	Y Wait
Y Colvin	Y Hays	Y O'Sullivan	Y Walker
Y Connelly	Y Hernandez	Y Osmond	Y Watson
Y Coulson	Y Hoffman	Y Osterman	Y Winters
Y Crespo	Y Holbrook	Y Phelps	Y Yarbrough
Y Cross	Y Howard	Y Pihos	Y Zalewski
Y Currie	Y Jackson	Y Poe	Y Mr. Speaker
Y D'Amico	Y Jakobsson	Y Pritchard	
Y Davis, Monique	Y Jefferson	Y Ramey	

E - Denotes Excused Absence

NO. 15

STATE OF ILLINOIS
NINETY-SIXTH
GENERAL ASSEMBLY
HOUSE ROLL CALL
SENATE BILL 336
GOVERNMENT-TECH
THIRD READING
THREE-FIFTHS VOTE REQUIRED
LOST

January 11, 2011

68 YEAS 49 NAYS 0 PRESENT

Y Acevedo	Y Davis, William	N Kosel	N Reboletti
Y Arroyo	Y DeLuca	Y Lang	N Reis
N Barickman	Y Dugan	N Leitch	Y Reitz
N Bassi	Y Dunkin	Y Lilly	Y Riley
N Beaubien	N Durkin	Y Lyons	Y Rita
Y Beiser	N Eddy	N Mathias	N Rose
N Bellock	Y Farnham	Y Mautino	N Sacia
Y Berrios	Y Feigenholtz	Y May	N Saviano
N Biggins	Y Flider	Y Mayfield	N Schmitz
Y Boland	Y Flowers	Y McAsey	N Senger
N Bost	Y Ford	N McAuliffe	N Sente
Y Bradley	N Fortner	Y McCarthy	Y Smith
N Brady	N Franks	Y McGuire	N Sommer
N Brauer	Y Froehlich	Y Mell	Y Soto
Y Burke	Y Gabel	Y Mendoza	N Stephens
Y Burns	Y Golar	Y Miller	N Sullivan
Y Carberry	Y Gordon, Careen	N Mitchell, Bill	Y Thapedi
N Cavaletto	Y Gordon, Jehan	N Mitchell, Jerry	N Tracy
Y Chapa LaVia	N Hammond	N Moffitt	N Tryon
N Coladipietro	Y Hannig	Y Moore	Y Turner
N Cole	Y Harris	E Mulligan	Y Verschoore
Y Collins	N Hatcher	Y Nekritz	N Wait
Y Colvin	N Hays	Y O'Sullivan	Y Walker
N Connelly	Y Hernandez	N Osmond	N Watson
N Coulson	Y Hoffman	Y Osterman	N Winters
Y Crespo	Y Holbrook	Y Phelps	Y Yarbrough
N Cross	Y Howard	N Pihos	Y Zalewski
Y Currie	Y Jackson	N Poe	Y Mr. Speaker
Y D'Amico	Y Jakobsson	N Pritchard	
Y Davis, Monique	Y Jefferson	N Ramey	

E - Denotes Excused Absence