

AN ACT concerning revenue.

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

Section 5. The Reimagining Energy and Vehicles in Illinois Act is amended by changing Section 30 as follows:

(20 ILCS 686/30)

Sec. 30. Tax credit awards.

(a) Subject to the conditions set forth in this Act, a taxpayer is entitled to a credit against the tax imposed pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act for a taxable year beginning on or after January 1, 2025 if the taxpayer is awarded a credit by the Department in accordance with an agreement under this Act. The Department has authority to award credits under this Act on and after January 1, 2022.

(b) REV Illinois Credits. A taxpayer may receive a tax credit against the tax imposed under subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, not to exceed the sum of (i) 75% of the incremental income tax attributable to new employees at the applicant's project and (ii) 10% of the training costs of the new employees. If the project is located in an underserved area or an energy transition area, then the amount of the credit may not exceed the sum of (i) 100% of the

incremental income tax attributable to new employees at the applicant's project; and (ii) 10% of the training costs of the new employees. The percentage of training costs includable in the calculation may be increased by an additional 15% for training costs associated with new employees that are recent (2 years or less) graduates, certificate holders, or credential recipients from an institution of higher education in Illinois, or, if the training is provided by an institution of higher education in Illinois, the Clean Jobs Workforce Network Program, or an apprenticeship and training program located in Illinois and approved by and registered with the United States Department of Labor's Bureau of Apprenticeship and Training. An applicant is also eligible for a training credit that shall not exceed 10% of the training costs of retained employees for the purpose of upskilling to meet the operational needs of the applicant or the REV Illinois Project. The percentage of training costs includable in the calculation shall not exceed a total of 25%. If an applicant agrees to hire the required number of new employees, then the maximum amount of the credit for that applicant may be increased by an amount not to exceed 75% of the incremental income tax attributable to retained employees at the applicant's project; provided that, in order to receive the increase for retained employees, the applicant must, if applicable, meet or exceed the statewide baseline. For agreements entered into on or after the effective date of this

amendatory Act of the 103rd General Assembly and before June 1, 2024 that qualify under paragraph (5) of subsection (c) of Section 20, a taxpayer may receive a tax credit not to exceed 75% of the incremental income tax attributable to retained employees at the applicant's project. If the project is in an underserved area or an energy transition area and qualifies under paragraph (5) of subsection (c) of Section 20, then the maximum amount of the credit attributable to retained employees for the applicant may be increased to an amount not to exceed 100% of the incremental income tax attributable to retained employees at the applicant's project.

If the Project is in an underserved area or an energy transition area, the maximum amount of the credit attributable to retained employees for the applicant may be increased to an amount not to exceed 100% of the incremental income tax attributable to retained employees at the applicant's project; provided that, in order to receive the increase for retained employees, the applicant must meet or exceed the statewide baseline. REV Illinois Credits awarded may include credit earned for incremental income tax withheld and training costs incurred by the taxpayer beginning on or after January 1, 2022. Credits so earned and certified by the Department may be applied against the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act for taxable years beginning on or after January 1, 2025.

(c) REV Construction Jobs Credit. For construction wages

associated with a project that qualified for a REV Illinois Credit under subsection (b), the taxpayer may receive a tax credit against the tax imposed under subsections (a) and (b) of Section 201 of the Illinois Income Tax Act in an amount equal to 50% of the incremental income tax attributable to construction wages paid in connection with construction of the project facilities, as a jobs credit for workers hired to construct the project.

The REV Construction Jobs Credit may not exceed 75% of the amount of the incremental income tax attributable to construction wages paid in connection with construction of the project facilities if the project is in an underserved area or an energy transition area.

(d) The Department shall certify to the Department of Revenue: (1) the identity of Taxpayers that are eligible for the REV Illinois Credit and REV Construction Jobs Credit; (2) the amount of the REV Illinois Credits and REV Construction Jobs Credits awarded in each calendar year; and (3) the amount of the REV Illinois Credit and REV Construction Jobs Credit claimed in each calendar year. REV Illinois Credits awarded may include credit earned for Incremental Income Tax withheld and Training Costs incurred by the Taxpayer beginning on or after January 1, 2022. Credits so earned and certified by the Department may be applied against the tax imposed by Section 201(a) and (b) of the Illinois Income Tax Act for taxable years beginning on or after January 1, 2025.

(e) Applicants seeking certification for tax credits related to the construction of the project facilities in the State shall require the contractor to enter into a project labor agreement that conforms with the Project Labor Agreements Act.

(f) Any applicant issued a certificate for a tax credit or tax exemption under this Act must annually report to the Department the total project tax benefits received. Reports are due no later than May 31 of each year and shall cover the previous calendar year. The first report is for the 2022 calendar year and is due no later than May 31, 2023. Failure to report data may result in ineligibility to receive incentives. The Department, in consultation with the Department of Revenue, is authorized to adopt rules governing ineligibility to receive exemptions, including the length of ineligibility. Factors to be considered in determining whether a business is ineligible shall include, but are not limited to, prior compliance with the reporting requirements, cooperation in discontinuing and correcting violations, the extent of the violation, and whether the violation was willful or inadvertent.

For applicants issued a certificate of exemption under Section 105 of this Act, the report shall be the same as required for a High Impact Business under subsection (a-5) of Section 8.1 of the Illinois Enterprise Zone Act. Failure to report data may result in revocation of the building materials

exemption certificate issued to a taxpayer. The Department of Revenue is authorized to adopt rules governing revocation determinations, including the length of revocation. Factors to be considered in revocations shall include, but are not limited to, prior compliance with the reporting requirements, cooperation in discontinuing and correcting violations, and whether the certificate was used unlawfully during the preceding year.

Each person required to file a return under the Gas Revenue Tax Act, the Electricity Excise Tax Law, or the Telecommunications Excise Tax Act shall file a report containing information about customers that are issued an exemption certificate under Section 95 of this Act in the same manner and form as they are required to report under subsection (b) of Section 8.1 of the Illinois Enterprise Zone Act.

(g) Nothing in this Act shall prohibit an award of credit to an applicant that uses a PEO if all other award criteria are satisfied.

(h) With respect to any portion of a REV Illinois Credit that is based on the incremental income tax attributable to new employees or retained employees, in lieu of the Credit allowed under this Act against the taxes imposed pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, a taxpayer that otherwise meets the criteria set forth in this Section, the taxpayer may elect to claim the

credit, on or after January 1, 2025, against its obligation to pay over withholding under Section 704A of the Illinois Income Tax Act. The election shall be made in the manner prescribed by the Department of Revenue and once made shall be irrevocable.

(i) The Department of Revenue, in its discretion, may require that the reports filed under this Section be submitted electronically.

(j) The Department of Revenue shall have the authority to adopt rules as are reasonable and necessary to implement the provisions of this Section.

(Source: P.A. 102-669, eff. 11-16-21; 102-1112, eff. 12-21-22; 102-1125, eff. 2-3-23; 103-9, eff. 6-7-23.)

Section 10. The Manufacturing Illinois Chips for Real Opportunity (MICRO) Act is amended by changing Section 110-30 as follows:

(35 ILCS 45/110-30)

Sec. 110-30. Tax credit awards.

(a) Subject to the conditions set forth in this Act, a taxpayer is entitled to a credit against the tax imposed pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act for a taxable year beginning on or after January 1, 2025 if the taxpayer is awarded a credit by the Department in accordance with an agreement under this Act. The Department has authority to award credits under this Act

on and after January 1, 2023.

(b) A taxpayer may receive a tax credit against the tax imposed under subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, not to exceed the sum of (i) 75% of the incremental income tax attributable to new employees at the applicant's project and (ii) 10% of the training costs of the new employees. If the project is located in an underserved area or an energy transition area, then the amount of the credit may not exceed the sum of (i) 100% of the incremental income tax attributable to new employees at the applicant's project; and (ii) 10% of the training costs of the new employees. The percentage of training costs includable in the calculation may be increased by an additional 15% for training costs associated with new employees that are recent (2 years or less) graduates, certificate holders, or credential recipients from an institution of higher education in Illinois, or, if the training is provided by an institution of higher education in Illinois, the Clean Jobs Workforce Network Program, or an apprenticeship and training program located in Illinois and approved by and registered with the United States Department of Labor's Bureau of Apprenticeship and Training. An applicant is also eligible for a training credit that shall not exceed 10% of the training costs of retained employees for the purpose of upskilling to meet the operational needs of the applicant or the project. The percentage of training costs includable in the calculation shall not exceed a total of 25%.



If an applicant agrees to hire the required number of new employees, then the maximum amount of the credit for that applicant may be increased by an amount not to exceed 75% of the incremental income tax attributable to retained employees at the applicant's project; provided that, in order to receive the increase for retained employees, the applicant must, if applicable, meet or exceed the statewide baseline. If the Project is in an underserved area or an energy transition area, the maximum amount of the credit attributable to retained employees for the applicant may be increased to an amount not to exceed 100% of the incremental income tax attributable to retained employees at the applicant's project; provided that, in order to receive the increase for retained employees, the applicant must meet or exceed the statewide baseline. Credits awarded may include credit earned for incremental income tax withheld and training costs incurred by the taxpayer beginning on or after January 1, 2023. Credits so earned and certified by the Department may be applied against the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act for taxable years beginning on or after January 1, 2025.

(c) MICRO Construction Jobs Credit. For construction wages associated with a project that qualified for a credit under subsection (b), the taxpayer may receive a tax credit against the tax imposed under subsections (a) and (b) of Section 201 of the Illinois Income Tax Act in an amount equal to 50% of the

incremental income tax attributable to construction wages paid in connection with construction of the project facilities, as a jobs credit for workers hired to construct the project.

The MICRO Construction Jobs Credit may not exceed 75% of the amount of the incremental income tax attributable to construction wages paid in connection with construction of the project facilities if the project is in an underserved area or an energy transition area.

(d) The Department shall certify to the Department of Revenue: (1) the identity of taxpayers that are eligible for the MICRO Credit and MICRO Construction Jobs Credit; (2) the amount of the MICRO Credits and MICRO Construction Jobs Credits awarded in each calendar year; and (3) the amount of the MICRO Credit and MICRO Construction Jobs Credit claimed in each calendar year. MICRO Credits awarded may include credit earned for incremental income tax withheld and training costs incurred by the taxpayer beginning on or after January 1, 2023. Credits so earned and certified by the Department may be applied against the tax imposed by Section 201(a) and (b) of the Illinois Income Tax Act for taxable years beginning on or after January 1, 2025.

(e) Applicants seeking certification for ~~a~~ tax credits related to the construction of the project facilities in the State shall require the contractor to enter into a project labor agreement that conforms with the Project Labor Agreements Act.

(f) Any applicant issued a certificate for a tax credit or tax exemption under this Act must annually report to the Department the total project tax benefits received. Reports are due no later than May 31 of each year and shall cover the previous calendar year. The first report is for the 2023 calendar year and is due no later than May 31, 2023. Failure to report data may result in ineligibility to receive incentives. The Department, in consultation with the Department of Revenue, is authorized to adopt rules governing ineligibility to receive exemptions, including the length of ineligibility. Factors to be considered in determining whether a business is ineligible shall include, but are not limited to, prior compliance with the reporting requirements, cooperation in discontinuing and correcting violations, the extent of the violation, and whether the violation was willful or inadvertent.

For applicants issued a certificate of exemption under Section 110-105 of this Act, the report shall be the same as required for a High Impact Business under subsection (a-5) of Section 8.1 of the Illinois Enterprise Zone Act. Failure to report data may result in revocation of the building materials exemption certificate issued to a taxpayer. The Department of Revenue is authorized to adopt rules governing revocation determinations, including the length of revocation. Factors to be considered in revocations shall include, but are not limited to, prior compliance with the reporting requirements,

cooperation in discontinuing and correcting violations, and whether the certificate was used unlawfully during the preceding year.

Each person required to file a return under the Gas Revenue Tax Act, the Electricity Excise Tax Act, or the Telecommunications Excise Tax Act shall file a report on customers issued an exemption certificate under Section 110-95 of this Act in the same manner and form as they are required to report under subsection (b) of Section 8.1 of the Illinois Enterprise Zone Act.

(g) Nothing in this Act shall prohibit an award of credit to an applicant that uses a PEO if all other award criteria are satisfied.

(h) With respect to any portion of a credit that is based on the incremental income tax attributable to new employees or retained employees, in lieu of the credit allowed under this Act against the taxes imposed pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, a taxpayer that otherwise meets the criteria set forth in this Section, the taxpayer may elect to claim the credit, on or after January 1, 2025, against its obligation to pay over withholding under Section 704A of the Illinois Income Tax Act. The election shall be made in the manner prescribed by the Department of Revenue and once made shall be irrevocable.

(i) The Department of Revenue, in its discretion, may require that the reports filed under this Section be submitted

electronically.

(j) The Department of Revenue shall have the authority to adopt rules as are reasonable and necessary to implement the provisions of this Section.

(Source: P.A. 102-700, eff. 4-19-22; 102-1125, eff. 2-3-23; revised 4-5-23.)

Section 15. The Retailers' Occupation Tax Act is amended by changing Sections 5m and 5n as follows:

(35 ILCS 120/5m)

Sec. 5m. Building materials exemption; REV Illinois projects. Each retailer who makes a sale of building materials that will be incorporated into a REV Illinois Project for which a certificate of exemption has been issued by the Department of Commerce and Economic Opportunity under Section 105 of the Reimagining Energy and Vehicles in Illinois Act may deduct receipts from those sales when calculating any State or local use and occupation taxes. No retailer who is eligible for the deduction or credit under Section 5k of this Act related to enterprise zones or Section 5l of this Act related to High Impact Businesses for a given sale shall be eligible for the deduction or credit authorized under this Section for that same sale.

~~To In addition to any other requirements to~~ document the exemption allowed under this Section, the retailer must obtain

from the purchaser the purchaser's REV Illinois Building Materials Exemption certificate number issued by the Department and a certification that contains:-

(1) a statement that the building materials are being purchased for incorporation into a REV Illinois Project;

(2) the location or address of the real estate into which the building materials will be incorporated;

(3) the name and address of the construction contractor or other entity;

(4) a description of the building materials being purchased;

(5) the purchaser's REV Illinois Building Materials Exemption Certificate number issued by the Department of Revenue; and

(6) the purchaser's signature and date of purchase.

A construction contractor or other entity shall not make tax-free purchases under this Section unless it has an active REV Illinois Building Materials Exemption Certificate issued by the Department at the time of purchase.

Upon request from the certified manufacturer, the Department shall issue a REV Illinois Building Materials Exemption Certificate for each construction contractor or other entity identified by the certified manufacturer. The Department shall make the REV Illinois Building Materials Exemption Certificates available to each construction contractor or other entity identified by the certified

manufacturer and to the certified manufacturer. The request for REV Illinois Building Materials Exemption Certificates under this Section must include the following information:

(1) the name and address of the construction contractor or other entity;

(2) the name and location or address of the building project site;

(3) the estimated amount of the exemption for each construction contractor or other entity for which a request for a REV Illinois Building Materials Exemption Certificate is made, based on a stated estimated average tax rate and the percentage of the contract that consists of materials;

(4) the period of time over which supplies for the project are expected to be purchased; and

(5) other reasonable information as the Department may require, including but not limited to FEIN numbers, to determine if the contractor or other entity, or any partner, or a corporate officer, and in the case of a limited liability company, any manager or member, of the construction contractor or other entity, is or has been the owner, a partner, a corporate officer, and in the case of a limited liability company, a manager or member, of a person that is in default for moneys due to the Department under this Act or any other tax or fee Act administered by the Department.

The Department shall issue the REV Illinois Building Materials Exemption Certificates within 3 business days after receipt of the request from the certified manufacturer. This requirement does not apply in circumstances where the Department, for reasonable cause, is unable to issue the Exemption Certificate within 3 business days. The Department may refuse to issue a REV Illinois Building Materials Exemption Certificate if the owner, any partner, or a corporate officer, and in the case of a limited liability company, any manager or member, of the construction contractor or other entity is or has been the owner, a partner, a corporate officer, and in the case of a limited liability company, a manager or member, of a person that is in default for moneys due to the Department under this Act or any other tax or fee Act administered by the Department.

The REV Illinois Building Materials Exemption Certificate shall contain language stating that if the construction contractor or other entity who is issued the Exemption Certificate makes a tax-exempt purchase, as described in this Section, that is not eligible for exemption under this Section or allows another person to make a tax-exempt purchase, as described in this Section, that is not eligible for exemption under this Section, then, in addition to any tax or other penalty imposed, the construction contractor or other entity is subject to a penalty equal to the tax that would have been paid by the retailer under this Act as well as any applicable



local retailers' occupation tax on the purchase that is not eligible for the exemption.

The Department, in its discretion, may require that the request for REV Illinois Building Materials Exemption Certificates be submitted electronically. The Department may, in its discretion, issue the Exemption Certificates electronically. The REV Illinois Building Materials Exemption Certificate number shall be designed in such a way that the Department can identify from the unique number on the Exemption Certificate issued to a given construction contractor or other entity, the name of the REV Illinois project site and the construction contractor or other entity to whom the Exemption Certificate is issued. The REV Illinois Building Materials Exemption Certificate shall contain an expiration date, which shall be no more than 5 years after the date of issuance. At the request of the certified manufacturer, the Department may renew a REV Illinois Building Materials Exemption Certificate. After the Department issues Exemption Certificates for a given REV Illinois project site, the certified manufacturer may notify the Department of additional construction contractors or other entities that are eligible for a REV Illinois Building Materials Exemption Certificate. Upon receiving such a notification and subject to the other provisions of this Section, the Department shall issue a REV Illinois Building Materials Exemption Certificate to each additional construction contractor or other entity so

identified. A certified manufacturer may ask the Department to rescind a REV Illinois Building Materials Exemption Certificate previously issued by the Department to a construction contractor or other entity working at that certified manufacturer's REV Illinois project site if that REV Illinois Building Materials Exemption Certificate has not yet expired. Upon receiving such a request and subject to the other provisions of this Section, the Department shall issue the rescission of the REV Illinois Building Materials Exemption Certificate to the construction contractor or other entity identified by the certified manufacturer and provide a copy of the rescission to the construction contractor or other entity and to the certified manufacturer.

If the Department of Revenue determines that a construction contractor or other entity that was issued an Exemption Certificate under this Section made a tax-exempt purchase, as described in this Section, that was not eligible for exemption under this Section or allowed another person to make a tax-exempt purchase, as described in this Section, that was not eligible for exemption under this Section, then, in addition to any tax or other penalty imposed, the construction contractor or other entity is subject to a penalty equal to the tax that would have been paid by the retailer under this Act as well as any applicable local retailers' occupation tax on the purchase that was not eligible for the exemption.

This Section is exempt from the provisions of Section

2-70.

As used in this Section, "certified manufacturer" means a person certified by the Department of Commerce and Economic Opportunity under Section 105 of the Reimagining Energy and Vehicles in Illinois Act.

(Source: P.A. 102-669, eff. 11-16-21; 102-1125, eff. 2-3-23.)

(35 ILCS 120/5n)

Sec. 5n. Building materials exemption; microchip and semiconductor manufacturing. Each retailer who makes a sale of building materials that will be incorporated into real estate in a qualified facility for which a certificate of exemption has been issued by the Department of Commerce and Economic Opportunity under Section 110-105 of the Manufacturing Illinois Chips for Real Opportunity (MICRO) Act, may deduct receipts from such sales when calculating any State or local use and occupation taxes. No retailer who is eligible for the deduction or credit under Section 5k of this Act related to enterprise zones or Section 5l of this Act related to High Impact Businesses for a given sale shall be eligible for the deduction or credit authorized under this Section for that same sale.

To ~~In addition to any other requirements to~~ document the exemption allowed under this Section, the retailer must obtain from the purchaser the purchaser's exemption certificate number issued by the Department and a certification that

contains: -

(1) a statement that the building materials are being purchased for incorporation into real estate in a qualified facility;

(2) the location or address of the real estate into which the building materials will be incorporated;

(3) the name and address of the construction contractor or other entity;

(4) a description of the building materials being purchased;

(5) the purchaser's MICRO Illinois Building Materials Exemption Certificate number issued by the Department of Revenue; and

(6) the purchaser's signature and date of purchase.

A construction contractor or other entity shall not make tax-free purchases unless it has an active exemption certificate issued by the Department at the time of purchase.

Upon request from a person that has been certified by the Department of Commerce and Economic Opportunity under the Manufacturing Illinois Chips for Real Opportunity (MICRO) Act, the Department shall issue a MICRO Illinois Building Materials Exemption Certificate for each construction contractor or other entity identified by the person so certified. The Department shall make the MICRO Illinois Building Materials Exemption Certificates available to each construction contractor or other entity as well as the person certified

under the Manufacturing Illinois Chips for Real Opportunity (MICRO) Act. The request for MICRO Illinois Building Materials Exemption Certificates must include the following information:

(1) the name and address of the construction contractor or other entity;

(2) the name and location or address of the building project site;

(3) the estimated amount of the exemption for each construction contractor or other entity for which a request for an exemption certificate is made, based on a stated estimated average tax rate and the percentage of the contract that consists of materials;

(4) the period of time over which supplies for the project are expected to be purchased; and

(5) other reasonable information as the Department may require, including but not limited to FEIN numbers, to determine if the contractor or other entity, or any partner, or a corporate officer, and in the case of a limited liability company, any manager or member, of the construction contractor or other entity, is or has been the owner, a partner, a corporate officer, and in the case of a limited liability company, a manager or member, of a person that is in default for moneys due to the Department under this Act or any other tax or fee Act administered by the Department.

The Department shall issue the exemption certificate

within 3 business days after receipt of request. This requirement does not apply in circumstances where the Department, for reasonable cause, is unable to issue the exemption certificate within 3 business days. The Department may refuse to issue an exemption certificate under this Section if the owner, any partner, or a corporate officer, and in the case of a limited liability company, any manager or member, of the construction contractor or other entity is or has been the owner, a partner, a corporate officer, and in the case of a limited liability company, a manager or member, of a person that is in default for moneys due to the Department under this Act or any other tax or fee Act administered by the Department.

The MICRO Illinois Building Materials Exemption Certificate shall contain language stating that, if the construction contractor or other entity who is issued the exemption certificate makes a tax-exempt purchase, as described in this Section, that is not eligible for exemption under this Section or allows another person to make a tax-exempt purchase, as described in this Section, that is not eligible for exemption under this Section, then, in addition to any tax or other penalty imposed, the construction contractor or other entity is subject to a penalty equal to the tax that would have been paid by the retailer under this Act as well as any applicable local retailers' occupation tax on the purchase that is not eligible for the exemption.

The Department, in its discretion, may require that the request for a MICRO Illinois Exemption Certificate be submitted electronically. The Department may, in its discretion, issue the exemption certificates electronically. The MICRO Illinois Building Materials Exemption Certificate number shall be designed in such a way that the Department can identify from the unique number on the exemption certificate issued to a given construction contractor or other entity, the name of the entity to whom the exemption certificate is issued. The MICRO Illinois Building Materials Exemption Certificate shall contain an expiration date, which shall be no more than 5 years after the date of issuance. At the request of the entity to whom the exemption certificate is issued, the Department may renew an exemption certificate issued under this Section. After the Department issues exemption certificates under this Section, the certified entity may notify the Department of additional construction contractors or other entities eligible for an exemption certificate under this Section. Upon such a notification and subject to the other provisions of this Section, the Department shall issue an exemption certificate to each additional qualified construction contractor or other entity so identified. A certified entity may notify the Department to rescind an exemption certificate previously issued by the Department that has not yet expired. Upon such a notification and subject to the other provisions of this Section, the Department shall

rescind the exemption certificate.

If the Department of Revenue determines that a construction contractor or other entity that was issued an exemption certificate under this Section made a tax-exempt purchase, as described in this Section, that was not eligible for exemption under this Section or allowed another person to make a tax-exempt purchase, as described in this Section, that was not eligible for exemption under this Section, then, in addition to any tax or other penalty imposed, the construction contractor or other entity is subject to a penalty equal to the tax that would have been paid by the retailer under this Act as well as any applicable local retailers' occupation tax on the purchase that was not eligible for the exemption.

This Section is exempt from the provisions of Section 2-70.

(Source: P.A. 102-700, eff. 4-19-22.)

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